

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.

*David A. Blackden*  
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\_\_\_\_\_  
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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)  
Vickie Blackden

Signature *Vickie Blackden*

Regular Office Hours  
9-5 Monday - Friday

Email address  
ncfunds@metrocast.net

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JUN 20 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	138,722	3,896	131,850
4140-4149	Election, Reg. & Vital Statistics	73,929	272	69,655
4150-4151	Financial Administration	81,100		78,257
4152	Property Assessment	45,524		39,418
4153	Legal Expense	40,000		32,988
4155-4159	Personnel Administration	502,443		485,825
4191-4193	Planning & Zoning	38,658		40,178
4194	General Government Buildings	74,896	30,341	101,549
4195	Cemeteries	3,700		1,308
4196	Insurance	41,000		42,060
4197	Advertising & Regional Assoc.			
4199	Other General Government	5,100		7,331
<b>PUBLIC SAFETY TOTAL =</b> show detail below				
4210-4214	Police	346,938		343,244
4215-4219	Ambulance			
4220-4229	Fire	163,290	4,750	169,393
4240-4249	Building Inspection	25,029		22,493
4290-4298	Emergency Management	15,900		13,091
4299	Other (Incl. Communications)	38,402	2,125	40,287
<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	615,032		585,240
4313	Bridges			
4316	Street Lighting	5,500		5,551
4319	Other	137,238		136,440
<b>SANITATION TOTAL =</b> show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	221,025		204,476
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
<b>Page Sub-Totals</b>		2,613,426	41,263	2,550,653

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4220	Assistance to Firefighters Grant
4299	OHRV & Highway Safety Grant - State of New Hampshire
4194	21562.86 BOS Agents to expend Public Safety Facility CRF
4130	3895.55 BOS Agents to expend ETF Office Systems
4140	271.50 Town Clerk Agent to expend ETF Record Management
4194	8778.06 BOS Agents to expend Town Building Improvements

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			
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	1,800		1,700
4414	Pest Control	1,500		1,550
4415-4419	Health Agencies & Hosp. & Other	3,112		3,112
<b>WELFARE -</b> show detail below				
4441-4442	Administration & Direct Assist.	23,966		16,199
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
<b>CULTURE &amp; RECREATION -</b> show detail below				
4520-4529	Parks & Recreation	55,592	600	57,916
4550-4559	Library	111,164	6,590	118,741
4583	Patriotic Purposes	500		29
4589	Other Culture & Recreation			
<b>CONSERVATION -</b> show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	5,513		5,513
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	135,214		135,423
4721	Interest-Long Term Bonds & Notes	37,353		37,345
4723	Int. on Tax Anticipation Notes	5,000		
4790-4799	Other Debt Service			
Page Sub-Totals		380,794	7,190	377,322

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4550	6590 BOS agents on ETF Town Building Improvements
4520	600 agents on CRF Smith Ballfield

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
<b>CAPITAL OUTLAY</b> <i>show detail below</i>				
4901	Land	117,038	191,610	216,991
4902	Machinery, Vehicles & Equipment	174,955		162,321
4903	Buildings			
4909	Improvements Other Than Bldgs.	31,500		18,142
<b>OPERATING TRANSFERS OUT</b> <i>show detail below</i>				
4912	To Special Revenue Fund	155,000		155,000
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	399,500		399,500
4916	To Expend.Trust Fund - not #4917	62,500		62,500
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	<i>1,404,983</i>	<i>191,610</i>	<i>1,914,454</i>
	<i>Total Local Expenditure Sub-Totals</i>	<i>3,934,633</i>	<i>240,183</i>	<i>3,942,815</i>
<b>PAYMENTS TO OTHER GOVERNMENTS</b>				
4931	Taxes Assessed for County			
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			
4934	Taxes Assessed for State Educ.			
4939	Payments to Other Governments			
<b>Less Proprietary Funds or Capital Project Funds</b>				
		<b>3,934,633</b>	<b>240,183</b>	<b>3,942,615</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4901	154385.63 agents on crfs; 37224.67 def hbg

**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.

New Durham	
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)	2,757,555	2,757,555
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Timber Taxes	15,000	14,076
3186	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)	172	172
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	90,000	104,281
	Inventory Penalties		
<b>LICENSES, PERMITS &amp; FEES</b>			
3210	Business Licenses & Permits	20,560	20,772
3220	Motor Vehicle Permit Fees	390,000	402,842
3230	Building Permits	16,000	20,735
3290	Other Licenses, Permits & Fees	6,750	7,374
3311-3319	From Federal Government		
<b>FROM STATE</b>			
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	117,815	117,815
3353	Highway Block Grant	113,905	62,605
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	14,715	19,723
3379	From Other Governments	7,000	9,355
<b>CHARGES FOR SERVICES</b>			
3401-3406	Income from Departments	40,000	56,146
3409	Other Charges	500	800
<b>MISCELLANEOUS REVENUES</b>			
3501	Sale of Municipal Property		2,586
3502	Interest on Investments	1,800	2,387
3503-3509	Other	19,000	35,366
<b>INTERFUND OPERATING TRANSFERS IN</b>			
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		
3914	From Enterprise Funds		157,421
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	142,240	336,545
3916	From Trust & Fiduciary Funds		
3917	Transfers from Conservation Fund		
<b>OTHER FINANCING SOURCES</b>			
3934	Proceeds from Long Term Bonds & Notes		
Less Proprietary Funds or Capital Project Funds			
		3,753,012	4,128,555

**General Fund Balance Sheet for Town/City of New Durham 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	2,585,476	2,985,050
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	559,480	574,406
e. Tax liens receivable	1110	299,134	251,771
f. Accounts receivable	1150	16,387	2,000
g. Due from other governments	1260		2,056
h. Due from other funds	1310	2,049	337,189
i. Other current assets	1400	30,481	27,837
j. Tax dedeed property (subject to resale)	1670	1,524	32,370
		<b>3,494,530</b>	<b>4,212,678</b>
<b>LIABILITIES</b>			
a. Warrants and accounts payable	2020	197,035	127,888
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070	22,138	24,083
e. Due to school districts	2075	2,286,965	2,868,088
f. Due to other funds	2080	41,750	
g. Deferred revenue	2220	64,558	124,594
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
		<b>2,612,445</b>	<b>3,144,653</b>
<b>FUND BALANCES</b>			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450	1,524	75,440
c. Committed Fund Balance	2460	12,543	12,451
d. Assigned Fund Balance	2490	200,000	138,229
e. Unassigned Fund Balance	2530	668,018	841,905
		<b>882,085</b>	<b>1,068,025</b>
		<b>3,494,530</b>	<b>4,212,678</b>

**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.



