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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?  Yes

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]*

*[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)

Signature *[Handwritten signature of Scott McIntire]*

Regular Office Hours

Email address

FOR DRA USE ONLY

RECEIVED

OCT 10 2012

NH DEPT OF REV ADMIN  
MUNICIPAL SERVICES

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

MB-5

Financial Report of the Budget - Town/City of **Town of Merrimack, NH**  
 Reporting Year = **n/a** OP FY Reporting Year = **2011**

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MB-2	Other Authorizations* Explain Below	Actual Expenditures
<b>GENERAL GOVERNMENT TOTAL =</b> show detail below				
4130-4139	Executive	0		0
4140-4149	Election, Reg. & Vital Statistics	32,057		443,829
4150-4151	Financial Administration	0		0
4152	Property Assessment	353,564		357,328
4153	Legal Expense	0		0
4155-4159	Personnel Administration	0		0
4191-4193	Planning & Zoning	0		0
4194	General Government Buildings	182,171		212,896
4195	Cemeteries	0		0
4196	Insurance	0		0
4197	Advertising & Regional Assoc.	0		0
4199	Other General Government	2,173,488		2,404,447
<b>PUBLIC SAFETY TOTAL =</b> show detail below				
4210-4214	Police	5,722,418		5,314,082
4215-4219	Ambulance	0		0
4220-4229	Fire	4,968,550		4,833,541
4240-4249	Building Inspection	536,429		305,525
4290-4298	Emergency Management	9,380		0
4299	Other (Incl. Communications)	778,580		603,345
<b>AIRPORT/AVIATION CENTER TOTAL =</b> show detail below				
4301-4309	Airport Operations	0		0
<b>HIGHWAYS &amp; STREETS TOTAL =</b> show detail below				
4311	Administration	346,648		348,687
4312	Highways & Streets	2,451,611		2,803,726
4313	Bridges	0		0
4316	Street Lighting	0		0
4319	Other	414,622		396,451
<b>SANITATION TOTAL =</b> show detail below				
4321	Administration	0		0
4323	Solid Waste Collection	0		0
4324	Solid Waste Disposal	1,159,527		1,220,044
4325	Solid Waste Facility Clean-up	0		0
4326-4329	Sewage Coll. & Disposal & Other	3,264,295		3,711,587

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

MS-5

Financial Report of the Budget - Town/City of **Town of Merrimack, NH**Reporting Year = **n/a**OP FY Reporting Year = **2011**

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	0		0
4332	Water Services	0		0
4335-4339	Water Treatment, Conserv. & Other	0		0
<b>ELECTRIC =</b> show detail below				
4351-4352	Admin. and Generation	0		0
4353	Purchase Costs	0		0
4354	Electric Equipment Maintenance	0		0
4359	Other Electric Costs	0		0
<b>HEALTH =</b> show detail below				
4411	Administration	104,061		0
4414	Pest Control	0		0
4415-4419	Health Agencies & Hosp. & Other	76,800		76,800
<b>WELFARE =</b> show detail below				
4441-4442	Administration & Direct Assist.	0		73,420
4444	Intergovernmental Welfare Pymts	0		0
4445-4449	Vendor Payments & Other	0		0
<b>CULTURE &amp; RECREATION =</b> show detail below				
4520-4529	Parks & Recreation	578,611		529,418
4550-4559	Library	1,094,168		1,080,322
4583	Patriotic Purposes	26,000		0
4589	Other Culture & Recreation	233,303		298,267
<b>CONSERVATION =</b> show detail below				
4811-4812	Admin. & Purch. of Nat. Resources	0		0
4819	Other Conservation	3,200		2,737
		0		
4831-4832	Redevelopment and Housing	0		0
4651-4659	Economic Development	0		1,771
<b>DEBT SERVICE =</b> show detail below				
4711	Princ.- Long Term Bonds & Notes	730,153		360,000
4721	Interest-Long Term Bonds & Notes	192,595		131,723
4723	Int. on Tax Anticipation Notes	1		0
4790-4799	Other Debt Service	0		0

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

MS-5

## Financial Report of the Budget - Town/City of Town of Merrimack, NH

Reporting Year = n/a

OP FY Reporting Year = 2011

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	1		0
4902	Machinery, Vehicles & Equipment	276,900		55,601
4903	Buildings	25,500		0
4909	Improvements Other Than Bldgs.	675,000		842,162
	<b>OPERATING TRANSFERS OUT</b> show detail below			
4912	To Special Revenue Fund			0
4913	To Capital Projects Fund			0
4914	To Enterprise Fund			0
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	769,260		763
4916	To Expand. Trust Fund - not #4917			0
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<b>Total Local Expenditures - Sub-Totals</b>	<b>27,178,893</b>	<b>0</b>	<b>26,408,472</b>
	<b>PAYMENTS TO OTHER GOVERNMENTS</b>			
4931	Taxes Assessed for County	3,207,624		3,207,624 ✓
4932	Taxes Assessed for Village Dist.	88,254		88,254 ✓
4933	Taxes Assessed for Local Educ.	40,577,447		40,577,447 ✓
4934	Taxes Assessed for State Educ.	6,882,362		6,882,362 ✓
4939	Payments to Other Governments			
	<b>Less Proprietary Funds or Capital Project Funds</b>	<b>4,501,803</b>		<b>4,213,855</b>
	<b>TOTAL EXPENDITURES</b>	<b>73,432,777</b>	<b>0</b>	<b>72,950,304</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 Merrimack, NH	
n/a	Reporting Year
2011	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)	64,320,010	64,539,723
3120	Land Use Change Taxes - General Fund	105,000	165,067
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes	0	0
3185	Timber Taxes	7,931	0
3186	Payment in Lieu of Taxes	6,623	8,944
3187	Excavation Tax (\$.02 cents per cu yd)	3,749	11,285
3189	Other Taxes	300,000	2,148
3190	Interest & Penalties on Delinquent Taxes	257,112	310,282
	Inventory Penalties		
	<b>LICENSES/PERMITS &amp; FEES</b>		
3210	Business Licenses & Permits	0	0
3220	Motor Vehicle Permits Fees	3,850,000	3,861,197
3230	Building Permits	70,807	178,513
3290	Other Licenses, Permits & Fees	241,738	293,369
3311-3319	From Federal Government	99,600	463,367
	<b>FROM STATE</b>		
3351	Shared Revenues	0	0
3352	Meals & Rooms Tax Distribution	1,138,800	1,138,772
3353	Highway Block Grant	603,689	582,825
3354	Water Pollution Grant	72,451	0
3355	Housing & Community Development	0	0
3356	State & Federal Forest Land Reimbursement	0	0
3357	Flood Control Reimbursement	0	0
3358	Other (Including Railroad Tax)	5,191	31,215
3378	From Other Governments	0	0
	<b>CHARGES FOR SERVICES</b>		
3401-3408	Income from Departments	6,224,380	6,285,866
3409	Other Charges	0	0
	<b>MISCELLANEOUS REVENUES</b>		
3501	Sale of Municipal Property	11,815	4,640
3502	Interest on Investments	391,560	85,790
3503-3509	Other	69,124	846,452
	<b>INTERFUND OPERATING TRANSFERS IN</b>		
3912	From Special Revenue Funds		0
3913	From Capital Projects Funds	155,000	120,495
3914	From Enterprise Funds		0
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds		0
3918	From Trust & Fiduciary Funds		0
3917	Transfers from Conservation Fund		
	<b>OTHER FINANCING SOURCES</b>		
3934	Proceeds from Long Term Bonds & Notes		0
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	4,501,603	4,522,795
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>73,432,777</b>	<b>74,366,953</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, special revenue funds, or capital project funds. Also see supplemental schedule on page 10.

General Fund Balance Sheet for Town/City of		Town of Merrimack, N	n/a
		or Optional Reporting Year = \$ 2,011.0	
A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	31,962,259	32,878,269
b. Investments	1030	2,518,897	1,406,447
c. Restricted Assets			
d. Taxes receivable	1080	6,365,407	8,902,980
e. Tax liens receivable	1110	1,014,621	1,037,314
f. Accounts receivable	1150	695,663	900,311
g. Due from other governments	1260	0	0
h. Due from other funds	1310	0	0
i. Other current assets	1400	123,305	130,723
j. Tax deeded property (subject to resale)	1670	15,693	27,800
<b>TOTAL ASSETS</b>		<b>42,695,845</b>	<b>45,283,844</b>
B. LIABILITIES AND FUND EQUITY		Beginning of Year	
Current liabilities	(d)	(e)	
a. Warrants and accounts payable	2020	1,727,863	904,476
b. Compensated absences payable	2030	565,700	713,100
c. Contracts payable	2050	7,350	0
d. Due to other governments	2070	0	0
e. Due to school districts	2075	10,000	10,000
f. Due to other funds	2080	0	0
g. Deferred revenue	2220	32,730,374	34,778,430
h. Notes payable - Current	2230	0	0
i. Bonds payable - Current	2250	0	0
j. Other payables	2270	584,243	390,874
<b>TOTAL CURRENT LIABILITIES</b>		<b>35,625,530</b>	<b>36,796,880</b>
Fund equity			
a. Nonspendable Fund Balance	2440	732,150	549,251
b. Restricted Fund Balance	2450		650,000
c. Committed Fund Balance	2460	4,007,568	3,659,835
d. Assigned Fund Balance	2490	523,905	1,312,258
e. Unassigned Fund Balance	2530	1,806,692	2,315,620
<b>TOTAL FUND EQUITY</b>		<b>7,070,315</b>	<b>8,486,964</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>42,695,845</b>	<b>45,283,844</b>

**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> (to assist in balance sheet preparation)			
<b>A. GENERAL FUND BALANCE SHEET RECONCILIATION</b>				
	Total Revenues From Page 5	74,366,953		
	Less Expenditures From Page 4	72,950,304		
	Increase (decrease)	1,416,649		
	Ending Fund Equity From Balance Sheet	8,486,964		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet	7,070,315		
	Increase (decrease)	1,416,649		
<b>B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY/ACCT # 2075</b>				
			Amount	
	1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)		10,000	✓
	2. ADD: School district assessment for current year		47,459,809	✓
	3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)		47,469,809	
	4. SUBTRACT: Payments made to school district		< 47,459,809 >	
	(To balance sheet Acct # 2075, column c)	To B/S	10,000	✓
<b>C. RECONCILIATION OF TAX ANTICIPATION NOTES</b>				
			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)		-	



