



FINANCIAL REPORT OF THE TOWN, CITY, OR VILLAGE DISTRICT BUDGET

Form Due Date: **April 1, 2015 (If Operating on Calendar Year)**
or September 1, 2015 (If Operating on Fiscal Year)

Instructions

Cover Page

- Select the entity type that you are filing for (Municipality or Village District)
- Select the entity name from the pull down menu
- Enter the preparer's information

Account Codes

- In the *Expenditures* section, enter the *Other Authorizations*, and *Actual Expenditures* for each applicable account code
- Every instance of an *Other Authorization* requires an explanation on the page preceding the *Revenues* section
- In the *Revenues* section, enter the *Actual Revenues* for each applicable account code

Balance Sheet

- Enter the *End of Year* balance for each applicable account code

Reconciliation Sheets

- Use at will to aid in reconciling discrepancies on the balance sheet

Amortization of Long Term Debt

- Enter all information regarding long term debt

For Assistance Please Contact:

DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Entity Type: Municipality Village

Municipality:

County:

PREPARER'S INFORMATION ?

First Name

Last Name

Preparer's Entity

Street No.

Street Name

Phone Number

Email (optional)



EXPENDITURES

GENERAL GOVERNMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4130 - 4139	Executive ?	\$82,028		\$81,961
4140 - 4149	Election, Reg. & Vital Statistics ?	\$89,641		\$88,678
4150 - 4151	Financial Administration ?	\$119,887		\$114,388
4152	Property Assessment ?	\$94,128		\$83,012
4153	Legal Expense ?	\$53,938		\$90,436
4155 - 4159	Personnel Administration ?	\$414,346		\$322,623
4191 - 4193	Planning & Zoning ?	\$1,304		\$811
4194	General Government Buildings ?	\$81,162		\$79,793
4195	Cemeteries ?	\$30,823		\$31,274
4196	Insurance ?	\$39,501		\$39,920
4197	Advertising & Regional Association ?			
4199	Other General Government Expense ?	\$42,028		\$51,454
General Government Subtotal		\$1,048,786		\$984,350

PUBLIC SAFETY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4210 - 4214	Police ?	\$531,731		\$510,708
4215 - 4219	Ambulance ?	\$65,000		\$65,000
4220 - 4229	Fire ?	\$106,623		\$80,076
4240 - 4249	Building Inspection ?	\$12,386		\$12,357
4290 - 4298	Emergency Management ?	\$58,571		\$62,879
4299	Other (Including Communications) ?	\$144,490		\$176,740
Public Safety Subtotal		\$918,801		\$907,760



AIRPORT/AVIATION CENTER ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4301 - 4309	Airport Operations ?			
Airport/Aviation Subtotal				

HIGHWAYS AND STREETS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4311	Administration ?	\$60,610		\$60,106
4312	Highway & Streets ?	\$734,697		\$734,484
4313	Bridges ?	\$1		
4316	Street Lighting ?	\$10,000		\$14,457
4319	Other ?			
Highways and Streets Subtotal		\$805,308		\$809,047

SANITATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4321	Administration ?			
4323	Solid Waste Collection ?	\$65,285		\$64,691
4324	Solid Waste Disposal ?	\$93,801		\$105,264
4325	Solid Waste Facility Clean-up ?			
4326 - 4328	Sewage Collection & Disposal ?			
4329	Other ?			
Sanitation Subtotal		\$159,086		\$169,955

WATER DISTRIBUTION AND TREATMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4331	Administration ?			



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4332	Water Services ?			
4335	Water Treatment ?			
4338-4339	Water Conservation & Other ?			
Water Distribution and Treatment Subtotal				

ELECTRIC ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4351 - 4352	Administration & Generation ?			
4353	Purchase Costs ?			
4354	Electric Equipment Maintenance ?			
4359	Other Electric Costs ?			
Electric Subtotal				

HEALTH ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4411	Administration ?	\$1,343		\$1,627
4414	Pest Control ?			
4415 - 4419	Health Agencies & Hospital & Other ?			
Health Subtotal		\$1,343		\$1,627

WELFARE ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4441 - 4442	Administration & Direct Assistance ?	\$7,020		\$7,020
4444	Intergovernmental Welfare Payments ?			
4445 - 4449	Vendor Payments & Other ?	\$45,537		\$44,105
Welfare Subtotal		\$52,557		\$51,125



CULTURE AND RECREATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4520 - 4529	Parks & Recreation ?	\$8,357		\$9,084
4550 - 4559	Library ?	\$127,091		\$127,091
4583	Patriotic Purposes ?	\$1		
4589	Other Culture & Recreation ?	\$1,000		\$1,000
Culture and Recreation Subtotal		\$136,449		\$137,175

CONSERVATION AND DEVELOPMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4611 - 4612	Admin. & Purchase of Natural Resources ?	\$1		
4619	Other Conservation ?			
4631 - 4632	Redevelopment and Housing ?			
4651 - 4659	Economic Development ?			
Conservation & Development Subtotal		\$1		

DEBT SERVICE ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4711	Principal - Long Term Bonds & Notes ?	\$15,000		\$15,000
4721	Interest - Long Term Bonds & Notes ?	\$1,400		\$1,687
4723	Interest on Tax Anticipation Notes ?	\$1		
4790 - 4799	Other Debt Service ?			\$1,838
Debt Service Subtotal		\$16,401		\$18,525

CAPITAL OUTLAY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4901	Land ?			
4902	Machinery, Vehicles, & Equipment ?	\$251,184		\$216,017



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4903	Buildings ?			
4909	Improvements Other Than Buildings ?			
Capital Outlay Subtotal		\$251,184		\$216,017

OPERATING TRANSFERS OUT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4912	To Special Revenue Fund ?			
4913	To Capital Projects Fund ?	\$164,000		
4914	To Enterprise Fund ?	\$171,746		\$254,056
	Sewer	\$88,988		\$143,573
	Water	\$82,758		\$110,483
	Electric			
	Airport			
	Other			
4915	To Capital Reserve Fund ?			\$164,000
4916	To Expendable Trust Fund - Not #4917 ?			
4917	Health Maintenance Trust Funds ?			
4918	To Nonexpendable Trust Funds ?			
4919	To Fiduciary Funds ?	\$39,578		\$39,578
Operating Transfers Out Subtotal		\$375,324		\$457,634

PAYMENTS TO OTHER GOVERNMENTS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4931	Taxes Assessed for County ?	\$558,935		\$558,935
4932	Taxes Assessed For Village District ?			
4933	Taxes Assessed for Local Education ?	\$5,459,208		\$5,459,208
4934	Taxes Assessed for State Education ?	\$862,525		\$862,525



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4939	Payments to Other Governments ?			
Payments to Other Governments Subtotal		\$6,880,668		\$6,880,668
Less Proprietary Funds, Special Revenue Funds, or Capital Projects Funds		\$171,746		\$254,056
TOTAL GENERAL FUND EXPENDITURES		Voted Appropriations	Other Authorizations	Actual Expenditures
TOTAL GENERAL FUND EXPENDITURES		\$10,474,162		\$10,379,827



REVENUES

TAXES ?				
Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3110	Property Taxes ?	\$8,889,473		\$8,932,239
3120	Land Use Change Taxes - General Fund ?	\$3,000		\$14,110
3121	Land Use Change Taxes - Conservation Fund ?			
3180	Resident Taxes ?			
3185	Yield Taxes ?	\$12,500		\$12,940
3186	Payment in Lieu of Taxes ?	\$1,051		
3187	Excavation Tax (\$0.02 cents per cubic yard) ?	\$386		\$202
3189	Other Taxes ?			
3190	Interest & Penalties on Delinquent Taxes ?	\$85,000		\$90,322
	Inventory Penalties			
Taxes Subtotal		\$8,991,410		\$9,049,813

LICENSES, PERMITS, AND FEES ?				
Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3210	Business Licenses & Permits ?	\$650		\$705
3220	Motor Vehicle Permit Fees ?	\$592,500		\$621,608
3230	Building Permits ?	\$4,900		\$4,917
3290	Other Licenses, Permits, & Fees ?	\$8,000		\$8,314
Licenses, Permits, and Fees Subtotal		\$606,050		\$635,544

FROM FEDERAL GOVERNMENT ?				
Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3311 - 3319	From Federal Government ?	\$38,540		
From Federal Government Subtotal		\$38,540		



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FROM STATE ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3351	Shared Revenues ?			
3352	Meals & Rooms Tax Distribution ?	\$188,649		\$188,649
3353	Highway Block Grant ?	\$135,696		\$136,184
3354	Water Pollution Grant ?			\$5,547
3355	Housing & Community Development ?			
3356	State & Federal Forest Land Reimbursement ?	\$63		\$63
3357	Flood Control Reimbursement ?			
3359	Other (Including Railroad Tax) ?	\$5,547		\$2,500
3379	From Other Governments ?	\$110,900		\$69,040
From State Subtotal		\$440,855		\$401,983

CHARGES FOR SERVICES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3401 - 3406	Income from Departments ?	\$19,000		\$45,894
3409	Other Charges ?			
Charges for Services Subtotal		\$19,000		\$45,894

MISCELLANEOUS REVENUES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3501	Sale of Municipal Property ?	\$11,510		\$46,542
3502	Interest on Investments ?	\$1,000		\$814
3503 - 3509	Other ?	\$22,800		\$65,142
Miscellaneous Revenues Subtotal		\$35,310		\$112,498



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INTERFUND OPERATING TRANSFERS IN ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3912	From Special Revenue Funds ?	\$13,184		
3913	From Capital Projects Funds ?			
3914	From Enterprise Funds ?	\$171,746		\$138,046
	Sewer - (Offset)	\$88,988		\$87,477
	Water - (Offset)	\$82,758		\$50,569
	Electric - (Offset)			
	Airport - (Offset)			
	Other - (Offset)			
3915	From Capital Reserve Funds ?	\$150,000		\$127,019
3916	From Trust & Fiduciary Funds ?			\$106
3917	Transfers from Conservation Fund ?			
Interfund Operating Transfers Subtotal		\$334,930		\$265,171

OTHER FINANCING SOURCES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3934	Proceeds from Long Term Bonds & Notes ?			
Other Financing Sources Subtotal				

Less Propriety Funds, Spec. Rev. Funds, or Capital Project Funds	\$171,746		\$138,046
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	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
TOTAL GENERAL FUND REVENUE	\$10,294,349		\$10,372,857



Taxes/Liens Receivable Worksheet

Line Item	Year of this Report	For Prior Levy	TOTAL
Uncollected at End of Year	\$551,781	\$310,258	\$862,039
"Overlay" carried forward as "Allowance for Abatements"		\$25,000	\$25,000
Receivable at End of year (to Balance Sheet accounts 1080, 1100)	\$551,781	\$285,258	\$837,039

Reconciliation of Regional School District Liability

Line Item	Amount
Regional School District Liability at Beginning of Year (To Balance Sheet Account 2075, Beginning of Year)	\$2,842,183
ADD: Regional School District Assessment for Current Year	\$6,321,733
Total Liability Within Current Year (Sum of Lines 1 and 2)	\$9,163,916
SUBTRACT: Payments made to Regional School District	\$5,843,420
Due to School District End of Year (To Balance Sheet Account 2075, End of Year)	\$3,320,496

Reconciliation of Tax Anticipation Notes

Line Item	Amount
Short-Term (TANS) Debt at Beginning of Year (To Balance Sheet Account 2230, Beginning of Year)	
New Issues During Current Year	
Issues Retired During Current Year	
Short-Term (TANS) Debt Outstanding at End of Year (To Balance Sheet Account 2230, End of Year)	



BALANCE SHEET			
Account	Current Assets ?	Beginning of Year	End of Year
1010	Cash and Equivalents ?	\$2,966,898	\$3,458,613
1030	Investments ?	\$8,181	\$8,183
1080	Tax Receivable ?	\$501,303	\$551,781
1110	Tax Liens Receivable ?	\$291,126	\$285,258
1150	Accounts Receivable ?		
1260	Due from Other Governments ?	\$44,087	
1310	Due from Other Funds ?	\$70,462	\$286,764
1400	Other Current Assets ?		\$11,029
1670	Tax Deeded Property (Subject to Resale) ?	\$50,711	\$65,005
TOTAL ASSETS		\$3,932,768	\$4,666,633
Account	Current Liabilities ?	Beginning of Year	End of Year
2020	Warrants and Accounts Payable ?	\$62,264	\$303,312
2030	Compensated Absences Payable ?	\$31,586	\$44,286
2050	Contracts Payable ?		
2070	Due to Other Governments ?		
2075	Due to School Districts ?	\$2,842,183	\$3,320,496
2080	Due to Other Funds ?	\$6,652	\$8,518
2220	Deferred Revenue ?	\$3,182	\$10,764
2230	Notes Payable - Current ?		
2270	Other Payable ?	\$1,364	\$690
TOTAL LIABILITIES		\$2,947,231	\$3,688,066



Account	Fund Equity ?	Beginning of Year	End of Year
2440	Non-spendable Fund Balance ?	\$50,711	\$76,034
2450	Restricted Fund Balance ?		
2460	Committed Fund Balance ?		
2490	Assigned Fund Balance ?	\$196,703	\$231,591
2530	Unassigned Fund Balance ?	\$738,123	\$670,942
TOTAL FUND EQUITY		\$985,537	\$978,567

TOTAL LIABILITIES and FUND EQUITY	\$3,932,768	\$4,666,633
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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 funds, or capital project funds.

General Fund Balance Sheet Reconciliation	
Line Item	Amount
Total Revenues	\$10,372,857
Total Expenditures	\$10,379,827
Change (Increase or Decrease)	(\$6,970)
Ending Fund Equity from Balance Sheet	\$978,567
Less Beginning Fund Equity from Balance Sheet	\$985,537
Change (Increase or Decrease)	(\$6,970)



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AMORTIZATION OF LONG-TERM DEBT *(including Proprietary and Capital Project Funds)*

Description	Original Obligation	Purpose	Annual Installment	Interest Rate (%) or Range (% - %)	Year of Final Payment (YYYY)	Bonds o/s at Beginning of Year	Bonds Issued this Year	Bonds Retired this Year	Bonds o/s at End of year	
1995 Sewer Bond	\$315,000	Sewer	\$15,000	5.25-5.625%	2015	\$30,000		\$15,000	\$15,000	-
<input type="button" value="Add Line"/>										
Total	\$315,000					\$30,000		\$15,000	\$15,000	



PREPARER'S CERTIFICATION

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.

Preparer's First Name: Preparer's Last Name:
 Preparer's Signature and Title: Date:

Audited Unaudited

Check to Certify Electronic Signature: You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

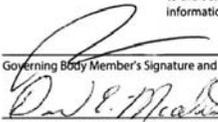
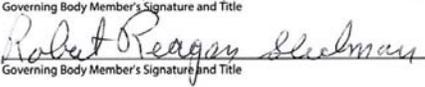
Please save and e-mail the completed PDF form to your Municipal Services Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlarneau: shelly.gerlarneau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRRA at the following address:
**NH DEPARTMENT OF REVENUE ADMINISTRATION
 MUNICIPAL AND PROPERTY DIVISION
 P.O. BOX 487, CONCORD, NH 03302-0487**

Governing Body Certification

This is to certify that the information contained in this form was taken from official records and is complete to the best of our knowledge and belief. 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.

 CHAIRMAN
 Governing Body Member's Signature and Title

 Governing Body Member's Signature and Title

 Governing Body Member's Signature and Title

 Governing Body Member's Signature and Title



INSTRUCTIONS For the MS-535 Financial Report of the Town, City, or Village District Budget

The MS-535 is to be used by every NH town, city, or village district to report the year end financial status of the budget. The report is to be completed at the end of the reporting year and submitted to the NH Department of Revenue Administration (DRA) pursuant to RSA 21-J:34, V.

Cover Sheet

Prior to entering reporting data, please fill out all fields on the cover page.

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 later removed from this report for purposes of general fund balance sheet disclosure. See the municipality's audited financials for more informations on proprietary funds, special revenue funds, or capital project funds.

The governing body and preparer must sign in ink, date, and mail the report to the DRA at the address on the cover by April 1st after a calendar reporting year and by September 1st for optional reporting year.

Budget Expenditures

Voted Appropriations	Enter gross appropriations as voted at the prior year's annual and any special meetings and as approved by DRA on the MS-2. For accounts 4931, 4932, 4933, and 4934 the voted appropriations should match the amounts shown on the tax rate calculation paperwork. In the future, DRA will pre-populate this column.
Other Authorizations	Enter expenditure authorizations in addition to amounts in column 3 and detail in the box at the bottom of the page. Examples: Emergency expenditures under RSA 32:11; grant expenditures under RSA 31:95-b; additional expenditures from capital reserve or trust funds by agents.
Actual Expenditures	Enter actual expenditures (include amounts in column 4). (Proprietary funds, special revenue, and capital project funds are to be netted out for this report, generally in acct. #4914 or #4912). Expenditures for "Payments to Other Governments" on page 4 are set in tax rates. For accounts 4931, 4932, 4933, and 4934 the actual expenditures should match the amounts shown on the tax rate calculation paperwork.

Revenues

Estimated Revenues to Set Tax Rate	Enter estimated revenues from reporting year MS-4 used to set the tax rate.
Actual Revenues	Enter revenues attributable to the reporting year. Proprietary funds, special revenue, and capital project funds are to be netted out for this report at the bottom of the column. In the first row, acct. #3110, add property tax amount from tax collector's warrant, plus any excess overlay. Enter general fund revenue in the last row.

General Fund Balance Sheet

<i>Beginning of Year</i> Column	Enter Beginning of the Year amounts using prior year's End of Year amounts or as adjusted by your auditors.
<i>End of Year</i> Column	Enter the End of Year amounts from your records or as adjusted by your auditors. See <i>Reconciliation Worksheets</i> to help calculate amounts. To be GASB 54 compliant, the fund balance classifications have changed. See the next sheet for further explanation.

Reconciliation Worksheet

<i>General Fund</i> Section	This section illustrates how revenues and expenditures flow through to Fund Balance
<i>School District</i> Section	Enter amounts to determine end of year school district liability, or call your SAU for year end amounts.
<i>Tax Anticipation Notes</i> Section	Enter amounts to determine end of year TAN liability amount.



Fund Balance Explanation: Changes from Previous Year's as Necessitated by GASB 54

As Previously Classified in Prior Years

a. Assigned (Formerly Reserve for encumbrances)	2440
b. Committed (Formerly Reserve for Continuing Appropriations)	2450
c. Restricted (Formerly Reserve for Appropriations Voted for CRF/ETF)	2460
d. Committed (Formerly Reserve for Appropriations Voted)	2460
e. Assigned (Formerly Reserve for Special Purposes)	2490
f. Unassigned (Formerly Unreserved Fund Balance)	2530

As Required under GASB 54

a. Nonspendable Fund Balance	2440	= Non-cash items such as inventories or prepaid items.
b. Restricted Fund Balance	2450	= Funds legally restricted, such as a grant or library funds.
c. Committed Fund Balance	2460	= Only used for a specific voted purpose, like a special WA.
d. Assigned Fund Balance	2490	= Intended for specific purpose such as an encumbrance.
e. Unassigned Fund balance	2530	= Spendable fund balance (formerly: unreserved or surplus).