



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

Form Due Dates: **April 1, 2016**, if operating on a Calendar Year, reporting from 1/1/15 to 12/31/15,
OR
September 1, 2016, if operating on a Fiscal Year, reporting from 7/1/15 to 6/30/16

Instructions

CoverPage

- 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: ALLENTOWN

County: MERRIMACK

PREPARERS INFORMATION ?

First Name

Tyler

Last Name

Paine

Preparer's Entity

Plodzick & Sanderson, P.A.

Street No.

193

Street Name

North Main Street

Phone Number

(603) 225-6996

Email (optional)

tpaine@plodzick.com



EXPENDITURES

GENERAL GOVERNMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4130- 4139	Executive ?	\$166,729		\$167,960
4140- 4149	Election, Reg. & Vital Statistics ?	\$50,075		\$46,663
4150- 4151	Financial Administration ?	\$183,638		\$169,412
4152	Property Assessment ?			
4153	Legal Expense ?	\$50,000		\$41,607
4155- 4159	Personnel Administration ?	\$715,834		\$551,910
4191- 4193	Planning & Zoning ?	\$15,472		\$24,297
4194	General Government Buildings ?	\$30,450	(\$1,300)	\$25,856
		Explanation for Authorizations:		Transfers/Reclassifications
4195	Cemeteries ?	\$240		\$145
4196	Insurance ?	\$70,878		\$52,248
4197	Advertising & Regional Association ?	\$4,800		\$4,758
4199	Other General Government Expense ?			
General Government Subtotal		\$1,288,116	(\$1,300)	\$1,084,856

PUBLIC SAFETY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4210- 4214	Police ?	\$931,865		\$841,637
4215- 4219	Ambulance ?	\$211,912		\$211,929
4220- 4229	Fire ?	\$278,615		\$252,168
4240- 4249	Building Inspection ?	\$35,615		\$36,120
4290- 4298	Emergency Management ?	\$44,400		\$10,985



4299	Other (Including Communications) ?			
PublicSafetySubtotal		\$1,502,407		\$1,352,839

AIRPORT/AVIATION CENTER ?

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

HIGHWAYS AND STREETS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4311	Administration ?	\$315,001		\$295,065
4312	Highway & Streets ?	\$169,802		\$221,625
4313	Bridges ?			
4316	Street Lighting ?	\$24,000		\$24,084
4319	Other ?			
Highways and Streets Subtotal		\$508,803		\$540,774

SANITATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4321	Administration ?			
4323	Solid Waste Collection ?	\$101,000	(\$101,000)	
		Explanation for Authorizations: Transfers/Reclassifications		
4324	Solid Waste Disposal ?	\$73,816	\$101,000	\$167,065
		Explanation for Authorizations: Transfers/Reclassifications		
4325	Solid Waste Facility Clean-up ?			
4326- 4329	Sewage Collection, Disposal, and Other ?			
Sanitation Subtotal		\$174,816		\$167,065



WATER DISTRIBUTION AND TREATMENT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4331	Administration ?			
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 ?	\$7,483		\$5,458
4414	Pest Control ?	\$500		\$509
4415- 4419	Health Agencies & Hospital & Other ?			
Health Subtotal		\$7,983		\$5,967

WELFARE ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4441- 4442	Administration & Direct Assistance ?	\$64,600		\$70,061
4444	Intergovernmental Welfare Payments ?			



4445- 4449 Vendor Payments & Other ?	\$22,207		
Welfare Subtotal	\$86,807		\$70,061

CULTURE AND RECREATION ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4520- 4529	Parks & Recreation ?	\$47,700		\$67,424
4550- 4559	Library ?	\$56,598		\$46,378
4583	Patriotic Purposes ?	\$2,350		\$2,300
4589	Other Culture & Recreation ?			
Culture and Recreation Subtotal		\$106,648		\$116,102

CONSERVATION AND DEVELOPMENT ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4611 - 4612	Admin. & Purchase of Natural Resources ?	\$9	\$1,300	\$1,112
		Explanation for Authorizations: Transfers/Reclassifications		
4619	Other Conservation ?			
4631- 4632	Redevelopment and Housing ?			
4651- 4659	Economic Development ?			
Conservation & Development Subtotal		\$9	\$1,300	\$1,112

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



CAPITAL OUTLAY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4901	Land ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
4902	Machinery, Vehicles, & Equipment ?	\$156,763	<input type="text"/>	\$130,075
4903	Buildings ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
4909	Improvements Other Than Buildings ?	<input type="text"/>	<input type="text"/>	\$83,426
Capital Outlay Subtotal		\$156,763	<input type="text"/>	\$213,501

OPERATING TRANSFERS OUT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4912	To Special Revenue Fund ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
4913	To Capital Projects Fund ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
4914	To Enterprise Fund ?	\$2,100,024	<input type="text"/>	\$2,136,611
	Sewer	\$2,100,024	<input type="text"/>	\$2,136,611
	Water	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Electric	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Airport	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Other	<input type="text"/>	<input type="text"/>	<input type="text"/>
4915	To Capital Reserve Fund ?	\$180,000	<input type="text"/>	\$180,000
4916	To Expendable Trust Fund - Not #4917 ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
4917	Health Maintenance Trust Funds ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
4918	To Nonexpendable Trust Funds ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
4919	To Fiduciary Funds ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
Operating Transfers Out Subtotal		\$2,280,024	<input type="text"/>	\$2,316,611



PAYMENTS TO OTHER GOVERNMENTS ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4931	Taxes Assessed for County ?	\$745,375		\$745,375
4932	Taxes Assessed For Village District ?			
4933	Taxes Assessed for Local Education ?	\$3,971,231		\$3,971,231
4934	Taxes Assessed for State Education ?	\$594,195		\$594,195
4939	Payments to Other Governments ?			
Payments to Other Governments Subtotal		\$5,310,801		\$5,310,801
Less Proprietary Funds, Special Revenue Funds, or Capital Projects Funds		\$2,100,024		\$2,136,611
TOTAL GENERAL FUND EXPENDITURES				
TOTAL GENERAL FUND EXPENDITURES		\$9,338,153		\$9,043,078



REVENUES

TAXES ?

Account #	Source of Revenues	Estimated Revenues to Set TaxRate	Unanticipated Revenues	Actual Revenues
3110	Property Taxes ?	\$7,914,742		\$8,003,442
3120	Land Use Change Taxes - General Fund ?	\$1,000		
3121	Land Use Change Taxes - Conservation Fund ?			
3180	Resident Taxes ?			
3185	Yield Taxes ?	\$1,000		\$622
3186	Payment in Lieu of Taxes ?	\$5,300		\$7,600
3187	Excavation Tax (\$0.02 cents per cubic yard) ?	\$200		\$114
3189	Other Taxes ?			
3190	Interest & Penalties on Delinquent Taxes ?	\$105,000		\$117,111
	Inventory Penalties			
Taxes Subtotal		\$8,027,242		\$8,128,889

LICENSES, PERMITS, AND FEES ?

Account #	Source of Revenues	Estimated Revenues to Set TaxRate	Unanticipated Revenues	Actual Revenues
3210	Business Licenses & Permits ?	\$375		\$555
3220	Motor Vehicle Permit Fees ?	\$590,150		\$660,369
3230	Building Permits ?	\$4,500		\$11,935
3290	Other Licenses, Permits, & Fees ?	\$9,741		\$11,025
Licenses, Permits, and Fees Subtotal		\$604,766		\$683,884

FROM FEDERAL GOVERNMENT ?

Account #	Source of Revenues	Estimated Revenues to Set TaxRate	Unanticipated Revenues	Actual Revenues
3311- 3319	From Federal Government ?			\$27,491
From Federal Government Subtotal				\$27,491



FROM STATE ?				
Account #	Source of Revenues	Estimated Revenues to Set TaxRate	Unanticipated Revenues	Actual Revenues
3351	Shared Revenues ?			
3352	Meals & Rooms Tax Distribution ?	\$207,360		\$207,360
3353	Highway Block Grant ?	\$83,006		\$83,724
3354	Water Pollution Grant ?			
3355	Housing & Community Development ?			
3356	State & Federal Forest Land Reimbursement ?	\$4,840		\$4,840
3357	Flood Control Reimbursement ?			
3359	Other (Including Railroad Tax) ?	\$15,910		\$3,699
3379	From Other Governments ?			
From State Subtotal		\$311,116		\$299,623

CHARGES FOR SERVICES ?				
Account #	Source of Revenues	Estimated Revenues to Set TaxRate	Unanticipated Revenues	Actual Revenues
3401- 3406	Income from Departments ?	\$114,892		\$103,425
3409	Other Charges ?			
Charges for Services Subtotal		\$114,892		\$103,425

MISCELLANEOUS REVENUES ?				
Account #	Source of Revenues	Estimated Revenues to Set TaxRate	Unanticipated Revenues	Actual Revenues
3501	Sale of Municipal Property ?	\$18,000		\$18,993
3502	Interest on Investments ?	\$790		\$1,894
3503- 3509	Other ?	\$81,347		\$73,265
Miscellaneous Revenues Subtotal		\$100,137		\$94,152



INTERFUND OPERATING TRANSFERSIN ?

Account #	Source of Revenues	Estimated Revenues to Set TaxRate	Unanticipated Revenues	Actual Revenues
3912	From Special Revenue Funds ?			
3913	From Capital ProjectsFunds ?			
3914	From Enterprise Funds ?	\$2,070,024		\$2,578,950
	Sewer - (Offset)	\$2,070,024		\$2,578,950
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
	Other - (Offset)			
3915	From Capital Reserve Funds ?			\$22,963
3916	From Trust & Fiduciary Funds ?			
3917	Transfers from Conservation Fund ?			
Interfund Operating TransfersSubtotal		\$2,070,024		\$2,601,913

OTHER FINANCING SOURCES ?

Account #	Source of Revenues	Estimated Revenues to Set TaxRate	Unanticipated Revenues	Actual Revenues
3934	Proceeds from Long Term Bonds & Notes ?	\$30,000		\$30,000
Other Financing SourcesSubtotal		\$30,000		\$30,000

Less Propriety Funds, Spec. Rev. Funds, or Capital Project Funds	\$2,100,024		\$2,578,950
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	Estimated Revenues to Set TaxRate	Unanticipated Revenues	Actual Revenues
TOTAL GENERAL FUND REVENUE	\$9,158,153		\$9,390,427



Taxes/Liens Receivable Worksheet

Line Item	Year of this Report	For Prior Levy	TOTAL
Uncollected at End of Year	\$542,954	\$324,017	\$866,971
"Overlay" carried forward as "Allowance for Abatements"		\$5,261	\$5,261
Receivable at End of year <i>(to Balance Sheet accounts 1080, 1100)</i>	\$542,954	\$318,756	\$861,710

Reconciliation of Regional School District Liability

Line Item	Amount
Regional School District Liability at Beginning of Year <i>(To Balance Sheet Account 2075, Beginning of Year)</i>	\$2,497,177
ADD: Regional School District Assessment for Current Year	\$4,565,426
Total Liability Within Current Year (Sum of Lines 1 and 2)	\$7,062,603
SUBTRACT: Payments made to Regional School District	\$4,622,177
Due to School District End of Year <i>(To Balance Sheet Account 2075, End of Year)</i>	\$2,440,426

Reconciliation of Tax Anticipation Notes

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



BALANCESHEET			
Account	Current Assets ?	Beginning of Year	End of Year
1010	Cash and Equivalents ?	\$3,486,953	\$3,881,592
1030	Investments ?	\$905	\$905
1080	Tax Receivable ?	\$665,095	\$542,954
1110	Tax Liens Receivable ?	\$288,695	\$318,756
1150	Accounts Receivable ?	\$84,633	\$55,607
1260	Due from Other Governments ?		
1310	Due from Other Funds ?		\$29,879
1400	Other Current Assets ?	\$4,562	\$2,096
1670	Tax Deeded Property (Subject to Resale) ?		
TOTAL ASSETS		\$4,530,843	\$4,831,789
Account	Current Liabilities ?	Beginning of Year	End of Year
2020	Warrants and Accounts Payable ?	\$139,636	\$156,186
2030	Compensated Absences Payable ?	\$37,740	\$48,016
2050	Contracts Payable ?		
2070	Due to Other Governments ?	\$828	\$6,559
2075	Due to School Districts ?	\$2,497,177	\$2,440,426
2080	Due to Other Funds ?		
2220	Deferred Revenue ?		
2230	Notes Payable - Current ?		
2270	Other Payable ?	\$8,046	\$15,837
TOTAL LIABILITIES		\$2,683,427	\$2,667,024



Account	FundEquity ?	Beginning of Year	End of Year
2440	Non-spendable Fund Balance ?	\$4,562	\$2,096
2450	Restricted Fund Balance ?		
2460	Committed Fund Balance ?		
2490	Assigned Fund Balance ?	\$63,280	\$379,479
2530	Unassigned Fund Balance ?	\$1,779,574	\$1,783,190
TOTAL FUNDEQUITY		\$1,847,416	\$2,164,765
TOTAL LIABILITIES and FUNDEQUITY		\$4,530,843	\$4,831,789

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	\$9,390,427
Total Expenditures	\$9,043,078
Change (Increase or Decrease)	\$347,349
Ending Fund Equity from Balance Sheet	\$2,164,765
Less Beginning Fund Equity from Balance Sheet	\$1,847,416
Change (Increase or Decrease)	\$317,349



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
<input style="width: 90%;" type="text"/>	-								
<input style="width: 90%;" type="text"/>	-								
<input style="width: 90%;" type="text"/>	-								
<input type="button" value="Add Line"/>									
Total	<input style="width: 90%;" type="text"/>					<input style="width: 90%;" type="text"/>			



ALLENSTOWN (7)

1. CERTIFY THIS FORM

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

Tyler

Preparer's Last Name

Paine

Date

Aug 31, 2016

 Preparer's Signature

Audited Unaudited Compilation Report Attached

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

GOVERNING BODY 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.

 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 information on proprietary funds, special revenue funds, or capital project funds.

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 GASB54		
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).