

UFB-34,746,225

56
10/24/12

MS-5

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 Report 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 to the best of my belief, the information contained in this report is true, correct and complete.

David S. Farrell, Treasurer
John L. [unclear], CFO

PREPARER	
Under penalties of perjury, I declare that to the best of my belief, the information contained in this report 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) ROSEMARIE EVANS -	Signature <i>Rosemarie Evans</i>
Regular Office Hours 8-5	Email address evansr@nashuanh.gov

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OCT 24 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	490,744	7,818	480,433
4140-4149	Election, Reg. & Vital Statistics	401,769		387,500
4150-4151	Financial Administration	3,631,080	17,214	3,403,664
4152	Property Assessment			
4153	Legal Expense	327,378		301,881
4155-4159	Personnel Administration	20,939,982		20,929,305
4191-4193	Planning & Zoning	663,175	470	658,309
4194	General Government Buildings	366,268	1,619	327,972
4195	Cemeteries	467,267		440,214
4196	Insurance	1,731,055		2,118,169
4197	Advertising & Regional Assoc.	124,909		124,909
4199	Other General Government	2,408,720	74,398	1,619,060
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	17,210,163	566,656	17,513,668
4215-4219	Ambulance			
4220-4229	Fire	13,996,096	233,569	13,940,146
4240-4249	Building Inspection	647,289		622,625
4290-4298	Emergency Management	88,700		76,967
4299	Other (Incl. Communications)	3,073,905	9,174	2,990,738
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration	760,741	44,774	751,211
4312	Highways & Streets	5,230,733	234,059	4,692,394
4313	Bridges			
4316	Street Lighting	729,800		720,703
4319	Other	966,155	(33,729)	844,999
SANITATION TOTAL = show detail below				
4321	Administration	293,650	16,957	357,334
4323	Solid Waste Collection	1,353,758	36,526	1,236,659
4324	Solid Waste Disposal	4,760,179	19,194	4,642,088
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other	22,309,960	67,955	14,145,351
<i>Page Sub-Totals</i>		102,973,476	1,296,654	93,326,299

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4130-4329	Non-Lapsing Appropriations and transfers

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	567,754	14,010	459,561
4414	Pest Control			
4415-4419	Health Agencies & Hosp. & Other	344,527	12,550	321,684
WELFARE =				
show detail below				
4441-4442	Administration & Direct Assist.	1,562,388	(178,000)	900,252
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION =				
show detail below				
4520-4529	Parks & Recreation	2,739,466	59,572	2,605,339
4550-4559	Library	2,259,487	36,988	2,232,576
4583	Patriotic Purposes	9,200		9,200
4589	Other Culture & Recreation	49,447		37,999
CONSERVATION =				
show detail below				
4611-4612	Admin.& Purch. of Nat. Resources	6,000	(1,200)	3,337
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development	125,473	66,758	161,954
DEBT SERVICE =				
show detail below				
4711	Princ.- Long Term Bonds & Notes	2,941,311		2,849,657
4721	Interest-Long Term Bonds & Notes	1,232,610		1,212,839
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service	35,002		228,441
<i>Page Sub-Totals</i>		11,872,665	10,678	11,022,839

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4331-4799	Non-Lapsing Appropriations and 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			318,619
4902	Machinery, Vehicles & Equipment		1,837,323	3,118,867
4903	Buildings	235,000	275,330	305,174
4909	Improvements Other Than Bldgs.	1,152,950	1,431,919	1,684,602
OPERATING TRANSFERS OUT				
show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund		3,543,251	3,543,251
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	1,525,000	212,000	1,737,000
4916	To Expend.Trust Fund - not #4917	872,568		872,568
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	3,785,518	7,299,823	11,580,081
	<i>Total Local Expenditure Sub-Totals</i>	118,631,659	8,607,155	115,929,219
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County		9,569,306	9,569,306
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.		77,864,496	77,864,496
4934	Taxes Assessed for State Educ.		19,636,751	19,636,751
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	29,407,202		23,409,357
TOTAL GENERAL FUND EXPENDITURES		89,224,457	115,677,708	199,590,415

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4901-4939	Non-Lapsing Appropriations and transfers

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.

NOTE: See Page 10 for revolving funds and the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

Nashua	
0	Reporting Year
41090	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)	174,087,268	174,783,753
3120	Land Use Change Taxes - General Fund		
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Yield Taxes	3,500	4,651
3186	Payment in Lieu of Taxes		
3187	Excavation Tax (\$.02 cents per cu yd)		389
3189	Other Taxes		
3190	Interest & Penalties on Delinquent Taxes	650,000	843,508
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	58,700	172,742
3220	Motor Vehicle Permit Fees	10,422,000	11,077,345
3230	Building Permits	405,000	397,342
3290	Other Licenses, Permits & Fees	1,397,200	1,442,147
3311-3319	From Federal Government	45,000	262,485
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	3,863,601	3,863,601
3353	Highway Block Grant	1,619,620	1,563,620
3354	Water Pollution Grant	172,806	171,407
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	152,359	142,789
3379	From Other Governments		
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	1,421,238	847,206
3409	Other Charges	2,864,336	2,811,094
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property	3,000	32,956
3502	Interest on Investments	600,000	1,247,798
3503-3509	Other	560,575	1,106,048
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds	699,655	828,665
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)	22,137,154	12,711,325
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds		1,837,323
3916	From Trust & Fiduciary Funds	239,200	761,452
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes		
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	25,873,951	16,244,292
	TOTAL GENERAL FUND REVENUE	195,528,261	200,665,354

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, special revenue funds, or capital project funds. Also see supplemental schedule on page 10.

General Fund Balance Sheet for Town/City of Nashua 0			
or Optional Reporting Year = \$ 41,090.0			
A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	99,852,128	107,759,097
b. Investments	1030	41,753,447	42,539,992
c. Restricted Assets			
d. Taxes receivable	1080	9,777,470	15,266,289
e. Tax liens receivable	1110	4,455,621	3,207,396
f. Accounts receivable	1150	178,380	80,591
g. Due from other governments	1260		
h. Due from other funds	1310		
i. Other current assets	1400	24,813	22,919
j. Tax deeded property (subject to resale)	1670	214,362	214,362
TOTAL ASSETS		156,256,221	169,090,646
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	10,646,609	15,894,957
b. Compensated absences payable	2030		
c. Contracts payable	2050	48,160	524,135
d. Due to other governments	2070		
e. Due to school districts	2075		
f. Due to other funds	2080	23,272,456	23,969,398
g. Deferred revenue	2220	85,484,903	88,045,911
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
TOTAL CURRENT LIABILITIES		119,452,128	128,434,401
Fund equity *			
a. Nonspendable Fund Balance	2440	225,671	226,123
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460	3,229,737	5,683,897
d. Assigned Fund Balance	2490	4,450,000	4,450,000
e. Unassigned Fund Balance	2530	28,898,685	30,296,225
TOTAL FUND EQUITY		36,804,093	40,656,245
3. TOTAL LIABILITIES AND FUND EQUITY		156,256,221	169,090,646

*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, special revenue, or capital project funds.

MS-5	RECONCILIATION (to assist in balance sheet preparation)			
A. GENERAL FUND BALANCE SHEET RECONCILIATION				
	Total City Revenues From Page 5		200,665,354	
	School Expenditure Surplus prior to reserve for encumbrances		2,404,061	
	School Revenue Surplus		373,152	
	Less City Expenditures From Page 4		199,590,415	
	Increase (decrease)		3852152	
	Ending Fund Equity From Balance Sheet		40,656,245	These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		36,804,093	
	Increase (decrease)		3852152	
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075			Amount	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)			
	2. ADD: School district assessment for current year			
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			
	4. SUBTRACT: Payments made to school district		<	>
	(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 (Beginning of year) *	1,817,020	1,500,000	3,317,020
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	450,436		(450,436)
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)		105,758	(105,758)
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)		509,576	(509,576)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line2)	615,334	884,666	1,500,000
6. Excess of estimate (Add to revenue on page 5)	751,250	-	751,250
<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. TAXES/LIENS RECEIVABLE WORKSHEET	Acct. #1080	Acct.#1110	
<i>(From pgs 2-3 of tax collector's report) ></i>	Taxes	Liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	15,881,623	4,092,062	#####
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 615,334	↓ 884,666	↓ 1,500,000
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c) .	15,266,289	3,207,396	#####

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

Supplemental Page
Revolving Funds and Conservation Funds

Please provide information regarding revenues, expenditures, and outstanding balances for Conservation Fund and each revolving fund under RSA 31:95-d.

Name of Fund	Revenues	Expenditures	Balance Remaining in Fund
Traffic Violations Fund	\$ 472,346	\$ 472,346	\$ -
Motor Vehicle Admin Fund	45,438	48,967	62,018
Police Drug Enforcement	16,139	7,802	95,760
US Treasury Forfeiture	159	-	64,920
DOJ Forfeiture Funds	166,359	88,583	185,551
Police Special Details	737,955	737,955	-
Pistol Permit Fees	8,770	3,954	22,096
Police OT Billing	65,712	65,712	-
Fire OT Reimbursements	4,930	4,930	-
Regional Hazmat Fund	43,312	6,901	75,738
Juvenile Fire Intervention	1,538	2,071	12,471
Fire Rescue Risk Watch	651	-	1,329
Fire Watchguards	10,220	10,220	-
Engineering Services	2,204	2,204	-
Tree Replacement	985	-	-
Nashua Conservation Fund	830	29,205	1,841,161
Riverfront Promenade TIF	110,818	96,654	186,526
Library Lost/Damaged Fines	76,136	76,952	65,420
Property Mmt - BSP Property	30,000	-	65,837
Environmental RLF	-	4,688	8,532
Economic Development RLF	84,434	6,054	859,636

City of Nashua, New Hampshire
Debt Service Schedule
General Fund - City Debt
July 1, 2011 June 30, 2012

General Obligation Bonds

Description	Year of Issue	Year of Maturity	Issue Amount	Rate	Opening Balance July 2011	Principal Payment FY 2012	Principal Balance June 2012	Opening Balance July 2011	Interest Payment FY 2012	Interest Balance July 2012
Refunding Component-1991 Bond Issue	1996	2011	1,029,325	5.2400%	47,500	47,500	-	1,277	1,277	-
Refunding Component-Other	2002	2015	737,277	3.6600%	255,584	67,086	188,498	19,986	8,805	11,181
Refunding-Shady Lane Landfill Closure	2002	2015	897,967	3.6600%	326,027	82,747	243,280	26,207	11,306	14,901
Refunding-Ridge Road	2004	2016	56,245	2.6200%	30,968	5,386	25,582	3,443	1,023	2,420
Lake Street Fire Station & Communication System	1999	2019	6,150,000	4.3300%	915,000	305,000	610,000	79,529	39,574	39,955
Refunding-Lake Street Fire Station	2006	2026	762,900	3.7232%	762,900	-	762,900	183,137	33,572	149,565
Refunding-Communication System	2006	2026	738,300	3.7232%	738,300	-	738,300	177,193	32,488	144,705
Refunding-Athletic Fields	2005	2019	544,630	3.8927%	474,380	55,500	418,880	82,419	17,126	65,293
Refunding - SW Quadrant Land Acquisition	2005	2019	1,441,950	3.8927%	1,233,500	144,300	1,089,200	214,250	44,531	169,719
Refunding-Citywide Communication Towers	2006	2026	2,588,100	3.7800%	2,555,000	260,000	2,295,000	552,141	106,244	445,897
Refunding Library Automation	2006	2026	259,165	3.7793%	256,000	26,000	230,000	55,391	10,656	44,735
Refunding-NPD Headquarters Addition & Renovation	2006	2026	2,070,475	3.7807%	2,044,000	209,000	1,835,000	442,280	84,980	357,300
Refunding-NPD CAD System	2006	2026	1,293,600	3.7797%	1,280,000	130,000	1,150,000	276,959	53,281	223,678
Refunding Highway & Sidewalk Construction	2006	2026	585,217	3.7769%	573,962	63,792	510,170	121,233	23,721	97,512
Refunding-Holman Stadium Series A	2006	2026	2,527,500	3.9139%	2,477,500	15,000	2,462,500	762,887	108,050	654,837
Holman Stadium Series C	2002	2014	1,985,000	6.0981%	620,000	200,000	420,000	59,815	33,255	26,560
Departmental Equipment-Buses	2004	2024	172,500	3.6517%	52,500	20,000	32,500	4,200	2,200	2,000
Land Acquisition-NW Conservation	2004	2024	247,500	3.6386%	72,500	25,000	47,500	6,075	3,025	3,050
Parking Facility	2004	2024	1,165,000	3.5555%	255,000	130,000	125,000	17,050	10,800	6,250
Senior Center	2006	2026	2,378,810	3.9543%	1,863,775	125,000	1,738,775	588,761	77,200	511,561
Police HVAC System (1)	2006	2026	322,090	3.9303%	242,125	20,000	222,125	71,948	9,954	61,994
Police HVAC System (2)	2006	2026	570,050	3.9553%	449,950	30,000	419,950	142,164	18,635	123,529
Fire-Land Acquisition	2006	2026	446,000	3.9540%	346,000	25,000	321,000	110,355	14,330	96,025
Fire Station	2006	2026	3,728,150	3.9815%	2,968,700	190,000	2,778,700	995,060	122,810	872,250

**City of Nashua, New Hampshire
Debt Service Schedule
General Fund - School Debt
July 1, 2011 June 30, 2012**

General Obligation Bonds

Description	Year of Issue	Year of Maturity	Issue Amount	Rate	Opening Balance July 2011	Principal Payment FY 2012	Principal Balance June 2012	Opening Balance July 2011	Interest Payment FY 2012	Interest Balance June 2012
Refunding Component-1991 Bond Issue	1996	2011	4,160,640	5.24%	192,000	192,000	-	5,161	5,161	-
Refunding-Elementary & Admin. Building Renovatio	2002	2013	5,085,716	3.91%	656,500	331,500	325,000	29,230	21,918	7,312
Refunding-New Searles & Elm Street Schools	2002	2015	2,976,476	3.66%	1,083,001	279,000	804,001	86,017	37,448	48,569
Refunding-New Searles School	2004	2016	56,245	2.62%	30,968	5,386	25,582	3,443	1,023	2,420
Refunding-Fairgrounds Junior High School	2004	2016	3,581,613	2.62%	1,935,164	339,142	1,596,022	213,565	63,808	149,757
Refunding-Fairgrounds Junior High School	2004	2016	56,245	2.62%	30,968	5,386	25,582	3,443	1,023	2,420
Refunding-Dr. Crisp & Bicentennial Schools	2004	2016	3,599,653	2.62%	1,981,933	344,700	1,637,233	220,370	65,455	154,915
Refunding-Amherst Street School Renovations	2005	2019	2,606,470	3.89%	2,230,470	261,300	1,969,170	387,607	80,520	307,087
Refunding-School Land Acquisition	2005	2019	3,881,950	3.89%	3,321,650	388,900	2,932,750	577,148	119,914	457,234
Refunding-Athletic Field	2006	2026	2,059,900	3.78%	2,030,000	210,000	1,820,000	436,338	84,350	351,988
Refunding-High School	2006	2026	24,926,643	3.78%	24,648,838	2,506,208	22,142,630	5,374,384	1,036,260	4,338,124
Refunding-High School Planning	2006	2026	880,700	3.78%	866,000	90,000	776,000	186,334	35,941	150,393
High School Construction-Series A	2002	2022	38,745,000	4.73%	3,870,000	1,935,000	1,935,000	212,850	159,638	53,212
Refunding-High School Construction-Series A	2006	2026	18,527,500	3.86%	18,182,500	115,000	18,067,500	5,077,378	805,419	4,271,959
High School Construction	2004	2024	44,925,000	4.18%	30,005,000	2,310,000	4,620,000	9,197,175	1,286,700	300,300
Refunding High School Construction	2012	2024	20,840,000	4.92%	-	-	20,840,000	-	-	7,925,975
Ledge School Elementary HVAC	2011	2031	4,200,000	3.03%	4,200,000	-	4,200,000	1,393,544	59,780	1,333,764
Fairground Elementary HVAC	2011	2031	1,550,000	3.01%	1,550,000	-	1,550,000	505,009	22,003	483,006
Elm Street Middle School Roof Replacement	2011	2031	400,000	3.03%	400,000	-	400,000	132,720	5,693	127,027
Elm Street Middle School Equipment	2011	2031	350,000	1.94%	350,000	-	350,000	51,211	4,573	46,638
Elm Street Middle School Fire Alarm equipment	2011	2031	450,000	1.94%	450,000	-	450,000	65,843	5,880	59,963
Total					\$ 98,014,992	\$ 9,313,522	\$ 86,466,470	\$ 24,158,770	\$ 3,902,507	\$ 20,572,063

TOTAL SCHOOL DEBT SERVICE GENERAL FUND: \$ 98,014,992 \$ 9,313,522 \$ 86,466,470 \$ 24,158,770 \$ 3,902,507 \$ 20,572,063

City of Nashua, New Hampshire

Debt Service Schedule

Solid Waste Disposal Fund

July 1, 2011 - June 30, 2012

General Obligation Bonds

Description	Year of Issue	Year of Maturity	Issue Amount	Rate	Opening Balance July 2011	Principal Payment FY 2012	Principal Balance June 2012	Opening Balance July 2011	Interest Payment FY 2012	Interest Balance June 2012
Refunding-Four Hills Landfill Closure	2002	2015	241,802	3.6600%	80,222	20,667	59,555	6,142	2,774	3,368
Lined Landfill Expansion II	2009	2023	7,265,000	2.7146%	6,235,000	515,000	5,720,000	1,320,979	176,370	1,144,609
TOTAL GENERAL OBLIGATION BONDS					\$ 6,315,222	\$ 535,667	\$ 5,779,555	\$ 1,327,121	\$ 179,144	\$ 1,147,977

State Revolving Fund (SRF) Loans

Description	Year of Issue	Year of Maturity	Issue Amount	Rate	Opening Balance July 2011	Principal Payment FY 2012	Principal Balance June 2012	Opening Balance July 2011	Interest Payment FY 2012	Interest Balance June 2012
Landfill Expansion & Closure	1999	2018	3,675,962	4.2160%	1,286,588	183,798	1,102,790	216,970	54,242	162,728
Landfill Expansion & Closure	2002	2021	8,789,062	3.9760%	4,394,532	439,453	3,955,079	960,997	174,727	786,270
Multi-site Landfill - Old Nashua	2004	2023	472,987	3.9760%	283,795	23,649	260,146	68,325	10,512	57,813
Multi-site landfill - Atherton Park	2004	2023	90,000	3.7280%	54,000	4,500	49,500	13,086	2,013	11,073
Multi-site Landfill - Roussel/Gardner	2004	2023	1,468,853	3.7280%	927,697	77,308	850,389	224,798	34,585	190,213
Multi-site Landfill - Shady Lane	2004	2023	234,626	3.7280%	140,778	11,731	129,047	34,113	5,248	28,865
MSW Closure	2005	2024	7,486,964	3.6880%	5,240,876	374,348	4,866,528	1,449,628	193,283	1,256,345
Multi-site Landfill - Engineering	2005	2024	1,051,123	3.7280%	735,787	52,556	683,231	203,518	27,136	176,382
Multi-site Landfill - Lincoln Park	2005	2024	1,578,480	3.7280%	1,104,936	78,924	1,026,012	305,625	40,750	264,875
TOTAL STATE REVOLVING FUND LOANS					\$ 14,168,989	\$ 1,246,267	\$ 12,922,722	\$ 3,477,060	\$ 542,496	\$ 2,934,564

TOTAL DEBT SERVICE SOLID WASTE DISPOSAL FUND:

\$ 20,484,211 \$ 1,781,934 \$ 18,702,277 \$ 4,804,181 \$ 721,640 \$ 4,082,541

City of Nashua, New Hampshire
Debt Service Schedule
Wastewater User Fund

July 1, 2011 - June 30, 2012

General Obligation Bonds

Description	Year of Issue	Year of Maturity	Issue Amount	Rate	Opening Balance July 2011	Principal Payment FY 2012	Principal Balance June 2012	Opening Balance July 2011	Interest Payment FY 2012	Interest Balance June 2012
Refunding Component-1989 Bond Issue	1996	2011	4,695,363	5.2400%	250,000	250,000	-	6,721	6,721	-
Refunding Component-1991 Bond Issue	1996	2011	227,535	5.2400%	10,500	10,500	-	282	282	-
Refunding-Sewer	2002	2012	854,284	4.1800%	193,500	93,500	100,000	8,807	6,557	2,250
Refunding Component-Sewer	2002	2015	186,478	3.6600%	60,167	15,500	44,667	4,603	2,080	2,523
TOTAL GENERAL OBLIGATION BONDS					\$ 514,167	\$ 369,500	\$ 144,667	\$ 20,413	\$ 15,640	\$ 4,773

State Revolving Fund (SRF) Loans

Description	Year of Issue	Year of Maturity	Issue Amount	Rate	Opening Balance July 2011	Principal Payment FY 2012	Principal Balance June 2012	Opening Balance July 2011	Interest Payment FY 2012	Interest Balance June 2012
Sludge Digester	2001	2020	9,225,408	4.4600%	4,612,707	461,271	4,151,436	1,132,511	205,911	926,600
Wet Weather Flow Treatment Facility	2009	2029	14,700,000	2.9520%	13,965,000	735,000	13,230,000	4,122,468	412,247	3,710,221
Haines Street Sewer Project	2012	2031	676,025	3.1040%	676,025	33,801	642,224	234,378	35,032	199,346
TOTAL STATE REVOLVING FUND LOANS					\$ 19,253,732	\$ 1,230,072	\$ 18,023,660	\$ 5,489,357	\$ 653,190	\$ 4,836,167

TOTAL DEBT SERVICE WASTEWATER USER FUND:

\$ 19,767,899 \$ 1,599,572 \$ 18,168,327 \$ 5,509,770 \$ 668,830 \$ 4,840,940