

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: Sheryl A. Pratt, Janda McKenna]

10-15-12

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	Signature <i>Sheryl A. Pratt</i>
Regular Office Hours 8:00 AM to 5:00 PM	Email address spratt@plodzic.com

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

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NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

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	150,625		147,687
4140-4149	Election, Reg. & Vital Statistics	47,863		44,711
4150-4151	Financial Administration	156,037		162,796
4152	Property Assessment	5,000		1,475
4153	Legal Expense	30,000		12,973
4155-4159	Personnel Administration	537,500		523,512
4191-4193	Planning & Zoning	26,252		12,439
4194	General Government Buildings	23,950		23,929
4195	Cemeteries	3		
4196	Insurance	53,500		43,908
4197	Advertising & Regional Assoc.	5,284		6,828
4199	Other General Government	1,900		
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	810,151		786,745
4215-4219	Ambulance	91,258		91,258
4220-4229	Fire	308,918		281,631
4240-4249	Building Inspection	32,501		44,082
4290-4298	Emergency Management	49,327		35,771
4299	Other (Incl. Communications)			1,743
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration			
4312	Highways & Streets	415,441		345,680
4313	Bridges			
4316	Street Lighting	22,900		20,604
4319	Other			5,538
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	183,000		177,395
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
<i>Page Sub-Totals</i>		2,951,410	0	2,770,705

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			
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	6,977		4,639
4414	Pest Control	10,171		8,771
4415-4419	Health Agencies & Hosp. & Other	29,022		18,374
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	62,394		57,218
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	31,650		29,674
4550-4559	Library	49,209		49,209
4583	Patriotic Purposes	2,351		2,300
4589	Other Culture & Recreation			
CONSERVATION = show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	1,179		758
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development	1,050		
DEBT SERVICE = show detail below				
4711	Princ.- Long Term Bonds & Notes	95,000		95,000
4721	Interest-Long Term Bonds & Notes	16,587		15,978
4723	Int. on Tax Anticipation Notes	15,000		
4790-4799	Other Debt Service	1,000		
<i>Page Sub-Totals</i>		321,590	0	281,921

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		127,527	223,126
4903	Buildings			
4909	Improvements Other Than Bldgs.		43,004	97,976
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer	2,355,979		2,002,368
	- 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>	<i>2,355,979</i>	<i>170,531</i>	<i>2,323,470</i>
	<i>Total Local Expenditure Sub-Totals</i>	<i>5,628,979</i>	<i>170,531</i>	<i>5,376,096</i>
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	730,301		730,301 ✓
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	4,353,956		4,353,956 ✓
4934	Taxes Assessed for State Educ.	606,812		606,812 ✓
4939	Payments to Other Governments			
	Less Proprietary Funds or Capital Project Funds	2,355,979		2,002,368
TOTAL GENERAL FUND EXPENDITURES		8,964,069	170,531	9,064,797

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4902	Grants
4909	Grants

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.

			Allenstown	
			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)	7,662,311	7,622,142	
3120	Land Use Change Taxes - General Fund			
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	5,000	5,062	
3186	Payment in Lieu of Taxes			
3187	Excavation Tax (\$.02 cents per cu yd)	2,000	1,432	
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	107,500	121,589	
	Inventory Penalties			
LICENSES, PERMITS & FEES				
3210	Business Licenses & Permits	700		
3220	Motor Vehicle Permit Fees	475,000	508,522	
3230	Building Permits	7,500	6,356	
3290	Other Licenses, Permits & Fees	10,000	9,850	
3311-3319	From Federal Government	30,000	52,462	
FROM STATE				
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	193,039	193,039	
3353	Highway Block Grant	98,961	100,541	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement	9,546	9,546	
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)	10,000	170,531	
3379	From Other Governments			
CHARGES FOR SERVICES				
3401-3406	Income from Departments	100,000	69,883	
3409	Other Charges			
MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property		1,143	
3502	Interest on Investments	1,000	1,624	
3503-3509	Other	3,000	44,919	
INTERFUND OPERATING TRANSFERS IN				
3912	From Special Revenue Funds			
3913	From Capital Projects Funds			
3914	From Enterprise Funds			
	Sewer - (Offset)	2,175,925	2,230,762	
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
3915	From Capital Reserve Funds			
3916	From Trust & Fiduciary Funds		6,378	
3917	Transfers from Conservation Fund			
OTHER FINANCING SOURCES				
3934	Proceeds from Long Term Bonds & Notes	180,054		
Less Proprietary Funds or Capital Project Funds		2,175,925	2,230,762	
TOTAL GENERAL FUND REVENUE		8,895,611	8,925,019	

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

Allenstown

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	2,714,806	2,559,877
b. Investments	1030	905	905
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	556,669	652,235
e. Tax liens receivable (See Section D, page 7)	1110	384,008	425,400
f. Accounts receivable	1150	17,061	24,072
g. Due from other governments	1260		54,384
h. Due from other funds	1310	81,877	2,483
i. Other current assets	1400	872	952
j. Tax deeded property (subject to resale)	1670	6,229	6,229
TOTAL ASSETS		3,762,427	3,726,537
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	114,439	203,094
b. Compensated absences payable	2030	19,501	24,259
c. Contracts payable	2050		
d. Due to other governments	2070	34,095	837
e. Due to school districts	2075	2,411,534	2,512,768
f. Due to other funds	2080	17,674	194
g. Deferred revenue	2220	52,596	4,260
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		8,315
TOTAL CURRENT LIABILITIES		2,649,839	2,753,727
Fund equity *			
a. Nonspendable Fund Balance	2440	6,229	7,181
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	176,115	46,911
e. Unassigned Fund Balance	2530	930,244	918,718
TOTAL FUND EQUITY		1,112,588	972,810
3. TOTAL LIABILITIES AND FUND EQUITY		3,762,427	3,726,537

*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	RECONCILIATION (to assist in balance sheet preparation)				
A. GENERAL FUND BALANCE SHEET RECONCILIATION					
	Total Revenues From Page 5		8,925,019		
	Less Expenditures From Page 4		9,064,797		
	Increase (decrease)		(139778)		
	Ending Fund Equity From Balance Sheet		972,810		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		1,112,588		
	Increase (decrease)		(139778)		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT: #2075			Amount		
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)				2,411,534
	2. ADD: School district assessment for current year				4,960,768
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)				7,372,302
	4. SUBTRACT: Payments made to school district				< 4,859,534 >
		(To balance sheet Acct # 2075, column c)	no 015		2,512,768
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) *	19,240	62,000	81,240
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	13,316	5,160	(18,476)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	12,468	631	(13,099)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)	48,420	31,580	80,000
6. Excess of estimate (Add to revenue on page 5)	(54,964)	24,629	(30,335)
<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	TOTALS
<i>(From pgs 2-3 of tax collector's report) ></i>	Taxes	Liens	
	(a)	(b)	(c)
1. Uncollected, end of year	700,655	456,980	1,157,635
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 48,420	↓ 31,580	↓ 80,000
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	652,235	425,400	1,077,635

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

