

\$1,988,668

MS-5

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

~~Town/City Name~~ Auburn

Enter Calendar Reporting Year Here >

2011

(January 1 to December 31)

Enter Optional Reporting Year Here >

n/a

(July 1 to June 30)

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

No

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: 9/10/2012

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.

Russell Cull
Paul Raiche

[Signature]

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)

Adete Frisella Brown

Signature

Regular Office Hours

M-F 8:00am-4:30pm

Email address

budgetfinance@townofauburnnh.com

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RECEIVED

SEP 12 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
GENERAL GOVERNMENT TOTAL = show detail below				
4130-4139	Executive	210,957		209,493
4140-4149	Election, Reg. & Vital Statistics	69,986		69,159
4150-4151	Financial Administration	93,840		93,566
4152	Property Assessment			
4153	Legal Expense	45,000		56,010
4155-4159	Personnel Administration	299,592		301,280
4191-4193	Planning & Zoning	94,791		58,714
4194	General Government Buildings	63,900		69,494
4195	Cemeteries	15,200		13,143
4196	Insurance	66,421		66,867
4197	Advertising & Regional Assoc.	7,404		7,122
4199	Other General Government	106,942		100,288
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	946,550		914,698
4215-4219	Ambulance	49,612		48,431
4220-4229	Fire	351,535		348,210
4240-4249	Building Inspection	54,498		55,208
4290-4298	Emergency Management	2,201	134,566	136,517
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration			
4312	Highways & Streets	900,346		895,037
4313	Bridges			
4316	Street Lighting	10,450		12,648
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	11,500		12,628
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
<i>Page Sub-Totals</i>		3,400,725	134,566	3,468,513

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust; transfers)
4290	FEMA

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
WATER DISTRIBUTION & TREATMENT = show detail below				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
ELECTRIC = show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH = show detail below				
4411	Administration	2,283		2,123
4414	Pest Control	18,004		17,093
4415-4419	Health Agencies & Hosp. & Other	5,093		5,093
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	41,776		40,379
4444	Intergovernmental Welfare Pymts	4,471		4,471
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	110,053		109,293
4550-4559	Library	120,958		118,388
4583	Patriotic Purposes	1,000		1,438
4589	Other Culture & Recreation			
CONSERVATION = show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	2,901		1,407
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE = show detail below				
4711	Princ. - Long Term Bonds & Notes	1		
4721	Interest-Long Term Bonds & Notes	1		
4723	Int. on Tax Anticipation Notes	1		
4790-4799	Other Debt Service			
<i>Page Sub-Totals</i>		306,542	0	299,685

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

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
CAPITAL OUTLAY show detail below				
4901	Land	44,240		38,665
4902	Machinery, Vehicles & Equipment	83,518		83,432
4903	Buildings			24,074
4909	Improvements Other Than Bldgs.	800,000	342,662	1,203,786
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund			
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>	<i>927,758</i>	<i>342,662</i>	<i>1,349,957</i>
	<i>Total Local Expenditure Sub-Totals</i>	<i>4,635,025</i>	<i>477,228</i>	<i>5,118,155</i>
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	649,542		649,542
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	6,829,550		6,829,550
4934	Taxes Assessed for State Educ.	1,482,420		1,482,420
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
TOTAL GENERAL FUND EXPENDITURES		13,596,537	477,228	14,079,667

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4909	Harardous Mitigation, Bridge Aid

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.

Financial Report of the Budget - Town/City of

			Town/City Name	
			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	
	TAXES			
3110	Property Taxes (commitment less overlay)	11,254,532	11,284,675	
3120	Land Use Change Taxes - General Fund			
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	20,000	23,353	
3186	Payment in Lieu of Taxes	815,161	792,394	
3187	Excavation Tax (\$.02 cents per cu yd)		150	
3189	Other Taxes		383	
3190	Interest & Penalties on Delinquent Taxes	60,000	79,906	
	Inventory Penalties			
	LICENSES, PERMITS & FEES			
3210	Business Licenses & Permits	46,000	48,128	
3220	Motor Vehicle Permit Fees	950,000	1,035,716	
3230	Building Permits	30,000	44,036	
3290	Other Licenses, Permits & Fees	13,000	15,016	
3311-3319	From Federal Government	1,000	155,546	
	FROM STATE			
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	221,254	221,254	
3353	Highway Block Grant	149,306	151,567	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)		218,593	
3379	From Other Governments			
	CHARGES FOR SERVICES			
3401-3408	Income from Departments	45,000	57,587	
3409	Other Charges			
	MISCELLANEOUS REVENUES			
3501	Sale of Municipal Property	27,500	28,148	
3502	Interest on Investments	4,000	3,513	
3503-3509	Other	5,000	3,812	
	INTERFUND OPERATING TRANSFERS IN			
3912	From Special Revenue Funds			
3913	From Capital Projects Funds			
3914	From Enterprise Funds			
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
3915	From Capital Reserve Funds			
3916	From Trust & Fiduciary Funds			
3917	Transfers from Conservation Fund			
	OTHER FINANCING SOURCES			
3934	Proceeds from Long Term Bonds & Notes			
Less Proprietary Funds or Capital Project Funds				
TOTAL GENERAL FUND REVENUE		13,641,753	14,163,777	

General Fund Balance Sheet for Town/City of		Town/City Name	2011
		or Optional Reporting Year = n/a	
A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	4,757,290	4,459,521
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	685,153	654,117
e. Tax liens receivable	1110	255,925	312,875
f. Accounts receivable	1150	50,455	47,505
g. Due from other governments	1260	472,021	614,851
h. Due from other funds	1310	30,523	3,860
i. Other current assets	1400	29,681	16,924
j. Tax deeded property (subject to resale)	1670		
TOTAL ASSETS		6,281,048	6,109,653
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	69,489	52,130
b. Compensated absences payable	2030		
c. Contracts payable	2050	57,021	
d. Due to other governments	2070		
e. Due to school districts	2075	3,792,119	3,726,970
f. Due to other funds	2080	184,945	57,792
g. Deferred revenue	2220	31,496	21,475
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	54,517	75,715
TOTAL CURRENT LIABILITIES		4,189,587	3,934,082
Fund equity *			
a. Nonspendable Fund Balance	2440		16,924
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490	209,743	169,979
e. Unassigned Fund Balance	2530	1,881,718	1,988,668
TOTAL FUND EQUITY		2,091,461	2,175,571
3. TOTAL LIABILITIES AND FUND EQUITY		6,281,048	6,109,653

*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 or capital project funds.

MS-5	RECONCILIATION (to assist in balance sheet preparation)						
A. GENERAL FUND BALANCE SHEET RECONCILIATION							
	Total Revenues From Page 5		14,163,777				
	Less Expenditures From Page 4		14,079,667				
	Increase (decrease)		84110				
	Ending Fund Equity From Balance Sheet		2,175,571				These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		2,091,461				
	Increase (decrease)		84110				
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075							
			Amount				
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)						3,792,119
	2. ADD: School district assessment for current year						8,311,970
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)						12,104,089
	4. SUBTRACT: Payments made to school district						< 8,377,119 >
							3,726,970
							(To balance sheet Acct # 2075, column c)
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							

MS-5

OPTIONAL RECONCILIATION *(to assist in balance sheet preparation)*

A. USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS	Year of this report	For Prior Levy	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements <i>(Beginning of year)</i> *	50,000	20,000	70,000
2. SUBTRACT: Abatements made <i>(From pgs. 2-3 of tax collector's report)</i>	5,000	10,000	(15,000)
3. SUBTRACT: Discounts <i>(From pg. 2 of tax collector's report)</i>			-
4. SUBTRACT: Refunds <i>(Cash abatements - from treasurer or bookkeeper)</i>	5,000	2,000	(7,000)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** <i>(These amounts should be carried down to Section B, line 2)</i>	25,000	3,000	28,000
6. Excess of estimate <i>(Add to revenue on page 5)</i>	15,000	5,000	20,000
<p>*Use overlay amount from tax rate for column (a) and use last year's balance of line 5, Allowance for abatements for column b <i>(see your form from last year)</i>.</p> <p>**The amount in column c will go into line 1(b) for next year's worksheet.</p>			
B. TAXES/LIENS RECEIVABLE WORKSHEET <i>(From pgs 2-3 of tax collector's report) ></i>	Acct. #1080 Taxes	Acct.#1110 Liens	TOTALS
	(e)	(b)	(c)
1. Uncollected, end of year	1,000,000	550,000	1,550,000
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements <i>(from Section A above, line 5)</i>	∇ 25,000	∇ 3,000	∇ 28,000
3. Receivable, end of year <i>(To Balance Sheet Acct.#1080 and 1110, column c)</i>	975,000	547,000	1,522,000

****SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES****

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
	\$		\$			\$	\$	\$	\$
TOTAL									

Remarks