

# FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

*Reconciliation  
Page 7?*

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:

*David W. Pierce*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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.

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*[Handwritten signature]*  
\_\_\_\_\_  
\_\_\_\_\_

### 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)  
**Melanson Heath & Company**

Signature *Frank R. Biron*

Regular Office Hours

Email address  
**fbiron@melansonheath.com**

**RECEIVED**  
FOR DR. USE ONLY  
  
JUL 10 2012  
  
NH DEPT OF REV ADMIN  
MUNICIPAL SERVICES

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

Financial Report of the Budget - Town/City of **Town of Goffstown, New Hampshire**  
 Reporting Year = **12/31/2011** OP FY Reporting Year = **n/a**

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
4130-4139	Executive	811,920		548,162
4140-4149	Election, Reg. & Vital Statistics	238,912		217,555
4150-4151	Financial Administration	374,801		400,337
4152	Property Assessment	178,056		175,433
4153	Legal Expense	-		-
4155-4159	Personnel Administration	-		-
4191-4193	Planning & Zoning	333,302		242,348
4194	General Government Buildings	-		-
4195	Cemeteries	117,696		117,413
4196	Insurance	-		-
4197	Advertising & Regional Assoc.	-		15,000
4199	Other General Government	23,948		384,394
4210-4214	Police	3,610,632		4,132,616
4215-4219	Ambulance	-		-
4220-4229	Fire	2,350,706		2,353,051
4240-4249	Building Inspection	103,954		89,709
4290-4298	Emergency Management	2,055		1,443
4299	Other (Incl. Communications)	691,109		-
4301-4309	Airport Operations	-		-
4311	Administration	3,848,649		2,930,619
4312	Highways & Streets	-		1,311,929
4313	Bridges	-		-
4316	Street Lighting	-		72,699
4319	Other	-		37,804
4321	Administration	1,058,665		667,318
4323	Solid Waste Collection	-		-
4324	Solid Waste Disposal	-		376,470
4325	Solid Waste Facility Clean-up	-		-
4326-4329	Sewage Coll. & Disposal & Other	-		-

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
4331	Administration	-		-
4332	Water Services	-		-
4335-4339	Water Treatment, Conserv. & Other	-		-
4351-4352	Admin. and Generation	-		-
4353	Purchase Costs	-		-
4354	Electric Equipment Maintenance	-		-
4359	Other Electric Costs	-		-
4411	Administration	-		-
4414	Pest Control	-		-
4415-4419	Health Agencies & Hosp. & Other	-		-
4441-4442	Administration & Direct Assist.	83,036		76,891
4444	Intergovernmental Welfare Pymts	-		-
4445-4449	Vendor Payments & Other	-		-
4520-4529	Parks & Recreation	392,070		449,110
4550-4559	Library	675,805		653,870
4583	Patriotic Purposes	-		-
4589	Other Culture & Recreation	62,983		62,530
4611-4612	Admin. & Purch. of Nat. Resources	-		-
4619	Other Conservation	-		-
4631-4632	Redevelopment and Housing	-		-
4651-4659	Economic Development	15,000		-
4711	Princ.- Long Term Bonds & Notes	168,311		296,397
4721	Interest-Long Term Bonds & Notes	37,727		98,240
4723	Int. on Tax Anticipation Notes	1		-
4790-4799	Other Debt Service	68,714		-

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
4901	Land	1,509,524		738,509
4902	Machinery, Vehicles & Equipment	651,199		632,286
4903	Buildings	50,000		-
4909	Improvements Other Than Bldgs.	233,000		463,179
4912	To Special Revenue Fund	610,932		562,039
4913	To Capital Projects Fund	-		-
4914	To Enterprise Fund			
	- Sewer	1,689,200		1,696,032
	- 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	-		-
4931	Taxes Assessed for County	1,531,801		1,531,801
4932	Taxes Assessed for Village Dist.			-
4933	Taxes Assessed for Local Educ.	14,259,654		14,259,654
4934	Taxes Assessed for State Educ.	3,235,678		3,235,678
4939	Payments to Other Governments			-
	Less Proprietary Funds or Capital Project Funds	(2,300,132)		(2,258,071)
		<b>36,718,908</b>	<b>-</b>	<b>36,572,445</b>

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.

Town of Goffstown, New Hampshire	
12/31/2011	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
3110	Property Taxes (commitment less overlay)	31,408,863	31,572,871
3120	Land Use Change Taxes - General Fund	-	-
3121	Land Use Change Taxes - Conservation Fund	-	-
3180	Resident Taxes	-	-
3185	Timber Taxes	10,000	8,999
3186	Payment in Lieu of Taxes	-	-
3187	Excavation Tax (\$.02 cents per cu yd)	211	-
3189	Other Taxes	61,205	270,344
3190	Interest & Penalties on Delinquent Taxes	175,000	245,535
	Inventory Penalties	-	-
3210	Business Licenses & Permits	4,000	3,880
3220	Motor Vehicle Permit Fees	2,300,000	2,306,830
3230	Building Permits	32,500	36,639
3290	Other Licenses, Permits & Fees	35,000	42,706
3311-3319	From Federal Government	170,000	233,655
3351	Shared Revenues	-	-
3352	Meals & Rooms Tax Distribution	788,453	788,453
3353	Highway Block Grant	437,649	515,667
3354	Water Pollution Grant	34,276	-
3355	Housing & Community Development	-	-
3356	State & Federal Forest Land Reimbursement	-	-
3357	Flood Control Reimbursement	-	-
3359	Other (Including Railroad Tax)	58,600	46,150
3379	From Other Governments	-	-
3401-3406	Income from Departments	320,000	283,371
3409	Other Charges	160,000	212,779
3501	Sale of Municipal Property	2,000	-
3502	Interest on Investments	-	5,203
3503-3509	Other	270,503	479,613
3912	From Special Revenue Funds	813,637	539,646
3913	From Capital Projects Funds	-	-
3914	From Enterprise Funds		
	Sewer - (Offset)	1,666,493	2,417,737
	Water - (Offset)	-	-
	Electric - (Offset)	-	-
	Airport - (Offset)	-	-
3915	From Capital Reserve Funds	142,000	142,000
3916	From Trust & Fiduciary Funds	28,650	1,953
3917	Transfers from Conservation Fund	-	-
3934	Proceeds from Long Term Bonds & Notes	-	-
Less Proprietary Funds or Capital Project Funds		(2,300,132)	(2,909,383)
		36,618,908	37,244,648

General Fund Balance Sheet for Town/City of

Town of Goffstown, Ne  
or Optional Reporting Year = n/a

12/31/2011

a. Cash and equivalents	1010	10,324,992	11,625,501
b. Investments	1030	163,534	-
c. Restricted Assets		410,864	269,136
d. Taxes receivable (See Section D, page 7)	1080	1,542,947	1,476,038
e. Tax liens receivable (See Section D, page 7)	1110	603,412	468,397
f. Accounts receivable	1150	675,840	24,759
g. Due from other governments	1260	374,156	364,598
h. Due from other funds	1310	40,734	564,363
i. Other current assets	1400	-	29,954
j. Tax deeded property (subject to resale)	1670	-	-
		14,136,479	14,822,746
a. Warrants and accounts payable	2020	589,394	1,000,233
b. Compensated absences payable	2030	-	-
c. Contracts payable	2050	-	-
d. Due to other governments	2070	2,302	2,942
e. Due to school districts	2075	7,795,040	6,695,332
f. Due to other funds	2080	28,552	555,775
g. Deferred revenue	2220	-	324,064
h. Notes payable - Current	2230	-	-
i. Bonds payable - Current	2250	-	-
j. Other payables	2270	27,932	20,666
		8,443,220	8,599,012
a. Nonspendable Fund Balance	2440	-	-
b. Restricted Fund Balance	2450	-	-
c. Committed Fund Balance	2460	410,864	269,136
d. Assigned Fund Balance	2490	938,059	995,782
e. Unassigned Fund Balance	2530	4,344,336	4,958,816
		5,693,259	6,223,734
		14,136,479	14,822,746

**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.

