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APR 18 2011

STATE OF NEW HAMPSHIRE REVENUE AC
DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION

30 3 009 002 1 13684
DURHAM TOWN
CHR BD OF SELECTMEN
15 NEW MARKET ROAD
DURHAM, NH 03824



ANNUAL CITY/TOWN
FINANCIAL REPORT

PLEASE RETURN COMPLETE FORM TO
State of New Hampshire
Department of Revenue Administration
Community Services Division
PO Box 487
Concord NH 03302-0487
Telephone (603) 271-3397

Part I GENERAL FUND - Revenues and expenditures for the period - Specific

January 1, 2010 to December 31, 2010

A. REVENUES - Modified Accrual

1. Revenue from taxes (Including state education)

Account No. (a)	Amount (b)
-----------------	------------

a. Property taxes (commitment less overlay plus Section C, line 6, column (c), page 12)

3110 \$23,775,758

b. State and local taxes assessed for school districts

15,696,461
4933

c. Land use change taxes - General Fund

3120 T01

d. Land use change taxes - Conservation Fund

3121 T01

e. Resident taxes

3180 T01

f. Timber taxes

3185 T01 1,479

g. Payments in lieu of taxes

3186 U99 59,107

h. Other taxes (Explain on separate schedule)

3189 T01 3,362

i. Interest and penalties on delinquent taxes

3190 T01 130,623

j. Excavation tax (@ \$.02 per cu. yd.)

3187 T99

k. TOTAL (Excluding line 1b) 23,970,329

2. TOTAL revenues for education purposes

(This entry should be used by the few municipalities which have dependent school districts only)

3. Revenues from licenses, permits, and fees

a. Business licenses and permits	3210	T28
b. Motor vehicle permit fees	3220	T01 803,512
c. Building permits	3230	T29 78,528

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)		Account	Amount
3. Revenue from licenses, permits, and fees (Continued)		No. (a)	(b)
d.	Other Licenses, permits, and fees	3290	\$30,740
e.	TOTAL		912,780
4. Revenue from the federal government		B50	
a.	Housing and urban renewal (HUD)	3311	
b.	Environmental protection	3312	
c.	Other federal grants and reimbursements - Specify	3319	90,456
		B89	
d.	TOTAL		90,456
5. Revenue from the State of New Hampshire		C30	
a.	Shared revenue block grant	3351	
b.	Meals and rooms distribution	3352	642,783
c.	Highway block grant	3353	253,799
d.	Water pollution grants	3354	
e.	Housing and community development	3355	
f.	State and federal forest land reimbursement	3356	
g.	Flood control reimbursement	3357	
h.	Other state grants and reimbursements - Specify	3359	1,796,796
		C89	
i.	TOTAL		2,693,378
6. Revenue from other governments		D89	
Intergovernmental revenue - Other		3379	50,000
7. Revenue from charges for services (Exclude interfund transfers)		A89	
a.	Income from departments	3401	235,718
b.	Water supply system charges	3402	
		A91	
c.	Sewer user charges	3403	
		A80	
d.	Garbage-refuse charges	3404	39,660
		A81	
e.	Electric user charges	3405	
		A92	
f.	Airport fees	3406	
		A01	
g.	Parking		
		A60	
h.	Transit or bus system		
		A94	
i.	Parks and Recreation		
		A61	
j.	Cemeteries		
		A03	
k.	Toll highways		
		A45	
l.	Other charges	3409	
		A89	
m.	TOTAL		275,378

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)		Account No.	Amount
8. Revenues from miscellaneous sources		(a)	(b)
a. Special assessments		3500	
		U01	
b. Sale of municipal property		3501	23,417
		U11	
c. Interest on investments		3502	8,231
		U20	
d. Rents of property		3503	41,736
		U40	
e. Fines and forfeits		3504	88,599
		U30	
f. Insurance dividends and reimbursements		3506	2,363
		U99	
g. Contributions and donations		3508	2,880
		U50	
h. Other miscellaneous sources not otherwise classified		3509	2,982
		U99	
i. TOTAL			170,208
9. Interfund operating transfers in			
a. Transfers from special revenue fund		3912	204,789
b. Transfers from capital projects fund		3913	0
c. Transfers from proprietary funds		3914	0
d. Transfers from capital reserve fund		3915	50,000
e. Transfers from trust and agency funds		3916	747
f. Transfers from conservation fund		3917	0
g. TOTAL			255,536
10. Other financial sources			
a. Proceeds from long-term notes and general obligation bonds		3934	
b. Proceeds from all other bonds		3935	
c. Other long-term financial sources		3939	
d. TOTAL			0
11. TOTAL REVENUES FROM ALL SOURCES			
			28,418,065
12. TOTAL FUND EQUITY (Beginning of year)			
			1,043,321 ✓
13. TOTAL OF LINES 11 AND 12			
			29,461,386 ✓

Remarks

Part I GENERAL FUND (Continued)

	Account No.	Total Expenditure <i>(Includes col. c and d)</i>	Equipment and land purchases	Construction
B. EXPENDITURES - Modified Accrual				
1. General government				
a. Executive	4130	\$318,276		
b. Election and registration	4140	203,360		
c. Financial administration	4150	256,742		
d. Revaluation of property	4152	62,237		
e. Legal expense	4153	69,835		
f. Personnel administration	4155			
g. Planning and zoning	4191	194,653		
h. General government buildings	4194	119,835		
i. Cemeteries	4195	12,266		
j. Insurance not otherwise allocated	4196			
k. Advertising and regional association	4197	10,572		
l. Other general government	4199	374,943		
m. TOTAL		1,622,719		
2. Public Safety				
a. Police	4210	2,064,469		
b. Ambulance	4215	18,362		
c. Fire	4220	2,980,927		
d. Building inspection	4240	161,751		
e. Emergency management	4290	10,972		
f. Other public safety (including communication)	4299	16,961		
g. TOTAL		5,253,442		
3. Airport/Aviation center				
a. Administration	4301			
b. Airport operations	4302			
c. Other	4309			
d. TOTAL		0		

Remarks

Part I GENERAL FUND (Continued)

B. EXPENDITURES-Modified Accrual (continued)		Account	Total Expenditure	Equipment and	Construction
		No. (a)	(Includes col. c and d) (b)	land purchases (c)	(d)
4. Highways & streets					
a.	Administration	4311	\$388,583	G44	FA4
b.	Highways and streets	4312	972,391	G44	FA4
c.	Bridges, railroad crossings	4313		G44	FA4
d.	Street lighting	4313		G44	FA4
e.	Toll highways	4316		G45	FA5
f.	Other highway, streets, and bridges	4319		G44	FA4
g.	TOTAL		1,360,974		
5. Sanitation					
a.	Administration	4321	163,044	G80	F80
b.	Solid waste collection	4323	320,089	G81	F81
c.	Solid waste disposal	4324	88,832	G81	F81
d.	Solid waste clean-up	4325	18,773	G81	F81
e.	Sewage collection and disposal	4326		G80	F80
f.	Other sanitation	4329		G80	F80
g.	TOTAL		590,738		
6. Water distribution and treatment					
a.	Administration	4331			
b.	Water services	4332			
c.	Water treatment	4335			
d.	Water conservation	4338			
e.	Other water	4339			
f.	TOTAL		0	G91	F91
7. Electric					
a.	Administration	4351			
b.	Generation	4352			
c.	Purchase costs	4353			
d.	Equipment maintenance	4354			
e.	Other	4359			
f.	TOTAL		0	G92	F92

Part I GENERAL FUND (Continued)

		Account	Total Expenditure	Equipment and	Construction
		No. (a)	(Includes col. c and d) (b)	land purchases (c)	(d)
B. EXPENDITURES-Modified Accrual (continued)					
8. Health					
a.	Administration	4411			
b.	Pest control	4414			
c.	Health agencies and hospitals	4415	21,692		
d.	Other health	4419			
e.	TOTAL		21,692	G32	F32
9. TOTAL expenditures for education purposes (This entry should be used by the few municipalities which have dependent school districts only)					
10. Welfare					
a.	Administration	4441		G79	F79
b.	Direct assistance	4442	14,766		
c.	Intergovernmental welfare payments	4444			
d.	Vendor payments	4445			
e.	Other welfare	4449		G79	F79
f.	TOTAL		14,766		
11. Culture and recreation					
a.	Parks and recreation	4520	250,910		
b.	Library	4550		G52	F52
c.	Patriotic purposes	4583	1,437	G61	F61
d.	Other culture and recreation	4589		G61	F61
e.	TOTAL		252,347		
12. Conservation					
a.	Administration	4611	2,477		
b.	Purchase of natural resources	4612			
c.	Other conservation	4619			
d.	TOTAL		2,477	G59	F59
13. Redevelopment and housing					
a.	Administration	4631			
b.	Redevelopment and housing	4632			
c.	TOTAL		0	G50	F50

Part I GENERAL FUND (Continued)

B. EXPENDITURES-Modified Accrual (continued)		Account No.	Total Expenditure <i>(Includes col. c and d)</i>	Equipment and land purchases	Construction
14. Economic development		(a)	(b)	(c)	(d)
a.	Administration	4651	7,687		
b.	Economic development	4652			
c.	Other economic development	4659			
d.	TOTAL		7,687	G89	F89
15. Debt service					
a.	Principal long term bonds and notes	4711	565,491		
b.	Interest on long term bonds and notes	4721	177,138		
c.	Interest on tax and revenue anticipation notes	4723			
d.	Other debt service charges	4790	16,317		
e.	TOTAL		758,946	G89	F89
16. Capital outlay					
a.	Land and improvements	4901			
b.	Machinery, vehicles, and equipment	4902		G89	
c.	Buildings	4903			F89
d.	Improvements other than buildings	4909			F89
e.	TOTAL				
17. Interfund operating transfers out					
a.	Transfers to special revenue funds	4912	248,006		
b.	Transfers to capital projects funds	4913	199,635		
c.	Transfers to proprietary funds	4914	0.		
d.	Transfers to capital reserve funds	4915	69,047		
e.	Transfers to expendable trust funds	4916	0		
f.	Transfers to nonexpendable trust funds	4918	0		
g.	TOTAL		516,688		
Cumulative Expenditure Totals from pages 4-7.			\$10,402,476		

Remarks

*

Part III GENERAL FUND BALANCE SHEET

Modified Accrual

A. ASSETS	Account No.	Beginning of year	End of year
1. Current assets			
a. Cash and equivalents	1010	\$ 7,287,455	\$ 8,761,827
b. Investments	1030		
c. Taxes receivable (See worksheet, page 12)	1080	944,645	1,041,865
d. Tax liens receivable (See worksheet, page 12)	1110	272,471	293,023
e. Accounts receivable	1150	39,911	48,893
f. Due from other governments	1260	45,263	0
g. Due from other funds	1310	40,043	35,994
h. Other current assets	1400	9,557	5,600
i. Tax dedeed property (subject to resale)	1670		
j. TOTAL ASSETS (Should equal line B3)		8,639,345	10,187,202
B. LIABILITIES AND FUND EQUITY			
1. Current liabilities			
a. Warrants and accounts payable	2020	302,368	415,573
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		4,277
e. Due to school districts	2075	7,098,352	8,434,427
f. Due to other funds	2080	62,253	55,045
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	133,051	178,515
k. TOTAL LIABILITIES		7,596,024	9,087,837
2. Fund equity (Please detail on page 10)			
a. Assigned (formerly reserve for encumbrances)	2440	50,835	121,000
b. Committed (formerly reserve for continuing appropriations)	2450		
c. Restricted (formerly reserve for appropriations voted for CRF/	2460		
d. Committed (formerly reserve for appropriations voted)	2460		
e. Assigned (formerly reserve for special purposes)	2490		262,700
f. Unassigned (formerly unreserved fund balance)	2530	992,486	715,665
g. TOTAL FUND EQUITY		✓ 1,043,321	1,099,365
3. TOTAL LIABILITIES AND FUND EQUITY			
(Should equal line A1j)		\$8,639,345	\$10,187,202

Part VI RECONCILIATIONS

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY		Amount
1. School district liability at beginning of year (Account number 2075, column b, on page 9)		\$7,098,352 ✓
2. ADD: School district assessment for current year		15,696,461 ✓
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		22,794,813
4. SUBTRACT: Payments made to school districts		(14,360,386)
5. School district liability at end of year (lines 3 less line 4) (Account number 2075, column c, on page 9)		\$8,434,427 ✓

B. RECONCILIATION OF TAX ANTICIPATION NOTES		Amount
1. Short-term (TANS) debt at beginning of year		^{61V}
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) (Be sure to include (TANS) in Account number 2230, column c, page ^{64V})		\$0

PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D.

C. ALLOWANCE FOR ABATEMENTS WORKSHEET			
	Current yr (a)	Prior years (b)	TOTAL (c)
1. Overlay/Allowance for Abatements (Beginning of year)*	✓\$364,588	✓\$24,533	\$389,121
2. SUBTRACT: Abatements made (From tax collector's report)	✓(27,047)	(61,063)	(88,110)
3. SUBTRACT: Discounts <i>"V" means I would reconcile</i>			
4. SUBTRACT: Refunds (Cash abatements) <i>w/ MS b 1</i>	(292)	✓(336,659)	(336,951)
5. ESTIMATED Allowance for abatements at end of year**	(60,638)	0	(60,638)
6. Excess of estimate (Add to revenue on page 1, line 1a)	\$276,611	(\$373,189)	(\$96,578)

*Use overlay amount for column (a) and use last year's balance of line 5, Allowance for Abatements for column b (see your form from last year).

**The amount in column c will go into line 1 (b) for next year's worksheet.

D. TAXES/LIENS RECEIVABLE WORKSHEET			
	1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	<i>MSL</i> ✓\$1,102,503	✓\$293,023	\$1,395,526
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatement (from Worksheet C, line 5)	(60,638) ✓	0 ✓	(60,638)
3. Receivable, end of year*	\$1,041,865 ✓	\$293,023 ✓	\$1,334,888

* (These amounts are entered on page 9, account numbers 1080 and 1110, column c)

Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS

REVENUE AND OTHER FINANCING SOURCES	Capital Projects (a)	Special Revenue (b)	Proprietary funds	
			Enterprise (c)	Internal Service (d)
1. Revenue from taxes	T01	T01 \$0	T01	
2. Revenue from licenses, permits, and fees	T29	T29 83,055	T29	
3. Revenue directly from the federal government	B89 633,669	B89 0	B89	
4. Revenue from the State of New Hampshire	C89 572,613	C89 360,739	C89	
5. Revenue from other governments	D89	D89 0	D89	
6. Revenue from charges for services	A91	A91	A91	
(a) Water supply system charges		355,852		
(b) Sewer user charges	A80	A80 1,215,612	A80	
(c) Garbage/refuse collection charges	A81	A81 0	A81	
(d) Electric	A92	A92	A92	
(e) Airport and aviation	A01	A01	A01	
(f) Highway and toll facilities	A44	A44	A44	
(g) Toll facilities	A45	A45	A45	
(h) Parks and recreation	A61	A61 161,194	A61	
(i) Parking	A60	A60 56,679	A60	
(j) Transit or bus system	A94	A94	A94	
(k) Other - Specify	A89	A89	A89	
(1) Rental of municipal property		33,067		
(2) Parking fines	A89	A89 58,292	A89	
(3) Sale of municipal property	A89	A89 49,349	A89	
7. Revenue from miscellaneous sources	U20	U20	U20	
(a) Interest on investments		11,140		
(b) Other miscellaneous sources	U99 328,186	U99 52,075	U99	
8. Interfund operating transfers in	991,930	120,861		
9. Other financial sources	U99 1,467,338	U99	U99	
10. TOTAL REVENUE AND OTHER SOURCES	\$3,993,736	\$2,557,915		

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTION)	Capital Projects (a)	Special Revenue (b)	Proprietary funds	
			Enterprise (c)	Internal Service (d)
1. General Government	F89	E89 \$3,164	E89	
2. Public Safety	F62	E62 15	E62	
(a) Police				
(b) Ambulance		E32	E32	
(c) Fire	F24	E24	E24	
3. Airport/Aviation center	F01	E01	E01	
4. Highways and streets	F44	E44	E44	
5. Toll highways	F45	E45	E45	
6. Sanitation	F81	E81	E81	
7. Water distribution and treatment	F91	E91 253,613	E91	
8. Sewerage	F80	E80 1,008,891	E80	
9. Electric	F92	E92	E92	
10. Health	F32	E32	E32	
11. Welfare	F79	E79	E79	
12. Culture and recreation	F61	E61 115,635	E61	
13. Parking	F60	E60 55,363	E60	
14. Transit or bus system	F94	E94	E94	
15. Conservation	F59	E59 1,500	E59	
16. Redevelopment and housing	F50	E50	E50	
17. Economic development	F89	E89	E89	
18. Debt service		E23 713,118	E23	
19. Capital outlay - other	F89 4,888,446	F89	F89	
20. Interfund operating transfers out	7,341	480,304		
21. TOTAL EXPENDITURES	\$4,895,787	\$2,631,603		

Remarks

Part IX

BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS

	Account No. (a)	Capital Project (b)	Special Revenue (b)	Proprietary funds	
				Enterprise (c)	Internal Service (d)
A. ASSETS					
1. Current assets					
(a) Cash and equivalents	1010	\$488,462	\$2,031,671		
(b) Investments	1030	0	516,695		
(c) Accounts receivable	1150	0	76,161		
(d) Due from other governments	1260	60,526	25,602		
(e) Due from other funds	1310	0	55,045		
(f) Other - Specify		0	580		
2. Fixed assets					
(a) Land and improvements	1610				
(b) Buildings	1620				
(c) Machinery, vehicles, and equipment	1640				
(d) Construction in progress	1650				
(e) Improvements other than buildings	1660				
(f) Other - Specify					
3. TOTAL ASSETS		548,988	2,705,754		

Remarks

	Account No. (a)	Capital Projects (b)	Special Revenue (b)	Proprietary funds	
				Enterprise (c)	Internal Service (d)
B. LIABILITIES AND FUND EQUITY					
1. Liabilities					
(a) Warrants and accounts payable	2020	\$420,368	\$63,894		
(b) Compensated absences payable	2030				
(c) Contracts payable	2050				
(d) Due to other governments	2070	0	27,215		
(e) Due to other funds	2080	0	1,727		
(f) Deferred revenue	2220	0	14,351		
(g) Notes and bonds payable					
(h) Other - Specify					
		133,196	0		
(i) TOTAL LIABILITIES		553,564	107,187		
2. Fund equity/Capital					
(a) Assigned (formerly reserve for encumbrances)	2440	1,526,383	83,728		
(b) Assigned (formerly reserve for special purposes)	2490				
(c) Unassigned (formerly unreserved fund balance-deficit)	2530	(1,530,959)	2,514,839		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY		(4,576)	2,598,567		
3. TOTAL LIABILITIES AND FUND EQUITY		\$548,988	\$2,705,754		

Part X SUPPLEMENTAL INFORMATION WORKSHEET

A. INTERGOVERNMENTAL EXPENDITURES

Report payments made to the State or other local governments on reimbursement or cost-sharing basis. Do not include these expenditures in part VIII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made to other local gov. for: Schools		M12 \$14,360,386
Sewers		M80
All other - County	4931	M89 2,263,084
All other - Towns	4199	M89
Payments made to State for: Highways		L44 4319
All other purposes	4199	L89

B. DEBT OUTSTANDING, ISSUED, AND RETIRED

Long-term debt purpose (a)	Bonds outstanding at the beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U 11,157,947	29U 1,384,000	39U 1,023,469	49U 11,518,478
Interest on water debt	19V			
Total wages paid				

C. SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your city before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of city employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.

200
\$5,593,927

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the two types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at par value. Exclude accounts receivable, value of real property, and all non-security assets.

Type of fund (a)	Amount at end of fiscal year Omit cents (b)
Bond Funds - Unexpended proceeds from sale of bond issues held pending disbursement	W31
All other funds except employee retirement funds and nonexpendable trust funds.	W61 \$12,360,244

Remarks

Part XI 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.


Date Signed

Signatures of a majority of the governing body:



Todd I. Selig
Administrator
Town of Durham

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 official, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type)	Signature
Barbara J. Ross	
Regular office hours M - F 8am - 5pm	Email address bross@ci.durham.nh.us

GENERAL INSTRUCTIONS

When complete, one copy should be returned to the Department of Revenue Administration and one copy should be placed in your municipal records.

Please be sure you have completed Part X, items A-D

WHEN TO FILE: (RSA 21 * For cities/towns reporting on a calendar year basis, this report must be filed on or before April 1.

* For cities/towns reporting on an optional fiscal year basis (year ending June 30), this report must be filed on or before September 1.

WHERE TO FILE

Department of Revenue Administration
State of New Hampshire
Community Services Division
PO Box 487
Concord, NH 03302-0487