

FY PDF 10/11/12

# FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here > **CITY OF DOVER, NH**

Enter Calendar Reporting Year Here >   
 (January 1 to December 31)

Enter Optional Reporting Year Here > **July 1 2011 to June 30 2012**   
 (July 1 to June 30)

DOES THE TOWN/CITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS? **YES**

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

*Daniel R Lynch* 10/4/2012

## PREPARER

Under penalties of perjury, I declare that to the best of my belief, the information contained in this report 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) Daniel R. Lynch, Finance Director	Signature <i>Daniel R Lynch</i>
Regular Office Hours Monday - Thursday: 8:30 am to 5:30pm : Closed Fridays	Email address d.lynch@dover.nh.gov

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OCT 05 2012

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	766,287	36,276	754,288
4140-4149	Election, Reg. & Vital Statistics	39,869		27,115
4150-4151	Financial Administration	1,554,702	2,803	1,495,804
4152	Property Assessment			
4153	Legal Expense	232,570		193,587
4155-4159	Personnel Administration			
4191-4193	Planning & Zoning	451,089	88	450,595
4194	General Government Buildings	1,034,988	15,095	923,987
4195	Cemeteries	177,691	607	163,480
4196	Insurance			
4197	Advertising & Regional Assoc.			
4199	Other General Government	4,117,955	354,212	4,197,927
<b>PUBLIC SAFETY TOTAL =</b>				
show detail below				
4210-4214	Police	7,349,232	95,041	7,147,055
4215-4219	Ambulance			
4220-4229	Fire	5,970,907	34,178	6,089,637
4240-4249	Building Inspection	434,844	1,763	433,216
4290-4298	Emergency Management			
4299	Other (Incl. Communications)	682,225	1,950	675,227
<b>AIRPORT/AVIATION CENTER TOTAL =</b>				
show detail below				
4301-4309	Airport Operations			
<b>HIGHWAYS &amp; STREETS TOTAL =</b>				
show detail below				
4311	Administration	89,299		107,023
4312	Highways & Streets	2,926,266	1,249,198	2,834,853
4313	Bridges			
4316	Street Lighting	280,048		286,020
4319	Other	1,781,676	61,441	1,722,182
<b>SANITATION TOTAL =</b>				
show detail below				
4321	Administration			
4323	Solid Waste Collection	950,663	49,105	814,665
4324	Solid Waste Disposal			
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other	6,139,408	71,283	5,684,652
Page Sub-Totals		34,979,719	1,973,040	34,001,373

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
	OTHER AUTHORIZATIONS - Represent Encumbrance Carryforwards from the prior fiscal year

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			
4332	Water Services	4,336,199	34,100	4,195,656
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			
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other			
<b>WELFARE =</b> show detail below				
4441-4442	Administration & Direct Assist.	709,873	6,835	847,808
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
<b>CULTURE &amp; RECREATION =</b> show detail below				
4520-4529	Parks & Recreation	1,698,359	8,703	1,410,176
4550-4559	Library	1,133,612	25,743	1,050,590
4583	Patriotic Purposes			
4589	Other Culture & Recreation	1,031,979	8,465	916,808
<b>CONSERVATION =</b> show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation			
4631-4632	Redevelopment and Housing	323,954		244,239
4651-4659	Economic Development	224,967	31,544	295,480
<b>DEBT SERVICE =</b> show detail below				
4711	Princ. - Long Term Bonds & Notes	4,173,425		4,101,114
4721	Interest-Long Term Bonds & Notes	1,655,237		1,470,720
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
<i>Page Sub-Totals</i>		16,287,605	115,390	14,532,591

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
	OTHER AUTHORIZATIONS - Represent Encumbrance Carryforwards from the prior fiscal year

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			
4903	Buildings			
4909	Improvements Other Than Bldgs.			
	<b>OPERATING TRANSFERS OUT</b> show detail below			
4912	To Special Revenue Fund	1,430,493		1,291,176
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	545,000		545,000
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>	1,975,493	0	1,836,176
	<i>Total Local Expenditure Sub-Totals</i>	52,242,817	2,088,430	50,370,080
	<b>PAYMENTS TO OTHER GOVERNMENTS</b>			
4931	Taxes Assessed for County	7,303,817		7,303,817
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	26,608,346		26,608,346
4934	Taxes Assessed for State Educ.	6,389,999		6,389,999
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	17,984,893	472,366	17,725,530
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>74,560,086</b>	<b>1,616,064</b>	<b>72,946,712</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
	OTHER AUTHORIZATIONS - Represent Encumbrance Carryforwards from the prior fiscal year

**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.

CITY OF DOVER, NH	
0	Reporting Year
July 1 2011 to June 30 2012	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)	64,350,115	64,375,400
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	1,500	7,717
3186	Payment in Lieu of Taxes	57,000	68,427
3187	Excavation Tax (\$.02 cents per cu yd)	5,000	9,892
3189	Other Taxes	15,000	20,449
3190	Interest & Penalties on Delinquent Taxes	240,000	413,296
	Inventory Penalties		
<b>LICENSES, PERMITS &amp; FEES</b>			
3210	Business Licenses & Permits	32,600	38,774
3220	Motor Vehicle Permit Fees	3,650,000	3,710,058
3230	Building Permits	410,000	426,199
3290	Other Licenses, Permits & Fees	56,530	76,320
3311-3319	From Federal Government	686,378	810,455
<b>FROM STATE</b>			
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	1,339,490	1,339,490
3353	Highway Block Grant	578,479	558,497
3354	Water Pollution Grant	46,762	46,762
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	284,655	342,087
3379	From Other Governments		
<b>CHARGES FOR SERVICES</b>			
3401-3406	Income from Departments	15,884,486	13,840,861
3409	Other Charges		
<b>MISCELLANEOUS REVENUES</b>			
3501	Sale of Municipal Property	39,375	49,780
3502	Interest on Investments	155,000	7,177
3503-3509	Other	2,861,559	1,594,325
<b>INTERFUND OPERATING TRANSFERS IN</b>			
3912	From Special Revenue Funds	1,711,252	1,690,443
3913	From Capital Projects Funds		
3914	From Enterprise Funds	77,073	89,198
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds		
3916	From Trust & Fiduciary Funds	62,725	62,624
3917	Transfers from Conservation Fund		
<b>OTHER FINANCING SOURCES</b>			
3934	Proceeds from Long Term Bonds & Notes		18,783,925
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	17,984,893	33,323,509
<b>TOTAL GENERAL FUND REVENUE</b>		74,560,086	75,038,647

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**                      **CITY OF DOVER, NH**                      **0**  
**or Optional Reporting Year = July 1 2011 to June 30**

<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	21,303,908	25,755,346
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	2,906,528	2,962,618
e. Tax liens receivable	1110	1,288,604	1,382,319
f. Accounts receivable	1150	565,390	960,816
g. Due from other governments	1260	246,634	127,506
h. Due from other funds	1310	626,278	10,515,646
i. Other current assets	1400	3,821	24,021
j. Tax deeded property (subject to resale)	1670	15,109	15,109
<b>TOTAL ASSETS</b>		<b>26,956,272</b>	<b>41,743,381</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	4,025,717	3,423,812
b. Compensated absences payable	2030	51,749	67,412
c. Contracts payable	2050	12,010	12,372
d. Due to other governments	2070		
e. Due to school districts	2075		0
f. Due to other funds	2080	10,903,350	24,593,011
g. Deferred revenue	2220	2,664,972	2,927,461
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	887,583	216,487
<b>TOTAL CURRENT LIABILITIES</b>		<b>18,545,381</b>	<b>31,240,555</b>
<b>Fund equity</b>			
a. Nonspendable Fund Balance	2440	3,821	2,129
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460	806,786	500,342
d. Assigned Fund Balance	2490	1,658,291	1,825,799
e. Unassigned Fund Balance	2530	5,941,993	8,174,556
<b>TOTAL FUND EQUITY</b>		<b>8,410,891</b>	<b>10,502,826</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>		<b>26,956,272</b>	<b>41,743,381</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, 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	75,038,647	
Less Expenditures From Page 4	72,946,712	
Increase (decrease)	209,1935	
Ending Fund Equity From Balance Sheet	10,502,826	These cells should be equal
Less Beginning Fund Equity From Balance Sheet	8,410,891	
Increase (decrease)	209,1935	

**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. ADD: School district assessment for current year		32,998,345
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		-
4. SUBTRACT: Payments made to school district		< >
(To balance sheet Acct # 2075, column c)		-

*dependent school*

**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\*\***

Reporting Year = 0 Op FY Reporting Year = July 1 2011 to June 30 2012

**AMORTIZATION OF LONG-TERM DEBT (including proprietary and capital project funds)**

(a) Description	(b) Original obligation	(c) Purpose	(d) Annual installment	(e) Interest rate	(f) Date of final payment	(g) Bonds o/s at beginning of year	(h) Bonds issued this year	(i) Bonds retired this year	(j) Bonds o/s at end of year
Public Improvements 96	2,329,711	Pub. Imprv.	140,000	5.62%	8/15/2010	0		0	0
Public Improvements 97	3,907,748	Pub. Imprv.	193,490	5.65%	8/15/2011	175,000		175,000	0
Public Improvements 88	877,327	Pub. Imprv.	40,000	5.40%	8/15/2012	80,000		40,000	40,000
Tolend Landfill 99	1,271,357	Landfill Closr	84,757	3.86%	9/1/2013	254,271		84,757	169,514
Public Improvements 99	3,447,500	Pub. Imprv.	180,000	4.19%	1/15/2013	540,000		180,000	360,000
Public Improvements 00	2,179,901	Pub. Imprv.	140,000	5.51%	1/15/2015	560,000		140,000	420,000
New Middle School 00	15,741,027	Pub. Imprv.	735,998	5.58%	1/15/2020	4,856,064		688,945	4,257,119
Public Improvements 01	17,186,000	Pub. Imprv.	1,050,000	4.45%	6/15/2021	0		0	0
Public Improvements 02	1,790,609	Pub. Imprv.	110,000	4.45%	6/15/2022	775,000		110,000	665,000
Public Improvements 03	9,159,000	Pub. Imprv.	572,000	3.67%	6/15/2024	4,670,000		572,000	4,098,000
Public Improvements 04	6,065,000	Pub. Imprv.	347,000	4.15%	6/15/2025	3,788,000		347,000	3,441,000
Public Improvements 05	8,520,000	Pub. Imprv.	505,000	3.82%	6/15/2026	5,930,000		505,000	5,425,000
Public Improvements 06	11,573,000	Pub. Imprv.	596,000	4.24%	6/15/2027	9,101,000		596,000	8,505,000
Public Improvements 07	18,196,000	Pub. Imprv.	990,000	4.50%	6/15/2027	14,180,000		990,000	13,190,000
Public Improvements 08	8,545,000	Pub. Imprv.	485,000	4.09%	12/15/2029	7,555,000		485,000	7,070,000
Public Improvements 10	9,739,000	Pub. Imprv.	471,500	3.44%	4/1/2030	9,172,500		562,500	8,610,000
Public Improvements Refunding	6,692,000	Refinance 01	490,000	2.15%	6/15/2021	6,692,000		368,795	6,492,719
Energy Improvements CDFA	250,000	Pub. Imprv.	25,000	2.47%	12/31/2021	250,000		22,345	227,655
Public Improvements Refunding	9,656,365	Pub. Imprv.	717,150	2.34%	6/30/2032		9,656,365		9,656,365