

PDF 8/3/12

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here > **Roxbury**

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: **2-27-12**

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.

David Diagne
Karen Galt
Gerald Davis

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)

David Jewett

Signature

Regular Office Hours

None

Email address

dpj4@myfairpoint.net

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FEB 29 2012

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

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

MS-5

Financial Report of the Budget - Town/City of Roxbury

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
GENERAL GOVERNMENT TOTAL = show detail below		53,900	7,091	48,931
4130-4139	Executive	13,000		10,200
4140-4149	Election, Reg. & Vital Statistics	3,000		2,829
4150-4151	Financial Administration	10,000	2,234	10,969
4152	Property Assessment			
4153	Legal Expense	10,000		4,237
4155-4159	Personnel Administration	3,000		2,977
4191-4193	Planning & Zoning	1,000		333
4194	General Government Buildings	6,050	3,657	9,286
4195	Cemeteries	1,250	1,200	1,295
4196	Insurance	6,500		6,805
4197	Advertising & Regional Assoc.			
4199	Other General Government	100		
PUBLIC SAFETY TOTAL = show detail below		28,043	0	26,094
4210-4214	Police	21,935		19,982
4215-4219	Ambulance	3,858		3,858
4220-4229	Fire	2,000		2,254
4240-4249	Building Inspection			
4290-4298	Emergency Management	250		
4299	Other (Incl. Communications)			
AIRPORT/TAXIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below		80,000	29,991	107,258
4311	Administration			
4312	Highways & Streets	80,000	29,991	107,258
4313	Bridges			
4316	Street Lighting			
4319	Other			
SANITATION TOTAL = show detail below		14,200	0	13,561
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal	14,000		13,561
4325	Solid Waste Facility Clean-up	200		
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		176,143	37,082	195,844

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust; transfers)
4150-4151	Taken from Property Revaluation Capital Reserve
4194	Taken from Government Buildings Capital Reserve
4195	Provided from Pyne Cemetery Trust Fund
4312	Taken from Roads Capital Reserve

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				
		200	0	0
4411	Administration			
4414	Pest Control	200		
4415-4419	Health Agencies & Hosp. & Other			
WELFARE - show detail below				
		2,850	0	1,750
4441-4442	Administration & Direct Assist.	1,000		
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other	1,850		1,750
CULTURE & RECREATION - show detail below				
		1,000	0	600
4520-4529	Parks and Recreation			
4550-4559	Library	1,000		350
4583	Patriotic Purposes			
4589	Other Culture & Recreation			250
CONSERVATION - show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE - show detail below				
		1,500	0	1,514
4711	Princ.- Long Term Bonds & Notes			
4721	Interest-Long Term Bonds & Notes			
4723	Int. on Tax Anticipation Notes	1,500		1,514
4790-4799	Other Debt Service			
Page Sub-Totals		5,550	0	3,864

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
	CAPITAL OUTLAY <i>show detail below</i>			
4901	Land			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs.			
	OPERATING TRANSFERS OUT <i>show detail below</i>	34,500	0	34,500
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	34,500		34,500
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>	34,500	0	34,500
	<i>Total Local Expenditure Sub-Totals</i>	216,193	37,082	234,208
	PAYMENTS TO OTHER GOVERNMENTS			
4931	Taxes Assessed for County	92,401		92,401
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	442,514		442,514
4934	Taxes Assessed for State Educ.	65,774		65,774
4939	Payments to Other Governments			
	Less Proprietary Funds or Capital Project Funds			
		816,882	37,082	834,897

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.

			Roxbury	
			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)	592,359	595,343	
3120	Land Use Change Taxes - General Fund	14,520	14,520	
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Timber Taxes			
3186	Payment in Lieu of Taxes	76,000	76,957	
3187	Excavation Tax (\$.02 cents per cu yd)			
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	3,000	9,258	
	Inventory Penalties	350		
LICENSES, PERMITS & FEES				
3210	Business Licenses & Permits			
3220	Motor Vehicle Permit Fees	30,000	33,422	
3230	Building Permits	350	320	
3290	Other Licenses, Permits & Fees	1,300	1,467	
3311-3319	From Federal Government	5,000	4,513	
FROM STATE				
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	10,173	10,223	
3353	Highway Block Grant	33,969	33,401	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement	8,000		
3359	Other (Including Railroad Tax)	1,350	1,350	
3379	From Other Governments			
CHARGES FOR SERVICES				
3401-3406	Income from Departments		30	
3409	Other Charges			
MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property			
3502	Interest on Investments	250	233	
3503-3509	Other	700	788	
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		35,882	
3916	From Trust & Fiduciary Funds		1,200	
3917	Transfers from Conservation Fund			
OTHER FINANCING SOURCES				
3934	Proceeds from Long Term Bonds & Notes			
Less Proprietary Funds or Capital Project Funds				
		777,321	818,907	

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 Roxbury 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	223,546	251,799
b. Investments	1030	3,048	3,053
c. Restricted Assets			
d. Taxes receivable (See Section D, page 7)	1080	46,674	55,378
e. Tax liens receivable (See Section D, page 7)	1110	38,145	38,674
f. Accounts receivable	1150		
g. Due from other governments	1260		
h. Due from other funds	1310	65,888	62,105
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
		377,301	411,009
a. Warrants and accounts payable	2020	2,634	1,896
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	218,670	270,656
f. Due to other funds	2080	65,888	62,105
g. Deferred revenue	2220	812	3,044
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270		
		288,004	337,701
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	89,297	73,308
		89,297	73,308
		377,301	411,009

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	818,907		
	Less Expenditures From Page 4	834,897		
	Increase (decrease)	(15990)		
	Ending Fund Equity From Balance Sheet	73,308		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	89,297		
	Increase (decrease)	(15989)		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075				
				Amount
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)			218,670
	2. ADD: School district assessment for current year			508,288
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)			726,958
	4. SUBTRACT: Payments made to school district			< 456,302 >
	(To balance sheet Acct # 2075, column c)			270,656
C. RECONCILIATION OF TAX ANTICIPATION NOTES				
				Amount
	1. Short-term (TANS) debt at beginning of year	\$		-
	2. ADD: New issues during current year			200,000
	3. SUBTRACT: Issues retired during current year	<		200,000 >
	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) *	-	2,984	2,984
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	-	-	-
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)	-	-	-
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)	-	-	-
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** (These amounts should be carried down to Section B, line2)	13,000	-	13,000
6. Excess of estimate (Add to revenue on page 5)	-	2,984	2,984
<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	TOTALS
	Taxes	Liens	
	(a)	(b)	(c)
1. Uncollected, end of year	68,378	38,674	107,052
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 13,000	↓ -	↓ 13,000
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)	55,378	38,674	94,052

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

AMORTIZATION OF LONG-TERM DEBT (including proprietary and capital project funds)										
Description (a)	Original obligation (b)	Purpose (c)	Annual installment (d)	Interest rate (e)	Date of final payment (f)	Bonds o/s at beginning of year (g)	Bonds issued this year (h)	Bonds retired this year (i)	Bonds o/s at end of year (j)	\$
	\$		\$			\$	\$	\$	\$	\$
TOTAL										

Remarks