



FINANCIAL REPORT OF THE TOWN, CITY, OR VILLAGE DISTRICT BUDGET

Form Due Dates: **April 1, 2016**, if operating on a Calendar Year, reporting from 1/1/15 to 12/31/15,
OR
September 1, 2016, if operating on a Fiscal Year, reporting from 7/1/15 to 6/30/16

Instructions

Cover Page

- Select the entity type that you are filing for (Municipality or Village District)
- Select the entity name from the pull down menu
- Enter the preparer's information

Account Codes

- In the *Expenditures* section, enter the *Other Authorizations*, and *Actual Expenditures* for each applicable account code
- Every instance of an *Other Authorization* requires an explanation on the page preceding the *Revenues* section
- In the *Revenues* section, enter the *Actual Revenues* for each applicable account code

Balance Sheet

- Enter the *End of Year* balance for each applicable account code

Reconciliation Sheets

- Use at will to aid in reconciling discrepancies on the balance sheet

Amortization of Long Term Debt

- Enter all information regarding long term debt

For Assistance Please Contact:

DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Entity Type: Municipality Village

Municipality:

County:

PREPARER'S INFORMATION ?

First Name

Last Name

Preparer's Entity

Street No.

Street Name

Phone Number

Email (optional)



EXPENDITURES

GENERAL GOVERNMENT ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4130 - 4139	Executive ?	\$1,236,431		\$785,359
4140 - 4149	Election, Reg. & Vital Statistics ?	\$207,377		\$194,838
4150 - 4151	Financial Administration ?	\$362,673		\$843,165
4152	Property Assessment ?	\$194,145		\$185,194
4153	Legal Expense ?			
4155 - 4159	Personnel Administration ?			
4191 - 4193	Planning & Zoning ?	\$224,000		\$233,180
4194	General Government Buildings ?			
4195	Cemeteries ?	\$111,719		\$99,493
4196	Insurance ?			
4197	Advertising & Regional Association ?			
4199	Other General Government Expense ?	\$20,000		\$14,495
General Government Subtotal		\$2,356,345		\$2,355,724

PUBLIC SAFETY ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4210 - 4214	Police ?	\$3,984,147		\$3,712,591
4215 - 4219	Ambulance ?			
4220 - 4229	Fire ?	\$2,538,431		\$2,436,036
4240 - 4249	Building Inspection ?	\$86,037		\$81,156
4290 - 4298	Emergency Management ?	\$3,924		\$2,533
4299	Other (Including Communications) ?	\$779,540		\$722,099
Public Safety Subtotal		\$7,392,079		\$6,954,415



AIRPORT/AVIATION CENTER ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4301 - 4309	Airport Operations ?			
Airport/Aviation Subtotal				

HIGHWAYS AND STREETS ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4311	Administration ?			\$3,798,643
4312	Highway & Streets ?	\$3,905,105		\$104,671
4313	Bridges ?			
4316	Street Lighting ?			
4319	Other ?			\$555,109
Highways and Streets Subtotal		\$3,905,105		\$4,458,423

SANITATION ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4321	Administration ?			
4323	Solid Waste Collection ?	\$1,080,790		\$1,108,783
4324	Solid Waste Disposal ?			
4325	Solid Waste Facility Clean-up ?			
4326 - 4329	Sewage Collection, Disposal, and Other ?			
Sanitation Subtotal		\$1,080,790		\$1,108,783

WATER DISTRIBUTION AND TREATMENT ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4331	Administration ?			
4332	Water Services ?			



4335	Water Treatment			
4338-4339	Water Conservation & Other			
Water Distribution and Treatment Subtotal				

ELECTRIC				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4351 - 4352	Administration & Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
Electric Subtotal				

HEALTH				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4411	Administration			
4414	Pest Control			
4415 - 4419	Health Agencies & Hospital & Other	\$14,774		
Health Subtotal		\$14,774		

WELFARE				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4441 - 4442	Administration & Direct Assistance	\$82,819		\$58,314
4444	Intergovernmental Welfare Payments			
4445 - 4449	Vendor Payments & Other	\$20,000		
Welfare Subtotal		\$102,819		\$58,314



CULTURE AND RECREATION ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4520 - 4529	Parks & Recreation	\$431,723		\$429,949
4550 - 4559	Library	\$734,103		\$719,059
4583	Patriotic Purposes			
4589	Other Culture & Recreation			
Culture and Recreation Subtotal		\$1,165,826		\$1,149,008

CONSERVATION AND DEVELOPMENT ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4611 - 4612	Admin. & Purchase of Natural Resources			
4619	Other Conservation			
4631 - 4632	Redevelopment and Housing			
4651 - 4659	Economic Development	\$20,000		
Conservation & Development Subtotal		\$20,000		

DEBT SERVICE ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4711	Principal - Long Term Bonds & Notes	\$252,216		\$252,214
4721	Interest - Long Term Bonds & Notes	\$14,108		
4723	Interest on Tax Anticipation Notes	\$2		
4790 - 4799	Other Debt Service	\$53,245		\$67,352
Debt Service Subtotal		\$319,571		\$319,566

CAPITAL OUTLAY ?				
Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4901	Land	\$450,000		\$431,086
4902	Machinery, Vehicles, & Equipment	\$592,372		\$706,591



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4903	Buildings ⓘ			
4909	Improvements Other Than Buildings ⓘ	\$121,000		\$189,939
Capital Outlay Subtotal		\$1,163,372		\$1,327,616

OPERATING TRANSFERS OUT ⓘ

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4912	To Special Revenue Fund ⓘ	\$420,691		\$726,792
4913	To Capital Projects Fund ⓘ			
4914	To Enterprise Fund ⓘ	\$1,548,013		\$1,454,599
	Sewer	\$1,548,013		\$1,454,599
	Water			
	Electric			
	Airport			
	Other			
4915	To Capital Reserve Fund ⓘ	\$200,000		\$200,000
4916	To Expendable Trust Fund - Not #4917 ⓘ			
4917	Health Maintenance Trust Funds ⓘ			
4918	To Nonexpendable Trust Funds ⓘ			
4919	To Fiduciary Funds ⓘ			
Operating Transfers Out Subtotal		\$2,168,704		\$2,381,391

PAYMENTS TO OTHER GOVERNMENTS ⓘ

Account #	Purpose of Appropriations (RSA 32:3, V)	Voted Appropriations	Other Authorizations	Actual Expenditures
4931	Taxes Assessed for County ⓘ	\$1,783,022		\$1,783,022
4932	Taxes Assessed For Village District ⓘ			
4933	Taxes Assessed for Local Education ⓘ	\$20,217,673		\$20,217,673
4934	Taxes Assessed for State Education ⓘ	\$3,167,853		\$3,167,853



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4939	Payments to Other Governments ?			
Payments to Other Governments Subtotal		\$25,168,548		\$25,168,548
	Less Proprietary Funds, Special Revenue Funds, or Capital Projects Funds	\$1,968,704		\$2,181,391
TOTAL GENERAL FUND EXPENDITURES		Voted Appropriations	Other Authorizations	Actual Expenditures
TOTAL GENERAL FUND EXPENDITURES		\$42,889,229		\$43,100,397



REVENUES

TAXES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3110	Property Taxes			\$37,543,596
3120	Land Use Change Taxes - General Fund			
3121	Land Use Change Taxes - Conservation Fund			
3180	Resident Taxes			
3185	Yield Taxes	\$6,858		\$11,980
3186	Payment in Lieu of Taxes			
3187	Excavation Tax (\$0.02 cents per cubic yard)	\$720		\$720
3189	Other Taxes	\$53,244		\$65,635
3190	Interest & Penalties on Delinquent Taxes	\$200,107		\$183,470
	Inventory Penalties			
Taxes Subtotal		\$260,929		\$37,805,401

LICENSES, PERMITS, AND FEES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3210	Business Licenses & Permits	\$5,189		\$5,465
3220	Motor Vehicle Permit Fees	\$2,822,636		\$2,838,256
3230	Building Permits	\$48,245		\$40,723
3290	Other Licenses, Permits, & Fees	\$32,605		\$32,529
Licenses, Permits, and Fees Subtotal		\$2,908,675		\$2,916,973

FROM FEDERAL GOVERNMENT ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3311 - 3319	From Federal Government			\$40,098
From Federal Government Subtotal				\$40,098



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FROM STATE ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution	\$853,675		\$853,675
3353	Highway Block Grant	\$390,620		\$393,988
3354	Water Pollution Grant	\$9,983		
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax) ?	\$33,750		
3379	From Other Governments	\$42,962		
From State Subtotal		\$1,330,990		\$1,247,663

CHARGES FOR SERVICES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3401 - 3406	Income from Departments ?	\$157,462		\$657,307
3409	Other Charges	\$153,846		
Charges for Services Subtotal		\$311,308		\$657,307

MISCELLANEOUS REVENUES ?

Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3501	Sale of Municipal Property			
3502	Interest on Investments	\$20,000		\$22,189
3503 - 3509	Other	\$394,907		\$409,363
Miscellaneous Revenues Subtotal		\$414,907		\$431,552



INTERFUND OPERATING TRANSFERS IN ⁷				
Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3912	From Special Revenue Funds	\$430,491		\$858,824
3913	From Capital Projects Funds			
3914	From Enterprise Funds	\$1,550,355		\$1,480,647
	Sewer - (Offset)	\$1,550,355		\$1,480,647
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
	Other - (Offset)			
3915	From Capital Reserve Funds			
3916	From Trust & Fiduciary Funds	\$1,500		\$500
3917	Transfers from Conservation Fund			
Interfund Operating Transfers Subtotal		\$1,982,346		\$2,339,971

OTHER FINANCING SOURCES ⁷				
Account #	Source of Revenues	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
3934	Proceeds from Long Term Bonds & Notes			
Other Financing Sources Subtotal				
Less Propriety Funds, Spec. Rev. Funds, or Capital Project Funds		\$1,981,029		\$2,317,346

	Estimated Revenues to Set Tax Rate	Unanticipated Revenues	Actual Revenues
TOTAL GENERAL FUND REVENUE	\$5,228,126		\$43,121,619



Taxes/Liens Receivable Worksheet

Line Item	Year of this Report	For Prior Levy	TOTAL
Uncollected at End of Year	\$1,224,359	\$607,539	\$1,831,898
"Overlay" carried forward as "Allowance for Abatements"	\$88,179		\$88,179
Receivable at End of year (to Balance Sheet accounts 1080, 1100)	\$1,136,180	\$607,539	\$1,743,719

Reconciliation of Regional School District Liability

Line Item	Amount
Regional School District Liability at Beginning of Year (To Balance Sheet Account 2075, Beginning of Year)	\$10,926,207
ADD: Regional School District Assessment for Current Year	\$23,385,526
Total Liability Within Current Year (Sum of Lines 1 and 2)	\$34,311,733
SUBTRACT: Payments made to Regional School District	\$22,426,207
Due to School District End of Year (To Balance Sheet Account 2075, End of Year)	\$11,885,526

Reconciliation of Tax Anticipation Notes

Line Item	Amount
Short-Term (TANS) Debt at Beginning of Year (To Balance Sheet Account 2230, Beginning of Year)	
New Issues During Current Year	
Issues Retired During Current Year	
Short-Term (TANS) Debt Outstanding at End of Year (To Balance Sheet Account 2230, End of Year)	



BALANCE SHEET			
Account	Current Assets ?	Beginning of Year	End of Year
1010	Cash and Equivalents ?	\$3,508,459	\$3,184,275
1030	Investments ?	\$13,685,937	\$15,708,178
1080	Tax Receivable ?	\$1,173,917	\$1,136,180
1110	Tax Liens Receivable ?	\$553,761	\$607,539
1150	Accounts Receivable ?	\$20,574	\$24,510
1260	Due from Other Governments ?	\$673,167	\$427,712
1310	Due from Other Funds ?	\$116,977	\$116,791
1400	Other Current Assets ?	\$710	\$1,065
1670	Tax Deeded Property (Subject to Resale) ?	\$60,167	\$60,167
TOTAL ASSETS		\$19,793,669	\$21,266,417
Account	Current Liabilities ?	Beginning of Year	End of Year
2020	Warrants and Accounts Payable ?	\$971,206	\$1,749,164
2030	Compensated Absences Payable ?		
2050	Contracts Payable ?		
2070	Due to Other Governments ?	\$5,062	\$6,061
2075	Due to School Districts ?	\$10,926,207	\$11,885,526
2080	Due to Other Funds ?	\$18,024	\$23,112
2220	Deferred Revenue ?	\$264,377	
2230	Notes Payable - Current ?		
2270	Other Payable ?	\$265,063	\$237,602
TOTAL LIABILITIES		\$12,449,939	\$13,901,465



Account	Fund Equity ?	Beginning of Year	End of Year
2440	Non-spendable Fund Balance		
2450	Restricted Fund Balance		
2460	Committed Fund Balance		
2490	Assigned Fund Balance	\$1,977,581	\$1,427,560
2530	Unassigned Fund Balance	\$5,366,149	\$5,937,392
TOTAL FUND EQUITY		\$7,343,730	\$7,364,952
TOTAL LIABILITIES and FUND EQUITY		\$19,793,669	\$21,266,417

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 funds, or capital project funds.

General Fund Balance Sheet Reconciliation	
Line Item	Amount
Total Revenues	\$43,121,619
Total Expenditures	\$43,100,397
Change (Increase or Decrease)	\$21,222
Ending Fund Equity from Balance Sheet	\$7,364,952
Less Beginning Fund Equity from Balance Sheet	\$7,343,730
Change (Increase or Decrease)	\$21,222



AMORTIZATION OF LONG-TERM DEBT (including Proprietary and Capital Project Funds)											
Description	Original Obligation	Purpose	Annual Installment	Interest Rate (%) or Range (% - %)	Year of Final Payment (YYYY)	Bonds o/s at Beginning of Year	Bonds Issued this Year	Bonds Retired this Year	Bonds o/s at End of year		
State of NH Rev	\$2,460,000	Landfill Closure	\$164,000	2.78	2016	\$328,000		\$164,000	\$164,000	-	
State of NH Rev	\$64,662	Landfill Closure	\$4,311	3.47	2017	\$12,930		\$4,311	\$8,619	-	
Lynchville/Dani	\$900,000	Water Line Upgr	\$59,714	2.86	2020	\$675,805		\$33,889	\$641,916	-	
South Mast Road	\$407,257	Drainage		.85	2016	\$168,521		\$83,904	\$84,617	-	
State of NH Bond	\$1,138,835	Sewer Bond	\$75,000	4.50	2016	\$150,000		\$75,000	\$75,000	-	
Mast Road Sewer	\$1,250,000	Sewer Main		1.70	2022	\$913,071		\$107,515	\$805,556	-	
									Add Line		
Total	\$6,220,754						\$2,248,327		\$468,619	\$1,779,708	



GOFFSTOWN (175)

1. CERTIFY THIS FORM

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.

Preparer's First Name

Preparer's Last Name

Date

Patrick

Mohan

8/8/2016

Patrick Mohan, Manager

Preparer's Signature

Audited Unaudited Compilation Report Attached

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Bureau Advisor.

GOVERNING BODY CERTIFICATION

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.

Robert A. Sierckman
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Mark T. Long
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

David Whiere
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

John A. Brown
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Clay Adam
Governing Body Member's Signature and Title



INSTRUCTIONS For the MS-535 Financial Report of the Town, City, or Village District Budget

The MS-535 is to be used by every NH town, city, or village district to report the year end financial status of the budget. The report is to be completed at the end of the reporting year and submitted to the NH Department of Revenue Administration (DRA) pursuant to RSA 21-J:34, V.

Cover Sheet

Prior to entering reporting data, please fill out all fields on the cover page.

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 later removed 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.

Budget Expenditures

Voted Appropriations	Enter gross appropriations as voted at the prior year's annual and any special meetings and as approved by DRA on the MS-2. For accounts 4931, 4932, 4933, and 4934 the voted appropriations should match the amounts shown on the tax rate calculation paperwork. In the future, DRA will pre-populate this column.
Other Authorizations	Enter expenditure authorizations in addition to amounts in column 3 and detail in the box at the bottom of the page. Examples: Emergency expenditures under RSA 32:11; grant expenditures under RSA 31:95-b; additional expenditures from capital reserve or trust funds by agents.
Actual Expenditures	Enter actual expenditures (include amounts in column 4). (Proprietary funds, special revenue, and capital project funds are to be netted out for this report, generally in acct. #4914 or #4912). Expenditures for "Payments to Other Governments" on page 4 are set in tax rates. For accounts 4931, 4932, 4933, and 4934 the actual expenditures should match the amounts shown on the tax rate calculation paperwork.

Revenues

Estimated Revenues to Set Tax Rate	Enter estimated revenues from reporting year MS-4 used to set the tax rate.
Actual Revenues	Enter revenues attributable to the reporting year. Proprietary funds, special revenue, and capital project funds are to be netted out for this report at the bottom of the column. In the first row, acct. #3110, add property tax amount from tax collector's warrant, plus any excess overlay. Enter general fund revenue in the last row.

General Fund Balance Sheet

Beginning of Year Column	Enter Beginning of the Year amounts using prior year's End of Year amounts or as adjusted by your auditors.
End of Year Column	Enter the End of Year amounts from your records or as adjusted by your auditors. See <i>Reconciliation Worksheets</i> to help calculate amounts. To be GASB 54 compliant, the fund balance classifications have changed. See the next sheet for further explanation.

Reconciliation Worksheet

General Fund Section	This section illustrates how revenues and expenditures flow through to Fund Balance
School District Section	Enter amounts to determine end of year school district liability, or call your SAU for year end amounts.
Tax Anticipation Notes Section	Enter amounts to determine end of year TAN liability amount.

Fund Balance Explanation: Changes from Previous Year's as Necessitated by GASB 54

As Previously Classified in Prior Years



a. Assigned (Formerly Reserve for encumbrances)	2440
b. Committed (Formerly Reserve for Continuing Appropriations)	2450
c. Restricted (Formerly Reserve for Appropriations Voted for CRF/ETF)	2460
d. Committed (Formerly Reserve for Appropriations Voted)	2460
e. Assigned (Formerly Reserve for Special Purposes)	2490
f. Unassigned (Formerly Unreserved Fund Balance)	2530

As Required under GASB 54

a. Nonspendable Fund Balance	2440	= Non-cash items such as inventories or prepaid items.
b. Restricted Fund Balance	2450	= Funds legally restricted, such as a grant or library funds.
c. Committed Fund Balance	2460	= Only used for a specific voted purpose, like a special WA.
d. Assigned Fund Balance	2490	= Intended for specific purpose such as an encumbrance.
e. Unassigned Fund balance	2530	= Spendable fund balance (formerly: unreserved or surplus).