

UFB - 115,260

PDF 10/25/12

SG  
10/25/12

MS-5

# FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

DANBURY

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: 10/11/2012

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.

*Lynn H. England*  
*Lynn H. England*  
*Lynn H. England*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## 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) Lynn H. England

Signature *Lynn H. England*

Regular Office Hours M, Tu, Th 8-4 wed 12<sup>30</sup>-6  
Fri. closed

Email address danbury\_selectmen@comcast.net

FOR DRA USE ONLY

RECEIVED

OCT 17 2012

NH DEPT OF REV ADMIN  
MUNICIPAL SERVICES

MUNICIPAL SERVICES DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)230-5090

MS-5

Rev. 01/12

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	50,953		48,277
4140-4149	Election, Reg. & Vital Statistics	45,174		42,173
4150-4151	Financial Administration	5,372		4,029
4152	Property Assessment	6,745		4,285
4153	Legal Expense	5,000		2,819
4155-4159	Personnel Administration	82,381		82,137
4191-4193	Planning & Zoning	2,650		1,614
4194	General Government Buildings	25,500		16,533
4195	Cemeteries	5,145		4,986
4196	Insurance	18,000		18,234
4197	Advertising & Regional Assoc.	15,479		15,479
4199	Other General Government	1,200		1,200
<b>PUBLIC SAFETY TOTAL =</b>				
show detail below				
4210-4214	Police	86,030		86,007
4215-4219	Ambulance	39,107		39,107
4220-4229	Fire	38,810		36,202
4240-4249	Building Inspection			
4290-4298	Emergency Management	1,350		976
4299	Other (Incl. Communications)			
<b>AIRPORT/AVIATION CENTER TOTAL =</b>				
show detail below				
4301-4309	Airport Operations			
<b>HIGHWAYS &amp; STREETS TOTAL =</b>				
show detail below				
4311	Administration	237,983		253,674
4312	Highways & Streets	164,000		154,831
4313	Bridges			
4316	Street Lighting	4,200		4,509
4319	Other			
<b>SANITATION TOTAL =</b>				
show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	104,685		96,332
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		939,764	0	913,404

Explanation for "Other Authorizations" (Column 4)

(Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

Acct. #	



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			
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	5,065		5,065
<b>WELFARE =</b>				
show detail below				
4441-4442	Administration & Direct Assist.	5,500		2,104
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
<b>CULTURE &amp; RECREATION =</b>				
show detail below				
4520-4529	Parks & Recreation	12,959		12,548
4550-4559	Library	8,834		8,933
4583	Patriotic Purposes	600		765
4589	Other Culture & Recreation	16,000		16,000
<b>CONSERVATION =</b>				
show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
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	43,729		43,729
4721	Interest-Long Term Bonds & Notes	3,070		3,061
4723	Int. on Tax Anticipation Notes	3,000		0
4790-4799	Other Debt Service			
Page Sub-Totals		98,757	0	92,204

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
<b>CAPITAL OUTLAY</b>				
show detail below				
4901	Land			
4902	Machinery, Vehicles & Equipment	2,500		513
4903	Buildings	700		700
4909	Improvements Other Than Bldgs.			
<b>OPERATING TRANSFERS OUT</b>				
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>	3,200	0	1,213
	<i>Total Local Expenditure Sub-Totals</i>	1,041,721	0	1,006,821
<b>PAYMENTS TO OTHER GOVERNMENTS</b>				
4931	Taxes Assessed for County			335,962
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			1,565,882
4934	Taxes Assessed for State Educ.			309,194
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>1,041,721</b>	<b>0</b>	<b>3,217,859</b>

3,217,860

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

**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

			DANBURY	
			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)	2,729,480	2,747,590	
3120	Land Use Change Taxes - General Fund	2,500	4,635	
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes	8,000	10,503	
3186	Payment in Lieu of Taxes			
3187	Excavation Tax (\$.02 cents per cu yd)	700	693	
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	52,000	53,183	
	Inventory Penalties			
<b>LICENSES, PERMITS &amp; FEES</b>				
3210	Business Licenses & Permits	400	345	
3220	Motor Vehicle Permit Fees	156,500	164,368	
3230	Building Permits	1,000	1,500	
3290	Other Licenses, Permits & Fees	4,500	2,205	
3311-3319	From Federal Government/Gas Tax Refund	716	716	
<b>FROM STATE</b>				
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	52,010	52,010	
3353	Highway Block Grant	130,285	130,285	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)Gas Tax Refund	3,203	703	
3379	From Other Governments			
<b>CHARGES FOR SERVICES</b>				
3401-3406	Income from Departments	10,000	8,925	
3409	Other Charges	2,000	2,088	
<b>MISCELLANEOUS REVENUES</b>				
3501	Sale of Municipal Property	501	501	
3502	Interest on Investments	500	428	
3503-3509	Other		676	
<b>INTERFUND OPERATING TRANSFERS IN</b>				
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	1,000	1,000	
3917	Transfers from Conservation Fund			
<b>OTHER FINANCING SOURCES</b>				
3934	Proceeds from Long Term Bonds & Notes			
Less Proprietary Funds or Capital Project Funds				
<b>TOTAL GENERAL FUND REVENUE</b>		3,155,295	3,182,354	



General Fund Balance Sheet for Town/City of		DANBURY	2011
or Optional Reporting Year = n/a			
<b>A. ASSETS</b>	Acct. #	Beginning of Year	End of year
<b>Current assets</b>	(a)	(b)	(c)
a. Cash and equivalents	1010	473,692	477,971
b. Investments	1030		
c. Restricted Assets			
d. Taxes receivable	1080	424,072	406,349
e. Tax liens receivable	1110	106,828	141,431
f. Accounts receivable	1150		
g. Due from other governments	1260		
h. Due from other funds	1310		
i. Other current assets	1400		61
j. Tax deeded property (subject to resale)	1670		
<b>TOTAL ASSETS</b>		<b>1,004,592</b>	<b>1,025,812</b>
<b>B. LIABILITIES AND FUND EQUITY</b>	Acct. #	Beginning of Year	End of year
<b>Current liabilities</b>	(a)	(b)	(c)
a. Warrants and accounts payable	2020		1,476
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	853,827	909,076
f. Due to other funds	2080		
g. Deferred revenue	2220		
h. Notes payable - Current	2230		
I. Bonds payable - Current	2250		
j. Other payables	2270		
<b>TOTAL CURRENT LIABILITIES</b>		<b>853,827</b>	<b>910,552</b>
<b>Fund equity *</b>			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	150,765	115,260
<b>TOTAL FUND EQUITY</b>		<b>150,765</b>	<b>115,260</b>
<b>3. TOTAL LIABILITIES AND FUND EQUITY</b>		<b>1,004,592</b>	<b>1,025,812</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 or capital project funds.

<b>MS-5</b>	<b>RECONCILIATION</b> <i>(to assist in balance sheet preparation)</i>				
<b>A. GENERAL FUND BALANCE SHEET RECONCILIATION</b>					
	Total Revenues From Page 5		3,182,354		
	Less Expenditures From Page 4		3,217,859		
	Increase (decrease)		(35505)		
	Ending Fund Equity From Balance Sheet		115,260		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		150,765		
	Increase (decrease)		(35505)		
<b>B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075</b>					
			Amount		
	1. School district liability at beg. of year <i>(From balance sheet Acct # 2075, column b)</i>		853,827		✓
	2. ADD: School district assessment for current year		1,875,076		✓
	3. TOTAL LIABILITY WITHIN CURRENT YEAR <i>(Sum of lines 1 and 2)</i>		2,728,903		
	4. SUBTRACT: Payments made to school district		< 1,819,827 >		
	<i>(To balance sheet Acct # 2075, column c)</i>		909,076		To B/S
<b>C. RECONCILIATION OF TAX ANTICIPATION NOTES</b>					
			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 <i>(Lines 1 + 2 - 3)</i> <i>(To balance sheet in Acct # 2230, column c)</i>		-		
<b>**SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES**</b>					



