

PDF 9/19/12

UFB - 698, 843

SG 8/31/12

# 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.

*Handwritten signatures of selectmen*

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

### 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)  
Roberts & Greene, PLLC

Signature  
*Thomas M. M. Robert*

Regular Office Hours  
M-F 8:00AM - 4:00PM

Email address  
troberts@roberts-greene.com

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**RECEIVED**  
AUG 06 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	99,135		91,596
4140-4149	Election, Reg. & Vital Statistics	2,488		1,972
4150-4151	Financial Administration	89,682		86,225
4152	Property Assessment	24,032		26,288
4153	Legal Expense	23,500		32,354
4155-4159	Personnel Administration	25,090		25,622
4191-4193	Planning & Zoning	7,945		2,542
4194	General Government Buildings	27,798		27,287
4195	Cemeteries	18,705		15,344
4196	Insurance	29,000		26,035
4197	Advertising & Regional Assoc.	3,033		3,035
4199	Other General Government	23,396		26,130
<b>PUBLIC SAFETY TOTAL =</b> show detail below				
4210-4214	Police	300,922		297,702
4215-4219	Ambulance			
4220-4229	Fire	136,381		129,707
4240-4249	Building Inspection	9,414		3,692
4290-4298	Emergency Management	8,085		7,370
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			
4312	Highways & Streets	578,195		559,851
4313	Bridges			
4316	Street Lighting	7,665		8,196
4319	Other			
<b>SANITATION TOTAL =</b> show detail below				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	157,807		148,682
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
<b>Page Sub-Totals</b>		<b>1,572,273</b>	<b>0</b>	<b>1,519,630</b>

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>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	2,803		590
4414	Pest Control	2,014		1,724
4415-4419	Health Agencies & Hosp. & Other	1,935		1,935
<b>WELFARE =</b> show detail below				
4441-4442	Administration & Direct Assist.	31,080		49,845
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
<b>CULTURE &amp; RECREATION =</b> show detail below				
4520-4529	Parks & Recreation	30,627		28,347
4550-4559	Library	79,281		76,840
4583	Patriotic Purposes	1,000		1,120
4589	Other Culture & Recreation			
<b>CONSERVATION =</b> show detail below				
4611-4612	Admin. & Purch. of Nat. Resources	4,641		3,257
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	17,750		17,789
4721	Interest-Long Term Bonds & Notes	1,913		1,874
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
<b>Page Sub-Totals</b>		<b>173,044</b>	<b>0</b>	<b>183,321</b>

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

Reporting Year = 2011

OP FY Reporting Year = n/a

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	9,000	58,638	67,638
4903	Buildings	2,000		
4909	Improvements Other Than Bldgs.	685,050	(577,540)	45,340
<b>OPERATING TRANSFERS OUT</b> show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund		137,010	166,714
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	123,000		123,000
4916	To Expend. Trust Fund - not #4917	9,500		9,500
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
<b>Page Sub-Totals</b>		<b>828,550</b>	<b>(440,530)</b>	<b>412,192</b>
<b>Total Local Expenditure Sub-Totals</b>		<b>2,573,667</b>	<b>(440,530)</b>	<b>2,115,143</b>
<b>PAYMENTS TO OTHER GOVERNMENTS</b>				
4931	Taxes Assessed for County	842,242		842,242 ✓
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	2,881,064		2,881,064 ✓
4934	Taxes Assessed for State Educ.	587,731		587,731 ✓
4939	Payments to Other Governments			
Less Proprietary Funds or Capital Project Funds				
		<b>6,884,904</b>	<b>(440,530)</b>	<b>6,426,180</b>

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4909	\$548,040 budgeted amount for capital project fund; \$137,010 transferred; \$107,510 encumbered from prior year
4902	unanticipated grant funding

**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.

Dublin	
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)	5,710,997	5,741,819
3120	Land Use Change Taxes - General Fund	3,000	3,000
3121	Land Use Change Taxes - Conservation Fund	3,000	
3180	Resident Taxes		
3185	Timber Taxes	5,000	4,616
3186	Payment in Lieu of Taxes	15,002	16,736
3187	Excavation Tax (\$.02 cents per cu yd)	200	
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	32,000	48,561
	Inventory Penalties		
	<b>LICENSES, PERMITS &amp; FEES</b>		
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	231,200	234,931
3230	Building Permits	6,000	8,862
3290	Other Licenses, Permits & Fees	3,000	3,306
3311-3319	<b>From Federal Government</b>		
	<b>FROM STATE</b>		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	71,341	71,341
3353	Highway Block Grant	79,829	79,829
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	132	132
3357	Flood Control Reimbursement	897	490
3359	Other (Including Railroad Tax)	556,146	66,203
3379	<b>From Other Governments</b>		
	<b>CHARGES FOR SERVICES</b>		
3401-3406	Income from Departments	25,000	35,188
3409	Other Charges		
	<b>MISCELLANEOUS REVENUES</b>		
3501	Sale of Municipal Property	1,500	33,947
3502	Interest on Investments	6,000	5,724
3503-3509	Other	21,160	23,424
	<b>INTERFUND OPERATING TRANSFERS IN</b>		
3912	From Special Revenue Funds		2,500
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	2,000	
3916	From Trust & Fiduciary Funds	14,500	20,000
3917	Transfers from Conservation Fund		
	<b>OTHER FINANCING SOURCES</b>		
3934	Proceeds from Long Term Bonds & Notes		
<b>Less Proprietary Funds or Capital Project Funds</b>			
		<b>6,787,904</b>	<b>6,400,609</b>

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 or capital project funds.

General Fund Balance Sheet for Town/City of

Dublin

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	156,161	2,052,795
b. Investments	1030	1,269,578	
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	317,715	381,314
e. Tax liens receivable (See Section D, page 7)	1110	121,270	76,381
f. Accounts receivable	1150		3,387
g. Due from other governments	1260	7,000	
h. Due from other funds	1310	413,532	1,800
i. Other current assets	1400	3,244	
j. Tax deeded property (subject to resale)	1670	24,612	49,128
		2,313,112	2,564,805
<b>LIABILITIES</b>			
a. Warrants and accounts payable	2020	52,299	61,814
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	1,423,849	1,534,978
f. Due to other funds	2080	3,741	137,010
g. Deferred revenue	2220		8,148
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		15,203
		1,479,889	1,757,153
<b>FUND BALANCES</b>			
a. Nonspendable Fund Balance	2440	24,612	49,128
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460	107,510	59,681
d. Assigned Fund Balance	2490		
e. Unassigned Fund Balance	2530	701,101	698,843
		833,223	807,652
		2,313,112	2,564,805

**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	<b>RECONCILIATION</b> <i>(to assist in balance sheet preparation)</i>			
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<b>A. GENERAL FUND BALANCE SHEET RECONCILIATION</b>				
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Total Revenues From Page 5	6,400,609		
Less Expenditures From Page 4	6,426,180		
Increase (decrease)	(25571)		
Ending Fund Equity From Balance Sheet	807,652		These cells should be equal
Less Beginning Fund Equity From Balance Sheet	833,223		
Increase (decrease)	(25571)		

<b>B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075</b>		Amount
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1. School district liability at beg. of year <i>(From balance sheet Acct # 2075, column b)</i>	1,423,849		✓
2. ADD: School district assessment for current year	3,468,795		
3. TOTAL LIABILITY WITHIN CURRENT YEAR <i>(Sum of lines 1 and 2)</i>	4,892,644		
4. SUBTRACT: Payments made to school district	< 3,357,666 >		
<i>(To balance sheet Acct # 2075, column c)</i>	1,534,978		

<b>C. RECONCILIATION OF TAX ANTICIPATION NOTES</b>		Amount
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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>	-		

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

MS-5 OPTIONAL RECONCILIATION (to assist in balance sheet preparation)			
<b>A. USE OF OVERLAY &amp; ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS</b>			
	Year of this report	For Prior Levy	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements (Beginning of year) *	28,084	18,407	46,491
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report) ✓	8,337	6,024	(14,361)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)			-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	8,268	-	(8,268)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line 2)	9,762	15,685	25,447
6. Excess of estimate (Add to revenue on page 5)	1,717	(3,302)	(1,585)
<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 (see your form from last year).</p> <p>**The amount in column c will go into line 1(b) for next year's worksheet.</p>			
<b>B. TAXES/LIENS RECEIVABLE WORKSHEET</b>			
	Acct. #1080	Acct. #1110	TOTALS
	Taxes	Liens	
	(a)	(b)	(c)
1. Uncollected, end of year	391,076	92,066	483,142
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	9,762	15,685	25,447
3. Receivable, end of year (To Balance Sheet Acct. #1080 and 1110, column c) To P/S ✓	381,314	76,381	457,695

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





