

TOWN OF MERRIMACK, NH



2012 ANNUAL REPORT

Merrimack Town Hall
6 Baboosic Lake Road
Merrimack, New Hampshire 03054
Telephone: (603) 424-2331
Fax: (603) 424-0461

Introduction.....	5	Planning Board.....	107
Town Council's Report.....	6	Technology Committee.....	108
Donations Accepted.....	8	Town Center Committee	109
Town Manager's Report.....	9	Zoning Board of Adjustment	110
Appointed and Elected Town Officials.....	11		
Town Employees	15	<i>Department Reports</i>	
Employee Recognitions.....	19	Adopt-A-Road / Adopt-A-Spot.....	111
In Memory	20	Assessing Department	112
		Community Development Department.....	113
<i>2012 Town Meeting</i>		Finance Department	114
Deliberative Session Minutes	23	Fire and Rescue Department.....	115
Town Meetings Results	25	Library	119
		Media Division.....	124
<i>2012 Financial Reports and Summaries</i>		Parks and Recreation Department	125
Auditor's Report.....	28	Police Department.....	127
Expendable Trust Funds.....	74	Public Works Department.....	131
Long-Term Debt Schedules	76	Town Clerk/Tax Collector Department.....	134
Tax Rate History.....	79	Welfare Department	136
Summary of Inventory Valuation.....	80		
Statement of Appropriations, Estimated		<i>Vital Statistics</i>	
Revenues & Property Tax Assessed.....	81	Births.....	137
Net Assessed Valuation History.....	83	Deaths.....	141
Tax Collector's Report	84	Marriages.....	144
Town Clerk's Report.....	87		
Treasurer's Report.....	88	<i>2013 Town Meeting Guide</i>	
Trustees of the Trust Funds Reports.....	89	Sample Official Ballot.....	147
Capital Improvement – Major Projects.....	94	Voter's Guide.....	150
Capital Improvement – Minor Projects	95	Town Warrant.....	159
		Budget of the Town/City (MS-6)	166
<i>Boards, Commissions & Committee Reports</i>		Default Budget.....	173
Agricultural Commission.....	99		
Conservation Commission	100		
Economic Development Committee	101		
Heritage Commission.....	102		
Nashua Regional Planning Commission.....	103		
Parks and Recreation Committee	106		



Merrimack Town Council

(L to R): Councilor Dan Dwyer, Councilor Bill Boyd, Chairman Tom Mahon, Councilor Jackie Flood, Councilor Nancy Harrington, Vice Chairman Finlay Rothhaus, Councilor Tom Koenig

We, the Merrimack Town Council and Town Manager, are pleased and proud to present you with the 2012 Annual Report for the Town of Merrimack. This Annual Report was compiled through the efforts of your local public officials to serve as a permanent record for the year 2012. We would like to extend our appreciation to all of the local officials, community volunteers, and Town employees who have contributed countless hours of service to the Town of Merrimack.

As always, your comments and questions regarding this report are welcome. Please call, write or just stop by Town Hall and speak with a member of our staff.

Thank you.

Merrimack Town Hall • 6 Baboosic Lake Road • Merrimack, NH 03054
Phone: (603) 424-2331 • Fax: (603) 424-0461 • Website: www.merrimacknh.gov

To the Residents of Merrimack:

Despite the continuing lag in the economy, there were many bright spots in Merrimack last year.

According to a report issued by the New Hampshire Center for Public Policy, Merrimack has the lowest violent crime rate among Granite State cities and towns with populations of 10,000 or more. This further cements the community's reputation as a great place to raise a family.

Since its inception in 2006, the Town Council has focused on economic development and redevelopment, an important factor in stabilizing the Town property tax rate. 2012 saw the opening of the Premium Outlets off Industrial Drive after more than four years of hearings, votes and legal actions. The grand opening occurred on the same weekend as the Nashua Rotary Ribfest at the Anheuser-Busch property. There were no traffic problems the entire weekend, a testament to the planning and coordination between public safety agencies, Simon Properties and the Nashua Rotary. 2012 also saw the openings of the Holiday Inn Express and Nanocomp, both redeveloped properties, and two new PSNH sub-stations behind the Anheuser-Busch Brewery. Atrium Medical purchased 40 Continental Boulevard and received approval to add 95,000 square feet of manufacturing and R&D space. There were also numerous other development and redevelopment projects in the Town that will provide employment and enhance the tax base.

The Town Council assigned several tasks to the Economic Development Citizens Advisory Committee (EDCAC). The Committee and Community Development Director brought recommendations to the Council for additional Economic Development zones. The Council adopted these recommendations. The EDCAC also researched and reported on the opportunities and workings of the Community Revitalization Tax Relief Incentive (RSA 79-E). The EDCAC continues to study this limited option for tax relief for redeveloped properties.

The Council has been focused on the infrastructure needs of the community. Because of this focus and the diligence of our Public Works staff, the Town has been able to undertake many capital projects. The most recent projects are the completion of the Turkey Hill Road Bridge and the beginning of the installation of a new bridge arrangement on Wire Road at the Bedford Town Line. As we continue to look to the future, the Council has undertaken studies of the Public Works Garage on Turkey Hill Road and Wasserman Park, where several buildings are slated for demolition because of structural problems.

There has also been a high level of activity to continue to enhance quality of life opportunities in Merrimack. The Council, in cooperation with the Parks and Recreation Committee and the Watson Park Committee, has designated an area at Wasserman Park for a dog park.

The Conservation Commission has added land to the Grater Woods property and purchased a parcel on the Souhegan River that will more easily allow the development of a hiking trail along the river that will connect to the Town Center.

Watson Park continues to realize its promise as a central location in the community for recreation. This past summer saw a large increase in usage of the facilities at the park. In addition, an Eagle Scout project resulted in a pergola for picnicking and, through the combined efforts of the Rotary and the Watson Park Committee, the foundation was laid for the pavilion that will grace the park later in 2013.

The Town Center Committee has been working with the school district to apply for a grant under the Safe Routes to School program. The object is to provide additional sidewalks connecting the schools in the center of Town.

We saw a higher level of interest in Merrimack as part of the quadrennial process of electing the President of the United States. Many candidates visited the Town prior to the Primary held in January and both President Barak Obama and Vice President Joseph Biden visited the community during the campaign.

The Town also saw the consolidation of polling places to the Merrimack High School for the November election. The Council wishes to thank the school district for their assistance and cooperation in this important matter. As a result, Merrimack was the largest single voting district in the country. Over 11,000 registered voters turned out to exercise their franchise to vote.

Finally, there were some minor reorganization in the Police and Fire Departments that should result in better and more efficient delivery of services by these departments. The Council thanks both chiefs for initiating these changes. The changes continue to demonstrate the work of the Council and the staff to increase efficiency and reduce costs.

The Council continues to encourage residents to bring their skills and interests to the boards, committees and commissions of the Town. This past year saw an influx of new and younger interested residents in making a difference in their community. Please refer to the Town web page for volunteer and service opportunities in the community.

Submitted by,
Tom Mahon
Chairman

Donations Accepted by the Town Council**2012**

Date Accepted	Department	Donor Name	Description of Donation	Amount
1/26/12	Police	Mobil on the Run	Fundraiser for Police Dept.	\$4,143.89
3/22/12	Parks & Recreation	Rotary Club of Merrimack	Trail Marker Signs for Twin Bridge Park	\$1,000.00
3/22/12	Parks & Recreation	Mr. Chuck Mower	Monetary donation for improvements at Watson Park	\$100.00
3/22/12	Parks & Recreation	Mr. Philip Labrie	Monetary donation for improvements at Watson Park	\$29.00
3/22/12	Parks & Recreation	Boy Scout Troop 424	Monetary donation for improvements at Watson Park	\$173.26
4/19/12	Police	Citizens Police Academy	Monetary donation for K9 Gunny	\$305.00
5/10/12	Parks & Recreation	Mr. William Roy	Air hockey table for Naticook Day Camp	\$400.00
5/10/12	Parks & Recreation	Rotary Club of Merrimack	Monetary donation for Merrimack families for Naticook Day Camp	\$650.00
5/10/12	Parks & Recreation	American Camp Association	Campership donation for Merrimack families for Naticook Day Camp	\$550.00
6/28/12	Police	Merrimack Friends & Families	Monetary donation for K9 Gunny	\$500.00
6/28/12	Parks & Recreation	Bear Christensen Trust	Monetary donation for Merrimack families for Naticook Day Camp	\$185.00
6/28/12	Parks & Recreation	SnoBuds Snowmobile Club of Merrimack	Monetary donation for Merrimack families for Naticook Day Camp	\$185.00
6/28/12	Parks & Recreation	Merrimack Friends & Families	Monetary donation for Merrimack families for Naticook Day Camp	\$925.00
6/28/12	Parks & Recreation	Merrimack Girl Scouts	Monetary donation for Merrimack families for Naticook Day Camp	\$50.00
7/19/12	Parks & Recreation	Congressman Frank Guinta	American flag for Naticook Day Camp at Wasserman Park	N/A
9/27/12	Police	Merrimack Crimeline	Monetary donation for new electronic sign/electrical hookup	\$8,625.00
9/27/12	Police	Anonymous	Monetary donation for K9 Gunny	\$1,050.00
9/27/12	Police	Dr. Jill Patronagio	Monetary donation for K9 Gunny	\$250.00
9/27/12	Police	Merrimack Crimeline	Monetary donation for K9 Gunny (collected from magic show)	\$1,063.00
10/25/12	Police	Santa Cruz Gunlocks, LLC	10 Rifle Rack Gunlocks to be mounted in the trunks of the police cruisers	\$2,310.00

2012 was another very productive year that saw a number of improvements completed for the Town of Merrimack. Several Town projects approved by the voters are either underway or have been completed in 2012. Those projects include:

- Replacement of the Turkey Hill Road Bridge was completed during the year. During the spring of 2012, the remaining temporary bridge was removed and Weston Park was re-opened to the public. The new bridge was funded primarily through state and federal ARRA money.
- Road rehabilitation and paving of over five miles of roadway was completed.
- A closed drainage system and reconstruction of about two miles of road was completed in 2012 for the Marty Drive area.
- The Manchester Street Bridge replacement project is under way. The initial engineering study is almost complete and construction is to begin in 2013 (funding for this project is 80% State, 15% Nashua and 5% Town).
- Culvert Replacements (Wire and Bedford Roads): The 2006 and 2007 floods damaged Wire and Bedford Roads where both roads cross Baboosic Brook. Both metal plate arch culvert structures will be replaced with larger concrete box culverts. Wire Road construction began in 2012 and Bedford Road project is scheduled to begin in 2013. The Town will be eligible for State Aid Bridge funding for both projects (80% State and 20% Town).
- Culvert Replacement (Amherst Road): The four Amherst Road metal plate culverts near Meetinghouse Road were replaced. Because of their smaller size they are not eligible for State Aid Bridge Funding. Funding will be provided from the Town's Road Infrastructure Capital Reserve Fund.

Over the past couple of years the Town's opportunities for development have improved substantially due to the Airport Access Road having been completed two years ahead of schedule in the north end of Town, as well as the completion of the Merrimack Premium Outlet Mall (MPO). Over the next few years, we could continue to see substantial growth in both the North and South ends of Town due to these projects.

In addition to the improvements, the Town saw one severe storm, Hurricane Sandy. This storm provided a challenge to all of those affected. During the storm, the Town was without power. Employees of the Police, Fire and Public Works Departments did a tremendous job clearing roadways, assisting homeowners with generators and assisting in any way they could to minimize the inconvenience the majority of Merrimack residents were exposed to. The Town has applied for and has been awarded Federal Emergency Management funds from FEMA. The Town will receive 75% reimbursement for each dollar spent on these storms.

During the year, the Town Council continues to be sensitive to the challenges facing its taxpayers. As a result, the approved budget allowed the Town to maintain the level of services residents have come to expect while improving efficiencies throughout. The Town's portion of the tax rate decreased to \$5.11 per \$1,000 of assessed value in 2012. This decrease was due to three major factors. The completion of the MPO brought in additional assessed value - it was assessed at \$72 million for the 2012 tax year. In addition, PSNH built a \$22 million dollar substation in the Town. As well, an additional \$14 million in value was added to the overall Town assessment.

In closing, on behalf of the employees of the Town of Merrimack, I would like to thank all of the residents and business owners for their support over the past year. If you have any suggestions on how we can improve your Town government, please feel free to contact me by phone or e-mail at ***ecabanel@merrimacknh.gov***. Good government is made up of interested and involved citizens, and there are a myriad of boards, committees and commissions that welcome new ideas.

Submitted by,
Eileen Cabanel
Town Manager

Town Manager
Eileen Cabanel

Contract Assessor
Loren Martin

Media Services Coordinator
Nicholas Lavallee

Community Development Director
Timothy J. Thompson

Parks & Recreation Director
Sherry Kalish

Finance Director
Paul T. Micali

Police Chief
Mark E. Doyle

Fire Chief
Michael P. Currier

Department of Public Works Director
Richard S. Seymour, Jr.

Human Resources Coordinator
Sharon Marunicz

Technology Coordinator
William "Chuck" Miller

Library Director
Yvette Couser

Town Clerk/Tax Collector
Diane Trippett

Welfare Administrator
Patricia Murphy

Town Council

Term

Chairman Thomas J. Mahon	tmahon@merrimacknh.gov	(603) 494-2579	2015
Vice Chairman Finlay C. Rothhaus	frothhaus@merrimacknh.gov	(603) 494-0893	2014
Councilor Nancy M. Harrington	nharrington@merrimacknh.gov	(603) 424-2043	2015
Councilor Thomas P. Koenig	tkoenig@merrimacknh.gov	(603) 429-1455	2015
Councilor William W. Boyd, III	bboyd@merrimacknh.gov	(603) 589-1885	2014
Councilor Daniel Dwyer	ddwyer@merrimacknh.gov	(603) 440-5013	2013
Councilor Jacqueline Flood	jflood@merrimacknh.gov	(603) 424-5229	2013

Town Attorney
Matthew H. Upton
Drummond Woodsum

Town Moderator
Lynn Christensen

Town Treasurer
Bruce W. Moreau

Agricultural Commission	Term	Highway Safety Committee	Term
John Lastowka, <i>Chairman</i>	2014	Chief Mark Doyle, <i>Chairman</i>	N/A
Robert McCabe, <i>Vice Chairman</i>	2015	Paul Konieczka	2013
Eber Currier	2013	Bob L'Heureux	2015
Allen Lindahl	2013	Fran L'Heureux	2014
Cynthia Warhola	2014	Norman Peppin	2015
Trudy Currier, <i>Acting Secretary</i>	N/A	Glenn Wallace	2013
Bess Parks, <i>Treasurer</i>	2015	Chief Michael Currier, <i>Fire Department Rep.</i>	N/A
Arthur "Pete" Gagnon, <i>Alternate</i>	2015	Kyle Fox, <i>Public Works Rep.</i>	N/A
		Timothy Thompson, <i>Community Development Rep.</i>	N/A
Conservation Commission	Term	Tom Touseau, <i>School District Rep.</i>	N/A
Tim Tenhave, <i>Chairman</i>	2013	Finlay C. Rothhaus, <i>Town Council Rep.</i>	N/A
Matt Caron, <i>Vice Chairman</i>	2015		
Thomas Lehman	2015	Horse Hill Nature Preserve Subcommittee	Term
Gage Perry	2013	Newton Coryell, <i>Chairman</i>	N/A
Simon Thomson	2014	Roland Roberge, <i>Vice Chairman</i>	N/A
Robert Croatti, <i>Alternate</i>	2015	Matt Caron	N/A
Eber Currier, <i>Alternate</i>	2013	Charlie Hamilton	N/A
Ron Davies, <i>Alternate</i>	2014	Debra Huffman	N/A
Thomas J. Mahon, <i>Town Council Rep.</i>	N/A	Lynne Wenz	N/A
		Andy Powell, <i>Conservation Commission Rep.</i>	N/A
Economic Development Citizen Advisory Committee (EDCAC)	Term	Merrill's Marauders Bridge Trails Committee	Term
Susan B. Lee, <i>Chairman</i>	2015	<i>(Disbanded 8/2012)</i>	
Richard Tucker, <i>Vice Chairman</i>	2015	Jay Brule	2012
Linda Bonetti	2014	Andy Powell	2012
Douglas Dowell	2014	Constantine Halvatzes	2012
Edward Fasci	2014	Jennifer Thornton, <i>School Board Rep.</i>	2011
Gregory Michael	2013	Eileen Cabanel, <i>Town Manager</i>	N/A
Chris Woods	2013		
Marc Casseres, <i>Secretary</i>	2014	Nashua Regional Planning Commission	Term
William W. Boyd, III, <i>Town Council Rep.</i>	N/A	Daniel Del Greco	2015
Timothy Thompson, <i>Staff Support</i>	N/A	Karen Elmer	2016
		Thomas P. Koenig	2013
Ethics Committee	Term	Anant Panwalkar	2013
Fran L'Heureux, <i>Chairman</i>	2013		
Paul Compton, <i>Vice Chairman</i>	2015	Parks and Recreation Committee	Term
Richard Barry	2013	Tom Thornton, <i>Chairman</i>	2013
Anthony Pellegrino	2015	Chris Christensen, <i>Vice Chairman</i>	2014
Anthony Richardson	2014	Perry Spooner	2013
		Phil Straight	2015
Heritage Commission	Term	Lynne Wenz	2013
Anita Creager, <i>Chairman</i>	2014	Laura Jaynes, <i>Secretary</i>	2013
Lynne Wenz, <i>Vice Chairman</i>	2013	Donald Nevers, <i>MYA Liaison</i>	2013
Debra Bult	2013	John Schnieder, <i>MYA Liaison Alternate</i>	2013
Kristen Newhall	2015	Shannon Barnes, <i>School Board Rep.</i>	2013
Alexis Keef, <i>Alternate</i>	2013	George Markwell, <i>School Board Alt. Rep.</i>	2013
Finlay C. Rothhaus, <i>Town Council Rep.</i>	N/A	Lorraine Lessard, <i>Senior Citizens Club Rep.</i>	2013

Parks and Recreation Committee (continued)	Term	Zoning Board of Adjustment	Term
Holly Lewis, <i>Student Rep.</i>	2013	Phil Straight, <i>Chairman</i>	2014
Sherry Kalish, <i>Staff Support</i>	N/A	Fran L'Heureux, <i>Vice Chairman</i>	2015
Jackie Flood, <i>Town Council Rep.</i>	N/A	Patrick Dwyer	2013
		Anthony Pellegrino	2015
Planning Board	Term	Kevin Shea	2014
Robert Best, <i>Chairman</i>	2013	Nathan Barry, <i>Alternate</i>	2015
Stanley Bonislowski	2015	Richard Conescu, <i>Alternate</i>	2014
Lynn Christensen	2014	Leonard Worster, <i>Alternate</i>	2014
Desirea Falt	2015	Timothy Thompson, <i>Staff Support</i>	N/A
Michael J. Redding	2014	Nancy Larson, <i>Staff Support</i>	N/A
John Segedy	2012	Jeffrey Morrisette, <i>Staff Support</i>	N/A
Alastair Millns, <i>Secretary</i>	2013		
Nelson Disco, <i>Alternate</i>	2013		
Arthur "Pete" Gagnon, <i>Alternate</i>	2014		
Matthew Passalacqua, <i>Alternate</i>	2015		
Thomas P. Koenig, <i>Town Council Rep.</i>	N/A		
William W. Boyd, III, <i>Town Council Rep. Alternate</i>	N/A		
Nancy Larson, <i>Staff Support</i>	N/A		
Jeffrey Morrisette, <i>Staff Support</i>	N/A		
Timothy Thompson, <i>Staff Support</i>	N/A		
Technology Committee	Term		
Brian McCarthy, <i>Chairman</i>	2012		
Anthony Richardson, <i>Vice Chairman</i>	2014		
Curtis Conrad	2013		
John Lastowka	2015		
Jamie MacFarland	2013		
John Sauter	2014		
Town Center Committee	Term		
Peter Flood, <i>Chairman</i>	2014		
Nelson Disco, <i>Vice Chair, Planning Board Rep</i>	2012		
Andy Powell	2013		
Bill Wilkes	2014		
Debra Huffman, <i>Secretary</i>	2013		
Tracy Bull, <i>SAU Rep.</i>	2013		
Mary Hendricks, <i>Chamber of Commerce Rep.</i>	2013		
Pat McGrath, <i>Library Trustees Rep.</i>	2013		
Dan Dwyer, <i>Town Council Rep.</i>	N/A		
Trustees of Trust Funds	Term		
Jack Balcom	2014		
Chris Christensen	2013		
Bill Wilkes	2015		

Appointed and Elected Town Officials

2012

Supervisors of the Checklist

Chair Marge Petrovic

Jane Coelho

Debra Huffman

Ballot Inspectors – Democrat

Coordinator Anne McCann

Linda Allen

Lorraine Carle

Krystyna Ciesluk

Eleanor Coyne

Tiffany Cross

Judith Decato

Larry Decato

Jeanne Doucette

Bonnie Dunham

Peter Flood

John Grady

Benita Knight

Margaret Kojak

Jodi Plante

Sandy Russell

Geraldine Smith

Ballot Inspectors - Republican

Coordinator Fran L'Heureux

Priscilla Bernasconi

John Segedy

Frank Besse

Phil Straight

Christopher Buda

Doreen Thomas

Juanita Dangel

Joyce Dembow

Karen Durost

Nancy Gagnon

Gary Gahan

Connie Kreider

Judy May

Nancy Mitchell

Jackie Nylander

Christopher Ortega

Caren Pelletier

Jan Popovsky

David Rutzke

Elected State Officials

2012

Governor

Maggie Hassan (D)

(603) 271-2121

www.governor.nh.gov/

U.S. Senate

Kelly Ayotte (R)

(202) 224-3324

ayotte.senate.gov/

Jeanne Shaheen (D)

(202) 224-2841

shaheen.senate.gov/

U.S. House of Representatives

Congresswoman Ann McLane Kuster (D)

(202) 225-5206

kuster.house.gov/

Congresswoman Carol Shea Porter (D)

(202) 225-5456

www.shea-porter.house.gov/

N.H. State Senate – District 11

Senator Peter Bragdon (R)

(603) 271-2111

peter.bragdon@leg.state.nh.us

N.H. House of Representatives – District 21

Representative Richard W. Barry (R)

(603) 880-3731

richardbarry@leg.state.nh.us

Representative Brenda E. Grady (D)

(603) 424-4589

brenda.grady@leg.state.nh.us

Representative Richard W. Hinch (R)

(603) 424-9690

dick.hinch@leg.state.nh.us

Representative Jeanine M. Notter (R)

(603) 423-0408

jeanine.notter@leg.state.nh.us

Representative Tony J. Pellegrino (R)

(603) 424-7095

anthony.pellegrino@leg.state.nh.us

Representative Lenette M. Peterson (R)

(603) 429-9544

lenette.peterson@leg.state.nh.us

Representative Philip N. Straight (R)

(603) 424-2043

phil.straight@leg.state.nh.us

Representative Kathleen M. Stroud (R)

(603) 424-0025

kathleen.stroud@leg.state.nh.us

N.H. Executive Council – District 5

Councilor Debora B. Pignatelli (D)

(603) 271-3632

debora.pignatelli@nh.gov

Assessing

Loren Martin, *Contract Assessor*
 Tracy Doherty, *Administrative Assessor*
 Michael Rotast, *Assistant Assessor*
 Maureen Covell, *Assessing Coordinator*

Community Development

Timothy J. Thompson, AICP, *Community Dev. Director*
 Nancy Larson, *Planning & Zoning Administrator*
 Jeffrey Morrisette, *Assistant Planner*
 Evelyn Gillis, *Office Manager*
 Diane Semaes, *Secretary*
 Zina Jordan, *Recording Secretary (part-time)*
 Dawn MacMillan, *Recording Secretary (part-time)*

Finance

Paul T. Micali, CPA, *Finance Director*
 Brenda DuLong, *Accounting Supervisor*
 Xenia Carroll, *Purchasing Agent/Accountant*
 Paula Ciarla, *Account Clerk III*
 Tammie Lambert, *Account Clerk II*

Fire Department

Administration

Michael Currier, *Fire Chief*
 Richard Pierson, *Assistant Fire Chief – Support Services*
 Anthony Stowers, *Asst. Fire Chief (until Feb. 2012)*
 Cathy Nadeau, *Executive Secretary*
 John Manuele, *Admin. Officer/Fire Marshal*
 Charlene Bollengier, *Fire Inspector (part-time)*
 Leo LeBlanc, *Fire Inspector (retired 6/2012)*

Building & Health Divisions

Fred T. Kelley, *Building Official*
 Richard Jones, *Building Inspector*
 Alfred Turner, *Health Insp. part-time, Dep. Health Officer*
 Carol Miner, *Secretary*

Career Fire Rescue & Emergency Services

Captain Shawn Allison
 Captain Brian Borneman
 Captain Brian Dubreuil
 Captain Scott Simpson
 Lieutenant Richard Barrows
 Lieutenant Matthew Duke

Fire Department *continued*

Lieutenant Richard Gagne
 Lieutenant Jason Marsella
 Master Firefighter/Paramedic Scott Bannister
 Master Firefighter/Paramedic Kevin Chambers
 Master Firefighter/Paramedic John Chisholm
 Master Firefighter/Paramedic Paul Kelly
 Master Firefighter/Paramedic Shawn Brechtel
 Master Firefighter/Paramedic William Pelrine
 Master Firefighter Mark Akerstrom
 Master Firefighter Mark Bickford
 Master Firefighter Kip Caron
 Master Firefighter Bruce Cornelius
 Master Firefighter Thomas Dalton
 Master Firefighter Richard Ducharme
 Master Firefighter Shawn Farrell
 Master Firefighter David Joki
 Master Firefighter Michael Kiernan
 Master Firefighter Shawn Kimball
 Master Firefighter Brennan McCarthy
 Master Firefighter Daniel Newman
 Master Firefighter David Trepaney
 Firefighter/Paramedic Philip Comeau
 Firefighter/Paramedic Jeremy PENERIAN
 Firefighter Keith Hines
 Firefighter Robert Leite
 Firefighter Ryan Thomas

Part-Time Per-diem Ambulance Attendants

EMT Erik Alberich
 EMT Christine Bell
 EMT Daniel Heffernan
 EMT Michelle Othot
 EMT Mark Quinno
 EMT Melissa Winters

On-Call Fire Rescue & Emergency Services

Call Lieutenant Chris Wyman
 Call Firefighter James Bailey
 Call Firefighter Eric Bell
 Call Firefighter Ryan Bourque
 Call Firefighter Jason Charest
 Call Firefighter Michael Comer
 Call Firefighter Craig Masi
 Call Firefighter Joseph Pelrine

Fire Department continued – On-Call

Call EMS Thomas Arnold
 Call EMS Timothy Dutton
 Call EMS James Ekins
 Call EMS Mark Leo
 Call EMS Paul Mondoux
 Call EMS John O'Neil

General Government

Eileen Cabanel, *Town Manager*
 Sharon Marunicz, *Human Resources Coordinator*
 William "Chuck" Miller, *Technology Coordinator*
 Rebecca Thompson, *Executive Secretary*
 Kristin Wardner, *Secretary*
 Robert Chapman, *Clerical (part-time)*

Library

Administration

Janet Angus, *Library Director (retired Sept. 2012)*
 Yvette Couser, *Library Director (as of October 2012)*
 Joanne Marston, *Business Manager*

Adult Services

Alex Estabrook, *Head of Adult Services Circulation Staff*

Circulation Staff

Jane Loughlin, *Library Aide II (retired March 2012)*
 Natasha Bairamova, *Library Aide I (part-time)*
 Gail Dahl, *Library Aide I (part-time)*
 Elizabeth Jose, *Library Aide I (part-time)*
 Sheila Lippman, *Library Aide I (part-time)*
 Sandra Meehan, *Library Aide I (retired April 2012)*
 Robin Spencer, *Library Aide I (part-time)*
 Marguerite Kidder, *Library Page (part-time thru 6/12)*
 Michele Ricca, *Library Page (part-time)*
 Jennifer Schaeffer, *Library Page (part-time)*

Reference Staff

Ellen Knowlton, *Head of Reference (through June 2012)*
 Ellen Knowlton, *Librarian I (part-time as of July 2012)*
 Cara Barlow, *Librarian I (through July 2012)*
 Jan Conover, *Librarian I (retired October 2012)*
 Donna Page, *Librarian I (part-time)*
 Barbara Liesenbein, *Librarian I (part-time)*
 Lee Gilmore, *Library Assistant II*

Library continued

Technical Services

Nancy Vigezzi, *Head of Technical Services*
 Kathy Starr, *Library Aide I (part-time)*
 Jennifer Stover, *Library Aide I (part-time)*

Youth Services

Yvette Couser, *Head - Youth Services (through 9/12)*
 Suzanne Wall, *Library Aide II*
 Patricia Flynn, *Library Aide I (part-time)*
 Patricia Glavin, *Library Aide I (part-time)*
 Michele Houle, *Library Aide I (through Feb. 2012)*
 Jennifer Jobin, *Page/Aide (through June 2012)*
 Greg Tucker, *Page/Aide (part-time)*

Maintenance

Daniel Hastie, *Custodian (through August 2012)*
 Marguerite Kidder, *Custodial Aide (part-time)*

Media

Nicholas Lavalley, *Media Services Coordinator*
 Adam McCune, *Assistant Media Services Coordinator*
 Christopher Gentry, *Media Technician (part-time)*

Parks and Recreation

Sherry Kalish, *Director*
 Kelly Valluzzi, *Secretary (part-time)*

Police Department

Administrative Services

Mark E. Doyle, *Police Chief*
 Captain Michael Dudash, *Unit Commander*
 Lt. Paul Trepaney, *Administrative Services Bureau*
 Atty. Melissa Kowalewski, *Prosecutor*
 Officer Robert Kelleher, *Community Service Officer*
 Claire Rioux, *Office Manager*
 Judith York, *Legal Secretary*
 Holly Estey, *Secretary to Detective Unit*
 Karen Costello, *Records Clerk*
 Karen Bennett, *Records Clerk (part-time thru 7/12)*
 Kathleen King, *Records Clerk (part-time thru 7/12)*

Criminal Investigation Bureau

Detective/Lieutenant Denise Roy, *Unit Commander*
 Detective Scott Park

Police Dept. *continued*

Criminal Investigation Bureau

Detective Christopher Dowling
 Detective Kenneth Macleod
 Detective James Sullivan
 Officer Michael Murray, *School Resource Officer/MHS*
 Officer Thomas Prentice, *School Resource Officer/MMS*

Patrol

Captain Peter Albert, *Assistant Operations Commander*
 Lieutenant Daniel Edmonds
 Lieutenant Dean KillKelley
 Lieutenant Matthew Tarleton
 Sergeant Brian Levesque
 Sergeant Joseph Goodridge
 Sergeant Dennis Foley
 Sergeant Theodore Dillon
 Sergeant Edward Pane (*retired November 2012*)
 Sergeant Eric Marquis
 Master Patrolman John Dudash
 Master Patrolman Daniel Lindbom
 Master Patrolman Gregory Walters
 Master Patrolman Sean Cassell
 Patrolman Michael Marcotte
 Patrolman Richard McKenzie
 Patrolman William Vandersyde
 Patrolman Christopher Spillane
 Patrolman Sean McGuire
 Patrolman William Gudzinowicz
 Patrolman Benjamin Williams
 Patrolman Daniel Jacques
 Patrolman Phillip Landsteiner
 Patrolman Paul Wells
 Patrolman Stephen Wallin
 Patrolman Michael Lambert
 Patrolman Ryan Milligan
 Patrolman Brandon Gagnon (*full-time as of Dec. 2012*)
 Special Officer John Pelletier (*part-time*)
 Special Officer Timothy St. Cyr (*part-time*)

Crossing Guards

Arthur Ducharme (*part-time*)
 Mary Ann Durin (*part-time*)
 Patricia Girouard (*part-time*)

Police Dept. *continued*

Animal Control Unit

Elizabeth Fraser, *Animal Control Officer*

Communications

John Spence, *Asst. Communications Supervisor*
 Erika Maguire, *Dispatcher*
 James Connelly, *Dispatcher*
 Timothy St. Cyr, *Dispatcher*
 Shannan Vital, *Dispatcher*
 Amanda Douzanis, *Dispatcher (until Sept. 2012)*
 Michael Piccolo, *Dispatcher*
 Karen Stys, *Dispatcher (part-time)*
 Paul Kelly, *Dispatcher (part-time through Aug 2012)*
 Christine Maille (*part-time*)
 Craig Masi, *Dispatcher (part-time)*
 Derek Zagzoug (*part-time*)

Public Works

Administration & Engineering

Richard S. Seymour, Jr., *Director*
 Kyle Fox, P.E., *Deputy Director/Town Engineer*
 Rebecca Starkey, *Executive Secretary*

Buildings & Grounds

Philip Meschino, *Custodian*
 Steve Cook, *Custodian (part-time)*

Equipment Maintenance

Brian Friolet, *Equipment Maintenance Foreman*
 Ron Bergeron, *Mechanic II*
 Ed Boisvert, *Mechanic II*
 Alan Buttrick, *Mechanic II*
 Michael McCann, *Mechanic I*

Highway Maintenance

Adam Jacobs, *Operations Manager*
 Betsy Berube, *Secretary*
 Bruce Moreau, *Roads & Bridges Foreman*
 Jeff Strong, *Construction & Highway Foreman*
 Larry Gay, *Equipment Operator III*
 Bob Lovering, *Equipment Operator III*
 Ernie Doucette, *Equipment Operator II*
 Lenny Heath, *Equip. Operator II (retired Nov. 2012)*
 Greg Blecharczyk, *Equipment Operator I*

Public Works continued - Highway Maintenance

Bob Burley, *Equipment Operator I*
Steve Curtis, *Equipment Operator I*
Scott Daley, *Equipment Operator I*
Bob Golemo, *Equipment Operator I*
Jason Kimball, *Equipment Operator I*
Lou Lapointe, *Equipment Operator I*
Wayne Lombard, *Equipment Operator I*
Mike Stack, *Equipment Operator I*
Dean Stearns, *Equipment Operator I*
Jake Stevens, *Equipment Operator I*
John Trythall, *Equipment Operator I*
Patrick Meehan, *Maintainer*
Nicole Sawyer, *Maintainer*
Kenneth Vallancourt, *Maintainer*

Solid Waste

Steve Doumas, *Solid Waste Foreman*
Patrick Davis, *Scale Operator*
Dennis Beauregard, *Equipment Operator III*
Paul Dube, *Equipment Operator III (through Dec. 2012)*
Julio Molinari, *Equipment Operator III (as of Dec. 2012)*
Paul Ford, *Recycling Attendant*
Ian Robinson, *Recycling Attendant*

Wastewater

James E. Taylor, *Asst. Public Works Director / Wastewater*
Becky Sullivan, *Secretary*
Leo Gaudette, *Chief Operator*
Lee Vogel, *Maintenance Manager*
Donald Hamel, *Sewer Inspector (retired October 2012)*
Ken Conaty, *Sewer Inspector (as of October 2012)*
Richard Blanchard, *Laboratory Manager*
Roger Descoteaux, *Industrial WW Pretreatment Mgr.*
Cecil Peters, *Operator II/Lab Technician*
John Adams, *Equip. Operator III (retired Sept. 2012)*
Donald Doucette, *Equip. Op. III (retired October 2012)*
Dave Evans, *Equipment Operator III*
Gary MacGrath, *Equipment Operator III*
Paul Dube, *Equipment Operator III (as of Dec. 2012)*
Kevin Wilkins, *Operator II*
Jason Bellemore, *Operator I*
David Blaine, *Operator I*
Steve Wardner, *Operator I*

Public Works continued - Wastewater

Kenneth Conaty, *Mechanic II (through October 2012)*
Donald Lavoie, *Mechanic II*
Robert MacGrath, *Mechanic II*
Jason Robbins, *Mechanic II*
Chris Connacher, *Mechanic II*
James Moran, *Maintainer (part-time)*

Town Clerk / Tax Collector

Diane Trippett, *Town Clerk / Tax Collector*
Linda Hall, *Deputy Town Clerk / Tax Collector*
Nancy Deslauriers, *Account Clerk II*
Janet Killpartrick, *Account Clerk II*
Jeanne McFadden, *Account Clerk II*
Rebecca Gleason, *Account Clerk II (as of Oct. 2012)*
Aimee Piccolo, *(on-call)*
Jane Coelho, *(on-call)*
Jeanette Vinton, *(on-call)*

Welfare Department

Patricia Murphy, *Welfare Administrator (part-time)*

"It shall be the purpose of the Town of Merrimack to acknowledge longevity by honoring those who have met the requirements outlined herein."

"An awards ceremony will be held each year for employees who have completed their fifth, tenth, and fifteenth anniversaries. Awards received are as follows: 5 years – certificate, 10 years - coffee mug with Town seal, and 15 years – golf shirt with Town seal."

"For years completed beyond fifteen, the Town Council shall conduct a presentation of award at a regular public Town Council meeting. Awards presented are as follows: 20 years – plaque, 25 years – watch, 30 years – wall clock, and 35 years – lamp with Town seal. "

5 Years of Service

Elizabeth Fraser	Police
Sean McGuire	Police
Richard McKenzie	Police
Christopher Spillane	Police
William Vandersyde	Police
Edward Boisvert	PWD – Equip. Maint.
Betsy Berube	PWD - Highway
Gregory Blecharczyk	PWD - Highway

10 Years of Service

Carol Miner	Building/Health
Erika Maguire	Communications
Michael Currier	Fire
Karen Costello	Police
Christopher Dowling	Police
Kenneth MacLeod	Police
Robert Golemo	PWD – Highway
Kenneth Vallancourt	PWD – Highway
Ian Robinson	PWD – Solid Waste
Donald Lavoie	PWD - Wastewater

15 Years of Service

Richard Gagne	Fire
Sherry Kalish	Parks & Recreation
Louis Lapointe	PWD - Highway
Wayne Lombard	PWD - Highway
Janet Killpartrick	Town Clerk/Tax Coll.

25 Years of Service

Evelyn Gillis	Comm. Development
Mark Akerstrom	Fire
Richard Barrows	Fire
Bruce Cornelius	Fire
Scott Simpson	Fire
David Trepaney	Fire
David Blaine	PWD - Wastewater

35 Years of Service

Cecil Peters	PWD - Wastewater
James Taylor	PWD - Wastewater

40 years of Service

Becky Sullivan	PWD - Wastewater
----------------	------------------

"Employees retiring with 30 or more years of full-time service to the Town will be presented with a rocking chair with the Town Seal. Employees who retire from or leave employment with the Town under good standing with at least 10 years full-time service will be recognized with a plaque."

2012 Retirees

Janet Angus	Library	26 years of service
Edward Pane	Police	16 years of service
Leonard Heath	PWD – Highway	19 years of service
Donald Hamel	PWD – Wastewater	23 years of service
William "John" Adams	PWD – Wastewater	26 years of service
Donald Doucette	PWD – Wastewater	27 years of service
Linda Hall	Town Clerk/Tax Coll.	16 years of service

**Martha A. Wagner****1957 – 2012**

On Aug. 20, 2012, Martha Wagner passed away peacefully after a long battle with melanoma. Hers was a life of service and devotion to others – her community, students, fellow teachers, and especially her sons, Matthew and Andrew.

A born teacher, Martha will long be remembered for the love of learning that she imparted to the hundreds of students, whose lives were touched by more than 30 years of dedication in the classroom, including 20 years of service in the Amherst school system. Her patience and kindness in working with each student will never be forgotten. Martha always said that her greatest professional joy was the moment when her students realized they could read.

An avid reader herself, Martha was very active in the Town's library. In 2010, she was elected to serve as a library trustee for the Town of Merrimack. Her love of reading and commitment to literacy motivated her to work tirelessly to modernize the library and ensure access to its many resources for all the Town's residents. Martha was very passionate in advocating for a new library to better serve the citizens of Merrimack.

She took strength from her faith, serving her church, Our Lady of Mercy, as a lector, CCD teacher and in other volunteer roles over the years.

The gentle spirit and dry sense of humor that Martha shared with family and friends will be missed by all.

The Deliberative Session of the Annual Town Meeting was convened at 7:00 p.m. in the All-Purpose Room of the Masticola Upper Elementary School on Baboosic Lake Road in Merrimack, New Hampshire, with Town Moderator Lynn Christensen presiding. Moderator Christensen led the Pledge of Allegiance and outlined the rules of the meeting and procedures to be followed.

Moderator Christensen introduced Town Council Chairman Finlay Rothhaus. Chairman Rothhaus introduced Attorney Matthew Upton, Town Manager Eileen Cabanel, and Councilors David Yakuboff, Bill Boyd, Dan Dwyer, Jackie Flood, Tom Koenig and Tom Mahon.

Town Manager Cabanel introduced Finance Director Paul Micali, Town Clerk/Tax Collector Diane Trippett, Police Chief Mark Doyle, Fire Chief Michael Currier, Public Works Director Rick Seymour, Community Development Director Tim Thompson, Parks and Recreation Director Sherry Kalish, Media Services Coordinator Nicholas Lavalley, Welfare Administrator Patricia Murphy, Human Resources Coordinator Sharon Marunicz, Executive Secretary Becky Thompson, Library Director Janet Angus, Assistant Director of Public Works/Wastewater Jim Taylor.

Article 2

Shall the Town vote to raise and appropriate the sum of \$4,200,000 for Waste Water Treatment Plant upgrades and installation, and to authorize the issuance of not more than \$4,200,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take any other action or to pass any other measure relative to said purpose and financing; and to further authorize the Town Council to apply for and accept any federal, state, or private grants that may be made available in conjunction with said purpose? (2/3rds ballot vote required for approval) **(Recommended by the Town Council 5-0-0)**

Councilor Yakuboff moved Article 2 as printed, Councilor Koenig seconded the motion.

Councilor Yakuboff spoke to the article explaining this article is to fund repairs and upgrades to the Wastewater facility. The project will have no property tax impact as it is paid for by sewer user fees. Chairman Rothhaus explained that the facility is 42 years old and is in need of repairs. Installation of new equipment is expected to result in energy efficiencies and an annual estimated savings of \$75,000 annually. Assistant Director of Public Works/Wastewater Jim Taylor explained the upgrade is necessary because of aged equipment and for compliance with the Town's EPA discharge permit. The upgrade project includes replacement of aeration blowers and sludge pumps. Changes will be made to the dechlorination process and lighting of the facility which will result in energy cost savings.

Article 3

Shall the Town vote to raise and appropriate the sum of \$2,875,000 for Waste Water Treatment Compost Facility upgrades and installation, and to authorize the issuance of not more than \$2,875,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take any other action or to pass any other measure relative to said purpose and financing; and to further authorize the Town Council to apply for and accept any federal, state, or private grants that may be made available in conjunction with said purpose? (2/3rds ballot vote required for approval) **(Recommended by the Town Council 5-0-0)**

Councilor Flood moved Article 3 as printed, Councilor Koenig seconded the motion.

Councilor Flood spoke to the article explaining that the costs to upgrade the facility will have no tax impact as the bond for the project will be paid for through sewer user fees. The facility is badly in need of upgrades and options for waste disposal were explored. It was determined that composting of waste was the most economical choice over other options such as hauling the waste to another facility. Assistant Director of Public Works/Wastewater Jim Taylor explained the upgrades and associated costs. Plans for the upgrade include structural coating, replacement of aeration blower equipment, new agitator control system upgrades and storage shed replacement. These changes are expected to result in energy costs savings of \$30,000 annually. Mr. Taylor noted that Merrimack has composted waste water sludge for 30 years and the compost generates revenue for the Town. He also stated that Merrimack's sewer user fee is the 103rd lowest of 109 New Hampshire communities.

Article 4

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$30,130,792? Should this article be defeated, the default budget shall be \$27,534,939, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This article will increase by \$31,916 should Article 5 pass and by \$2,921 should Article 6 pass. **(Recommended by the Town Council 5-0-0)**

Chairman Rothhaus moved Article 4 as printed, Councilor Boyd seconded the motion.

Chairman Rothhaus spoke to the article, explaining the Council desired to put forward a budget with a level funded tax rate. The Council instructed the Town Manager to develop a budget that reflected a level tax rate and made deposit increases to capital reserve funds, which have been neglected during the past few years. Chairman Rothhaus highlighted changes in this year's budget which include not filling two vacant full-time firefighter positions, filling a full-time dispatcher position with two part-time employees, eliminating the Deputy Police Chief position and replacing it with a prosecutor position. The budget reflects increased deposits to paving, road infrastructure and other and capital reserve funds. He stated that \$5.4 million dollars of the budget comes from self-supporting funds that offset the tax rate such as wastewater, police outside detail and the day camp. He explained that revenue decreases have occurred with highway block grants, interest income and recycling revenue. The budget reflects a 1% wage increase for non-union personnel. He noted that the difference between the default budget and the proposed budget is due to capital projects that do not show in the default budget. *Alistair Millns, 3 Peter Road*, questioned how much of the police outside detail is funded by outside sources. Finance Director Paul Micali responded 97%. Mr. Millns stated he felt these details were a waste of time and resources, have an effect on retirement costs and officers could be better utilized elsewhere. Chairman Rothhaus responded that many companies require the use of outside details and the fees the Town charges to companies using outside details fully covers the retirement costs. *Dick Barry, 12 Kyle Road*, asked what the balance in the capital reserve funds are. Town Manager Cabanel responded there will be \$2.5 million left after expenditures are made. *Richard Barnes, 55 Lawrence Road*, questioned if the default budget passed, if it would result in a tax increase, as was seen last year. Town Manager Cabanel responded that the default budget would result in a \$0.10 higher tax rate than the proposed budget.

Article 5

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the New England Police Benevolent Association, Local 12, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs
2011-12	0%	0.00
2012-13	1.0%	\$ 31,916

If this warrant article passes the overall operating budget for 2012-13 fiscal year will be increased by \$31,916, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? This agreement includes a 10% employee HMO health insurance cost sharing that will be applicable to new hires beginning on July 1, 2006 and a capped cost share of 3.0% for all employees existing as of June 30, 2006, thereafter based on gross pay before overtime. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers the Patrol division of the Police Department. **(Recommended by Town Council 5-0-0)**

Councilor Yakuboff moved Article 5 as printed, Councilor Boyd seconded the motion.

Councilor Yakuboff thanked the Town Manager and the Union for their efforts in working together and reaching an agreement. He noted that this is a good contract that would result in the best possible position for the Town as well as the Union. He stated that under the new conditions of the contract, as medical costs rise, there will be more of a percentage being paid by the employee contribution. This will be important moving forward as other contracts are negotiated.

Article 6

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the New England Police Benevolent Association, Local 112, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs
2012-13	1.0%	\$ 2,921

If this warrant article passes the overall operating budget for 2012-13 fiscal year will be increased by \$2,921, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? The passage of this article will result in employees covered by the collective bargaining agreement contributing 10% towards health and dental insurance premiums. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers the Dispatchers and Office Staff of the Police Department. **(Recommended by Town Council 5-0-0)**

Councilor Boyd moved Article 6 as printed, Councilor Dwyer seconded the motion.

Councilor Boyd noted this was the first negotiated contract agreement with this Union. He stated both sides negotiated fairly. Concessions with health care were made by replacing a full-time dispatcher with two part-time employees. This change will result in savings of approximately \$30,000 annually for the duration of the contract. He thanked the Union and the Town Manager for their efforts in working together and bringing forward a good contract.

Moderator Christensen recognized outgoing Councilor Yakuboff for his service. Councilor Yakuboff thanked the townspeople for the opportunity to serve.

Moderator Christensen reminded the body that voting on these articles will occur on April 10th and also that the St. James polling location is closed. Those voters will now vote at the Upper Elementary school.

Councilor Mahon moved to adjourn, the audience seconded the motion.

The meeting adjourned at 7:31 PM.

Submitted by,
Diane Trippett,
Town Clerk/Tax Collector

The second session of the Merrimack Town Meeting was held on April 10, 2012. The following offices and questions were on the ballot:

Town Council - 3 Years: Vote for not more than three (3)

Tom Koenig.....	1309 votes
Tom Mahon	1056 votes
Michael R. Malzone	904 votes
Kevin Shea	639 votes
Lon S. Woods	940 votes
Nancy M. Harrington	1141 votes

Tom Koenig, Tom Mahon and Nancy M. Harrington were elected to the position of Town Council and were so declared.

Ethics Committee - 3 Years: Vote for not more than two (2)

Tony Pellegrino	1720 votes
Paul Compton	3 votes (write-ins)

Tony Pellegrino was elected to the position of Ethics Committee and was so declared.

The following each received 3 write-in votes: Paul Compton, Dave McCray, Tom Mahon, Kevin Shea and Lon Woods.

Names were drawn to determine a winner. Paul Compton was the winner of the drawing and was declared as being elected to the Ethics Committee.

Trustee of Trust Funds - 3 Years: Vote for not more than one (1)

William T. Wilkes.....	1705 votes
------------------------	------------

William T. Wilkes was elected to the position of Trustee of Trust Funds and was so declared.

Library Trustee - 3 Years: Vote for not more than two (2)

Gary A. Gahan	283 votes
Anthony Richardson.....	287 votes
Wendy E. N. Thomas.....	767 votes
Barbara Tucker.....	838 votes
Chip Underhill.....	535 votes
Richard Barnes	602 votes

Wendy E.N. Thomas and Barbara Tucker were elected to the position of Library Trustee and were so declared.

Treasurer - 3 Years: Vote for not more than one (1)

Bruce Moreau	1069 votes
Martin P. Carrier	612 votes

Bruce Moreau was elected to the position of Treasurer and was so declared.

Town Clerk/Tax Collector - 3 Years: Vote for not more than one (1)

Diane Trippett..... 1885 votes

Diane Trippett was elected to the position of Town Clerk/Tax Collector and was so declared.

Moderator - 2 Years: Vote for not more than one (1)

Lynn Christensen..... 1837 votes

Lynn Christensen was elected to the position of Moderator and was so declared.

Supervisor of the Checklist - 6 Years: Vote for not more than one (1)

Margaret M. Petrovic..... 1806 votes

Margaret M. Petrovic was elected to the position of Supervisor of the Checklist and was so declared.

Questions:

Article 2

Shall the Town vote to raise and appropriate the sum of \$4,200,000 for Wastewater Treatment Plant upgrades and installation, and to authorize the issuance of not more than \$4,200,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take any other action or to pass any other measure relative to said purpose and financing; and to further authorize the Town Council to apply for and accept any federal, state, or private grants that may be made available in conjunction with said purpose? (2/3rds ballot vote required for approval) (Recommended by the Town Council 7-0-0)

Yes..... 1768 votes

No..... 539 votes

Article 3

Shall the Town vote to raise and appropriate the sum of \$2,875,000 for Wastewater Treatment Compost Facility upgrades and installation, and to authorize the issuance of not more than \$2,875,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take any other action or to pass any other measure relative to said purpose and financing; and to further authorize the Town Council to apply for and accept any federal, state, or private grants that may be made available in conjunction with said purpose? (2/3rds ballot vote required for approval) (Recommended by the Town Council 7-0-0)

Yes..... 1797 votes

No..... 581 votes

Article 4

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$30,130,792? Should this article be defeated, the default budget shall be \$27,534,939, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Town Council may hold one (1) special meeting, in accordance with

RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This article will increase by \$31,916 should Article 5 pass and by \$2,921 should Article 6 pass. (Recommended by the Town Council 7-0-0)

Yes.....1531 votes
No829 votes

Article 5

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the New England Police Benevolent Association, Local 12, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs
2011-12	0%	0.00
2012-13	1.0%	\$ 31,916

If this warrant article passes the overall operating budget for 2012-13 fiscal year will be increased by \$31,916, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? This agreement includes a 10% employee HMO health insurance cost sharing that will be applicable to new hires beginning on July 1, 2006 and a capped cost share of 3.0% for all employees existing as of June 30, 2006, thereafter based on gross pay before overtime. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers the Patrol division of the Police Department. (Recommended by Town Council 7-0-0)

Yes.....1746 votes
No657 votes

Article 6

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the New England Police Benevolent Association, Local 112, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs
2012-13	1.0%	\$ 2,921

If this warrant article passes the overall operating budget for 2012-13 fiscal year will be increased by \$2,921, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? The passage of this article will result in employees covered by the collective bargaining agreement contributing 10% towards health and dental insurance premiums. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers the Dispatchers and Office Staff of the Police Department. (Recommended by Town Council 7-0-0)

Yes.....1751 votes
No655 votes

TOWN OF MERRIMACK, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended June 30, 2012

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Assets	12
Statement of Activities	13
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	14
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities in the Statement of Net Assets	15
Statement of Revenues, Expenditures, and Changes in Fund Balances	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Statement of Revenues and Other Sources, and Expenditures and Other Uses - Budget and Actual - General Fund	18
Proprietary Funds:	
Statement of Net Assets	19
Statement of Revenues, Expenses, and Changes in Fund Net Assets	20
Statement of Cash Flows	21
Notes to Financial Statements	22
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Funding Progress	44



MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS102 Perimeter Road
Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
www.melansonheath.comINDEPENDENT AUDITORS' REPORTTo the Town Council and Town Manager
Town of Merrimack, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Merrimack, New Hampshire, as of and for the year ended June 30, 2012, which collectively comprise the Town's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the Town of Merrimack's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Merrimack, as of June 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated October 3, 2012 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial report

Additional Offices:

Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

ing and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Melanson Heath + Company P.C.
Nashua, New Hampshire
October 3, 2012

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Merrimack, we offer readers this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2012.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, health and welfare, sanitation, culture and recreation, and community development. The business-type activities include sewer activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund Statement of Revenues, Expenditures and Changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund Statement of Revenues, Expenditures and Changes in fund balances for the general fund, which is considered to be a major fund. Data from the other governmental funds are combined into a single aggregated presentation.

An annual appropriated budget is adopted for the general fund and certain non-major governmental (special revenue) funds. Budgetary comparison statements have been provided for the general fund to demonstrate compliance with budgets.

Proprietary funds. Proprietary funds are maintained as follows:

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statement provides separate information for the sewer operations.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$120,704,300 (i.e., net assets), a change of \$3,605,503 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$13,556,725, a change of \$1,669,833 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the governmental funds was \$2,315,035, a change of \$508,922 in comparison to the prior year.
- Total bonds and loans payable at the close of the current fiscal year was \$4,469,999, change of \$(715,230) in comparison to the prior year. The Town also had a note payable in the amount of \$2,606,337 at the close of the current fiscal year, a change of \$394,350 from the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years. All amounts are presented in thousands.

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Current and other assets	\$ 50,384	\$ 46,062	\$ 4,023	\$ 5,387	\$ 54,407	\$ 51,449
Capital assets	68,959	66,929	42,374	43,446	111,333	110,375
Total assets	119,343	112,991	46,397	48,833	165,740	161,824
Long-term liabilities outstanding	5,572	5,847	1,581	1,963	7,153	7,810
Other liabilities	35,156	32,699	2,726	4,216	37,882	36,915
Total liabilities	40,728	38,546	4,307	6,179	45,035	44,725
Net assets:						
Invested in capital assets, net	65,999	63,608	40,865	41,581	106,864	105,189
Restricted	5,070	4,817	-	-	5,070	4,817
Unrestricted	7,546	6,020	1,225	1,073	8,771	7,093
Total net assets	\$ 78,615	\$ 74,445	\$ 42,090	\$ 42,654	\$ 120,705	\$ 117,099

CHANGES IN NET ASSETS

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Revenues:						
Program revenues:						
Charges for services	\$ 2,257	\$ 2,035	\$ 3,913	\$ 3,334	\$ 6,170	\$ 5,369
Operating grants and contributions	497	736	-	-	497	736
Capital grants and contributions	4,490	1,689	72	78	4,562	1,767
General revenues:						
Property taxes	14,324	13,640	-	-	14,324	13,640
Licenses and permits	4,718	4,686	-	-	4,718	4,686
Grants and contributions not restricted to specific programs	1,139	1,167	-	-	1,139	1,167
Investment income	417	687	6	21	423	708
Other	-	164	-	-	-	164
Total revenues	27,842	24,804	3,991	3,433	31,833	28,237
Expenses:						
General government	3,189	3,000	-	-	3,189	3,000
Public safety	11,015	10,951	-	-	11,015	10,951
Highways and streets	5,263	4,655	-	-	5,263	4,655
Health and welfare	150	152	-	-	150	152
Sanitation	1,301	1,231	-	-	1,301	1,231
Culture and recreation	2,073	2,450	-	-	2,073	2,450
Community development	555	1,027	-	-	555	1,027
Interest on long-term debt	126	151	-	-	126	151
Sewer operations	-	-	4,555	4,752	4,555	4,752
Total expenses	23,672	23,617	4,555	4,752	28,227	28,369
Change in net assets before transfers	4,170	1,187	(564)	(1,319)	3,606	(132)
Increase in net assets	4,170	1,187	(564)	(1,319)	3,606	(132)
Net assets - beginning of year	74,445	73,258	42,654	43,973	117,099	117,231
Net assets - end of year	\$ 78,615	\$ 74,445	\$ 42,090	\$ 42,654	\$ 120,705	\$ 117,099

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position.

The largest portion of net assets \$106,862,980 reflects our investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these

assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net assets \$5,070,346 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$8,770,974 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net assets of \$4,169,435. Key elements of this change are as follows:

Excess (Deficiency) of revenues and transfers in over expenditures and transfers out:	
General fund operations	\$ 1,417,406
Special revenue funds	30,812
Permanent funds	<u>221,615</u>
Subtotal	1,669,833
Depreciation in excess of debt service principal paydown	(1,926,785)
Capital assets acquired from current and prior year revenues, non-bonded	4,317,334
Other	<u>109,053</u>
Total	<u>\$ 4,169,435</u>

While total net assets of the governmental activities changed by \$4,169,435, unrestricted net assets changed by \$1,555,696 principally due to an increase in revenues while expenses remained stable.

Business-type activities. Business-type activities for the year resulted in a change in net assets of \$(563,932). This change primarily results from depreciation expenses recognized in excess of debt service payments raised in the rates charged to customers.

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources.

Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Most of the change in government fund balances of \$1,669,833 was attributable to the positive operating results of the General Fund.

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,315,617; committed fund balance (non-sewer capital reserves) was \$3,659,835, while total fund balance was \$8,486,961. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/12</u>	<u>6/30/11</u>	<u>Change</u>
Unassigned fund balance	\$ 2,315,617	\$ 1,806,695	\$ 508,922
Committed fund balance (Capital Reserves)	3,659,835	4,007,568	(347,733)
Other fund balance	<u>2,511,509</u>	<u>1,256,055</u>	<u>1,255,454</u>
Total fund balance	<u>\$ 8,486,961</u>	<u>\$ 7,070,318</u>	<u>\$ 1,416,643</u>
Unassigned fund balance as % of total general fund expenditures	10.4%	7.8%	2.6%
Committed fund balance (Capital Reserves) as a % of total general fund expenditures	16.5%	17.3%	-0.8%
Total fund balance as % of general fund expenditures ⁽¹⁾	38.2%	30.5%	7.7%

⁽¹⁾General fund expenditures include Town expenditures only, and not the School District or County assessments.

The total fund balance of the general fund changed by \$1,416,643 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 52,914
Expenditures less than budget	1,624,218
Other	<u>(260,489)</u>
Total	<u>\$ 1,416,643</u>

Proprietary funds. Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net assets of the enterprise funds at the end of the year amounted to \$1,225,267, a change of \$152,379 in comparison to the prior year.

Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

E. GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of \$540,013. The majority of the overall change represents appropriations from Federal Emergency Management Agency (FEMA) for two events, Tropical Storm Irene and the October snowstorm, during the fiscal year.

Unspent General Fund appropriations were due to several factors including the self-imposed reduction in expenditures. Below is a brief summary of the variances.

- Renewal health insurance rates were lower than appropriations, resulting in a deficit of over \$105,395.
- A savings of over \$162,208 in wages and other benefits was realized due primarily to vacancies and attrition.
- Utilities were less than anticipated, resulting in a savings of over \$39,339.
- Vehicle fuel expenditures were under budget in excess of \$65,943.
- Welfare appropriations were under spent by \$31,173.
- Building improvements were under budgeted appropriations by \$10,086.
- Uniforms appropriations exceeded expenditures by \$33,131.
- General insurance appropriations were in excess of expenditures of under \$10,663.
- Legal was under spent by \$56,429.
- Auto registrations were \$11,197 over estimate revenues.
- Interest income was under projections by over \$303,860.
- Ambulance revenues were under projections by \$15,540.
- Property tax interest exceeds projections by \$54,507.
- Current use taxes exceed the budget by over \$60,067.
- Property taxes were over estimates by \$429,561.
- Building permits were over projections by just over \$108,766.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year-end amounted to \$111,333,561 (net of accumulated depreciation), a change of \$959,008 from the prior year. This investment in capital assets includes land, buildings, system improvements, and machinery and equipment, park facilities, roads, highways and bridges.

Major capital asset events during the current fiscal year included highway repaving and expansion, drainage, and dewatering upgrade.

Change in credit rating. The Town of Merrimack, New Hampshire has not had a credit rating for many years. The last credit rating the Town had was Moody's credit rating of Aa2.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$4,469,999, all of which was backed by the full faith and credit of the government.

Additional information on capital assets and long-term debt can be found in Note 12 of this report.

G. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town's financial position is good. The Town has sufficient cash flow at this time to meet its obligations. The economy in southern New Hampshire seems to be in doing better compared to the rest of the State and the State of New Hampshire seems to be in better shape than the rest of the country's economy. The Town could be seeing growth due to the Airport Access Road being completed in the north end of Town and the Outlet Mall being completed in the southern end of Town. In addition the Town's unemployment rate is up to 5.3% from the previous year of 4.9%, and it still compares favorably with the state and national averages of 5.7% and 8.6%, respectively. Furthermore, it appears that the Town will continue to see the steady industrial, commercial, and residential growth that Merrimack has experienced in recent years. These factors will continue to increase the tax base and to provide diverse employment opportunities.

The 2012-13 budget has been adopted, and the 2012 property tax rate (Fiscal Year 2013) has will be set in October. Municipal appropriations, net of non-tax revenues, have increased slightly by \$189,903 (1.85%) compared to 2011-12 net appropriations, and the municipal portion of the tax rate is estimated to be \$5.15 per thousand. The Town's portion of the tax rate is estimated to decrease by ten cents due to \$89 million in new assessed value. If the new assessed valuation did not occur the tax rate would have increased by one cent.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Attention: Town Council

Town of Merrimack

6 Baboosic Lake Road

Merrimack, New Hampshire 03054


Eileen Cabanel
Town Manager


Paul T Micali CPA
Finance Director

TOWN OF MERRIMACK, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

JUNE 30, 2012

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current:			
Cash and cash equivalents	\$ 35,113,936	\$ 2,848,437	\$ 37,962,373
Investments	4,002,839	436,518	4,439,357
Taxes receivable, net	8,794,983	-	8,794,983
Accounts receivable, net	1,167,653	737,943	1,905,596
Inventory	109,901	-	109,901
Other assets	20,827	-	20,827
Noncurrent:			
Taxes receivable	1,173,109	-	1,173,109
Capital assets:			
Capital assets not being depreciated	20,252,915	3,128,358	23,381,273
Other assets, net of accumulated depreciation	48,706,343	39,245,945	87,952,288
TOTAL ASSETS	119,342,506	46,397,201	165,739,707
LIABILITIES			
Current:			
Accounts payable	265,528	45,869	311,397
Accrued expenses	701,056	23,117	724,173
Retainage payable	-	38,362	38,362
Deferred revenue	9,212,531	12,862	9,225,393
Taxes collected in advance	24,576,149	-	24,576,149
Due to other governments	10,000	-	10,000
Note payable	-	2,606,337	2,606,337
Other liabilities	390,874	-	390,874
Current portion of long-term liabilities:			
Bonds payable	365,000	376,600	741,600
Other liabilities	743,100	-	743,100
Noncurrent:			
Bonds payable, net of current portion	2,595,000	1,133,399	3,728,399
Other liabilities, net of current portion	1,868,539	71,084	1,939,623
TOTAL LIABILITIES	40,727,777	4,307,630	45,035,407
NET ASSETS			
Invested in capital assets, net of related debt	65,998,676	40,864,304	106,862,980
Restricted for:			
Permanent funds:			
Nonexpendable	918,783	-	918,783
Expendable	2,037,150	-	2,037,150
Other statutory restrictions	2,114,413	-	2,114,413
Unrestricted	7,545,707	1,225,267	8,770,974
TOTAL NET ASSETS	\$ 78,614,729	\$ 42,089,571	\$ 120,704,300

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2012

	Expenses	Program Revenues			Net(Expenses) Revenues and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
General government	\$ 3,188,723	\$ 591,206	\$ 327,678	\$ -	\$ (2,269,839)	\$ -	\$ (2,269,839)
Public safety	11,014,842	1,189,283	167,526	650,000	(9,008,033)	-	(9,008,033)
Highways and streets	5,262,519	2,262	-	3,839,718	(1,420,539)	-	(1,420,539)
Health and welfare	150,060	4,528	-	-	(145,532)	-	(145,532)
Sanitation	1,300,797	235,129	-	-	(1,065,668)	-	(1,065,668)
Culture and recreation	2,073,312	231,796	513	-	(1,841,003)	-	(1,841,003)
Community development	554,604	2,795	1,011	-	(550,798)	-	(550,798)
Interest and fiscal charges	126,323	-	-	-	(126,323)	-	(126,323)
Total Governmental Activities	23,671,180	2,256,999	496,728	4,489,718	(16,427,735)	-	(16,427,735)
Business-Type Activities:							
Sewer	4,555,490	3,913,210	-	72,451	-	(569,829)	(569,829)
Total	\$ 28,226,670	\$ 6,170,209	\$ 496,728	\$ 4,562,169	(16,427,735)	(569,829)	(16,997,564)
General Revenues:							
Property and other taxes					14,324,243	-	14,324,243
Licenses and permits					4,717,764	-	4,717,764
Grants and contributions:							
State shared revenues					1,138,772	-	1,138,772
Investment income					416,246	5,897	422,143
Miscellaneous					145	-	145
Total general revenues					20,597,170	5,897	20,603,067
Change in Net Assets					4,169,435	(563,932)	3,605,503
Net Assets:							
Beginning of year, as restated					74,445,294	42,653,503	117,098,797
End of year					\$ 78,614,729	\$ 42,089,571	\$ 120,704,300

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2012

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 32,878,269	\$ 2,235,668	\$ 35,113,937
Investments	1,406,447	2,596,392	4,002,839
Taxes receivable, net	9,968,092	-	9,968,092
Accounts receivable, net	900,311	267,342	1,167,653
Inventory	109,901	-	109,901
Other assets	20,823	4	20,827
TOTAL ASSETS	\$ 45,283,843	\$ 5,099,406	\$ 50,383,249
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 247,075	\$ 18,454	\$ 265,529
Accrued expenses	657,402	-	657,402
Deferred revenue	10,202,282	11,188	10,213,470
Taxes collected in advance	24,576,149	-	24,576,149
Due to other governments	10,000	-	10,000
Accrued compensated absences payable	713,100	-	713,100
Other liabilities	390,874	-	390,874
TOTAL LIABILITIES	36,796,882	29,642	36,826,524
Fund Balances:			
Nonspendable	549,251	918,783	1,468,034
Restricted	650,000	4,151,563	4,801,563
Committed	3,659,835	-	3,659,835
Assigned	1,312,258	-	1,312,258
Unassigned	2,315,617	(582)	2,315,035
TOTAL FUND BALANCES	8,486,961	5,069,764	13,556,725
TOTAL LIABILITIES AND FUND BALANCES	\$ 45,283,843	\$ 5,099,406	\$ 50,383,249

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE
RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET ASSETS OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET ASSETS

JUNE 30, 2012

Total governmental fund balances	\$ 13,556,725
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	68,959,258
<ul style="list-style-type: none">• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	1,000,939
<ul style="list-style-type: none">• In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(43,654)
<ul style="list-style-type: none">• Long-term liabilities, including bonds payable, compensated absences, landfill liability, and other post employment benefits payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(4,858,539)</u>
Net assets of governmental activities	<u>\$ 78,614,729</u>

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2012

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 14,279,614	\$ 3,625	\$ 14,283,239
Charges for services	2,121,337	135,662	2,256,999
Intergovernmental	2,218,324	1,444,894	3,663,218
Licenses and permits	4,276,199	441,565	4,717,764
Investment income	65,790	350,456	416,246
Contributions	650,000	-	650,000
Miscellaneous	-	148	148
Total Revenues	23,611,264	2,376,350	25,987,614
Expenditures:			
Current:			
General government	3,214,231	21,032	3,235,263
Public safety	10,667,462	83,506	10,750,968
Highways and streets	4,291,672	1,565,389	5,857,061
Health and welfare	150,220	-	150,220
Sanitation	1,220,044	-	1,220,044
Culture and recreation	1,609,740	453,996	2,063,736
Community development	548,766	-	548,766
Debt service:			
Principal retirement	360,000	-	360,000
Interest and fiscal charges	131,723	-	131,723
Total Expenditures	22,193,858	2,123,923	24,317,781
Excess (deficiency) of revenues over expenditures	1,417,406	252,427	1,669,833
Other Financing Sources (Uses):			
Transfers in	-	763	763
Transfers out	(763)	-	(763)
Total Other Financing Sources (Uses)	(763)	763	-
Change in fund balance	1,416,643	253,190	1,669,833
Fund Equity, at Beginning of Year, as restated	7,070,318	4,816,574	11,886,892
Fund Equity, at End of Year	\$ 8,486,961	\$ 5,069,764	\$ 13,556,725

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2012

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 1,669,833
<ul style="list-style-type: none"> Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: 	
Capital outlay purchases, net of disposals	4,317,334
Depreciation, net	(2,286,785)
<ul style="list-style-type: none"> Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures, and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (e.g., property taxes) differ between the two statements. This amount represents the net change in deferred revenue. 	41,005
<ul style="list-style-type: none"> The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets: 	
Repayments of debt	360,000
<ul style="list-style-type: none"> In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 	5,400
<ul style="list-style-type: none"> Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. 	
Compensated absences	92,641
Other post employment benefits liability	(59,993)
Landfill liability	30,000
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$ 4,169,435

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES,
AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues and other sources:				
Property taxes	\$ 13,943,537	\$ 13,943,537	\$ 13,943,537	\$ -
Charges for services	2,396,170	2,526,242	2,121,337	(404,905)
Intergovernmental	1,834,800	2,244,741	2,218,324	(26,417)
Licenses and permits	4,138,103	4,138,103	4,276,199	138,096
Investment income	364,480	364,480	60,620	(303,860)
Contributions	-	-	650,000	650,000
Total Revenues	22,677,090	23,217,103	23,270,017	52,914
Expenditures and other uses:				
Current:				
General government	2,786,281	3,212,235	3,204,788	7,447
Public safety	11,532,448	11,590,905	10,356,944	1,233,961
Highways and streets	3,741,871	3,777,670	3,736,002	41,668
Health and welfare	180,861	180,861	149,639	31,222
Sanitation	1,159,527	1,169,760	1,210,865	(41,105)
Culture and recreation	1,699,989	1,701,334	1,573,633	127,701
Community development	540,129	548,354	324,567	223,787
Debt service	491,724	491,724	491,724	-
Other financing uses:				
Transfers out	544,260	544,260	544,723	(463)
Total Expenditures	22,677,090	23,217,103	21,592,885	1,624,218
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 1,677,132	\$ 1,677,132

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF NET ASSETS

JUNE 30, 2012

	Sewer Fund
<u>ASSETS</u>	
Current:	
Cash and short-term investments	\$ 2,848,437
Investments	436,518
User charges receivable	699,856
Intergovernmental receivable	<u>38,087</u>
Total current assets	4,022,898
Noncurrent:	
Nondepreciable capital assets	3,128,358
Other capital assets, net of accumulated depreciation	<u>39,245,945</u>
Total noncurrent assets	<u>42,374,303</u>
TOTAL ASSETS	46,397,201
<u>LIABILITIES</u>	
Current:	
Accounts payable	45,869
Accrued liabilities	23,117
Retainage payable	38,362
Deferred revenue	12,862
Note payable	2,606,337
Current portion of long-term liabilities:	
Bonds payable	<u>376,600</u>
Total current liabilities	3,103,147
Noncurrent:	
Bonds payable, net of current portion	1,133,399
Compensated absences	<u>71,084</u>
Total noncurrent liabilities	<u>1,204,483</u>
TOTAL LIABILITIES	4,307,630
<u>NET ASSETS</u>	
Invested in capital assets, net of related debt	40,864,304
Unrestricted	<u>1,225,267</u>
TOTAL NET ASSETS	\$ <u>42,089,571</u>

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2012

	Sewer Fund
Operating Revenues:	
Charges for services	\$ 3,912,052
Licenses and permits	1,000
Other	158
Total Operating Revenues	3,913,210
Operating Expenses:	
Personnel services	1,649,425
Non-personnel services	1,425,806
Depreciation	1,414,479
Total Operating Expenses	4,489,710
Operating Income (Loss)	(576,500)
Nonoperating Revenues (Expenses):	
Intergovernmental grants	72,451
Investment income	5,897
Interest expense	(65,780)
Total Nonoperating Revenues (Expenses), Net	12,568
Change in net assets	(563,932)
Net Assets at Beginning of Year	42,653,503
Net Assets at End of Year	\$ 42,089,571

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE
 PROPRIETARY FUND
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30, 2012

	Sewer Fund
<u>Cash Flows From Operating Activities:</u>	
Receipts from customers and users	\$ 3,716,248
Payments of employee salaries and related expenses	(1,676,070)
Payments to vendors and suppliers	<u>(1,540,690)</u>
Net Cash Provided By (Used For) Operating Activities	499,488
<u>Cash Flows From Capital and Related Financing Activities:</u>	
Acquisition and construction of capital assets	(342,938)
Issuance of short term loans	1,635,547
Principal payments on bonds and notes	(355,230)
Interest expense	(65,780)
Intergovernmental reimbursements	<u>72,451</u>
Net Cash Provided By (Used For) Capital and Related Financing Activities	944,050
<u>Cash Flows From Investing Activities:</u>	
Investment income	5,897
Sale (purchase) of investments	<u>114,830</u>
Net Cash Provided By Investing Activities	120,727
Net Change in Cash and Short-Term Investments	1,564,265
Cash and Short-Term Investments, Beginning of Year	<u>1,284,172</u>
Cash and Short-Term Investments, End of Year	<u><u>\$ 2,848,437</u></u>
<u>Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:</u>	
Operating income (loss)	\$ (576,500)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation	1,414,479
Changes in assets and liabilities:	
Accounts receivable	(193,748)
Accounts payable	(50,698)
Accrued liabilities	(8,291)
Retainage payable	(55,893)
Unearned revenues	(3,216)
Compensated absences	<u>(26,645)</u>
Net Cash Provided By (Used For) Operating Activities	<u><u>\$ 499,488</u></u>

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Merrimack (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The Town of Merrimack, New Hampshire (the Town) was incorporated in 1746. The Town operates under the Town Meeting/Town Manager form of government and performs local governmental functions authorized by State law.

As required by generally accepted accounting principles, these financial statements present the government and applicable organizations for which the government is considered to be financially accountable, including the Town Trustees of Trust funds and the Trustees of the Merrimack Public Library.

In fiscal year 2012, it was determined that no other entities met the required GASB 39 criteria of component units.

B. Government-wide and Fund Financial Statements**Government-wide Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Changes in Net Assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items

not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds and the proprietary fund. Major individual governmental funds and major enterprise fund are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are reported using the *resources measurement focus* and the *accrual basis of accounting*, as is the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

The government reports the following major proprietary fund:

- The *sewer fund* accounts for all revenues and expenses pertaining to the Town's sewer operations.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

For purpose of the Statement of Cash Flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments for the Trust Funds consist of marketable securities, bonds and short-term money market investments. Investments are carried at market value.

F. Inventories

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	50
Improvements other than buildings	7 - 50
Buildings and systems	20 - 45
Machinery, equipment and furnishings	6 - 20

H. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

J. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net assets".

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The Town's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (i.e. inventory or noncurrent accounts receivable) or can never be spent (i.e. perpetual care).
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.

- 3) Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the government, the Town Meeting.
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for.
- 5) Unassigned funds are available to be spent in future periods. Individual fund deficits, if any, are classified as unassigned.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Assets - Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net assets are reported as unrestricted.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

At the annual town meeting, the Finance Committee presents an operating and capital budget for the proposed expenditures of the fiscal year commencing the following July 1. The budget, as enacted by town meeting, establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues. The original budget is amended during the fiscal year at special town meetings as required by changing conditions. In cases of extraordinary or unforeseen

expenses, the Finance Committee is empowered to transfer funds from the Reserve Fund (a contingency appropriation) to a departmental appropriation. "Extraordinary" includes expenses which are not in the usual line, or are great or exceptional. "Unforeseen" includes expenses which are not foreseen as of the time of the annual meeting when appropriations are voted.

Departments are limited to the line items as voted. Certain items may exceed the line item budget as approved if it is for an emergency and for the safety of the general public.

Formal budgetary integration is employed as a management control device during the year for the General Fund.

At year-end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

B. Budgetary Basis

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues, as reported on the accompanying financial statements	\$ 23,611,264	\$ 22,193,858
Other financing sources (uses) as reported on the financial statements	-	763
Subtotal (GAAP Basis)	23,611,264	22,194,621
To adjust property tax revenue to the budgetary basis	(336,077)	-
To reverse expenditures of prior year appropriation carryforwards	-	(1,561,088)
To book current year appropriation carryforwards	-	1,312,258
To remove capital reserve funds	(5,170)	(352,906)
Budgetary Basis	<u>\$ 23,270,017</u>	<u>\$ 21,592,885</u>

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank."

The Town's investment policy applies to all public funds held by the Town Treasurer in accordance with RSA 41:29 and to capital reserve funds held by the Trustees of Trust Funds in accordance with RSA 35:9. Deposits shall be made only in the New Hampshire Public Deposit Investment Pool (NHPDIP) and in New Hampshire banks that are FDIC insured. No more than \$2,000,000 shall be deposited without perfected collateral, in any one bank. Unsecured deposits of more than \$100,000 in banks that do not meet at least six of the creditworthiness ratios adopted by the Town Council, are prohibited. Unsecured deposits of more than \$1,000,000 may be made only in banks that meet at least seven of the creditworthiness ratios adopted by the Council.

The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by State law and is administered by a public body of state, local and banking officials.

4. Investments

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments. The Town does not have a credit risk policy.

Presented below are the investments of the Town:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Rating</u> ⁽¹⁾
U.S. Treasury notes	\$ 50,307	<1 yr	Aaa
Federal agencies	1,610,470	<1 yr	Aaa
Federal agencies	182,188	1-5 yrs	Aaa
Corporate equities	1,997,906	N/A	N/A
Mutual funds	598,486	N/A	N/A
Total investments	<u>\$ 4,439,357</u>		

⁽¹⁾ As of June 30, 2012

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town's policy on custodial credit risk states that investments shall be made only in obligations of the United States, or no more than \$2,000,000 shall be invested, without perfected collateral, in any one financial institution. Unsecured investments of more than \$100,000 that do not meet at least six of the creditworthiness ratios adopted by Town Council, are prohibited. Unsecured investments of more than \$1,000,000 may be made only in financial institutions that meet at least seven of the adopted creditworthiness ratios. All of the Town's investments are exposed to custodial credit risk. The Town manages this risk with Securities Investor Protection Corporation (SIPC) and excess SIPC coverage.

C. Concentration of Credit Risk

The Town places no limit on the amount the Town may invest in any one issuer. There are no investments in any one issuer, other than U.S. Treasury notes, that represent 5% or more of total investments.

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

E. Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Town does not have policies for foreign currency risk.

5. Taxes Receivable

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 12% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs and accrued interest. The accounts that are liened by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 18%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Taxes receivable at June 30, 2012 consist of the following (in thousands):

Real Estate Levy 2012	\$ 8,886
Current Use	15
Yield Tax	2
Tax Liens	1,305
Deferred Taxes	28
Payments in lieu of taxes	3
Less Allowance for Doubtful Accounts	(271)
Total	<u>\$ 9,968</u>

Taxes Collected for Others

The Town collects property taxes for the State of New Hampshire, the Merrimack School District and the County of Hillsborough. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

6. Accounts Receivable

Accounts receivables, as reported in the governmental activities, represent the following receivables:

	<u>Ambulance</u>	<u>Police Detail</u>	<u>Cable Franchise Fees</u>	<u>Turkey Hill Bridge Federal Reimbursement</u>	<u>Other</u>	<u>Total</u>
Gross	\$ 689,848	\$ 89,503	\$ 83,544	\$ 183,798	\$ 392,119	\$ 1,438,812
Less: Allowance for doubtful accounts	<u>(250,498)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,661)</u>	<u>(271,159)</u>
Total	<u>\$ 439,350</u>	<u>\$ 89,503</u>	<u>\$ 83,544</u>	<u>\$ 183,798</u>	<u>\$ 371,458</u>	<u>\$ 1,167,653</u>

7. Capital Assets

Capital asset activity for the year ended June 30, 2012 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 8,640,123	\$ 29,725	\$ -	\$ 8,669,848
Improvements other than buildings	1,793,406	-	-	1,793,406
Machinery, equipment, and furnishings	11,385,570	299,628	(273,812)	11,411,386
Infrastructure	<u>75,712,910</u>	<u>3,613,171</u>	<u>-</u>	<u>79,326,081</u>
Total capital assets, being depreciated	97,532,009	3,942,524	(273,812)	101,200,721
Less accumulated depreciation for:				
Buildings and improvements	(3,332,014)	(198,290)	-	(3,530,304)
Improvements other than buildings	(821,059)	(56,060)	-	(877,119)
Machinery, equipment, and furnishings	(7,615,988)	(643,366)	187,873	(8,071,481)
Infrastructure	<u>(38,438,532)</u>	<u>(1,576,942)</u>	<u>-</u>	<u>(40,015,474)</u>
Total accumulated depreciation	<u>(50,207,593)</u>	<u>(2,474,658)</u>	<u>187,873</u>	<u>(52,494,378)</u>
Total capital assets, being depreciated, net	47,324,416	1,467,866	(85,939)	48,706,343
Capital assets, not being depreciated:				
Land	16,850,117	-	-	16,850,117
Construction in progress	<u>2,754,176</u>	<u>1,655,953</u>	<u>(1,007,331)</u>	<u>3,402,798</u>
Total capital assets, not being depreciated	<u>19,604,293</u>	<u>1,655,953</u>	<u>(1,007,331)</u>	<u>20,252,915</u>
Governmental activities capital assets, net	<u>\$ 66,928,709</u>	<u>\$ 3,123,819</u>	<u>\$ (1,093,270)</u>	<u>\$ 68,959,258</u>

(continued)

(continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities:				
Capital assets, being depreciated:				
Buildings and systems	\$ 59,625,420	\$ -	\$ -	\$ 59,625,420
Improvements other than buildings	412,390	56,985	-	469,375
Machinery, equipment, and furnishings	9,261,378	-	-	9,261,378
Total capital assets, being depreciated	69,299,188	56,985	-	69,356,173
Less accumulated depreciation for:				
Buildings and systems	(21,519,812)	(1,046,928)	-	(22,566,740)
Improvements other than buildings	(748,754)	(1,973)	-	(750,727)
Machinery, equipment, and furnishings	(6,427,183)	(365,578)	-	(6,792,761)
Total accumulated depreciation	(28,695,749)	(1,414,479)	-	(30,110,228)
Total capital assets, being depreciated, net	40,603,439	(1,357,494)	-	39,245,945
Capital assets, not being depreciated:				
Land	238,770	-	-	238,770
Construction in progress	2,603,635	365,810	(79,857)	2,889,588
Total capital assets, not being depreciated	2,842,405	365,810	(79,857)	3,128,358
Business-type activities capital assets, net	\$ 43,445,844	\$ (991,684)	\$ (79,857)	\$ 42,374,303

Depreciation expense was charged to functions of the Town as follows (in thousands):

Governmental Activities:	
General government	\$ 136
Public safety	367
Highway and streets	1,762
Sanitation	90
Culture and recreation	120
Total depreciation expense - governmental activities	\$ 2,475
Business-Type Activities:	
Sewer	\$ 1,414
Total depreciation expense - business-type activities	\$ 1,414

8. Accounts Payable and Accrued Expenses

Accounts payable represent additional 2012 expenditures paid after June 30, 2012.

9. Deferred Revenue

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

The balance of the General Fund *deferred revenues* account is equal to the total of all June 30, 2012 receivable balances, except property taxes that are accrued for subsequent 60-day collections.

10. Taxes Collected in Advance

Taxes collected in advance represent fiscal year 2013 taxes collected on or before June 30, 2012.

11. Note Payable

The Town has a Dewatering Upgrade State Revolving Loan outstanding in the amount of \$2,606,337 at June 30, 2012 in the sewer fund. The note accrues at 1% during the construction phase and will be permanently financed upon completion.

12. Long-Term Debt**A. General Obligation Bonds**

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds currently outstanding are as follows:

	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 6/30/12
<u>Governmental Activities:</u>			
Green's Pond Land Bond	08/15/17	3.0 - 4.5%	\$ 1,620,000
Drainage Improvement Bond	08/15/22	4.0 - 4.75%	1,340,000
Total Governmental Activities:			<u>\$ 2,960,000</u>

<u>Business-Type Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/12</u>
Organic Waste Composting			
Facility Bonds	04/01/15	4.63%	\$ 1,007,595
Interceptor Repair	12/01/19	1.85%	502,404
Total Business-Type Activities:			<u>\$ 1,509,999</u>

B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2012 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 365,000	\$ 117,104	\$ 482,104
2014	370,000	102,026	472,026
2015	375,000	86,397	461,397
2016	380,000	69,873	449,873
2017	385,000	50,466	435,466
2018 - 2022	930,000	119,706	1,049,706
2023	155,000	3,681	158,681
Total	<u>\$ 2,960,000</u>	<u>\$ 549,253</u>	<u>\$ 3,509,253</u>

The general fund has been designated as the source to repay the governmental-type general obligation long-term debt outstanding as of June 30, 2012.

<u>Business-Type</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 376,600	\$ 56,419	\$ 433,019
2014	391,459	40,477	431,936
2015	407,005	23,848	430,853
2016	55,823	6,498	62,321
2017	55,823	5,415	61,238
2018 - 2022	223,289	10,828	234,117
Total	<u>\$ 1,509,999</u>	<u>\$ 143,485</u>	<u>\$ 1,653,484</u>

C. Changes in General Long-Term Liabilities

During the year ended June 30, 2012, the following changes occurred in long-term liabilities:

	Total Balance 7/1/11	Additions	Reductions	Total Balance 6/30/12	Less Current Portion	Equals Long-Term Portion 6/30/12
Governmental Activities						
Bonds payable	\$ 3,320,000	\$ -	\$ (360,000)	\$ 2,960,000	\$ (365,000)	\$ 2,595,000
Other:						
Landfill closure	660,000	-	(30,000)	630,000	(30,000)	600,000
Accrued employee benefits	1,670,818	68,788	(14,029)	1,725,577	(713,100)	1,012,477
Net OPEB obligation	196,069	59,993	-	256,062	-	256,062
Totals	<u>\$ 5,846,887</u>	<u>\$ 128,781</u>	<u>\$ (404,029)</u>	<u>\$ 5,571,639</u>	<u>\$ (1,108,100)</u>	<u>\$ 4,463,539</u>
Business-Type Activities						
Bonds payable	\$ 1,865,229	\$ -	\$ (355,230)	\$ 1,509,999	\$ (376,600)	\$ 1,133,399
Other:						
Accrued employee benefits	97,729	-	(26,645)	71,084	-	71,084
Totals	<u>\$ 1,962,958</u>	<u>\$ -</u>	<u>\$ (381,875)</u>	<u>\$ 1,581,083</u>	<u>\$ (376,600)</u>	<u>\$ 1,204,483</u>

13. Landfill Closure and Postclosure Care Costs

State and Federal laws and regulations require the Town to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The Town has been completing post-closure monitoring on the "Winter Dump" Landfill and the MSW Landfill since 2003. The estimated liability for post-closure care costs has a balance of \$630,000 as of June 30, 2012, which is based on the amount that would be paid if all equipment, facilities and services required to monitor and maintain the landfill were acquired as of June 30, 2012. However, the actual cost of post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The remaining post-closure care costs are expected to be financed in the General Fund.

14. Restricted Net Assets

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

Permanent fund restricted net assets are segregated between nonexpendable and expendable. The nonexpendable portion represents the original

restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

15. Governmental Funds - Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The Town implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at June 30, 2012:

Nonspendable - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes general fund reserves for prepaid expenditures and nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations approved at Town Meeting, capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements (now reported as part of the general fund per GASB 54), and various special revenue funds.

Assigned - Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

Unassigned - Represents amounts that are available to be spent in future periods.

Following is a breakdown of the Town's fund balances at June 30, 2012

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Inventory	\$ 109,901	\$ -	\$ 109,901
Long-term receivable	439,350	-	439,350
Nonexpendable permanent funds	-	918,783	918,783
Total Nonspendable	549,251	918,783	1,468,034
Restricted			
Capital projects	650,000	-	650,000
Library fines	-	155,865	155,865
Fire protection	-	44,717	44,717
Cable television	-	497,194	497,194
Heritage commission	-	25,403	25,403
Conservation	-	52,114	52,114
Current use	-	1,339,120	1,339,120
Expendable permanent funds	-	2,037,150	2,037,150
Total Restricted	650,000	4,151,563	4,801,563
Committed			
Capital reserve funds	3,659,835	-	3,659,835
Total Committed	3,659,835	-	3,659,835
Assigned - encumbrances			
General government	45,234	-	45,234
Public safety	106,600	-	106,600
Highways and streets	1,102,950	-	1,102,950
Culture and recreation	29,581	-	29,581
Community development	27,893	-	27,893
Total Assigned	1,312,258	-	1,312,258
Unassigned	2,315,617	(582)	2,315,035
Total Unassigned	2,315,617	(582)	2,315,035
Total Fund Balance	\$ 8,486,961	\$ 5,069,764	\$ 13,556,725

16. Commitments and Contingencies

Outstanding Legal Issues - There are several pending legal issues in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

17. Post-Employment Healthcare and Life Insurance Benefits

Other Post-Employment Benefits

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Assets over time.

A. Plan Description

In addition to providing the pension benefits described, the Town provides post-employment healthcare and life insurance benefits for retired employees through the Town's single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50. As of July 1, 2010, the actuarial valuation date, approximately 43 retirees and 184 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

B. Benefits Provided

The Town provides medical, prescription drug, mental health/substance abuse and life insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

C. Funding Policy

Retirees contribute 100% of the cost of the health plan, as determined by the Town. The Town contributes the remainder of the health plan costs on a pay-as-you-go basis.

D. Annual OPEB Costs and Net OPEB Obligation

The Town's fiscal 2011 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the Town's annual OPEB cost for the year ending June 30, 2012, the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on an actuarial valuation as of July 1, 2010.

Annual Required Contribution (ARC)	\$ 64,615
Interest on net OPEB obligation	8,165
Adjustment to ARC	<u>(12,787)</u>
Annual OPEB cost	59,993
Contributions made	<u>-</u>
Increase in net OPEB obligation	59,993
Net OPEB obligation - beginning of year	<u>196,069</u>
Net OPEB obligation - end of year	<u>\$ 256,062</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

Fiscal year ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
2012	\$ 59,993	0%	\$ 256,062
2011	\$ 59,993	0%	\$ 196,069
2010	\$ 68,038	0%	\$ 136,076
2009	\$ 68,038	0%	\$ 68,038

The Town's net OPEB obligation as of June 30, 2012 is recorded as a component of the "other long-term liabilities" line item.

E. Funded Status and Funding Progress

The funded status of the plan as of July 1, 2010, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 1,076,514
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	\$ 1,076,514
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	N/A
UAAL as a percentage of covered payroll	N/A

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

F. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2010 actuarial valuation the projected unit credit cost method was used. The actuarial value of assets was not determined as the Town has not advance funded its obligation. The actuarial assumptions included a 4.5% investment rate of return and an initial annual healthcare cost trend rate of 9% which decreases to a 5% long-term rate for all healthcare benefits after ten years. The amortization costs for the initial UAAL is a level percentage of payroll for a period of 30 years, on a closed basis. This has been calculated assuming the amortization payment increases at a rate of 3%.

18. Retirement System

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

A. Plan Description

Full-time employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group, funding policies, vesting requirements, contribution requirements and plan assets available to pay benefits are disclosed in the System's annual report available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

B. Funding Policy

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 9.16% for employees, 14.63% for police and 18.52% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and is 9.16% for all other covered employees. The Town's contributions to the System for the years ended June 30, 2012, 2011, and 2010 were \$1,714,339, \$1,496,808, and \$1,324,320, respectively, which were equal to its annual required contributions for each of these years.

The payroll for employees covered by the System for the year ended June 30, 2012, was \$10,879,199. Employee contributions for the year ended June 30, 2012 were \$1,027,851.

19. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

20. Beginning Fund Balance/Net Assets Restatement

The beginning (July 1, 2011) fund balances/net assets of the Town's fund basis financial statements have been restated to reflect the transfer of a school permanent fund to the Merrimack School District's financial statements:

	Fund Equity Net Assets 6/30/11 (as previously reported)	Transfer to School District	Fund Equity Net Assets 6/30/11 (as restated)
Governmental Fund Basis:			
Nonmajor governmental funds	\$ 6,145,562	\$ (1,328,988)	\$ 4,816,574
Governmental Activities	\$ 75,774,282	\$ (1,328,988)	\$ 74,445,294

21. Implementation of New GASB Standards

- The GASB has issued Statement 63, *Financial reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, which is required to be implemented in fiscal year 2013. Management's current assessment is that this pronouncement will have a significant impact on the Town's basic financial statements by eliminating the deferred charges. The Town anticipates that by eliminating the deferred charges, its net assets will be reduced accordingly.
- The GASB has issued Statement 68 *Accounting and Financial Reporting for Pensions*, which is required to be implemented in fiscal year 2015. Management's current assessment is that this pronouncement will have a significant impact on the Town's basic financial statements by recognizing as a liability and expense, the Town's applicable portion of the Town of Merrimack's actuarially accrued liability.

TOWN OF MERRIMACK, NEW HAMPSHIRE
SCHEDULE OF FUNDING PROGRESS
REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2012
(Unaudited)

Other Post-Employment Benefits						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
07/01/08	\$ -	\$ 1,081,415	\$ 1,081,415	0.0%	N/A	N/A
07/01/10	\$ -	\$ 1,076,514	\$ 1,076,514	0.0%	N/A	N/A

See Independent Auditors' Report.

Expendable Trust Funds**Fiscal Year Ending June 30, 2012****Fire Equipment Capital Reserve Fund**

Balance - 07/01/11399,543.69
Expenditures:
Transfer from General Fund100,000.00
Investment income454.30
Balance - 06/30/12499,997.99

Ambulance Capital Reserve Fund

Balance - 07/01/11203,284.33
Transfer from General Fund 50,000.00
Investment income223.37
Balance - 06/30/12253,507.70

Highway Equipment Capital Reserve Fund

Balance - 07/01/11366,972.35
Expenditures:
Dump Truck.....(38,645.18)
Transfer from General Fund176,960.00
Investment income437.43
Balance - 06/30/12505,724.60

Property Revaluation Capital Reserve Fund

Balance - 07/01/116,738.27
Investment income 12.58
Balance - 06/30/126,750.85

Land Bank Capital Reserve Fund

Balance - 07/01/11412,216.46
Investment income 21.07
Balance - 06/30/12412,237.53

Playground Equip. Capital Reserve Fund

Balance - 07/01/11 45,062.35
Investment income 52.54
Balance - 06/30/12 45,114.89

Sewer Line Extension Capital Reserve Fund

Balance - 07/01/11941,393.22
Transfer from General Fund 0.00
Investment income 1,218.91
Balance - 06/30/12942,612.13

Library Building Maintenance Capital Reserve Fund

Balance - 07/01/11 32,687.36
Transfer from General Fund 2,000.00
Investment income 62.55
Balance - 06/30/12 34,749.91

Road Infrastructure Capital Reserve Fund

Balance - 07/01/11 914,660.90
Expenditures:
Sewer Study.....(30,899.26)
DW Sidewalk.....(13,277.00)
Drainage Projects.....(249,062.35)
Amherst Rd Culvert.....(50,954.34)
Wire Rd Bridge.....(64,457.37)
DW Highway Ped. Traffic.....(850.00)
Transfer from General Fund..... 185,000.00
State grants.....13,277.00
Investment income 942.13
Balance - 06/30/12 704,379.71

Sewer Infrastructure Capital Reserve Fund

Balance - 07/01/11 689,372.83
Expenditures:
Truck Scale.....(28,492.50)
Xcountry sewer.....(47,775.30)
Transfer from WWTF 225,000.00
Investment income 1,080.24
Balance - 06/30/12 839,185.27

Computer Equipment Capital Reserve Fund

Balance - 07/01/1130,651.36
Expenditures:
Transfer from General Fund..... 0.00
Investment income 64.35
Balance - 06/30/1230,715.71

Communication Equipment Capital Reserve Fund

Balance - 07/01/1157,170.11
Transfer from General Fund..... 0.00
Investment income 93.14
Balance - 06/30/1257,263.25

Salt Shed Capital Reserve Fund

Balance - 07/01/1120,440.55
Transfer from General Fund..... 0.00
Investment income 58.63
Balance - 06/30/1220,499.18

Athletic Fields Capital Reserve Fund

Balance - 07/01/11 173,355.76
Transfer from General Fund..... 0.00
Investment income 451.53
Balance - 06/30/12 173,807.29

Expendable Trust Funds

Fiscal Year Ending June 30, 2012

Daniel Webster Highway Capital Reserve Fund

Balance - 07/01/11639,437.84
Expenditures:
Paving.....(408,540.32)
Transfer from General Fund 25,000.00
Investment income 1,303.16
Balance - 06/30/12257,200.68

Road Improvement Capital Reserve Fund

Balance - 07/01/11265,311.21
Expenditures:
Amherst Road culvert.....(58,523.35)
Transfer from General Fund 0.00
Investment income 633.13
Balance - 06/30/12207,420.99

Traffic Signal Pre-Emption Capital Reserve Fund

Balance - 07/01/11 25,451.13
Transfer from General Fund 0.00
Investment income 25.46
Balance - 06/30/12 25,476.59

Fire Station Improvement Capital Reserve Fund

Balance - 07/01/11280,003.98
Expenditures:
Transfer from General Fund 0.00
Investment income 132.36
Balance - 06/30/12280,136.34

Solid Waste Equipment Capital Reserve Fund

Balance - 07/01/11133,781.08
Expenditures:
Transfer from General Fund 0.00
Investment income 137.29
Balance - 06/30/12133,918.37

Milfoil Expendable Trust

Balance - 07/01/11 11,095.16
Transfer from General Fund 0.00
Investment income 7.36
Balance - 06/30/12 11,102.52

Self Insurance Trust Funds

Balance - 07/01/11.....(5,327.49)
Expenditures:
Claims paid(79,757.67)
Insurance Funds Received84,842.95
Transfer from General Fund..... 5,000.00
Investment income..... 57.88
Balance - 06/30/12..... 4,815.67

Special Conservation Trust Fund

Balance - 07/01/11.....60,569.11
Expenditures:
Claims paid(9,072.37)
Investment income..... 616.65
Balance - 06/30/12.....52,113.39

Use Change Tax Conservation Trust Fund

Balance - 07/01/11..... 1,335,552.33
Expenditures:
Claims paid(56.95)
Land use change tax..... 0.00
Investment income..... 3,624.82
Balance - 06/30/12..... 1,339,120.20

Grand Total

Balance - 07/01/11..... 7,039,423.89
Expenditures.....(1,080,363.96)
Land use change tax..... 0.00
Private grants84,842.95
Transfers from General Fund... 768,960.00
Intergovernmental Transfers 13,277.00
Investment income..... 11,710.88
Balance - 06/30/12..... 6,837,850.76

\$4,725,549.33 1996 Organic Waste Composting Facility Bond - 4.632% Interest			
Year Ending June 30	Principal April 1	Interest April 1	Total
2013	320,777.26	46,671.80	367,449.06
2014	335,635.66	31,813.40	367,449.06
2015	351,182.17	16,266.76	367,448.93
	\$1,007,595.09	\$94,751.96	\$1,102,347.05

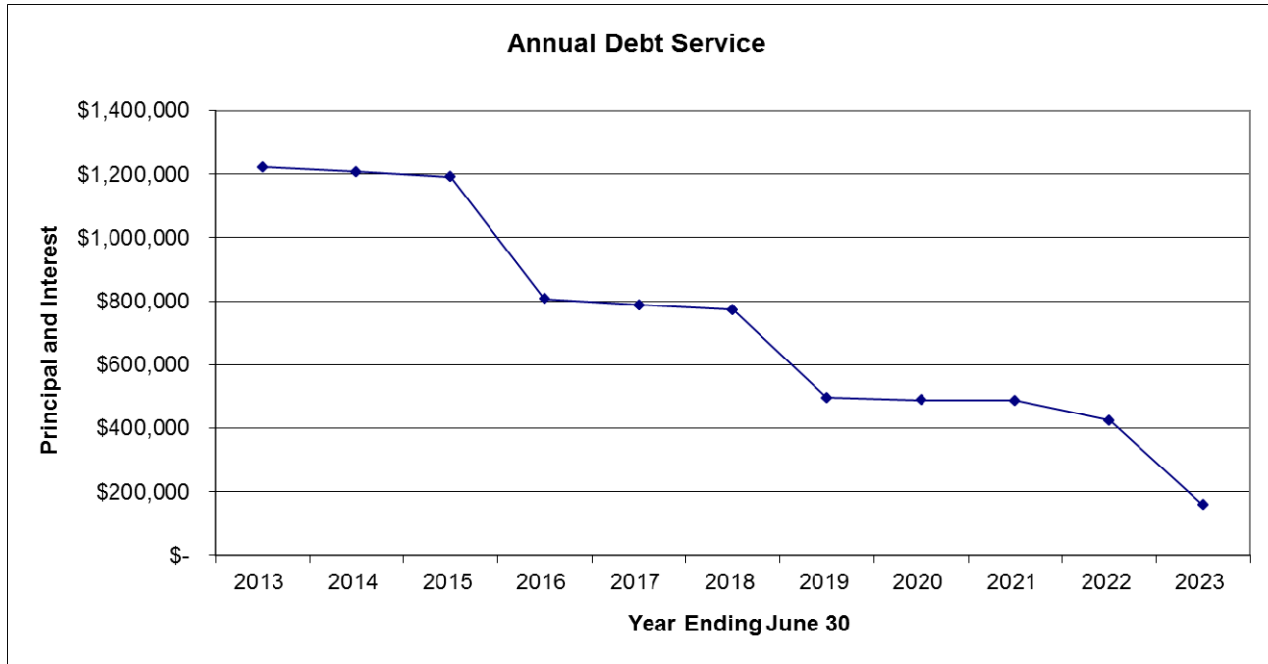
\$558,226.36 Interceptor Improvement Bond - 1.940% Interest			
Year Ending June 30	Principal January 1	Interest January 1	Total
2013	55,822.64	9,746.63	65,569.27
2014	55,822.64	8,663.67	64,486.31
2015	55,822.64	7,580.71	63,403.35
2016	55,822.64	6,497.75	62,320.39
2017	55,822.64	5,414.80	61,237.44
2018	55,822.64	4,331.84	60,154.48
2019	55,822.64	3,248.88	59,071.52
2020	55,822.64	2,165.92	57,988.56
2021	55,822.60	1,082.96	56,905.56
	\$502,403.72	\$48,733.16	\$551,136.88

\$2,634,684.18 Dewatering Upgrade Bond - 1.70% Interest			
Year Ending June 30	Principal February 1	Interest February 1	Total
2013	263,468.42	43,345.57	306,813.99
2014	263,468.42	40,310.67	303,779.09
2015	263,468.42	35,831.70	299,300.12
2016	263,468.42	31,352.74	294,821.16
2017	263,468.42	26,873.78	290,342.20
2018	263,468.42	22,394.82	285,863.24
2019	263,468.42	17,915.85	281,384.27
2020	263,468.42	13,436.89	276,905.31
2021	263,468.42	8,957.93	272,426.35
2022	263,468.40	4,478.96	267,947.36
	\$2,634,684.18	\$244,898.91	\$2,879,583.09

\$4,075,000 2002 Greens Pond Land Acquisition Bonds - 4.08% Interest				
Year Ending June 30	Principal August 15	Interest August 15	Interest February 15	Total
2013	270,000.00	26,380.50	29,092.50	325,473.00
2014	270,000.00	20,980.50	23,557.50	314,538.00
2015	270,000.00	15,445.50	17,820.00	303,265.50
2016	270,000.00	9,708.00	12,015.00	291,723.00
2017	270,000.00	1,866.00	6,075.00	277,941.00
2018	270,000.00	0.00	0.00	270,000.00
	\$1,620,000.00	\$74,380.50	\$88,560.00	\$1,782,940.50

\$1,708,000 2007 Drainage Bond - 4.47% Interest				
Year Ending June 30	Principal August 15	Interest August 15	Interest February 15	Total
2013	95,000.00	31,825.00	29,806.25	156,631.25
2014	100,000.00	29,806.25	27,681.25	157,487.50
2015	105,000.00	27,681.25	25,450.00	158,131.25
2016	110,000.00	25,450.00	22,700.00	158,150.00
2017	115,000.00	22,700.00	19,825.00	157,525.00
2018	120,000.00	19,825.00	16,825.00	156,650.00
2019	125,000.00	16,825.00	13,700.00	155,525.00
2020	130,000.00	13,700.00	10,450.00	154,150.00
2021	140,000.00	10,450.00	7,125.00	157,575.00
2022	145,000.00	7,125.00	3,681.25	155,806.25
2023	155,000.00	3,681.25	0.00	158,681.25
	\$1,340,000.00	\$209,068.75	\$177,243.75	\$1,726,312.50

Total Debt Service			
Year Ending June 30	Principal	Interest	Total
2013	1,005,068.32	216,868.25	1,221,936.57
2014	1,024,926.72	182,813.24	1,207,739.96
2015	1,045,473.23	146,075.92	1,191,549.15
2016	699,291.06	107,723.49	807,014.55
2017	704,291.06	82,754.58	787,045.64
2018	709,291.06	63,376.66	772,667.72
2019	444,291.06	51,689.73	495,980.79
2020	449,291.06	39,752.81	489,043.87
2021	459,291.02	27,615.89	486,906.91
2022	408,468.40	15,285.21	423,753.61
2023	155,000.00	3,681.25	158,681.25
	\$7,104,682.99	\$937,637.03	\$8,042,320.02



Tax Rate History

2012

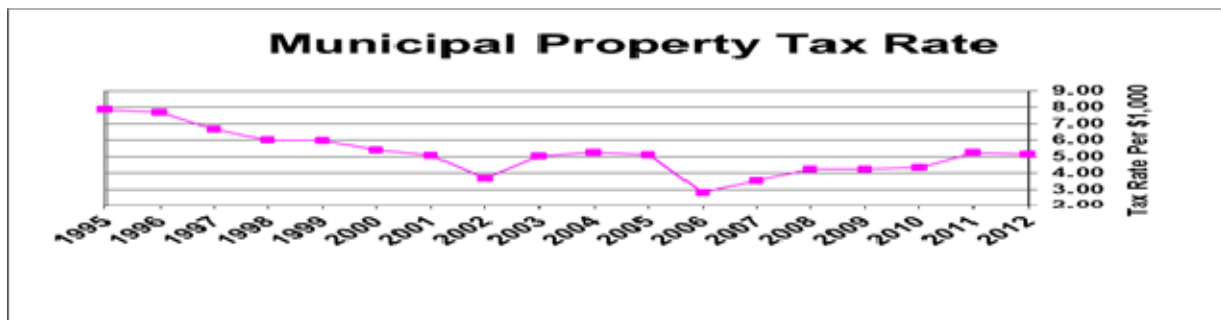
Year	School	Municipal	County	State	Total	Ratio	Equalized
2012	\$14.56	\$5.14	\$1.10	\$2.41	\$23.21	1.00	\$23.21
2011D	14.53	5.24	1.15	2.51	23.43	1.01	23.76
2010	12.07	4.34	1.02	2.10	19.53	1.14	22.26
2009	11.81	4.23	0.99	2.14	19.17	1.09	20.90
2008	11.50	4.23	1.01	2.20	18.94	1.05	19.91
2007	10.83	3.54	1.00	2.27	17.64	1.00	17.64
2006B	11.31	2.82	1.00	2.33	17.46	0.98	17.02
2005	13.80	5.11	1.23	2.93	23.07	0.81	18.73
2004	12.80	5.26	1.18	3.12	22.36	0.88	19.68
2003B	9.77	5.04	1.21	4.22	20.24	0.95	19.25
2002B	8.94	3.70	1.38	4.49	18.51	0.96	17.70
2001B	9.00	5.07	1.56	5.67	21.30	0.88	18.74
2000 B	8.67	5.40	1.79	5.59	21.45	0.94	20.16
1999 A	8.99	5.99	2.12	7.48	24.58	0.76	18.68
1998	22.82	6.00	2.14	-	30.96	0.87	26.94
1997	22.19	6.68	2.20	-	31.07	0.92	28.58
1996	22.09	7.70	2.37	-	32.16	0.96	30.87
1995 B	21.44	7.87	2.50	-	31.81	0.97	30.86
1994	19.83	8.67	2.39	-	30.89	0.95	29.35
1993 C	18.98	7.44	2.39	-	28.81	0.94	27.08
1992	12.61	4.22	1.61	-	18.44	1.34	24.71
1991	12.71	4.14	1.59	-	18.44	1.23	22.68
1990	11.24	4.15	1.54	-	16.93	1.05	17.78
1989 B	11.46	4.16	1.37	-	16.99	1.00	16.99
1988	27.63	8.61	2.39	-	38.63	0.42	16.22
1987	23.77	7.42	2.99	-	34.18	0.43	14.70
1986	22.92	6.59	2.14	-	31.65	0.47	14.88
1985	22.19	5.61	2.05	-	29.85	0.58	17.31
1984	21.83	5.35	1.97	-	29.15	0.69	20.11
1983	21.10	6.39	1.99	-	29.48	0.73	21.52
1982	19.90	6.70	1.60	-	28.20	0.77	21.71
1981	20.90	6.70	1.40	-	29.00	0.81	23.49
1980	19.00	6.20	1.30	-	26.50	0.87	23.06

A - Reflects new state school tax and education adequacy grants

B - Reflects property revaluation

C - Reflects general 30% valuation reduction

D - Reflects on average a general 15% valuation reduction



Inventory of Valuation Summary

2012

		<u>Assessed Valuation</u>	
		<u>Taxable</u>	<u>Total</u>
Land:	<u>Acres</u>		
Current use	3,109.34	\$443,692	
Discretionary Preservation Easement	0.07	300	
Residential	8,128.90	909,619,300	
Commercial/industrial	<u>2,703.28</u>	<u>167,818,300</u>	
Total taxable land	13,941.59	1,077,881,592	1,077,881,592
Tax exempt and non-taxable	5,140.15		54,580,900
Buildings:			
Residential		1,291,390,410	
Manufactured housing		7,094,500	
Commercial/industrial		472,322,500	
Discretionary Preservation Easement		<u>5,300</u>	
Total of taxable buildings		1,770,812,710	1,770,812,710
Tax exempt and non-taxable			138,681,690
Public utilities:			
Water		4,110,300	
Gas		11,475,700	
Electric		<u>57,963,100</u>	
Total public utilities		<u>73,549,100</u>	<u>73,549,100</u>
Total valuation before exemptions		\$2,922,243,402	\$3,115,505,992
Exemptions:	<u>Number</u>		
Blind	5	75,000	
Elderly	377	35,758,100	
Disabled - veterans	2	631,200	
Disabled - other	51	3,525,000	
School Dining/Dormitory/Kitchen	1	150,000	
Handicapped	<u>4</u>	<u>44,500</u>	
Total exemptions	440	<u>40,183,800</u>	
Net valuation on which municipal, county, and local school tax rates are computed		2,882,059,602	
Less public utilities		<u>73,549,100</u>	
Net valuation on which state school tax rate is computed		\$2,808,510,502	

Statement of Appropriations, Estimated Revenues and Property Tax Assessed (MS-2)

2012

Appropriations

Election and voter registration	\$33,514
Property revaluation.....	279,437
Community development.....	314,297
General government building maintenance.....	185,577
Other general government	2,474,093
Police	5,697,456
Fire and ambulance	4,741,391
Emergency management.....	9,380
Other public safety	741,934
Public works administration	350,181
Highways and streets.....	2,422,435
Other highways and streets	411,620
Solid waste disposal	1,143,416
Sewage collection and disposal	3,216,829
Health agencies.....	77,300
Welfare administration and direct assistance.....	97,429
Parks and recreation	574,225
Library.....	1,016,402
Patriotic Purposes.....	36,000
Other culture and recreation	220,239
Conservation.....	3,200
Principal - long-term bonds and lease obligations.....	999,785
Interest - long-term bonds and lease obligations	223,513
Interest - tax anticipation notes	1
Land.....	1
Machinery, vehicles, and equipment	907,750
Buildings.....	7,113,001
Improvements other than buildings.....	2,982,923
Transfer to capital projects	967,300
Transfer to capital reserve funds.....	0
Transfer to other expendable trust funds	0
Total appropriations.....	\$37,240,629

Estimated Revenues

Land Use Change Tax	\$105,000
Timber yield taxes.....	5,500
Cable television franchise tax.....	306,400
Interest and penalties on delinquent taxes	284,038
Excavation Tax.....	0
Motor vehicle permit fees	3,850,000
Building permits	125,000
Other licenses and permits.....	246,772
Federal Grants.....	99,600
State meals and rooms tax distribution	1,135,678
State highway block grant.....	499,278
State water pollution grants	72,451
Other state aid.....	213
Other from Other Governments	0

Statement of Appropriations, Estimated Revenues and Property Tax Assessed (MS-2) 2012

Estimated Revenues (continued)

Charges for services	\$6,235,281
Sale of municipal property	10,000
Interest on deposits and investments.....	327,934
Payments in lieu of taxes.....	6,625
Trust funds	2,861,423
Capital Project fund	135,000
Bonds	7,075,000
Other sources	<u>63,433</u>
Total estimated revenues.....	\$23,444,626

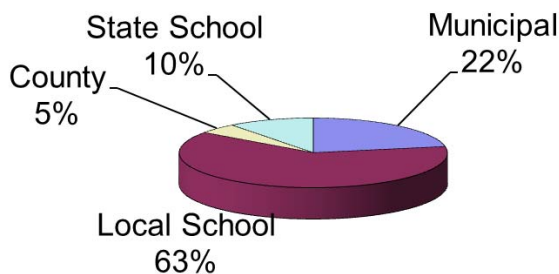
Property Tax Assessed

Total appropriations	\$37,240,629
Total estimated revenues.....	<u>23,444,626</u>
Net municipal appropriations	13,796,003
Tax overlay	338,232
War service tax credits.....	<u>712,000</u>
Net municipal assessment	14,846,235
Net local school assessment.....	41,953,965
Net county assessment.....	3,158,237
State education assessment	<u>6,756,913</u>
Total municipal, local school, and county assessments.....	\$66,715,350

<i>Tax Rate Computation</i>	Assessment	Assessed Valuation (\$1,000's)	Tax Rate*
Municipal	14,846,235	2,882,059.602	5.14
Local School	41,953,965	2,882,059.602	14.56
County	3,158,237	2,882,059.602	1.10
State School	6,756,913	2,808,510.502	2.41
Total	\$66,715,350		\$23.21

* Tax rate = assessment divided by property valuation

2012 Property Tax Rate



Year	Net Assessed Valuation	Ratio	Estimated 100% Valuation
2012	\$2,808,510,502	100.00%	\$2,808,510,502
2011 C	2,792,609,009	101.40%	2,754,052,277
2010	3,227,504,854	114.00%	2,831,144,609
2009	3,223,417,530	109.00%	2,957,263,789
2008	3,219,721,756	105.10%	3,063,484,069
2007	3,198,769,863	100.00%	3,198,769,863
2006	3,183,586,101	97.50%	3,265,216,514
2005	2,597,832,640	81.20%	3,199,301,281
2004	2,564,980,115	88.00%	2,914,750,131
2003 B	2,518,345,722	95.10%	2,648,102,757
2002 B	2,277,836,112	95.60%	2,382,673,757
2001 B	1,899,727,513	88.00%	2,158,781,265
2000 B	1,643,048,010	94.00%	1,747,923,415
1999	1,231,725,151	76.00%	1,620,690,988
1998	1,191,204,781	87.00%	1,369,200,898
1997	1,148,689,607	92.00%	1,248,575,660
1996	1,094,869,695	96.00%	1,140,489,266
1995 B	1,071,829,370	97.00%	1,104,978,732
1994	1,116,283,912	95.00%	1,175,035,697
1993 A	1,140,969,487	94.00%	1,213,797,327
1992	1,634,805,805	134.00%	1,220,004,332
1991	1,631,537,851	123.00%	1,326,453,537
1990	1,623,054,803	105.00%	1,545,766,479
1989 B	1,609,532,654	100.00%	1,609,532,654
1988	628,790,284	42.00%	1,497,119,724
1987	590,884,826	43.00%	1,374,150,758
1986	536,460,879	47.00%	1,141,406,126
1985	476,434,301	58.00%	821,438,450
1984	433,028,396	69.00%	627,577,386
1983	403,180,435	73.00%	552,301,966
1982	388,767,938	77.00%	504,893,426
1981	363,434,663	81.00%	448,684,769
1980	359,864,537	87.00%	413,637,399

A - Reflects general 30% valuation reduction

B - Reflects property revaluation

C - Reflects general 15% valuation reduction

MS-61

Printed From Archives

TAX COLLECTOR'S REPORT

For the Municipality of MERRIMACK Year Ending 06/30/2012

DEBITS

UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR*		LEVY FOR YEAR 2012	PRIOR LEVIES		
			2011	2010	2009+
Property Taxes	#3110	\$ 0.00	\$ 6,286,320.52	\$ 0.00	\$ 0.00
Resident Taxes	#3180	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	\$ 0.00	\$ 0.00	\$ 75,711.66	\$ 0.00
Timber Yield Taxes	#3185	\$ 0.00	\$ 3,374.88	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	#3187	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	#3189	\$ 0.00	\$ 86,827.86	\$ 8,201.94	\$ 0.00
Betterment Taxes		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Prior Years' Credits Balance**		(\$ 107,014.59)			
This Year's New Credits		(\$ 234,546.38)			

TAXES COMMITTED THIS FISCAL YEAR

Property Taxes	#3110	\$ 33,461,429.00	\$ 33,650,585.00
Resident Taxes	#3180	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	\$ 15,000.00	\$ 150,067.00
Timber Yield Taxes	#3185	\$ 3,708.66	\$ 2,016.30
Excavation Tax @ \$.02/yd	#3187	\$ 0.00	\$ 5,559.58
Utility Charges	#3189	\$ 552,738.17	\$ 763,450.51
Betterment Taxes		\$ 0.00	\$ 0.00

FOR DRA USE ONLY

OVERPAYMENT REFUNDS

Property Taxes	#3110				
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Credits Refunded		\$ 161,720.32	\$ 0.00	\$ 0.00	\$ 0.00
Interest - Late Tax	#3190	\$ 27.00	\$ 142,685.42	\$ 2,093.09	\$ 0.00
Resident Tax Penalty	#3190	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL DEBITS		\$ 33,853,062.18	\$ 41,090,887.07	\$ 86,006.69	\$ 0.00

*This amount should be the same as the last year's ending balance. If not, please explain.

**Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a.

**The amount is already included in the warrant and therefore in line #3110 as a positive amount for this year's levy.

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

MS-61

Printed From Archives

TAX COLLECTOR'S REPORT

For the Municipality of MERRIMACK Year Ending 06/30/2012

CREDITS

REMITTED TO TREASURER	LEVY FOR YEAR 2012	PRIOR LEVIES		
		2011	2010	2009+
Property Taxes	\$ 24,572,343.51	\$ 39,041,959.66	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 15,000.00	\$ 134,730.00	\$ 75,261.66	\$ 0.00
Timber Yield Taxes	\$ 854.09	\$ 4,793.15	\$ 0.00	\$ 0.00
Interest & Penalties	\$ 27.00	\$ 142,685.42	\$ 2,093.09	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 5,559.58	\$ 0.00	\$ 0.00
Utility Charges	\$ 400,587.79	\$ 827,323.39	\$ 5,920.04	\$ 0.00
Converted To Liens (Principal only)	\$ 0.00	\$ 813,377.10	\$ 2,685.40	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Discounts Allowed	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Prior Year Overpayments Assigned	(\$ 56,213.42)			

ABATEMENTS MADE

Property Taxes	\$ 2,380.00	\$ 92,528.61	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 494.92	\$ 598.03	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 351.33	\$ 46.50	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
CURRENT LEVY DEEDED	\$ 1,524.00	\$ 630.00	\$ 0.00	\$ 0.00

UNCOLLECTED TAXES -- END OF YEAR #1080

Property Taxes	\$ 8,885,280.49	\$ 0.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 15,337.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 2,359.65	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 152,051.38	\$ 11,013.80	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Property Tax Credit Balance*	(\$ 123,627.23)	XXXXXX	XXXXXX	XXXXXX
TOTAL CREDITS	\$ 33,853,062.18	\$ 41,090,887.07	\$ 86,006.69	\$ 0.00

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a.
(Be sure to indicate a positive amount in the Property Taxes actually remitted to the treasurer.)

MS-61

Printed From Archives

TAX COLLECTOR'S REPORT

For the Municipality of MERRIMACK Year Ending 06/30/2012

DEBITS

UNREDEEMED & EXECUTED LIENS	2012	PRIOR LEVIES		
		2011	2010	2009+
Unredeemed Liens Beginning of FY		\$ 0.00	\$ 600,880.60	\$ 523,553.65
Liens Executed During FY	\$ 0.00	\$ 866,545.33	\$ 3,342.73	\$ 0.00
Unredeemed Elderly Liens Beg. of FY		\$ 0.00	\$ 0.00	\$ 0.00
Elderly Liens Executed During FY	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest & Costs Collected	\$ 0.00	\$ 6,142.74	\$ 41,599.26	\$ 121,531.17
TOTAL LIEN DEBITS	\$ 0.00	\$ 872,688.07	\$ 645,822.59	\$ 645,084.82

CREDITS

REMITTED TO TREASURER		2012	PRIOR LEVIES		
			2011	2010	2009+
Redemptions		\$ 0.00	\$ 222,507.57	\$ 241,246.65	\$ 324,788.01
Interest & Costs Collected	#3190	\$ 0.00	\$ 6,142.74	\$ 41,599.26	\$ 121,531.17
Abatements of Unredeemed Liens		\$ 0.00	\$ 14,421.57	\$ 1,839.84	\$ 2,305.74
Liens Deeded to Municipality		\$ 0.00	\$ 3,305.18	\$ 4,819.09	\$ 5,979.69
Unredeemed Liens End of FY	#1110	\$ 0.00	\$ 626,311.01	\$ 356,317.75	\$ 190,480.21
Unredeemed Elderly Liens End of FY		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL LIEN CREDITS		\$ 0.00	\$ 872,688.07	\$ 645,822.59	\$ 645,084.82

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? _____

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.

TAX COLLECTOR'S SIGNATURE


 Diane Trippett

DATE

8/1/12

Due Interware	\$7,775.65
Boat Registrations	\$30,294.05
Auto Registrations.....	\$3,877,347.80
Title Applications.....	\$9,807.00
Town Dog License Fees	\$25,299.15
State Dog License Fees.....	\$10,658.00
Town Marriage License Fees	\$777.00
State Marriage Licenses Fees.....	\$4,218.00
State Boat Agent Fees.....	\$2,700.00
Municipal Agent Fees	\$93,087.00
Vitals Certified Copies Town.....	\$5,774.00
Vitals Certified Copies 1st copy - State Fees.....	\$6,919.00
Vitals Certified Copies 2nd copy - State Fees	\$7,602.00
Mail-In Program Fees.....	\$30,968.00
Miscellaneous.....	\$5,440.92
UCC Filings.....	\$4,125.00
Civil Forfeitures.....	\$8,160.00
Cash Over & Short.....	\$88.10
Road Improvement Fund.....	\$120,890.00
Total	\$4,251,930.67
Total Remitted to Treasurer	\$4,251,930.67

Submitted by,
Diane Trippett
Town Clerk/Tax Collector

POOLED CASH ACCOUNT

Balance - July 1, 2011 **\$ 32,011,204.01**

Receipts

General Government	35,448.31
Fire Protection Area	86,818.94
Cable Television	320,488.19
Assessing	903.50
Fire and Ambulance	670,842.70
Police	549,480.86
Highway, PW Admin, Building/Grounds	6,425.00
Solid Waste Disposal	208,278.50
Wastewater Treatment	3,809,350.76
Parks and Recreation	196,464.24
Community Development	3,555.30
Code Enforcement	260,181.38
Town Clerk/Tax Collector	69,317,757.27
Welfare	3,883.55
Interest on pooled deposits and investments	50,793.99
Bond proceeds	1,637,027.97
Federal and state aid	4,303,139.56
Private grants	653,110.00
Trust fund reimbursements	1,061,599.07
Other expense reimbursements	<u>261,586.70</u>
Total receipts	<u>83,437,135.79</u>

Total cash available 115,448,339.80

Less orders paid 81,731,385.18

Balance - June 30, 2012 **\$ 33,716,954.62**

The cash in each fund is pooled for investment purposes. Interest earned on pooled deposits and investments is allocated to each fund on the basis of its relative average monthly equity in the pooled account. Fund equities in pooled cash at June 30, 2012 and interest earned by each fund during the year then ended are as follows:

<u>Fund</u>	<u>Interest</u>	<u>Equity</u>
General Fund	\$42,324.38	\$30,320,582.70
Sewer Fund	3,424.98	1,503,157.69
CATV Fund	1,164.11	423,653.10
Fire Protection Area Fund	30.11	51,739.64
Special Conservation Fund	154.23	52,113.62
80 Acres Conservation Fund	0.00	0.00
Use Change Tax Conservation Fund	3,624.82	1,339,116.20
Heritage Fund	<u>71.36</u>	<u>26,591.67</u>
	50,793.99	33,716,954.62

Trustees of Trust Funds MS-9 Report

Capital Reserve Funds and Independently Invested Funds as of June 30, 2012

2012

Town Funds		PRINCIPAL						INCOME				Grand Total Principal & Income
Date of Creation	Name of Trust Fund	Balance Beginning of Year	New Funds Created	Cash Gains or Losses	Withdrawals	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year		
	Check Writing	23.65	-	-	-	23.65	-	41.00	-	41.00	64.65	
1989	Land Bank	398,458.78	-	-	-	398,458.78	13,757.68	21.00	-	13,778.68	412,237.53	
1987	Casualty Insurance	60,440.90	-	-	-	60,440.90	2,449.03	59.00	-	2,508.03	62,948.73	
1987	Liability Insurance	34,708.97	-	-	-	34,708.97	1,251.71	(1.00)	-	1,250.71	35,960.06	
1986	Revaluation Fund	6,621.61	-	-	-	6,621.61	116.24	13.00	-	129.24	6,750.85	
1976/1982	Ambulance Fund	195,239.29	50,000.00	-	-	245,239.29	8,044.66	223.00	-	8,267.66	253,507.70	
1986	Highway Equipment	355,211.01	176,960.00	-	38,645.18	493,525.83	11,762.14	438.00	-	12,200.14	505,724.60	
2008	Fire Station Improvement	270,692.68	-	-	-	270,692.68	9,311.26	133.00	-	9,444.26	280,136.34	
2001	Road Improvement	307,990.16	-	-	140,992.66	166,997.50	39,790.38	634.00	-	40,424.38	207,420.99	
2000	DW Hwy Improvement	613,578.26	25,000.00	-	408,540.32	230,037.94	25,859.63	1,303.00	-	27,162.63	257,200.68	
2000	Athletic Fields	166,797.54	-	-	-	166,797.54	6,558.42	451.00	-	7,009.42	173,807.29	
2000	Salt Shed	19,903.06	-	-	-	19,903.06	537.14	58.00	-	595.14	20,499.18	
1999	Playground Equip	42,629.69	-	-	-	42,629.69	2,432.68	53.00	-	2,485.68	45,114.89	
1999	Computer Equip	27,839.47	-	-	-	27,839.47	2,812.12	65.00	-	2,877.12	30,715.71	
2008	Sewer Infrastructure	606,067.91	225,000.00	-	20,195.59	810,872.32	27,232.71	1,081.00	-	28,313.71	839,185.37	
2008	Road Infrastructure	946,715.14	185,000.00	-	437,453.48	694,261.66	38,863.45	943.00	-	39,806.45	734,068.17	
2008	Library Building Maintenance	31,557.94	2,000.00	-	-	33,557.94	1,129.89	63.00	-	1,192.89	34,749.91	
1994	Sewer Extension	903,243.61	-	-	-	903,243.61	38,150.01	1,219.00	-	39,369.01	942,612.13	
2003	Emergency Traffic Signal	24,872.96	-	-	-	24,872.96	578.12	25.00	-	603.12	25,476.59	
1978	Communications Equip	55,532.42	-	-	-	55,532.42	1,637.44	93.00	-	1,730.44	57,263.25	
2006	Milfoil Exp Trust Fund	10,904.86	-	-	-	10,904.86	189.80	7.00	-	196.80	11,102.82	
2005	Solid Waste Fund	129,384.75	-	-	-	129,384.75	4,396.81	138.00	-	4,534.81	133,918.37	
	Fire Equipment Fund	400,119.49	100,000.00	-	24,997.00	475,122.49	24,421.20	455.00	-	24,876.20	499,997.99	

School District & Scholarships		PRINCIPAL					INCOME				
Date of Creation	Name of Trust Fund	Balance Beginning of Year	New Funds Created	Cash Gains or Losses	Withdrawals	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year	Grand Total Principal & Income
School District Funds											
2007	School Asbestos Fund	48,912.30	-	-	-	48,912.30	1,250.18	(17.00)	-	1,233.18	50,145.48
2003	Remedial Reading And Math	85,409.05	-	-	-	85,409.05	3,420.34	94.00	-	3,514.34	88,923.39
2001	Special Education	603,057.35	-	-	132,946.00	470,111.35	26,201.87	999.00	-	27,200.87	497,312.22
1997	Muni Sewer/Thorl Ferry School	11,143.63	-	-	-	11,143.63	406.17	4.00	-	410.17	11,553.80
1995	School Building Construction	12,628.78	-	-	-	12,628.78	401.66	(5.00)	-	396.66	13,025.44
1992	School Roof	257,193.76	-	-	260,000.00	(2,806.24)	6,079.54	145.00	-	6,224.54	3,418.30
1992	School Repaving	65,057.86	-	-	-	65,057.86	1,476.73	216.00	-	1,683.73	66,741.59
2004	School Dist Repair Fund	56,808.60	-	-	-	56,808.60	1,921.62	118.00	-	2,039.62	58,848.22
2004	Mastricola Renovations	41,357.71	-	-	-	41,357.71	1,540.70	74.00	-	1,614.70	42,972.41
Scholarships											
2005	Greenleaf Scholarship	13,300.62	-	-	-	13,300.62	888.07	889.00	400.00	1,377.07	14,677.69
2007	Tim Gibson Mem. Scholarship	95,892.73	3,800.00	-	-	99,692.73	11,378.44	4,622.00	3,000.00	13,000.44	112,693.17
	Watson Scholarship Fund	11,214.48	6,000.00	-	4,930.90	12,283.58	350.92	261.00		611.92	12,895.50

2012

Merrimack Village District		PRINCIPAL					INCOME				
Date of Creation	Name of Trust Fund	Balance Beginning of Year	New Funds Created	Cash Gains or Losses	Withdrawals	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year	Grand Total Principal & Income
2005	Wd Equip & Facilities	1,477,870.75	900,023.00	-	420,000.00	1,957,893.75	40,091.42	1,251.00	-	41,342.42	1,999,236.17
2005	Wd Land Acquisition	966,214.15	-	-	-	966,214.15	34,601.75	1,161.00	-	35,762.75	1,001,976.90
2010	Wd System Development	64,997.48	135,890.00	-	-	200,887.48	215.28	32.00	-	247.28	201,134.76

Trustees of Trust Fund MS-9 and MS-10 Reports

Capital Reserve Funds and Common Trust Fund Investments as of June 30, 2012

2012

FUND A MS-9							INCOME				
Creation Date	Name of Trust Fund	How Invested	%	Balance Beginning of Year	Cash Gains/ Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year	Grand Total Principal & Income
1952	FUND A										
1900	Perpetual Care (cemetery)	VARIOUS	48.05	215,281.96	866.49	216,148.45	237,358.84	27,320.21	8,747.90	255,931.15	472,079.60
1917-26-54	Patterson, Lawrence & Carroll (library)	VARIOUS	3.12	13,963.64	56.20	14,019.84	15,395.59	1,772.05	2,756.74	14,410.89	28,430.73
1854/1921	Gage & Lawrence (school)	VARIOUS	34.06	152,580.67	614.12	153,194.80	168,227.62	19,363.15	-	187,590.76	340,785.56
1951	George Carroll (Fire Dept.)	VARIOUS	14.75	66,084.45	265.98	66,350.43	78,861.32	8,386.40	-	81,247.72	147,598.15
1925	Shedd Harris (Fire Dept.)	VARIOUS	0.02	106.99	0.43	107.42	117.96	13.58	-	131.54	238.95
TOTALS FUND A				448,017.71	1,803.23	449,820.94	493,961.32	56,855.38	11,504.64	539,312.06	989,133.00
*Revised Nov. 20 based on T. Boland revised MS-10											

FUND A MS-10											
# Shares / Units	Description of Investment	PRINCIPAL				INCOME					
		Balance Beginning of Year	Cash Capital Gains	Proceeds from Sale	Gains / (Losses) from Sales	Balance End of Year	Balance Beginning of Year	Income During Year	Expended during Year	End of Year Reallocation	Grand Total Principal & Income
600.00	Ameriprise	25,204.30	-	-	1,803.23	27,007.53	144,939.72	37.53	11,504.64	50,848.19	211,328.33
	Alliac, Inc.	-	-	-	-	-	27,322.00	774.00	-	(774.00)	27,322.00
850.00	American Electric Power	13,004.02	-	-	-	13,004.02	-	1589.50	-	(1589.50)	-
2,000.00	Aqua America	38,356.00	-	-	-	38,356.00	-	1300.00	-	(1300.00)	-
5,114.08	Berwyn Income	65,039.95	1,803.23	-	(1,803.23)	65,039.95	-	2,257.87	-	(2,257.87)	-
1,200.00	Centerpoint Energy	9,525.69	-	-	-	9,525.69	-	960.00	-	(960.00)	-
1,200.00	Chevron	13,049.50	-	-	-	13,049.50	14,498.00	3,960.00	-	(3,960.00)	-
2,997.88	Dominion Resources, Inc.	15,923.96	-	-	-	15,923.96	29,394.69	5,969.66	-	-	-
1,500.00	Dupont deMours Company	20,786.86	-	-	-	20,786.86	-	2,490.00	-	(2,490.00)	-
6,000.00	Duke Energy Company	11,367.37	-	-	-	11,367.37	65,486.70	6,000.00	-	(6,000.00)	-
2,000.00	Enterprise Products Partners L.P. (F/K/A Gulferra)	-	-	-	-	-	46,662.76	4,930.00	-	(4,930.00)	-
1,950.00	General Electric Corp.	30,061.50	-	-	-	30,061.50	47,112.00	1,248.00	-	(1,248.00)	-
1,600.00	Hershey Foods Corp.	14,775.69	-	-	-	14,775.69	-	2,320.00	-	(2,320.00)	-
3,440.00	Kellogg Company	11,726.88	-	-	-	11,726.88	-	5,916.80	-	(5,916.80)	-
3,364.00	Pfizer	-	-	-	-	-	28,382.00	2,825.76	-	(2,825.76)	-
974.00	Raytheon Company	60,006.08	-	-	-	60,006.08	-	1,743.46	-	(1,743.46)	-
1,400.00	Southern Co.	25,150.58	-	-	-	25,150.58	11,596.00	2,670.50	-	(2,670.50)	-
3,320.00	Verizon	81,332.05	-	-	-	81,332.05	-	6,598.50	-	(6,598.50)	-
1,600.00	Wal-Mart Stores, Inc.	-	-	-	-	-	78,567.45	2,440.00	-	(2,440.00)	-
1,373.00	Weyerhaeuser Company	12,707.28	-	-	-	12,707.28	-	823.80	-	(823.80)	-
TOTALS FUND A		448,017.71	0.00	1,803.23	0.00	449,820.94	493,961.32	56,855.38	11,504.64	-	989,133.00

FUND B MS-9							PRINCIPAL				
Creation Date	Name of Trust Fund	How Invested	%	Balance Beginning of Year	Cash Gains/ Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year	Grand Total Principal & Income
1956+	Cemetery (perpetual care)	VARIOUS	68.07	28,125.86	29.18	28,155.03	17,061.77	3,014.33	3,154.72	16,921.38	45,076.41
1964	Lawrence (library)	VARIOUS	29.01	11,985.42	12.43	11,997.86	7,270.62	1,284.51	3,083.21	5,471.93	17,469.78
1960	Stockley (school)	VARIOUS	2.92	1,205.25	1.25	1,206.50	731.13	129.17	-	860.30	2,066.80
TOTALS FUND B			100.00	41,316.35	42.86	41,359.21	25,063.41	4,428.00	6,237.93	23,253.48	64,612.69

2012

Capital Reserve Funds and Common Trust Fund Investments as of June 30, 2012

[illegible]

* IBM balance as of June 30, 2012 represents the transfer of all but fractional shares of IBM DRIP to Ameriprise in May 2012. Income basis represents cumulative DRIP earnings through the date of the transfer and should not change going forward until the investment is sold.

Trustees of Trust Fund MS-9 and MS-10 Reports

Capital Reserve Funds and Common Trust Fund Investments as of June 30, 2012

2012

FUND D MS-9				PRINCIPAL			INCOME				Grand Total Principal & Income
Creation Date	Name of Trust Fund	How Invested	%	Balance Beginning of Year	Cash Gains/Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year	
1945	Harry Watkins (prize speaking fund)	VARIOUS	2.90	11,332.79	1,084.97	12,417.76	8,403.16	744.54	-	9,147.70	21,565.46
1945	Harry Watkins (prize spelling fund)	VARIOUS	2.88	11,229.72	1,075.11	12,304.83	8,326.74	737.77	310.00	8,754.51	21,059.34
1969	Everett Parker (general maint. cemetery)	VARIOUS	1.10	4,305.19	412.17	4,717.36	3,192.26	282.84	-	3,475.10	8,192.46
1970	Griffin Fence Fund (maintenance of fence)	VARIOUS	2.18	8,499.12	813.69	9,312.81	6,302.02	558.37	-	6,860.40	16,173.21
	Reed Cemetery										
1970	Griffin Lot Care (perpetual care)	VARIOUS	0.20	775.18	74.21	849.39	574.79	50.93	-	625.71	1,475.10
1950	Mastricola Fund (school)	VARIOUS	20.15	78,614.62	7,526.38	86,141.00	58,292.06	5,164.82	11,391.09	52,065.79	138,206.78
1965	Watkins Town Forest (school & Town)	FOREST									
1965	Watkins Forest Income (school)	VARIOUS	70.09	273,524.34	26,186.57	299,710.91	202,815.94	17,969.99	50,000.00	170,785.92	470,496.83
1925	Shedd Harris Fund (fire prevention)	VARIOUS	0.50	1,961.08	187.75	2,148.83	1,454.13	128.84		1,582.97	3,731.80
	Transfer to Principal								47,038.95	(47,038.95)	(47,038.95)
	TOTALS FUND D		100.00	390,242.08	37,360.85	427,602.93	289,361.13	25,638.10	61,701.09	253,298.14	680,901.07
1925	Shedd Harris Fund (fire prevention)	MUTUAL FUNDS		185,670.83	0.00	185,670.83	109,071.22	8,647.44	-	117,718.66	303,389.49
	TOTAL FUND D & SHEDD- HARRIS			575,912.91	37,360.85	613,273.76	398,432.35	34,285.54	108,740.04	323,977.85	937,251.61

FUND D MS-10				PRINCIPAL			INCOME				Grand Total Principal & Income
# Shares / Units	Description of Investment	Balance Beginning of Year	Purchases	Cash Capital Gains	Proceeds from Sale	Gains / (Losses) from Sales	Balance End of Year	Balance Beginning of Year	Income During Year	Expended during Year	
	Ameriprise	14,265.32	54,517.17	-	-	-	68,782.49	84,499.32	21.74	61,701.09	108,571.33
1,200.00	Aqua America, Inc.	27,059.00	-	-	-	-	27,059.00	-	780.00	-	27,059.00
2,183.00	AT&T Corp.	35,457.86	-	-	-	-	35,457.86	-	3,798.42	-	35,457.86
800.00	Coca Cola Co.	18,625.11	-	-	-	-	18,625.11	-	1,536.00	-	18,625.11
500.00	Colgate Palmolive Co.	25,164.00	-	-	-	-	25,164.00	-	1,180.00	-	25,164.00
0.00	Disney Walt Co.	17,156.32	-	-	54,517.17	37,360.85	-	-	720.00	-	-
500.00	Nextera Energy	-	-	-	-	-	-	20,244.00	1,150.00	-	20,244.00
500.00	Home Depot Inc.	-	-	-	-	-	-	26,794.95	560.00	-	26,794.95
600.00	Minn. Mining Mfg Co.	15,092.83	-	-	-	-	15,092.83	-	1,368.00	-	15,092.83
500.00	Pepsico Inc.	26,504.00	-	-	-	-	26,504.00	-	1,041.25	-	26,504.00
700.00	Sysco Corp.	25,099.00	-	-	-	-	25,099.00	-	742.00	-	25,099.00
1,200.00	Teco Energy Corp.	4,661.56	-	-	-	-	4,661.56	25,669.57	1,044.00	-	30,331.13
924.00	Chevron Texaco Inc.	-	-	-	-	-	-	33,644.95	3,049.20	-	33,644.95
	Shedd Harris Fund	179,582.08	-	-	-	-	179,582.08	98,508.34	8,647.49	-	286,737.91
	Watkins Town Forest	1,575.00	-	-	-	-	1,575.00	-	-	-	1,575.00
	TOTAL FUND D	390,242.08	54,517.17	-	54,517.17	37,360.85	427,602.93	289,361.13	25,638.10	61,701.09	680,901.07

Capital Improvements Program (CIP) – Major Projects

2012

Department	Project Description	Funding Source	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Planning Board recommendation
Fire	South Fire Station (removed by Town Manager) (\$3,225,000)*	Fire Station CRF (South)	-	-	-	-	-	-	-	-
		Bond	-	-	2,575,000	-	-	-	-	N/A
Fire	Northwest Fire Station (removed by Town Manager) (\$2,085,000)* +	Private Donation	-	-	650,000	-	-	-	-	-
		Fire Station CRF (Northwest)	-	-	-	-	-	460,000	-	-
		Bond	-	-	-	-	-	-	490,000	N/A
Fire	Reeds Ferry Fire Station (removed by Town Manager)*	Private Donation	-	-	300,000	-	-	-	-	N/A
		Road Infrastructure CRF	11,750	118,550	-	-	-	-	-	-
Admin/Engineering	Bridge Replacement - Manchester St. (\$2,706,000)	Nashua	35,250	355,650	-	-	-	-	-	II - Necessary
		State Funding	188,000	1,896,800	-	-	-	-	-	-
Admin/Engineering	Bridge Replacement - McGaw Bridge Rd. (\$460,000)	Road Infrastructure CRF	-	-	-	12,000	80,000	-	-	II - Necessary
		State Funding	-	-	-	48,000	320,000	-	-	-
Admin/Engineering	Bridge Replacement - Wire Rd./Baboosic Brook (\$1,045,414)	Road Infrastructure CRF	209,083	-	-	-	-	-	-	N/A
		State Funding	836,331	-	-	-	-	-	-	-
Admin/Engineering	Bridge Replacement - Bedford Rd./Baboosic Brook (\$850,000)	Road Infrastructure CRF	170,000	-	-	-	-	-	-	N/A
		State Funding	680,000	-	-	-	-	-	-	-
Admin/Engineering	Culvert Replacement - Amherst Road (\$332,272)	Road Infrastructure CRF	332,272	-	-	-	-	-	-	N/A
Admin/Engineering	Stormwater Drainage Improvements (\$200,000)	Road Infrastructure CRF	200,000	200,000	200,000	200,000	200,000	200,000	200,000	II - Necessary
Highway	Paving - Infrastructure Improvements (\$896,000)	Road Improvement (Reg. Fees)	135,000	125,000	125,000	125,000	125,000	125,000	125,000	II - Necessary
		Budget	665,000	540,000	771,000	771,000	771,000	771,000	771,000	-
Highway	Paving - DW Highway (Chamberlain Br. - Bedford Rd.) (\$400,000)	DW Highway CRF	-	-	225,000	175,000	-	-	-	II - Necessary
		Offset by Developer Fees	-	-	-	-	-	-	-	-
Highway	Highway Garage & Fuel Station Upgrade - Replacement (\$3,064,320)	Bond	20,000	-	3,044,320	-	-	-	-	I - Urgent
Admin/Engineering	Traffic Signal Intersection Improve (Front & BB Lake @ DW) (\$205,500)	Road Infrastructure CRF	-	200,000	-	-	-	-	-	II - Necessary
		Offset by Developer Fees	-	5,500	-	-	-	-	-	-
Admin/Engineering	Wire Road Intersection Improvements/Roundabout (\$250,000)	Road Infrastructure CRF	-	50,000	177,000	-	-	-	-	II - Necessary
		Offset by Developer Fees	-	-	23,000	-	-	-	-	-
Admin/Engineering	Turkey Hill & Baboosic Intersection Improvements/Roundabout (\$115,000)	Road Infrastructure CRF	-	-	115,000	-	-	-	-	II - Necessary
Admin/Engineering	Griffin Street Boat Ramp Access Improvement (\$17,000)	Road Infrastructure CRF	-	-	-	-	67,000	-	-	IV - Deferrable
Admin/Engineering	Chamberlain Bridge Rehab/Sidewalk Repairs (\$150,000)	Road Infrastructure CRF	-	-	-	150,000	-	-	-	II - Necessary
Admin/Engineering	Sewer Line Extension (\$840,000)	Sewer Line Ext. CRF	840,000	-	-	-	-	-	-	N/A
Community Dev.	Town Wide Master Plan	Budget	45,000	-	-	-	-	-	-	N/A
Parks & Recreation	New Athletic Fields	Athletic Field CRF	-	-	-	-	170,000	-	-	V - Exploratory
Parks & Recreation	Tennis Court Reconstruction at O'Gara Drive (not recommended by Town Mgr)	Budget	-	483,253	-	-	-	-	-	N/A
Community Dev.	Town Wide GIS Upgrade	Budget	-	32,000	32,000	32,000	32,000	32,000	-	II - Necessary
Library	New Library	Bond	-	-	-	-	-	-	-	N/A
	TOTAL GENERAL FUND		4,367,686	3,523,500	4,712,320	1,513,000	1,765,000	1,128,000	1,096,000	
Wastewater	Compost Facility Improvements (\$2,875,000)	User Fees State Loan SRF	2,875,000	-	-	-	-	-	-	N/A
Wastewater	Wastewater Treatment Plant Phase II Upgrade (\$4,200,000)	User Fees State Loan SRF	4,200,000	-	-	-	-	-	-	N/A
Wastewater	Wastewater Treatment Plant Phase III & Pump Stations Upgrade (\$7,600,000)	User Fees State Loan SRF	-	-	-	-	7,600,000	-	-	II - Necessary
	TOTAL SEWER FUND		7,075,000	-	-	-	7,600,000	-	-	
			11,442,686	3,523,500	4,712,320	1,513,000	9,365,000	1,128,000	1,096,000	
	*Town Manager to work with Fire Chief on Comprehensive Fire Station Plan	CRF	1,763,105	568,550	717,000	537,000	517,000	200,000	200,000	
	+ Would require an additional 12 firefighters to be hired at a cost of \$1.3 million per year	Funded through Budget	730,000	572,000	803,000	803,000	803,000	803,000	771,000	
		Bonds	-	-	3,044,320	-	-	-	-	
		Developer Fees	-	5,500	23,000	-	-	-	-	
		Road Improvement (RSA261:153)	135,000	125,000	125,000	125,000	125,000	125,000	125,000	
		Private Donation	-	-	-	-	-	-	-	
		State Aid	1,739,581	2,252,450	-	48,000	320,000	-	-	
		User Fees/Bonds	7,075,000	-	-	-	7,600,000	-	-	

Capital Improvements Program (CIP) – Minor Projects

2012

Department	Year	Replace SCH	Model	-	Funding Source	Vehicle Replacement Year	Replacement Cost	Current Year	YR 1 2013/14	YR 2 2014/15	YR 3 2015/16	YR 4 2016/17	YR 5 2017/18	YR 6 2018/19
Assessing			Revaluation	R	Revaluation CRF	every 5 yrs	75,000	-	-	-	-	75,000	-	-
Communications			CAD/RMS Server replacement	R	Communication CRF		-	20,000	-	-	-	-	-	-
Communications			Access Control/ Facility Monitoring	R	Communication CRF		25,000	-	25,000	-	-	-	-	-
Communications			Communications Recorder	R	Communication CRF		20,000	-	-	20,000	-	-	-	-
Communications			Radio Base Stations	R	Communication CRF		95,000	-	-	-	95,000	-	-	-
Fire	2006	15 yrs	Command Vehicle Expedition	R	Budget	2017/18	35,000	-	-	-	-	-	-	35,000
Fire (Building Division)	1980	Note 6	Building Inspector Vehicle (147) (Old Police Vehicle)	R	Budget	2015/16	20,000	-	-	20,000	-	-	-	-
Fire (Building Division)	1980	Note 1	Building Official Vehicle (181) (Old Police Vehicle)	R	Budget	2016/17	20,000	-	-	-	-	20,000	-	-
Fire (Fire Prevention)	1995	Note 6	Fire Investigation Vehicle (213)	R	Fire Equip CRF	2013/14	35,000	-	35,000	-	-	-	-	-
Fire (Operations)	2012	20 yrs	Pumper Engine Sulphen ES	R	Fire Equip CRF	2032/33	450,000	-	-	-	-	-	-	-
Fire (Operations)		Note 3	Opticom Repair/Replace	R	Traffic Pre-emption CRF		65,000	20,000	-	-	-	-	45,000	-
Fire (Operations)	1999	Note 4	F 350 Ambulance A3	R	Ambulance CRF	2018/19	200,000	-	200,000	-	-	-	-	-
Fire (Operations)	1988	15 yrs	Pickup (1 ton) Forestry Truck F1	R	Fire Equip CRF	2014/15	125,000	-	-	125,000	-	-	-	-
Fire (Operations)	1994	20 yrs	Pumper Engine International E4	R	Fire Equip CRF	2015/16	500,000	-	-	-	500,000	-	-	-
Fire (Operations)		Note 2	Emergency Breathing Air (SCBA) Replacements	R	Budget		296,500	-	-	-	98,834	98,834	-	-
Fire (Operations)	1994	15 yrs	Rigid Hull B1	R	Fire Equip CRF	2015/16	25,000	-	-	-	25,000	-	-	-
Fire (Operations)		Note 5	Cardiac Defibrillator/Monitor/Transmitter	R	Budget		70,000	-	-	-	-	35,000	35,000	-
Fire (Operations)	1968	20 yrs	Pickup (1 ton) Forestry Truck F2	R	Fire Equip CRF	2018/19	125,000	-	-	-	-	-	-	125,000
Highway	1995	15 yrs	Backhoe/loader H-17	R	Highway Equip CRF	2011/12	130,000	130,000	-	-	-	-	-	-
Highway	1997	15 yrs	6 Wheel Dump H-23	R	Highway Equip CRF	2012/13	120,000	120,000	-	-	-	-	-	-
Highway	2001	10 yrs	1 Ton Dump H-11	R	Highway Equip CRF	2011/12	55,000	55,000	-	-	-	-	-	-
Highway	2000	12 yrs	3/4 T Pickup, M-1	R	Highway Equip CRF	2012/13	35,000	35,000	-	-	-	-	-	-
Highway	1996	15 yrs	Air Compressor	R	Highway Equip CRF	2011/12	15,000	15,000	-	-	-	-	-	-
Highway	2002	10 yrs	Cement Mixer	R	Budget	2012/13	4,000	4,000	-	-	-	-	-	-
Highway	2000	10 yrs	6 Wheel Dump H-24	R	Highway Equip CRF	2012/13	120,000	-	120,000	-	-	-	-	-
Highway	2000	10 yrs	1 Ton Dump H-8	R	Highway Equip CRF	2011/12	55,000	-	55,000	-	-	-	-	-
Highway	1999	10 yrs	3/4 T Pickup H-3	R	Highway Equip CRF	2011/12	35,000	-	35,000	-	-	-	-	35,000
Highway	1992	20 yrs	Holbox, Asphalt	R	Highway Equip CRF	2012/13	25,000	-	25,000	-	-	-	-	-
Highway	2003	6 yrs	Mower, Exmark	R	Budget	2011/12	10,000	-	10,000	-	-	-	-	-
Highway	2004	6 yrs	Mower, Exmark	R	Budget	2012/13	10,000	-	10,000	-	-	-	-	-
Highway	2002	10 yrs	6 Wheel Dump H-25	R	Highway Equip CRF	2012/13	120,000	-	-	120,000	-	-	-	-
Highway	2002	10 yrs	6 Wheel Dump H-21	R	Highway Equip CRF	2012/13	120,000	-	-	120,000	-	-	-	-
Highway	2002	10 yrs	Tractor H-41	R	Highway Equip CRF	2012/13	90,000	-	-	90,000	-	-	-	-
Highway	1988	25 yrs	Trailer	R	Highway Equip CRF	2013/14	15,000	-	-	15,000	-	-	-	-
Highway	2003	10 yrs	Loader H-16	R	Highway Equip CRF	2013/14	150,000	-	-	-	150,000	-	-	-
Highway	2001	10 yrs	6 Wheel Dump H-31	R	Highway Equip CRF	2011/12	120,000	-	-	-	120,000	-	-	-
Highway	2002	10 yrs	6 Wheel Dump H-26	R	Highway Equip CRF	2012/13	120,000	-	-	-	120,000	-	-	-
Highway	2000	15 yrs	Vac Con (Purchase from WWTF)	R	Highway Equip CRF	2015/16	50,000	-	-	-	50,000	-	-	-
Highway	1995	12 yrs	3/4 T Pickup H-42	R	Highway Equip CRF	2015/16	35,000	-	-	-	50,000	-	-	-
Highway	2007	6 yrs	Mower, Exmark	R	Budget	2015/16	10,000	-	-	-	10,000	-	-	-
Highway	2005	10 yrs	Utility Vehicle L-8	R	Highway Equip CRF	2015/16	125,000	-	-	-	125,000	-	-	-
Highway	2002	10 yrs	6 Wheel Dump H-32	R	Highway Equip CRF	2012/13	120,000	-	-	-	-	120,000	-	-
Highway	2005	10 yrs	6 Wheel Dump H-22	R	Highway Equip CRF	2015/16	120,000	-	-	-	120,000	-	-	-
Highway	2000	15 yrs	SUV H-1	R	Highway Equip CRF	2015/16	35,000	-	-	-	35,000	-	-	-
Highway	2005	10 yrs	6 Wheel Dump H-27	R	Highway Equip CRF	2015/16	120,000	-	-	-	-	120,000	-	-
Highway	2005	10 yrs	6 Wheel Dump H-28	R	Highway Equip CRF	2015/16	120,000	-	-	-	-	120,000	-	-
Highway	2005	10 yrs	6 Wheel Dump H-34	R	Highway Equip CRF	2015/16	120,000	-	-	-	-	120,000	-	-
Highway	1990	25 yrs	Trailer, Paint	R	Highway Equip CRF	2015/16	15,000	-	-	-	-	15,000	-	-
Highway	2006	10 yrs	6 Wheel Dump H-20	R	Highway Equip CRF	2016/17	120,000	-	-	-	-	-	-	132,000

Capital Improvements Program (CIP) – Minor Projects

2012

Department	Year	Replace SCH	Model	-	Funding Source	Vehicle Replacement Year	Replacement Cost	Current Year	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6
Highway	2006	10 yrs	6 Wheel Dump H-30	R	Highway Equip CRF	2016/17	120,000	-	-	-	-	-	-	2018/19
Highway	2011	10 yrs	1 Ton Dump H-7	R	Highway Equip CRF	2020/21	60,000	-	-	-	-	-	-	60,000
Parks and Recreation	2012		Wasserman Park Theater Bldg		Budget		15,500	15,500	-	-	-	-	-	-
Parks and Recreation	2012		Wasserman Park, other Bldgs - Phase II		Budget		12,000	12,000	-	-	-	-	-	-
Parks and Recreation	2012		Wasserman Park, other Bldgs - Phase III Non-essential bldgs		Budget		12,500	-	12,500	-	-	-	-	-
Parks and Recreation	2012		Wasserman Park, Engineering Study for Research Devel.		Budget		10,000	-	10,000	-	-	-	-	-
Police	Var		Patrol Vehicles	R	Budget	2012/13	30,000	90,000	122,000	124,000	126,000	126,000	128,000	131,840
Solid Waste Disposal			Skid Steer Loader (2)	R	Solid Waste CRF	Yearly	160,000	27,742	-	-	-	-	-	-
Solid Waste Disposal			Transfer Station Loader (Used) (2)	R	Solid Waste CRF	2011/12	120,000	-	-	-	-	-	-	-
Solid Waste Disposal	1999	10 yrs	Truck Cab & Chassis - Tractor (2) 1999 & 2005	R	Solid Waste CRF	2008/9	120,000	-	-	-	120,000	-	-	-
Solid Waste Disposal	2005	10 yrs	100 CY Trailers (5)	R	Solid Waste CRF	Various	350,000	-	-	-	70,000	70,000	70,000	140,000
Solid Waste Disposal	1990	20 yrs	Stake-Body Truck	R	Solid Waste CRF	2008/09	30,000	-	-	-	30,000	-	-	-
Solid Waste Disposal		20 yrs	Landfill Slope Mower	N	Solid Waste CRF	2022/23	45,000	-	-	-	-	-	45,000	-
Technology			Equipment	R	Computer CRF			-	40,000	16,800	-	-	-	-
Technology			Licenses	R	Budget			-	21,000	40,000	-	-	-	-
Town Clerk/Tax Coll.			Computer Equipment	R	Computer CRF Doc Star Upgrade		10,000	-	15,000	-	-	-	-	-
Fire (Support Services)	2000	15 yrs	Fire Command Vehicle (216)	R	Fire Equip CRF	2020/21	35,000	-	-	-	-	-	-	-
Fire (Support Services)	2006	15 yrs	162 SD SC Chassis U1 (1 ton)	R	Fire Equip CRF	2025/26	50,000	-	-	-	-	-	-	-
Fire (Operations)	2002	25 yrs	Aerial Fire Truck L1	R	Fire Equip CRF	2026/27	1,500,000	-	-	-	-	-	-	-
Fire (Operations)	2004	20 yrs	Trailer Special Operation Trailer 1	R	Fire Equip CRF	2030/31	25,000	-	-	-	-	-	-	-
Fire (Operations)	2006	15 yrs	Fire Command Vehicle (223)	R	Fire Equip CRF	2026/27	35,000	-	-	-	-	-	-	-
Fire (Operations)	1989	25 yrs	Forestry Tanker Truck F3 (5 ton)	R	Fire Equip CRF	2025/26	155,000	-	-	-	-	-	-	-
Fire (Operations)	1994	15 yrs	Inflatable B2	R	Fire Equip CRF	2023/24	45,000	-	-	-	-	-	-	-
Fire (Chief)	2001	15 yrs	Fire Command Vehicle (228)	R	Fire Equip CRF	2031/32	35,000	-	-	-	-	-	-	-
Fire	2003	15 yrs	Heavy Rescue Vehicle R1	R	Fire Equip CRF	2024/25	595,000	-	-	-	-	-	-	-
Highway	2009	10 yrs	6 Wheel Truck H-29	R	Highway Equip CRF	2020/21	135,000	-	-	-	-	-	-	-
Highway	2011	25 yrs	Roller, Steel Drum	R	Highway Equip CRF	2035/36	25,000	-	-	-	-	-	-	-
Highway	1981	25 yrs	Trailer, Roller	R	Highway Equip CRF	2020/21	17,500	-	-	-	-	-	-	-
Highway	1981	15 yrs	Road Side Mower	R	Highway Equip CRF	2021/22	120,000	-	-	-	-	-	-	-
Highway	2000	10 yrs	1 Ton Dump H-9	R	Highway Equip CRF	2021/22	55,000	-	-	-	-	-	-	-
Highway	2001	10 yrs	1 Ton Dump H-10	R	Highway Equip CRF	2021/22	55,000	-	-	-	-	-	-	-
Highway	2000	10 yrs	3/4 T Pickup H-5	R	Highway Equip CRF	2020/21	35,000	-	-	-	-	-	-	-
Highway	2006	12 yrs	Bucket Truck	R	Highway Equip CRF	2018/19	100,000	-	-	-	-	-	-	-
Highway	2008	10 yrs	3/4 T Pickup H-2	R	Highway Equip CRF	2018/19	35,000	-	-	-	-	-	-	-
Highway	2008	10 yrs	3/4 T Pickup PM-6	R	Highway Equip CRF	2018/19	35,000	-	-	-	-	-	-	-
Highway	2002	25 yrs	Trailer	R	Highway Equip CRF	2027/28	15,000	-	-	-	-	-	-	-
Highway	2003	25 yrs	Trailer	R	Highway Equip CRF	2028/29	15,000	-	-	-	-	-	-	-
Highway	2005	25 yrs	Trailer	R	Highway Equip CRF	2030/31	15,000	-	-	-	-	-	-	-
Highway	2009	10 yrs	6 Wheel Dump H-35	R	Highway Equip CRF	2019/20	130,000	-	-	-	-	-	-	-
Highway	2004	15 yrs	Tree chopper	R	Highway Equip CRF	2019/20	50,000	-	-	-	-	-	-	-
Highway	2009	12 yrs	10 Wheel Dump H-33	R	Highway Equip CRF	2021/22	180,000	-	-	-	-	-	-	-
Highway	1996	25 yrs	Trailer	R	Highway Equip CRF	2021/22	15,000	-	-	-	-	-	-	-
Highway	1997	25 yrs	Grader H-12	R	Highway Equip CRF	2022/23	250,000	-	-	-	-	-	-	-
Highway	2007	15 yrs	Backhoe/loader H-13	R	Highway Equip CRF	2022/23	140,000	-	-	-	-	-	-	-
Highway	1998	25 yrs	Trailer, wash	R	Highway Equip CRF	2023/24	15,000	-	-	-	-	-	-	-
Highway	2008	15 yrs	Message Board	R	Highway Equip CRF	2023/24	65,000	-	-	-	-	-	-	-
Highway	2008	15 yrs	Catch Basin Cleaner H-19	R	Highway Equip CRF	2023/24	150,000	-	-	-	-	-	-	-
Police	2003		Animal Control Vehicle	R	Budget	2008/09	25,000	-	-	-	-	-	-	-
Police			Detective Vehicles	R	Budget	every 5 yrs	25,000	-	-	-	-	-	-	-

Capital Improvements Program (CIP) – Minor Projects

2012

Department	Year	Replace SCH	Model	-	Funding Source	Vehicle Replacement Year	Replacement Cost	Current Year 2012/13	YR 1 2013/14	YR 2 2014/15	YR 3 2015/16	YR 4 2016/17	YR 5 2017/18	YR 6 2018/19
Solid Waste Disposal	2003	15 yrs	Fork Lift	R	Solid Waste CRF	2018/19	25,000	-	-	-	-	-	-	-
Solid Waste Disposal	1997	10yrs	Pickup Trucks	R	Solid Waste CRF	2020/21	35,000	-	-	-	-	-	-	-
Solid Waste Disposal			Pickup Truck (1)	R	Solid Waste CRF	Various	30,000	-	-	-	-	-	-	-
Fire (Operations)	1996	20 yrs	Pumper Engine International E3	R	Fire Equip CRF	2017/18	950,000	-	-	-	-	-	-	-
Fire (Operations)	2005	20 yrs	Pumper Engine ALF E2	R	Fire Equip CRF	2019/20	500,000	-	-	-	-	-	-	-
Fire (Operations)	2010	Note 4	Note 4	R	Ambulance CRF	2029/30	250,000	-	-	-	-	-	-	-
Fire (Operations)	2010	Note 4	F450 Ambulance A2	R	Ambulance CRF	2024/25	250,000	-	-	-	-	-	-	-
Fire (Operations)	2008	20 yrs	Pumper Engine Sulphen E1	R	Fire Equip CRF	2027/28	500,000	-	-	-	-	-	-	-
Fire (Operations)	2012	20 yrs	Trailer Hazardous Materials	R	Fire Equip CRF	2032/33	10,000	-	-	-	-	-	-	-
Fire (Fire Prevention)	1980	Note 1	Fire Inspector Vehicle (166) (Old Police Vehicle)	R	Budget	2017/18	20,000	-	-	-	-	-	20,000	-
Fire (Health Division)	1980	Note 1	Health Officer Vehicle (145) (Old Police Vehicle)	R	Budget	2018/19	20,000	-	-	-	-	-	-	20,000
Bld & Grounds	2004		450 4x4	R	Budget	2014/15	40,000	-	-	-	-	-	-	40,000
TOTAL GENERAL FUND								994,242	955,500	690,800	1,564,834	824,834	816,834	885,840
Wastewater Treatment			Cnom Cross Country Sewer Easement Recovery Project Phase II	N	User Fees	2012/13	87,500	-	-	-	-	-	-	-
Wastewater Treatment			Manhole/Sewer Line Rehabilitation or replacement	R	User Fees	2013/14	25,000	25,000	90,000	25,000	25,000	25,000	-	25,000
Wastewater Treatment		10 yrs	Sewer camera	N	User Fees	2012/13	14,000	-	-	-	-	-	-	-
Wastewater Treatment		10 yrs	Lawn Tractor	R	User Fees	2012/13	10,000	10,000	-	-	-	-	-	-
Wastewater Treatment	2002		Chevy Van DB31503	R	User Fees	2017/18	30,000	-	-	-	-	-	-	30,000
Wastewater Treatment			Scale Replacement	A	User Fees		60,000	-	-	-	-	-	-	-
Wastewater Treatment			Generator Replacement @ Souhagan pump station	R	User Fees		26,000	-	-	-	-	-	-	-
Wastewater Treatment			1985 Exmark mower	R	User Fees		12,000	-	-	-	-	-	-	-
Wastewater Treatment	2008		Explorer	R	User Fees	2018/19	30,000	-	-	-	-	-	-	-
Wastewater Treatment	2000		Dump Truck	R	User Fees	2019/20	120,000	-	-	-	-	-	-	-
Wastewater Treatment	2009		Ford Focus	R	User Fees	2019/20	16,000	-	-	-	-	-	-	-
Wastewater Treatment			Generator Replacement @ Thornton's Ferry pump station	R	User Fees		26,000	-	-	-	-	-	-	-
Wastewater Treatment		25 yrs	2-RDT pump(s) and controls	R	User Fees	2013/14	50,000	-	55,000	-	-	-	-	-
Wastewater Treatment		6 yrs	Cat. 938 loader lres (3 loaders spread over 3 yrs w/ escalator)	R	User Fees	2013/14	11,000	-	11,000	11,500	12,000	-	-	-
Wastewater Treatment			OMOH-X Country Sewer System Easement Recovery- Phase I	A	User Fees		87,500	-	-	-	-	-	-	-
Wastewater Treatment			Scale Replacement	A	User Fees		60,000	-	-	-	-	-	-	-
Wastewater Treatment			Generator Replacement @ Souhagan pump station	R	User Fees		26,000	-	-	-	-	-	-	-
Wastewater Treatment			1985 Exmark mower	R	User Fees		12,000	-	-	-	-	-	-	-
Wastewater Treatment	2002		Chevy Van DB31503	R	User Fees	2017/18	30,000	-	-	-	-	-	-	30,000
Wastewater Treatment	2008		Explorer	R	User Fees	2018/19	30,000	-	-	-	-	-	-	-
Wastewater Treatment	2000		Dump Truck	R	User Fees	2019/20	120,000	-	-	-	-	-	-	-
Wastewater Treatment	2009		Ford Focus	R	User Fees	2019/20	16,000	-	-	-	-	-	-	-
Wastewater Treatment			Generator Replacement @ Thornton's Ferry pump station	R	User Fees		26,000	-	-	-	-	-	-	-
TOTAL SEWER FUND								136,500	156,000	36,500	37,000	25,000	-	85,000
Cable Television			Replace Cablecast / WebCast Devices (HD Ready)	R	Franchise Fees		30,000	-	-	-	-	-	30,000	-
Cable Television			Software	A	Franchise Fees		10,000	-	-	10,000	-	10,000	-	-
Cable Television			Town Hall Small Conference Rm (HD Ready)	A	Franchise Fees		25,000	-	25,000	-	-	-	-	-
Cable Television			Remote Equipment (HD Ready)	R	Franchise Fees		25,000	-	-	-	-	-	-	-
Cable Television			Public Access Studio Lighting	A	Franchise Fees		10,000	-	10,000	-	10,000	-	-	-
Cable Television			Public Access Cameras and Video Switcher	R	Franchise Fees		20,000	-	-	-	-	20,000	-	-
Cable Television			Public Access File Storage	R	Franchise Fees		10,000	-	-	10,000	-	-	-	-
Cable Television			Public Access Editing Systems	R	Franchise Fees		10,000	-	-	10,000	-	-	-	-
Cable Television			Public Access and Education Camcorders	R	Franchise Fees		10,000	-	-	-	10,000	-	-	-
Cable Television			Other CATV Equipment	R	Franchise Fees		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000

Capital Improvements Program (CIP) – Minor Projects

2012

Department	Year	Replace SCH	Model	Funding Source	Vehicle Replacement Year	Replacement Cost	Current Year	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6
								2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
TOTAL CATV FUND							75,000	45,000	40,000	30,000	40,000	40,000	10,000
					Cap Reserve		872,742	770,000	506,800	1,330,000	545,000	535,000	624,000
					Funded through Budget		121,500	185,500	184,000	234,834	279,834	281,834	261,840
					User Fees WWTF		136,500	156,000	36,500	37,000	25,000	-	85,000
					Franchise Fees		75,000	45,000	40,000	30,000	40,000	40,000	10,000
							1,205,742	1,156,500	767,300	1,631,834	889,834	856,834	980,840

The Merrimack Agricultural Commission (MAC) has just completed its fourth full year in operation. The MAC advises the Merrimack Planning Board on agricultural pursuits on land uses in the Town of Merrimack. This includes helping citizens to get information on best management practices (BMP), including land management, arboriculture, fertilizer/pesticide applications and animal husbandry. The MAC is responsible for keeping an inventory of agricultural resources plus the number of farms in Merrimack and promoting locally grown fruit and produce. We are active members of the Master Plan Committee identifying agricultural needs. The Commission's monthly meetings are the second Wednesday of every month from 7:00 PM to 9:00 PM. To date there have been no public monies used for the MAC.

The Agricultural Commission provides educational information to citizens interested in any type of agriculture. At the monthly meetings, we generally have speakers on various subjects. They may include health and food safety, laws and regulations, government agricultural programs and state representatives, as well as educating the public on food safety and handling produce at Farmers Markets and Community Gardens. The MAC has been a four-year member of the NH Farm Bureau and has two subcommittees that guide and operate the Merrimack Farmers Market and Community Garden. UNH Cooperative Extension and the MAC have held an annual pruning demonstration of apples, grapes, peaches and blueberries for the past four years at Lastowka's Maple Gate Farm open free to the public.

The Farmers Market, located at the Merrimack Commons, 515 Daniel Webster Highway, has been successful with an average of 12 vendors participating each Wednesday from June to September. The variety of repeat vendors at the Farmers Market resulted in an increased customer base. The Market has consistently offered a large variety of local products to include fruits, vegetables, honey, cheese, jellies, meat, wine, bakery items, seafood and soaps.

The MAC arranged to have UNH Cooperative Extension educators annually prune heritage crab apple trees and black walnut trees on Horse Hill Nature Preserve to save them from future ice damage and improve general health. The Commission worked with the Parks & Recreation Committee to continue the site for a community garden at Wasserman Park. Members of the Commission donated their time and equipment to create a five-water faucet irrigation system around the garden with no cost to the taxpayers. Bob McCabe and Allan and Karen Swenson prepared and rototilled the community garden to create 100, 10' X 10' plots. The citizens of Merrimack used 67 garden plots in 2012. The cost for each plot is \$10.00 per year. Bob McCabe completed lime, rototilling and planting of winter rye in October 2012 for the 2013 season.

The Agricultural Commission and Merrimack TV have worked closely with local farms to produce videos of their farm operations and broadcast them on the Town TV channels. The farms highlighted in 2012 include Currier Orchards, Hillside Apiaries, Maple Gate Farm and Willow Pond Nursery.

The MAC is composed of twelve possible members, seven full members and five alternate members. New members and/or volunteers are welcome. The public is welcome to attend meetings to comment and participate in any items of interest.

Submitted by,
John Lastowka
Chairman

The Merrimack Conservation Commission (MCC) was established per the Town Charter in accordance with State Law, RSA 36-A. It is responsible for the proper utilization and protection of the natural and watershed resources in Town. The MCC reviews all projects that are to be located in the Aquifer Conservation District and the Wellhead Protection Areas and reviews Dredge & Fill permits for the NH Department of Environmental Resources (NHDES). The results of our review are submitted to the Planning Board and/or the NHDES for their consideration and action.

The MCC has been given the management responsibility for about 1,500 acres of Town-owned "open space" land including: Horse Hill Nature Preserve, Wasserman and Wildcat Falls Conservation Areas, Fields Farm, Mitchell Woods, Gilmore Hill Memorial Forest, and Grater Woods. In 2012, the MCC completed and launched **www.merrimackoutdoors.org** to introduce the public to its properties.

During 2012, the Conservation Commission did the following:

- Contracted with Bay State Forestry to be the Commission's Forester for the next 3 years.
- Agreed to provide \$4,000 for the building of the Pavilion at Watson Park.
- Spent \$12,000 for the purchase of a .92 acre parcel (Tax Map Parcel 5D-4/100) along the Souhegan River adjacent to the Merrimack High School. This parcel was purchased to protect the river, provide educational opportunities, and enable a portion of the Town Center Trail project.
- Continued to hold its annual seedlings giveaway to the residents.
- Created and is seeking volunteers for the Wildcat Falls Conservation Area Sub-Committee.
- Held many meetings on the Grater Woods Stewardship Plan for Town Council review in 2013.

The Town benefits in many ways from the various Boy Scout Eagle Scout projects that occur in Merrimack. During late 2011 and 2012, the properties managed by the MCC had 3 different Eagle Scout projects completed, including a bridge, an observation deck and an informational kiosk.

The Conservation Commission receives funding in the Town budget for its business related activities and also manages four other funds for the benefit of the Town. These four funds have received money from donations in the past year and previously received money from Land-Use Change Tax funds as approved by the voters. The four funds and their balance at the end of 2012 are as follows:

- | | |
|--|----------------|
| • 51- Special Conservation Fund | \$52,113.62 |
| • 52- 80-Acre Fund (now merged with fund 51) | \$0.00 |
| • 53- Land-Use Change Conservation Fund | \$1,320,496.40 |
| • Horse Hill Nature Preserve Fund | \$259.00 |

The Commission has two subcommittees to help with the management of the Horse Hill Nature Preserve (HHNP) and Wildcat Falls Conservation Area (WFCA). The HHNP Subcommittee is very active and productive while the WFCA Subcommittee is just being formed and looking for volunteers. The MCC appreciates and could not function without the support of the staff of the Community Development Department and certainly will miss the support of Evelyn Gillis, who retired late this year.

Submitted by,
Tim Tenhave
Chairman

The Economic Development Citizens Advisory Committee (EDCAC) engages in activities intended to foster and augment a positive business environment in Merrimack. The committee is open to new members and always welcomes Town residents to attend and participate in our monthly meetings.

The Committee spent 2012 studying the purpose, details and effect of two of the small number of business incentives available to New Hampshire communities to encourage business development. The Committee then presented their findings and recommendations to the Town Council.

The first business incentive to be studied was NH RSA 162-N Economic Revitalization Zone (ERZ). The purpose of the RSA is to stimulate economic redevelopment, expand the commercial and industrial base, create new jobs and increase tax revenue by encouraging revitalization in unused or underutilized industrial or commercial properties or parcels. A business, within a designated zone, that satisfies several criteria for business expansion is then eligible to apply to receive tax credit against the NH Business Profit Tax and any unused portion may be applied against the NH Business Enterprise Tax for their business. At the time of the presentation to the Town Council, Merrimack already had 3 areas designated as ERZ zones. The EDCAC recommended the Town apply to the State to designate the Zyla's and the closed Shaw's properties as ERZ zones and to continue to evaluate various commercial and industrial properties in Town for inclusion in the program if it is deemed appropriate. The recommendations were supported by Tim Thompson, Community Development Director. Following the presentation, the Town Council voted to have Mr. Thompson apply to the State to add the two recommended parcels to the ERZ zones in Merrimack. The parcels were so designated in June of 2012.

The second business incentive to be studied was NH RSA 79-E Community Revitalization Tax Relief Incentive. The purpose of the RSA is to provide an incentive for the revitalization/rehabilitation of existing buildings in designated areas through property tax relief. The RSA is intended to encourage localization of business in a community's downtown/village center as defined in the Town's Master Plan. Once the RSA is adopted by the Town Council and a 79-E district has been created where the Town feels the use of the incentive is appropriate, a property owner can apply to the Town Council for short term tax relief for their rehabilitation/revitalization project. The tax relief is granted by a majority vote of the Town Council. The EDCAC recommended the Town make a public show of support for the possibility of adopting the statute following the acceptance of the 2012 Merrimack Master Plan. The recommendation was supported by Tim Thompson. The Town Council voted to support the future use of the incentive, if it is deemed appropriate, for the development of qualifying areas/parcels in Town.

In September, the committee members once again volunteered their time to support the Merrimack Fall Festival/Business Expo by assisting David McCray, the festival organizer, with setup, Festival/Expo and cleanup. The committee members use this event as opportunity to meet local business people, organization members and residents to gather input on their ideas and concerns about the business climate in Merrimack. The Merrimack Fall Festival/Business Expo is overwhelmingly viewed as a positive experience by business and residents alike.

At the end of the year, the Committee agreed to work with the Merrimack Agricultural Commission to prepare a presentation for the Town Council at some time in 2013, regarding the details of NH RSA 79-F Taxation of Farm Structures and Land under Farm Structures.

Submitted by,
Susan B. Lee
Chairman

The Heritage Commission was established to preserve the Town's historic resources for future generations. 2012 found the Heritage Commission with four full members, one alternate and a Town Council liaison. One member is new and very welcome to our Commission. We still have openings for one full member and two alternates.

The Commission continues to work on the tour brochures for Reeds Ferry and Souhegan Village, which are being updated with new photos and captions. Also, the Thornton's Ferry brochure is being created.

The display case at the top of the stairway in the west wing of the Town Hall currently has its second display provided by Merrimack Historical Society. The first display was "World War II, Merrimack on the Home Front" and the second display is "Merrimack's District Schools". A third display should be ready in early 2013.

A plaque has finally arrived from Pennichuck Water Works showing the history of the Merrimack Village Dam, which was removed in 2008. It will be mounted near the Central Fire Station. Another plaque has been made to recognize the site of the Seaverns/Fields Covered Bridge. It will be mounted on a boulder located in the parking lot at that site in the near future.

Signage for the Chamberlain Bridge will be done in 2013, when the sidewalk to the bridge is being upgraded. At that time, some of the granite blocks on the east side of the bridge will be removed and the words "Chamberlain Bridge" carved into one of them before it is reinstalled.

We continue the research on copies of portraits to be made and framed to mount on the walls of the Matthew Thornton room in the Town Hall. The Matthew Thornton and Gage portraits will remain in place.

Historical signs were made and presented to owners of 21 homes and businesses. We anticipate 40 more in 2013 and another 40 in 2014. They are being given to owners of buildings with sufficient historical research in alphabetical order of the streets where they are located.

Work has been done by Eagle Scout candidates at all three historical graveyards. The tipped gravestones have been straightened and supported in accordance with the procedures from the "Old New Hampshire Graveyard Society". More work needs to be done with broken and buried stones, but that is not in the realm of youth workers.

The Commission manned booths at the Merrimack Business Expo and Knights of Columbus Craft Fair. It is our goal to create more Christmas and general cards to have available for next year's fairs.

Submitted by,
Anita Creager
Chairman

The Nashua Regional Planning Commission is formed by the thirteen communities of Merrimack, Hudson, Pelham, Litchfield, Nashua, Amherst, Hollis, Brookline, Milford, Mont Vernon, Lyndeborough, Wilton, and Mason. NRPC serves as a resource to support and enhance local planning, provides a forum for communities to coordinate land use, environmental and transportation planning at the regional level, and provides a clear voice for the region at the state and federal levels. Our core planning programs are transportation, land use, environment, and mapping.

NRPC is also the designated Metropolitan Planning Organization (MPO) for the region and is responsible for developing and maintaining the region's official transportation planning program for transportation projects that are funded through Federal or State sources.

In 2012, NRPC provided the assistance summarized below directly to Town Departments, land use boards and commissions and the Town Council. Town officials, staff and board members also have access to the many training and educational programs NRPC offers and may request customized services through NRPC programs.

TRANSPORTATION

Merrimack Toll Project – The NRPC staff worked cooperatively with its member communities to address specific concerns with the NHDOT proposed Bedford-Merrimack Toll Relocation Project. As a result of Merrimack's participation in the regional transportation planning process, the proposed Bedford Merrimack Toll relocation was not included in the NRPC Transportation Improvement Program or the NHDOT Statewide Transportation Improvement Program. NRPC continues to work in cooperation with our member communities and NHDOT to establish priorities for the F. E. Everett Turnpike Corridor.

Highway Safety Improvement Program (HSIP) – NRPC, in cooperation with NHDOT and Merrimack town staff, initiated discussions for a Road Safety Audit at Wire Road and Daniel Webster Highway and Turkey Hill Road and Baboosic Lake Road intersection. As of December 2012 NRPC has provided accident data, traffic data and mapping to support the Merrimack town staff in the development of the Road Safety Audit applications. This data will be analyzed to develop safety improvement strategies that will be presented in a final report to the Town.

Population Projections – In the absence of updated projections from the NH Office of Energy and Planning State Data Center, NRPC staff have developed population projections for Merrimack that will aid in community planning through 2040. Additionally, NRPC developed similar projections for all towns in the region as has Southern NH Planning Commission, allowing Merrimack to track its future in comparison with neighboring communities.

Traffic Data Collection - NRPC continued its robust traffic data collection program. Staff completed traffic counts throughout the region to support the Highway Performance Monitoring System (HPMS). All traffic counts are available for use by the Town and NRPC can conduct special counts upon request. NRPC also conducted traffic counts to support the Safe Routes to School planning effort in Merrimack.

Transportation Improvement Program – As the designated MPO for the region, NRPC maintains the Transportation Improvement Program (TIP). The TIP is a document required under federal transportation regulations that shows that there are sufficient resources to fund the proposed projects. All federally funded highway improvements must be included in the region's TIP in order

to receive federal funding. NRPC is responsible for the development and maintenance of the TIP so that federal highway transportation dollars are available to Merrimack and the rest of the region.

Metropolitan Transportation Plan (MTP) – During 2012, NRPC began a major update to the region's Metropolitan Transportation Plan. The purpose of this document is to identify the long term transportation needs of the region. It provides a mechanism for the communities of the region to have a voice in the transportation planning process and decisions. NRPC staff worked closely with Town of Merrimack staff to identify local transportation improvements that benefit the Town.

Safe Routes to Schools Program - The Safe Routes program encourages children to bike or walk to school through education and incentives that remind children how much fun biking and walking can be. The program also addresses the safety concerns of parents by encouraging greater enforcement of traffic laws, exploring ways to create safer streets, and educating the public about safe biking, walking, and driving practices. In Merrimack, NRPC staff continued working with the Safe Routes to School Steering Committee (a subcommittee of the Town Center Committee) to develop an application for funding through the Safe Routes program. The application was successful and work will begin in January 2013 to develop a travel plan for the Masticola Elementary and Masticola Upper Elementary Schools.

Regional Traffic Model – NRPC is nearing completion of a large-scale update to the regional traffic model in conjunction with the release of new U.S. Census data, new regional employment data, and NRPC's updated community-by-community population projections through 2040 (see below). This update will also allow NRPC to provide morning and afternoon peak hour traffic forecasts, as well as more accurately model traffic signalization and intersection issues.

LAND USE AND ENVIRONMENT

Comprehensive Economic Development Strategy (CEDS) – NRPC Staff provides analysis and staff support to the Regional Economic Development Center of Southern New Hampshire to develop the Regional Comprehensive Economic Development Strategy (CEDS). The REDC District was recently expanded to cover the Town of Merrimack.

Resources and Training – Through the innovative iTRaC (Integrating Transportation and Community Planning) program the NRPC provided a wide array of resources to town volunteers and staff. Fact sheets are available on our website and cover numerous topics relevant to local boards and staff. In addition, presentations were offered on Form Based Codes and Green Streets.

Household Hazardous Waste Program – Household Hazardous Waste (HHW) comes from everyday products used in the home, yard, or garden. The Nashua Regional Solid Waste Management District held six collections during the 2012 Household Hazardous Waste season. In 2012, a total of 1,280 households participated in the HHW collections District-wide; of those, 132 households came from Merrimack. A total of 79,819 pounds of material was collected in 2012. Merrimack residents comprised 10.31% of the total participation, which equates to roughly 8,229 pounds of waste removed from the Town's waste stream.

Regional Plan – The NRPC began the three-year process of updating the comprehensive regional plan for the Nashua Region, as required by state law. In Merrimack, we gathered public input at the Merrimack Fall Festival and Business Expo. The top three things that people stated were best about Merrimack were: (1) shops and businesses in town, (2) recreational parks and fields, and (3) community and people. The top three things that people stated could make Merrimack better were:

(1) public transportation and bike paths, (2) more stores and jobs, and (3) more recreational activities and town events.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

GIS Discovery Sessions - The GIS group met with the Town of Merrimack to discuss how the Town can best take advantage of NRPC's GIS services. Meeting topics covered included a review of the overall technical investment in GIS at the local level, community need for GIS services, and a discussion of NRPC's GIS capabilities.

General Mapping and Spatial Data Maintenance - The GIS staff at NRPC continues to maintain a diverse collection of mapping information and databases including local roads, real property parcels, zoning, land use, and environmental conditions. This item is a critical component of many projects conducted in the Town and is always available to the Town from NRPC free of charge. NRPC also worked with the Assessing Department to acquire the latest set of land use and housing data to join geographically for improved mapping and data analysis.

Census Data - NRPC collected and synthesized hundreds of datasets from the 2010 U.S. Census and the ongoing American Community Survey estimate program. Data is available at several geographic levels, from the State and Town all the way down to small Census Blocks. NRPC has presented local and regional data at several meetings throughout the year and even created an online tutorial on how to access even more data using American Fact Finder, the Census's official website. This data has been, and will continue to be, extremely important in planning efforts and decision making for Merrimack.

Broadband Mapping - NRPC provided data collection support to the New Hampshire Broadband Mapping and Planning Program. This year, tasks included updating the Community Anchor Institution database with new emails, and filling in contact information for new facilities. Thanks to this effort, the proper contacts at all anchor institutions, such as schools, town halls, and libraries, are now being emailed to update their broadband survey information over the web. NRPC also continues to coordinate the rural addressing project, which is mapping every household in a rural census block throughout the state. Merrimack has 1 such block with 221 reported households, and it was completed by NRPC staff using on-screen methods during the summer.

Broadband Planning - In 2012, NRPC worked closely with the Greater Nashua Region Broadband Stakeholder Group (BSG) on a variety of Broadband Planning tasks for the region. The BSG is comprised of diverse regional stakeholders representing a variety of sectors such as health, education, economic development, public safety, local government, communications/media, etc. Specifically, NRPC, with support from the BSG, identified barriers to broadband in the region, began a draft for a regional broadband plan, conducted community outreach and education to municipalities, businesses, etc., and conducted a sector based analysis, through surveys and interviews, to help better understand the current and future broadband needs/barriers of sectors in the Region.

Additionally, NRPC created a summary brochure on broadband technology and the New Hampshire Broadband Mapping and Planning Project. The brochure is available on the NRPC website at http://www.nashuarpc.org/home_page/pdf/BBOverviewBrochure.

Submitted by,
Kerrie Diers
Executive Director

The Merrimack Parks and Recreation Committee serves as an advisory board to the Town Manager and the Town Council. It recommends the utilization of all Town recreation property and formulates a Town recreation master plan.

Its membership includes representatives from Merrimack citizen volunteers, the Town Council, the Merrimack School Board, Merrimack Youth Association, Merrimack Seniors Club and a high school student.

In conjunction with Parks and Recreation Department staff, Committee members partnered with other organizations to host several events. These included the Haunted Halloween Walk in October, the Holiday Parade and Tree Lighting Ceremony in December, the Winter Carnival in February and the Easter Egg Hunt in April.

During 2012, The Parks and Recreation Committee created two subcommittees, The Dog Park Subcommittee and the Pavilion Subcommittee. The pavilion has been approved to be placed in Watson Park where currently the foundation is poured and the Dog Park was approved to go in Wasserman Park. We also had a couple of Eagle Scout projects, both placed in Watson Park. One was a pergola and the other park benches. Both have been completed.

Weston Park is open again and being used for recreations such as fishing, boating and sledding.

The Committee currently is authorized to have twelve regular members with two alternates. Any citizen of Merrimack interested in any aspect of recreation within the Town is welcome to attend and express their ideas, concerns, and opinions. There are openings for additional members.

Submitted by,
Tom Thornton
Chairman

The Merrimack Planning Board held 22 regular meetings during 2012, primarily for the review of subdivision and site plans and discussions of proposed amendments to the Subdivision Regulations. The Board reviewed and approved 1 residential subdivision plan on Pearson Road, which created a total of 3 new conventional residential building lots, compared to 7 lots in 2011, 16 lots in 2010, 11 lots in 2009, 11 lots in 2008, 30 lots in 2007 and 25 lots in 2006.

The Board approved 11 Lot Line Adjustments, 2 Home Occupation Permits and 7 Voluntary Lot Mergers. Two bonds were approved while 5 bonds were released (combination of Performance and Maintenance Bonds).

The Planning Board approved 8 commercial, 8 industrial, and 3 residential site plans during the year. Notable site plans included approval of the Thurloe Kensington project (Digital Credit Union, Starbucks, Qdoba Mexican Grill, Frozurt) at Premium Outlets Boulevard, JPM Real Estate (Dunkin' Donuts and additional retail space) at 80 Continental Boulevard and Atrium Medical Corporation (100,800 SF expansion) at 40 Continental Boulevard. The grand opening of the Merrimack Premium Outlets occurred on June 14, 2012.

Long-time member John Segedy retired from the Board at the end of June. He was awarded a plaque from the Town Council commemorating his twenty-nine years of service and devotion to the community, having volunteered as a Planning Board member since 1983. In July, Stanley Bonislowski and Desirea Falt were appointed as full members and Matthew Passalacqua was appointed as an alternate. At the year-end, the Board consists of seven full members and three alternates. In May, Robert Best was re-elected as Chairman and Alastair Millns was re-elected as Secretary to the Board.

The Planning Board continued working on redevelopment of the Merrimack Master Plan. The work has been aided by a steering committee consisting of representatives of many, if not all, town boards, committees, and groups. The Master Plan Steering Committee met 8 times throughout the year, with meetings facilitated by the consulting firm of Vanasse, Hangen, Brustlin, Inc., who have extensive experience assisting in the development of community master plans. Interested individuals can monitor the Master Plan process through the Master Plan website, <http://www.vhb.com/merrimackmasterplan>. It is the expectation of the Board that the Master Plan will be completed and potentially adopted in 2013.

Community Development Director Tim Thompson, Planning & Zoning Administrator Nancy Larson, Assistant Planner Jeffrey Morrisette, Recording Secretaries Zina Jordan and Dawn MacMillan, the clerical staff of the Community Development Department and CLD engineering consultants provided invaluable support to the Planning Board. Additional assistance was provided to the Board by the Public Works Department, the Fire and Rescue Department, Merrimack Village District and the Nashua Regional Planning Commission.

Submitted by,
Robert L. Best
Chairman

The Technology Committee was created in 2011 to provide ongoing assessment to the Town Council of the Town's use of technology, both software and hardware, as it is used today and looking into the future.

The assessments may be broken down as the Committee sees fit (by department, hardware or location) and will include recommendations on moving the Town and its employees forward in the use of Technology. Specific areas the Town Council would like the committee to focus on are networking, software license compliance, website utilization, hardware compatibility and power utilization.

The Town Council wants the Committee to be looked at by the Department heads as a resource to investigate and provide recommendations on future software and hardware purchases. In addition, the Committee should promote the Town to businesses.

In 2012, the Technology Committee met six times and continued to review the issues list that is used to track issues. The list can be viewed at **www.merrimacknh.gov/Technology+Committee**.

The members of the Technology Committee are skilled professionals who contribute their time to help the Town deal with the problems and take advantage of the opportunities offered by modern technology. Our meetings are open to the public and we always welcome input.

Submitted by,
Brian McCarthy
Chairman

The Town Center Committee's mission is to coordinate the development of a safe and inviting town center for Merrimack residents and visitors to patronize local businesses and key destinations. Efforts are focused on the town center area as defined in Chapter X of the Town of Merrimack Master Plan Update, 2002, referencing the Town Center Master Plan.

In the Committee's efforts to accomplish the several "Action Items" of our "Town Center Pedestrian & Trail Master Plan", we have concentrated throughout 2012 on:

- The trail system segment that, when accomplished, will connect Watson Park westward, under the Chamberlain Bridge and along the Souhegan River, to the pedestrian bridge now in place across the Souhegan, then westward to Wildcat Falls and through the 80 Acre Forest to the end of Currier Road. Much progress has been accomplished in 2012, and this project has been accepted now by the National Park Service.
- Our efforts to obtain a "Safe Routes to School" grant from the NH Department of Transportation have continued unabated throughout 2012, toward the object of obtaining funding to build a sidewalk along O'Gara Drive that will enhance the safety of our schoolchildren.

It is gratifying to be able to hope for the successful completion of both these efforts within another year of work, then go on to more of our Master Plan objectives.

During 2012, the Committee facilitated a grant of land including the sluiceway under the Chamberlain Bridge from the City of Nashua/Pennichuck Corporation, the purchase of a piece of land along the Souhegan River from J. Patterson and the removal of the old "loading dock" on the east side of the sluiceway at Watson Park – all of which help to clear the way for our River Trail project.

Submitted by,
Peter Flood
Chairman

In 2012, the Zoning Board of Adjustment held eleven (11) regularly scheduled meetings and one (1) non-meeting training workshop with Legal Counsel.

The Board was presented with thirty-four (34) cases for variances, special exceptions, equitable waivers, requests for rehearings and appeals of administrative decisions.

<u>Variances</u>	<u>Granted</u>	<u>Denied</u>	<u>Withdrawn</u>
Yard Setbacks	14	0	0
Septic System Setbacks	1	0	0
Wetlands Setbacks	1	0	0
Frontage	1	0	0
Area	2	0	0
Signage	4	1	0
Use	4	0	0
Other Miscellaneous	2	0	0
	29	1	0
<u>Special Exceptions</u>			
Use (I-1)	0	0	0
Use (C-1)	1	0	0
Use (C-2)	2	0	0
No Disturb Wetland Buffer	1	0	0
Accessory Dwelling Unit	4	0	0
	8	0	0
<u>Other</u>			
Appeals of Administrative Decisions	0	0	0
Equitable Waivers	2	0	0
Requests for Rehearings	0	1	0
	2	1	0
<u>Total</u>	39	2	0

At its meeting of August 22, 2012, the Board elected Phil Straight as Zoning Board Chairman and Fran L'Heureux as Zoning Board Vice-Chair. The Board welcomes full member Kevin Shea and alternate members Nathan Barry and Richard Conescu. As of December 31, 2012, the Board consisted of five (5) full members and three (3) alternate members.

Staff support is presently provided by Community Development Director Timothy Thompson, Planning & Zoning Administrator Nancy Larson, Assistant Planner Jeffrey Morrisette, Recording Secretaries Zina Jordan & Dawn MacMillan and the clerical staff of the Community Development Department.

Submitted by,
Phil Straight
Chairman

Adopt-A-Road allows individuals, organizations, or businesses to “adopt” all or parts of Town roads for the purpose of litter pick up. Sponsor plates recognizing the volunteers are posted at each of the adopted areas of roadway. Adopt-A-Road sponsors are asked to perform their roadside litter clean-up every spring and fall. Many sponsors perform ongoing pickup during daily or weekend exercise walks. Recently added is the Adopt-A-Spot program, allowing groups to focus their efforts on beautification of a small area in Town. The current list of sponsors follows:

American Legion Post	Baboosic Lake Road
American Legion Post Auxiliary	Hillside Terrace and Church Street
Avant Gardener Landscaping	Turkey Hill Road
Bailey’s Towing & Autobody	Back River Road
Boy Scouts of America, Troop 15	Naticook Road
Boy Scouts of America, Troop 401	Pearson Road
Charlie McCaffery, Carlson/GMAC Real Estate.....	Wire Road
College Mums	Baboosic Lake Road
Cub Scout Pack 48	Amherst Road
The Debelis Family	Meetinghouse Road
The F. Thornton Family.....	Atherton Road
Granite State Contractors	Bedford Road
Hickory Hollow Farm	County Road
Jon’s Angels	Adopt-A-Spot at Twin Bridge Park
Jon Simeone.....	Wilson Hill Road
Knights of Columbus, Queen of Peace Council.....	Baboosic Lake Road
Lisa Joly.....	Turkey Hill Road
Merrimack Conservation Commission	Lawrence Road
Merrimack Crimeline	Daniel Webster Highway
Merrimack High School FIRST Robotics	O’Gara Drive & McElwain Street
Merrimack High School Interact Club	Woodbury Street
N.H. Right Riders	Wire Road
Reagh Greenleaf, Sr.....	Camp Sargent Road
Steven Miller	Belmont, Bristol, Raymond, Bradford & Bow Roads
Transupport, Inc.	Wright Avenue
The Trippett Family	Depot Street & Mill Street
Nancy Pease	Peaslee Road
The Whitney Family	Trowbridge Drive

We would like to extend a very big “THANK YOU!” to all of our past and continuing participants!

The Adopt-A-Road program has been very successful, but we do have more “orphans” that need “parents”. We would also like to see more participants in the Adopt-A-Spot program to help beautify Merrimack.

Individuals, businesses, or groups that are interested may call the Highway Garage at (603) 423-8551, or visit our website: www.merrimacknh.gov/dpw/highway/adopt_a_road_program

Submitted by,
Adam Jacobs
Highway Operations Manager

Greetings from the Assessing Department! It's time once again to bring you some news regarding property values in Merrimack. 2012 was a busy and productive year in the Assessing Department as we completed the town-wide update of values in 2011 and focused largely on answering abatement requests at the beginning of the year.

In 2012, we began a new cyclical process of verifying data. The Assistant Assessor is visiting properties based on a random selection process. There are many properties that had not been visited in almost 10 years and as such, those are the properties that we began the process with. This process ensures the data is accurate and reliable, making the next update process (in 2016), a much smoother process. If you are not at home when the assessor visits, he will measure the exterior and leave a door hanger asking you to call and arrange for an interior inspection. Please don't hesitate to call the Assessor's office should you have any questions or concerns regarding the process.

Our annual review of sale properties has been completed, with all sales properties being visited and verified for accuracy. This information helps us provide the State of NH, Department of Revenue accurate information with regard to all sales that have occurred in Town. They then utilize this information in their study comparing sales to assessments and provide the information back to the Town (usually late February/early March) indicating what the median equalization ratio is as of 4/01/12. Our preliminary analysis indicates we are at about 102.9%. This means the market has continued to decline from 4/01/11 to 4/01/12; however the change is very slight, at about 2.9% for the year.

With the opening of the Merrimack Premium Outlet Mall and continued growth throughout the Town, we are pleased to see the rebounding effects on the area's market. It appears values are stabilizing and we are hopeful they will continue to do so. The Assessor's office has an open door policy and we urge you to call or come in with any questions you may have regarding your assessment. Your assessment is available for review online (link on front page of Town website) and we suggest you periodically review the data for accuracy, as the taxpayer shares the responsibility to ensure the data they are essentially taxed on is accurate. If an error does exist, please notify us immediately so we may review and rectify.

For 2012, the average home assessment is \$266,500. We qualified and granted 423 exemption applications including blind, improvements to assist those with disabilities, elderly and disabled taxpayers. We have 1,271 residents receiving the Veteran's tax credit and there are 150 parcels assessed under the current use program. The Town will continue to review assessment procedures to ensure compliance with the State of NH - DRA and the Assessing Standards Board.

The cooperation and understanding from the taxpayers has made this year a success. Remember, as Assessors, we are responsible for fair and equitable assessments for all, however, the tax levied against those assessments is decided by you, the voter. Every vote DOES count!

Submitted by,
Tracy Doherty
Administrative Assessor

The Community Development Department provides professional, technical and administrative support to the Planning Board, Zoning Board of Adjustment, Town Council, and other related groups as needed. The Department is also responsible for coordinating the subdivision and site plan review process and assisting in the development of the updated Master Plan.

2012 saw the continued work of the Master Plan Steering Committee and our consultant, VHB, on the final phase of the update to the 2002 Master Plan. The 2012 Master Plan should be completed sometime early in 2013. During 2012, the Committee worked on elements of the plan related to Community Facilities, Housing, Natural Resources, Historic Resources, Utilities, Transportation and Implementation.

Interest in commercial and industrial development continues to slowly rebound, which coupled with the opening of the Merrimack Premium Outlets in June and the openings in the fall of the restaurants and bank near the Outlets, indicates the town should continue to see positive economic development gains in coming years.

Highlighting what we hope to be continued success in attracting economic development and expanding the tax base for the community, we are excited to see Atrium Medical, a global medical manufacturer, obtain approval for the re-use of the building at 40 Continental Boulevard with construction of a 100,800 square foot addition. Atrium will be relocating from Hudson, NH, and will bring with it approximately 500 jobs in the near term, with potential for up to 700 jobs in the coming years.

Staff continues to look at procedures and mechanisms that can enhance the development of property in Merrimack, and continue to seek to provide an environment for positive growth in both our residential and commercial/industrial areas. The parking requirements of the Subdivision Regulations are near a public hearing for a revamp of requirements that are in need of updating to modern standards, and we will continue to work with the EDCAC and Town Council to bring forth economic development tools to make the community more attractive and inviting to development. It is hoped that establishing a new Economic Development website will soon be in process in the coming months.

I would like to thank all the Board, Commission, and Committee members, who work tirelessly to make Merrimack a better place to live, work, and play. We recognize the service of Dr. John Segedy, who after 29 years on the Planning Board, decided not to seek re-appointment. I also encourage anyone with interest to consider volunteering for one of our boards or commissions in 2013, to either fill existing vacancies or new terms in July.

Last, but not least, I would like to thank my staff for their dedication and commitment in support of the Department's mission. The Town is fortunate to have employees of such caliber. Finally, we wish a fond farewell to Office Manager Evelyn Gillis, who retired in January 2013, after over 25 years of service to the community. We wish Evelyn nothing but the best in her retirement, and she will be very much missed.

Submitted by,
Timothy J. Thompson, AICP
Community Development Director

The responsibilities of the Finance Department include the following:

- The recording and reporting of all financial transactions of the Town and the preparation of various management and compliance reports.
- The administration of a complex payroll accounting system (approximately 14,000 payroll checks per year and almost 413 employees) and the maintenance of employee vacation and sick leave accrual records.
- The pre-audit and recording of all purchase orders and vendor invoices, the processing of related accounts payable checks, and the reporting of the expenditures reflected thereby (approximately 839 purchase orders, 9,370 invoices, and 5,212 accounts payable checks per year).
- Recording cash receipts reported by the Town Clerk/Tax Collector; depositing and recording cash receipts from other departments; and reconciling cash accounts to monthly bank statements and to the Treasurer's records.
- Processing departmental allocations of group insurance, telephone, fuel, and vehicle repair costs.
- Assisting the Treasurer in investing Town funds in accordance with those policies.
- The preparation of the Town's annual budget and associated compliance reports and participation in all budget-related meetings. Coordinating the preparation of the annual capital improvements program on behalf of the Planning Board.
- The competitive bidding of all purchases of equipment costing \$1,000 or more.
- Coordinating the auction of surplus Town equipment and vehicles and unclaimed equipment received by the Police Department.
- Coordinating the billing and collection of ambulance fees.
- The competitive bidding of the Town's group health, dental, life, and disability insurance coverage; coordinating the related employee enrollment and re-enrollment processes; auditing all related billings; and the processing of life and disability insurance claims.
- The competitive bidding of the Town's workers compensation, unemployment compensation, property, and liability insurance coverage; and ensuring that the Town's property and liability insurance coverage is adequate.
- The administration of a fixed asset accounting system. Coordinating the issuance of bonds and other debt obligations.

The Town's financial condition as of June 30, 2012 is excellent. There are unreserved fund balances (surplus) in each of the major operating funds for cash flow purposes and to protect against contingencies. Long-term debt is well below the maximum level recommended by credit rating agencies.

Submitted by,
Paul T. Micali, Finance Director

To the Honorable Town Council, Town Manager and the citizens of Merrimack, on behalf of the men and women of the Merrimack Fire and Rescue Department, it is my pleasure to provide you with our 2012 Annual Report Summary. From this report, you will gain knowledge regarding the different divisions within the Department and programs that serve you, our residents and customers. We invite all customers to visit our web site at www.merrimacknh.gov/fire to gain knowledge and information about our department, emergency planning, health information, fire prevention and fire/building and health codes.

As we look toward the future, your Fire and Rescue Department stands ready 24 hours every day to provide emergency medical service, fire protection, rescue, fire prevention, emergency management, and building and health services to you, our customers.

During 2012, the divisions within Merrimack Fire and Rescue answered around 21,000 calls for service pertaining to emergency service, emergency management planning actions, inspections, plans reviews, code compliance, and health concerns and building activities.

OPERATIONS DIVISION

Emergency Activity

This past year, we responded to a number of significant incidents, including numerous motor vehicle accidents requiring Medical flight transports to Level 1 Trauma Centers in Boston. A number of fires in structures (10) were extinguished before causing major damage, due in part to rapid notification and response by personnel. Weather related incidents created a significant amount of work for fire crews this past year as well.

Fire and Fire Related calls.....	858 incidents
Emergency Medical (Ambulance).....	1,566 incidents
Total emergency incidents.....	2,424 incidents

Training Overview

This year, personnel spent significant time training in emergency medical response, search and rescue, technical rescue, ladder operations and pumping operations. Personnel were able to train in a number of structures in town that were slated for demolition. Nearly all department personnel participated in a live fire training exercise in some of these structures, allowing them to receive valuable practical experience. Other buildings were utilized for ventilation, forcible entry, as well as search and rescue operations. Many of our firefighters were also able to receive advanced Hazardous Materials and Technical Rescue training through a Federal Grant program.

Training through NH Fire Academy.....	897 hours
Pre-fire planning.....	1,050 hours
In-house departmental training.....	2,176 hours

SUPPORT SERVICES

Fire Prevention

A success story this past year for the Fire Prevention Bureau was the completion and opening of the \$80 million Merrimack Premium Outlets Mall project. Fire Prevention performed over 3,500 fire and life safety inspections within our community to ensure that the businesses and schools are safe for their customers and our children. Inspection and plan review fees brought in over \$38,900 in

revenue to the Town, an increase of almost \$27,000 from the previous year. A major portion of the increase in inspections and revenue over last year is a direct result of the new Merrimack Premium Outlets Mall.

This past year also saw the retirement of part-time Inspector Leo Leblanc at the end of June. Inspector Leblanc served the Town of Merrimack for over ten years and was a hard working and conscientious employee. The part-time Inspector position was filled in October with the hiring of former Nashua Assistant Fire Marshal Charlene Bollengier.

Over 3,000 consultations were conducted by the Fire Marshal's office. These consultations included providing fire and safety advice to local citizens on such subjects as generators, smoke and carbon monoxide detectors, wood and pellet stoves, emergency exits, and code requirements. Consultations with businesses included life safety code requirements, fire alarm and sprinkler requirements, capacity and egress requirements, removal of oil and propane tanks, school safety and construction requirements.

The Fire Marshal investigated 24 fires in 2012, including 1 vehicle fire, 6 structure fires, 1 appliance fire, 3 electrical fires, 3 suspicious outside fires, 10 brush fires and 1 commercial dumpster fire. Numerous oil and gasoline spills were also investigated, as were citizen complaints such as blocked fire access, dangerous conditions/building and code violations.

The strong working relationship with the Fire Marshal's office and the Building and Health divisions is continuing to result in improved customer service and efficiency when dealing with developers and contractors in all aspects of plan review and construction. This has been especially helpful for large projects, such as the Merrimack Premium Outlets Mall, NanoComp and the Atrium Medical Devices facility.

The Fire and Rescue Department educated the community through appearances and programs which include fire prevention programs at the schools: a High School DUI assembly, Reeds Ferry Fun Day water slide, Police and Fire and Rescue Department Open Houses, Rib Fest at Anheuser Busch, Merrimack Business Expo and Safety Days at numerous local businesses delivering important life safety information.

EMERGENCY MANAGEMENT

The Fire and Rescue Department provides critical coordination and administration of the Town's Emergency Management and Emergency Operations Center (EOC.) We are ready and can ensure that the Town's Emergency Management activities are well coordinated in our response to disasters within the community, with an emphasis on preparedness. Much of this was accomplished through policy, planning and training. A key component of preparedness is planning, providing key concepts to the emergency plan and educating the community.

The Local Emergency Operations Plan for the Town underwent a significant revision again during this past year. This plan outlines the Town's response to emergencies and recovery from these emergencies, both from natural and man-made hazards. We are also developing a plan to work with volunteers to staff local emergency shelters in the event of a disaster.

BUILDING DIVISION

Revenue collected for permits	\$191,610
Application Fees	\$8,525
Building Permit Fees	\$173,095
Test Pit Fees	\$2,850
Septic Fees	\$6,300
Sewer Inspection Fees	\$400
Copy Fees	\$440

Revenue collected from Health.....	\$25,016
Food License Fees.....	\$23,241
Public Pool/Spa Fees.....	\$1,775

Revenue collected Wastewater Fees	\$9,950
---	---------

Total Revenue Collected by Building & Health..... \$226,576

Permits Issued	1,290
Plan review, consultations, counter and phone activities	15,000
Other inspections to include industrial, commercial and residential.....	2,502
Certificates of Occupancy	36
Certificates of Unit Completion.....	132

Identification of existing structures throughout the community that require extra caution for first responders and building/health, and diligent work with owners and contractors toward rehabilitation of others has resulted in:

- 15 and 17 McElwain Street: Houses were removed and property restored to buildable condition.
- 21 Turkey Hill Road: Home was renovated and sold.
- NanoComp at 57 Daniel Webster Highway: NanoComp renovated 1/3 of the building, with another portion of the building being currently renovated for further expansion of the business.
- 4 Stevens Avenue: Demolition was completed leaving a capped and rail guarded foundation for future rebuild.
- 747 Daniel Webster Highway: Three duplex office buildings are proposed by Arenco Inc. and Jopat Real Estate Enterprises at this site and have recently received an extension until March 2013 from the Planning Board to meet the remaining conditions of approval in order to begin the permitting and building process.
- Merrimack Village Mall at 416 Daniel Webster Highway: Several new businesses have been added but the mall is not at full capacity yet.
- Fidelity at 1 Spartan Way: Multiple renovations are ongoing.
- Premium Outlets Mall at 80 Premium Outlets Blvd: The mall is almost at full capacity. Phase 2 is completed, adding 3 new businesses. Digital Credit Union at 19 Premium Outlets Blvd. is in the rough stage preparing for occupancy January 2013.
- 52 Daniel Webster Highway: Demolition permit issued in April to enable construction and relocation of Interstate Battery, with certificate of occupancy issued October 26.

- 80 Continental Boulevard: Demolition permit issued to allow new Dunkin Donuts, with certificate of occupancy issued November 11. Home Health & Hospice has been relocated to 9 Executive Park Drive.
- 706 Milford Road (formally PC Connection): Demolition and renovation permit issued in July for The Learning Center, with a certificate of occupancy issued October 10.
- 370A Daniel Webster Highway (formally Zoots): Demolition and renovation permit issued in August for Northeast Credit Union, with a certificate of occupancy issued December 4.

HEALTH DIVISION

Complaint Investigations	50	Food Service Inspections.....	469
Day Care Inspections.....	21	Mobile Vendor Food Inspections.....	62
Emergency Response Inspections	3	New Food Establishment Plan Reviews	56
Food Establishment Assistance	230	Pool and Beach Inspections.....	23
Food Establishment Licenses Issued....	152	School Inspections (Public & Private)....	14

Responsibilities of the Health Division include licensing and inspection of all food service facilities, day cares, foster cares, adoption households, septic systems, and public swimming areas, along with the investigation of health/safety related complaints. The Division also disseminates information on various diseases and influenza.

FIRE AND RESCUE DEPARTMENT CONCLUSION

The members of the Merrimack Fire and Rescue Department are dedicated to serving our residents and are proud of our profession. We had another challenging year with the economic times and increasing emergency response activities with multiple incidents occurring simultaneously. The next few years are going to be very demanding for the Department. Our staff participated in meetings at the Federal, State, and Local levels to apply for grant funding for current and future programs.

We also understand that the economic environment continues to decline as it has in the past. We understand that there are wants and needs in this situation and we will continue to be budget aware as much as possible, while still providing the needed service and care to the citizens of this community.

The incorporation of the Building and Health Divisions into the Fire and Rescue Department has provided an excellent value and continues to be a benefit to the community which is more focused on customer service and support programs to the citizens of Merrimack and builders within the community.

Submitted by,
Michael P. Currier
Fire Chief, Emergency Management Director

The Library community experienced significant changes after the close of the 2011-12 Fiscal Year that we would be remiss if we did not mention. First, we were saddened by the passing of Library Trustee Martha Wagner who lost a valiant battle with cancer in August 2012. Thank you, Martha, for your service to our Town and for your friendship. Secondly, Library Director Janet Angus announced her retirement in June, closing a chapter on an illustrious 26-year library career, with the last 13 as our Director. We bade farewell to Janet in September and hired Children's and Teen Librarian Yvette Couser to fill some very large shoes. Thank you, Janet for your dedication. Best wishes for your retirement.

Very often we muddle through a period of change without appreciating it as a much needed catalyst for growth until it is long past. While the Library continued to offer top notch services from knowledgeable professional staff and to host culturally artistic and literacy-rich events, deep budget cuts resulted in reduced hours and staff retirements but inspired a season of reorganization and reinvention. It was time to rewrite our mission statement to reflect how we actually do business:

Our Mission

As the Town's learning center, the Merrimack Public Library provides dynamic and responsive service to its information consumers through both physical and virtual environments to build a strong, literate community and to improve the quality of life in Merrimack.

Current needs encouraged staff to rethink how we were using our existing space. We rearranged furniture to create more working and gathering areas. We replaced our original 1979 doors with glass, creating a brighter and more welcoming foyer. Self checkout stations were installed on the main level and in the Children's Room. We made plans to update our restrooms and the Klumpp Meeting room. Vaishnavi Bobjee, a patron, approached us with an offer to analyze departmental work flow as part of her Six Sigma Study, which in turn spawned new ideas for working more efficiently. Merrimack Friends and Families donated \$1575 which was earmarked for a future purchase of eReaders and content. These small changes were just the beginning as we hired a library consultant to moderate strategic planning sessions in 2013 to help us plan for future growth and service.

We were fortunate to again receive several NH Humanities Council Grants which allowed us to bring unique theatrical and intellectual events, including "Steve Wood as Abraham Lincoln" and "The History of Brewing in NH," both co-sponsored with the Merrimack Historical Society. Our musical offerings included Jazz First, Jeff Snow and harpist Kate Chadbourne, among others. In April, we marked the Titanic's 100th anniversary and October brought our "One Book, One Town" celebration.

In July, Master Storyteller Odds Bodkin appeared courtesy of a Kids, Books & the Arts Grant from the NH State Library and donations from the Byrne Foundation, CHILIS, Cogswell Benevolent Trust and the NHLA. During November's National Novel Writing Month, local authors Joe Smiga, Gina Rosati, Kathy Stoughton, Kathy Brodsky, Bennett Gavrish, and Hilary Weisman Graham regaled us with tales of their publishing journeys in hopes of encouraging budding authors to draft their own debut novels.

The Spring brought new opportunities for the Children's Room. Led by Rick Giroux and Linda Ryan, students from Merrimack Karate raised \$4020 during their annual Kickathon for new materials and new seating in the Children's Room. Additionally, resident Jennifer Jobin wrote the winning essay

for a contest sponsored by author Caroline Starr Rose, netting the Library's first-ever author Skype Visit.

We congratulate Jan Conover, Jennifer Stover and Suzanne Wall for completing 15-year anniversaries.

Finally, thanks to so many supporters and partners - the Friends of the Library; our volunteers who aide us with special projects; Papergraphics for printing *Library Link*, our bi-monthly newsletter; Merrimack Garden Club; Merrimack Flower Shop; and to generous patrons who gave donations.

You can find us on Facebook, follow us on Twitter or check out our website
www.merrimack.lib.nh.us.

Submitted by,
Susan Gustafson, Chair, Library Board of Trustees
Yvette Couser, Library Director

Merrimack Library Board of Trustees

The Merrimack Public Library has a five-member Board of Trustees. The Trustees are elected by the general population and each serve a 3-year term with staggered election dates.

<u>Member</u>	<u>Term Expires</u>
Susan Gustafson, Chair	2014
Richard Barnes	2013 (<i>remainder of term</i>)
Patrick McGrath	2014
Wendy Thomas	2015
Barbara Tucker	2015
Martha Wagner	2013 (<i>deceased August 2012</i>)

SPECIAL**Balance as of July 1, 2011\$4,255.75****Receipts**

Book Sale.....6,313.76
 Food for Fines662.70
 Food for Fines, Pets480.73
 Gifts8,459.34
 Grants725.00
 Interest.....4.62
 Miscellaneous.....4,380.25
 Transfers.....2,000.00
 Trust Fund5,839.95
 Watson Interest Deposit.....1,500.00
\$30,366.35

Disbursements

Book Sale (Friends) (1,039.63)
 Equipment (Gifts) (442.96)
 Food for Fines (662.70)
 Food for Fines, Pets (480.73)
 Hospitality (1,459.02)
 Materials (Gifts) (2,763.89)
 Materials (Trust Fund) (1,455.88)
 Memberships..... (1,133.48)
 Merrimack PL Devel. Fund..... (3,993.38)
 Miscellaneous..... (3,330.88)
 Programs..... (6,975.82)
 Supplies (Gifts) (96.94)
 Training (240.00)
 Transfers..... (0.00)
 Travel Reimbursement (0.00)
 Watson Book Purchases (1,237.82)
(\$25,313.13)

Balance as of June 30, 2012 \$9,308.97**FINES****Balance as of July 1, 2011 \$25,684.68****Receipts**

Copies..... 2,175.70
 Copy Machine..... 292.91
 Fines 15,141.45
 Interest 27.46
 Miscellaneous 0.00
 Non-Resident 400.00
 Out-of-State ILL..... 9.00
 Transfers..... 0.00
\$18,046.52

Disbursements

Equipment..... (1,203.70)
 Maintenance, Building (1,115.00)
 Materials (9,464.64)
 Miscellaneous (32.40)
 Supplies..... (1,901.15)
 Transfers..... (0.00)
(13,716.89)

Balance as of June 30, 2012 \$30,014.31

Fidelity Special

Balance as of 7/01/2011..... 5,167.53
 Withdrawal from Account (0.00)
 Deposit into Account..... 0.00
 Investment (losses)/gains..... 32.66
 Balance as of 6/30/2012..... 5,200.19

Fidelity (Building)

Balance as of 7/01/2011..... 2,904.95
 Investment (losses)/gains..... 0.46
 Balance as of 6/30/2012..... 2,905.41

Fidelity Fines

Balance as of 7/01/2011..... 1,002.04
 Withdrawal from Account (0.00)
 Investment (losses)/gains..... 0.14
 Balance as of 6/30/2012..... 1,002.18

Digital Credit Union Savings Account

Balance as of 7/01/2011..... 726.51
 Investment (losses)/gains..... 0.46
 Balance as of 6/30/2012..... 726.87

Digital Credit Union (Account 10 Savings) Fines

Balance as of 7/01/2011..... 66,794.01
 Investment (losses)/gains..... 520.80
 Balance as of 6/30/2012..... 67,314.81

Digital Credit Union 6M Jumbo Certificate (Acct#11) (Fines)

Balance as of 7/01/2011..... 31,472.12
 Investment (losses)/gains..... 246.54
 Withdrawal from Account (31,718.66)
 Balance as of 6/30/2012..... 0.00

Digital Credit Union 6M Jumbo Certificate (Acct#12) (Watson)

Balance as of 7/01/2011 31,729.95
 Withdrawal Watson purchases (1,500.00)
 Investment (losses)/gains..... 241.57
 Withdrawal from Account..... (30,471.52)
 Balance as of 6/30/2012 0.00

Digital Credit Union 16M Regular Certificate (Acct#13) (Special, Building)

Balance as of 7/01/2011 9,567.22
 Withdrawal to Special Checking .. (2,000.00)
 Investment (losses)/gains..... 66.96
 Withdrawal from Account..... (7,634.18)
 Balance as of 6/30/2012 0.00

Digital Credit Union 12M Regular Certificate (Acct#14) (Special, Building)

Balance as of 7/01/2011 0.00
 Deposit to new account 7,634.18
 Investment (losses)/gains..... 6.48
 Balance as of 6/30/2012 7,640.66

Digital Credit Union 12M Jumbo Certificate (Acct#15) (Fines)

Balance as of 7/01/2011 0.00
 Deposit to new account 31,718.66
 Investment (losses)/gains..... 32.34
 Balance as of 6/30/2012 31,751.00

Digital Credit Union 12M Jumbo Certificate (Acct#19) (Watson)

Balance as of 7/01/2011 0.00
 Deposit to new account 30,471.52
 Investment (losses)/gains..... 31.07
 Balance as of 6/30/2012 30,502.59

2011-2012 Library Statistical Report**Circulation**

Adult Fiction	32,741
Adult Non-Fiction	21,881
Large Print.....	6,239
Young Adult.....	8,790
Books to Go	2,360
Paperback.....	3,960
Children's Fiction.....	22,352
Children's Non-Fiction.....	17,006
Children's Audiovisual.....	1,984
Children's CD ROMs.....	230
Children's Periodicals	553
Easy Books.....	38,490
Video Games	2,138
Periodicals	7,204
Sound Recordings.....	8,323
Video Recordings.....	2,307
DVD.....	37,207
Compact Discs.....	7,820
CD ROMs.....	56
Museum Passes.....	992
Equipment (Telescope).....	22
Inter-Library Loan	1,321
GMILCS.....	32,125
Circulation Total	256,146

Downloadable Audio	3,590
eBooks (NHSL).....	4,843
eBooks (mmk).....	847

Combined Circulation Total..... 265,426

Telecommunication Access

Database Usage.....	28,568
Website Usage.....	321,129
Network Users in Library.....	19,474

Total Library Card Holders11,575

Programs and Meetings

Children's Programs	298
Teen Programs	38
Adult Programs.....	78
Library Meetings	66
Community Groups	42
Outreach Programs	20

2011-2012 Library Collection Report

Number of Items per Collection as of June 30, 2012

Books

Adult Fiction	23,344
Adult Non-Fiction	23,712
Teen Books.....	4,775
Children's Fiction	6,268
Children's Non-Fiction	12,265
Easy Books	9,479
Videocassettes.....	1,184
DVDs.....	3,292
Books on Cassette	457
Books on CD	1,356
Music CDs	2,381
CD ROMs	12
Children's Sound Recordings	508
Children's CD ROMs	91
Video Games.....	110
Equipment.....	7

Total Collection89,241

Magazine Subscriptions.....	180
Newspaper Subscriptions.....	7
Museum Passes.....	14

In 2012, Merrimack Public, Education, and Government Television continued to grow. The Media Division's growth is often due to community outreach aimed towards a wide variety of Merrimack residents and nonprofit groups. The three channels are branded simply as "Merrimack TV" to make them more identifiable to residents. Marketing the three channels begins with staff and official volunteers becoming more visible within the community. Many residents consider Merrimack TV a vital resource of information, in addition to being a means of self-expression through cable television.

In 2012, there were 359 programs that broadcast on the three channels, which cablecast over 14,000 hours of original content. The Government Channel featured 71 live broadcasts of meetings. The Merrimack TV website (www.merrimack.tv) continued use of the "video on demand" service. 134 programs, mostly meetings of Boards and Committees, were uploaded for residents to review online. This service is helpful to those who are not able to catch cablecasts of programs or may not subscribe to cable television services in Town.

Throughout 2012, community volunteers demonstrated the many possibilities that residents have with the resource, specifically having the ability to share your opinions using cable television. State Representative, Jeanine Notter has taped 189 episodes of her "Chattin' with" program and continues to feature authors, local personalities and political candidates. Tony Pellegrino's "Tony's Backroom" recorded its 70th program in 2012.

Residents not only used the studio to create programs, but also took advantage of our media classroom. Resident Britney Freeman, a new face to Merrimack TV, edited 10 programs. Freeman's "Let's Talk" regularly featured an eclectic set of guests from real estate agents, dancers and Miss New Hampshire pageant contestants.

The Media Division staff is accessible to the public 58 hours per week in our renovated facility at the Town Hall complex. Our centralized office has created much efficiency. The Media Division plans to deliver greater production quality of Committee meetings with the emphasis on the future, high definition and more web-accessible content.

	Shows	Hours	Live Programs	Online Programs
2011	315	13,500	65	120
2012	359	14,000	71	134

Submitted by,
Nicholas Lavalley
Media Services Coordinator

Planning for a dog park, changing the use of some facilities in Wasserman Park and enhancing the passive recreation opportunities at Watson Park were the key items of focus in 2012. With a tremendous amount of support from volunteers, the Town Manager and Town Council, a site in Wasserman Park was approved for a dog park. Facilities in Wasserman Park were inspected and evaluated; and a plan for needed repairs was implemented. Watson Park continued to evolve into a lovely destination with the addition of a beautiful pergola complete with two picnic tables built and donated by Joseph Parker for his Eagle Scout Project. A pavilion was also approved to be built in 2013. A generous donation from the Rotary Club has made this possible.

2012 Department Highlights:

- The 20th Annual Winter Carnival was held on Saturday, February 25.
- The Annual Easter Egg Hunt, was held at Wasserman Park on Saturday, March 31, co-sponsored by Merrimack Friends and Families.
- In its 12th season, the Skateboard Park was open from April until November 4.
- Lifeguards were on duty at Naticook Lake on weekdays from June through August. Water quality tests were done weekly during the swimming season.
- ACA Accredited Naticook Day Camp held eight one-week sessions of camp from June 24 through August 16. This was a transitional year in decreasing the number of buildings while making others more multi-functional.
- Summer programs included: American Red Cross swim lessons, basketball, tennis, lacrosse, skateboarding and archery.
- Summer Concerts returned to the Abbie Griffin Park Bandstand for the 11th year. In an effort to help concert goers avoid night driving, we offered an earlier start time for the traditional concerts in June, July and August.
- Leaf peepers enjoyed the Fall Foliage Bus Trip to Lake Winnepesaukee on October 3. Travelers enjoyed a buffet lunch aboard the M/S Mt. Washington and leisurely shopping at the Mill Falls Marketplace in Meredith, NH.
- The 20th annual Halloween Haunted Walk was held on Friday, October 25th. Egg in a haystack and cotton candy were offered along with children's indoor games and costume judging sponsored by the Merrimack Police Department. The Merrimack High School FIRST Robotics Team sponsored the Haunted House.
- The 20th annual holiday parade, "Holiday Season ~ A Time for Paws & Reflection", was held on Sunday, December 2. The tree lighting ceremony, emceed by Town Council Chairman Tom Mahon, and Santa followed. Children enjoyed a story read by Mrs. Claus and performances by students from our local dance schools. Merrimack Chamber of Commerce co-sponsored this event.
- The 18th annual Santa Calling Program delighted children pre-school through 2nd grade on December 18 and 19. Special thanks to the officers in the Merrimack Police Department for being Santa's helpers this year!

We sincerely thank the Town Council, Town Manager Eileen Cabanel and the residents of Merrimack for your continued support. Special thanks to the Parks and Recreation Committee, Girl Scouts, Boy Scouts and the Merrimack School District.

Naticook Day Camp Statistics for 2012**Week One (June 25 – June 29)**

121 Registered campers - 109 Merrimack residents and 12 nonresidents
45 Campers utilized extended care before and/or after camp
9 Campers enrolled in the Counselor-in-Training (CIT) program

Week Two (July 2 – 6)

78 Registered campers - 67 Merrimack residents and 11 nonresidents
34 Campers utilized extended care before and/or after camp
5 Campers enrolled in the Counselor-in-Training (CIT) program

Week Three (July 9 – 13)

109 Registered campers - 93 Merrimack residents and 16 nonresidents
36 Campers utilized extended care before and/or after camp
7 Campers enrolled in the Counselor-in-Training (CIT) program

Week Four (July 16 – 20)

108 Registered campers - 95 Merrimack residents and 13 nonresidents
40 Campers utilized extended care before and/or after camp
6 Campers enrolled in the Counselor-in-Training (CIT) program

Week Five (July 23 – 27)

114 Registered campers - 103 Merrimack residents and 11 nonresidents
36 Campers utilized extended care before and/or after camp
7 Campers enrolled in the Counselor-in-Training (CIT) program

Week Six (July 30 - August 3)

109 Registered campers - 100 Merrimack residents and 9 nonresidents
43 Campers utilized extended care before and/or after camp
7 Campers enrolled in the Counselor-in-Training (CIT) program

Week Seven (August 6 – 10)

119 Registered campers - 109 Merrimack residents and 10 nonresidents
43 Campers utilized extended care before and/or after camp
6 Campers enrolled in the Counselor-in-Training (CIT) program

Week Eight (August 13 – 17)

112 Registered campers - 96 Merrimack residents and 16 nonresidents
48 Campers utilized extended care before and/or after camp
4 Campers enrolled in the Counselor-in-Training (CIT) program

Enrollment Statistics for Summer Programs 2012

Swimming Lessons	57
Tennis Camp	11

Submitted by,
Sherry Kalish
Director

To the Honorable Town Council, Town Manager and the citizens of Merrimack, I hereby submit my report for the Merrimack Police Department and Public Safety Communications Center for the 2012 calendar year. Our community policing philosophy is deeply rooted in our mission, and has never been more evident than this past year. Because of the partnerships we've formed with the schools, the business community, civic organizations and residents, we have been named as the safest community in New Hampshire and one of the safest in the United States.

This report will identify the dedicated men and women who serve the Merrimack community. Some of our activities will also be listed here. More detailed accounts are available online at our website at **www.merrimacknh.gov/police** or by simply requesting the data from our Records Division. A new addition to our website also includes the ability to review our daily logs, as well as a new Mapping feature, pinpointing the location of criminal activity in and around our neighborhoods.

Your Police Department stands ready to address the challenges we all face this coming year. Your Department's employees are committed, compassionate professionals, dedicated to working their hardest to provide the finest in law enforcement services to the citizens of Merrimack. These officers and employees have also completed over 1,300 hours of training this past year...training designed to help them better meet the needs of the community.

During 2012, your Police Department handled **31,783** calls for service. A call for service can be any contact with the public that generates a report. The Department also effected **588** arrests.

For those citizens who are not aware, we are now on Facebook, Twitter and Pinterest and don't forget to sign up for Nixle to receive notifications of traffic detours, power outages, missing persons or emergency situations that affect the community. The accessibility of these social media sites by our citizens has helped us bring more information, more quickly, to those who wish it...please take advantage of this media access to your Police Department to stay abreast of current events and happenings in and around your Town.

Our Community Services Division, in conjunction with Merrimack Crimeline, has now signed up **22** neighborhoods (a total of 55 streets) to add to our network of Crime Watch neighborhoods in an effort to keep our citizens informed of criminal activity and to receive feedback on problems in their particular neighborhoods. Crimeline also has a new on-line feature for providing our Department with tips regarding criminal activity.

If you wish to learn more about our statistics, our **35** community service programs, join our Police Citizens Academy or sign up for our e-mail update list, please visit the Police Department web site at **www.merrimacknh.gov/police**.

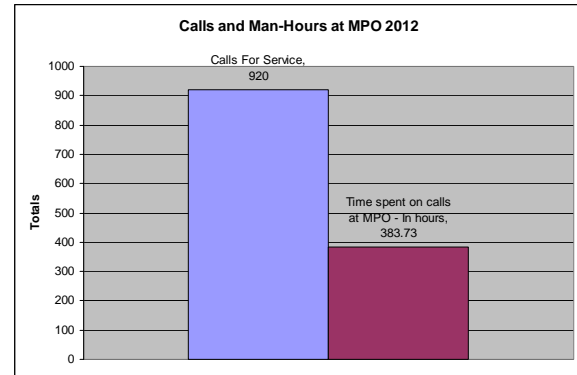
On behalf of all the men and women of your Police Department & Communications Center, we appreciate the continued support of the Town Council, Town Manager, the other Town departments, and most of all, the citizens of Merrimack.

Submitted by,
Mark E. Doyle
Police Chief

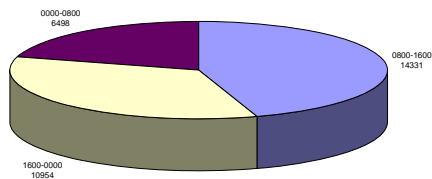
Request for Service by Beats (Sector)

	<u>2010</u>	<u>2011</u>	<u>2012</u>
Beat #1	8,202	7,686	6,854
Beat #2	10,984	9,713	9,564
Beat #3	9,505	8,763	8,018
Beat #4	6,748	6,143	5,581
Other	1,002	962	846
Merrimack Outlets	-	-	920*

*Since 6-14-2012



Calls for Service by Time of Day



Request for Service by Time of Day

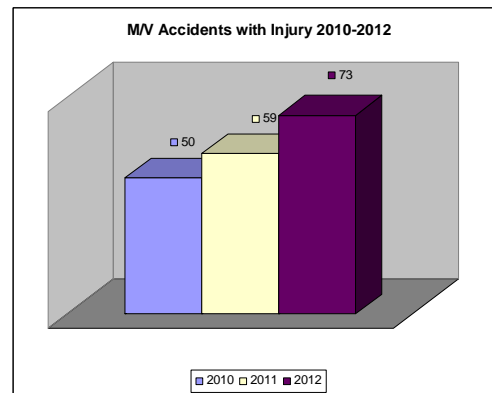
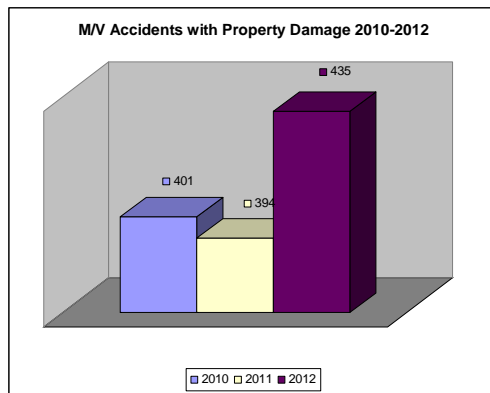
	<u>2010</u>	<u>2011</u>	<u>2012</u>
0800 - 1600	16,644	14,718	14,331
1600 - 0000	13,112	12,389	10,954
0000 - 0800	6,744	6,203	6,498

Offenses (Complaints)

	<u>2010</u>	<u>2011</u>	<u>2012</u>
Homicide	0	0	0
Kidnapping	0	0	1
Assaults	22	30	9
Burglaries	45	43	21
Robbery	2	1	1
Thefts	356	318	298
Arson	0	0	0
Counterfeiting	3	1	17
Forgery	0	3	1
Fraud	56	60	65
Criminal Mischief	148	143	106
Narcotics Offenses	14	12	29
Domestics	85	57	75
Alcohol Offenses	172	73	107
Weapons Offenses	18	22	11
Disorderly Conduct	22	11	11

Motor Vehicle Accident Summary

	<u>2010</u>	<u>2011</u>	<u>2012</u>
Fatal Accidents	0	0	1
Personal Injury Accidents	50	59	73
Property Damage Accidents	401	394	435
Non-Investigated Accidents	9	12	7
Hit & Run / Property Damage	-	-	50



Motor Vehicle Enforcement Summary

	<u>2010</u>	<u>2011</u>	<u>2012</u>
Motor Vehicle Summons	995	748	681
Defective Equipment Tags Issued	2031	1416	926
Traffic Warnings Issued	9445	8239	7088

“Drive Defensively at all Times”

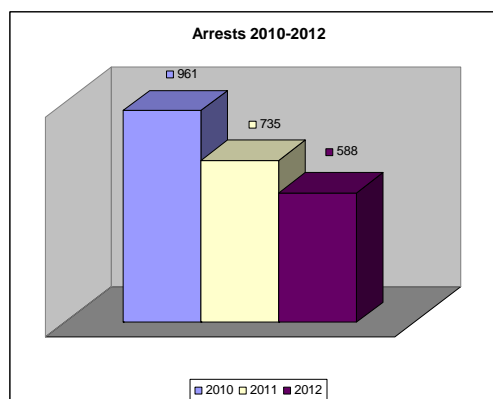
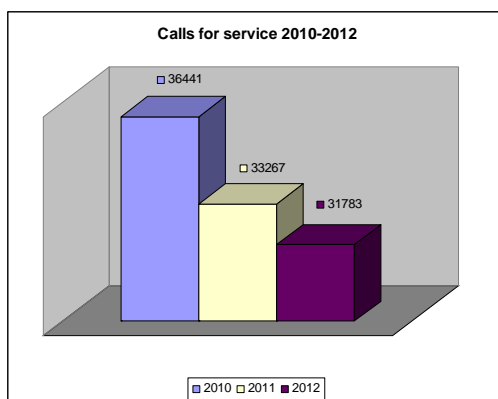
Traffic accidents are more likely to occur in the Town of Merrimack between the hours of:

8 A.M. – 4 P.M.	=	64
4 P.M. – 12 A.M.	=	289
12 A.M. – 8 A.M.	=	240

During 2012, a total of **593** traffic accidents occurred within our Town.

Other Police Activity

	<u>2010</u>	<u>2011</u>	<u>2012</u>
Total Calls for Service	36441	33267	31783
Arrests	961	735	588
Juvenile Detentions	110	87	53
O.U.I.L. Arrests	124	75	89
Ambulance Assists	1268	1295	1293
Bomb Threats	0	1	0
Missing Persons	21	24	26
House Checks	2617	2055	2405
Unsecured Premises	255	355	144
Motor Vehicle Lockouts	261	305	284
Alarms	801	864	814
Assist the Public	1861	1541	2013
Fingerprints	252	282	211
911 Abandon Calls	322	278	265
Civil Standby	80	55	38
VIN Verification	196	172	153
Car Seat Checks	24	12	13
Directed Patrols	2500	2864	4780
Bicycle Patrols	70	156	66
Police Information	1616	1881	1698
K-9 Searches (“Gunny”)	-	-	30



Animal Control

	<u>2010</u>	<u>2011</u>	<u>2012</u>
Animal Control Complaints - Total	561	602	660
Cruelty Reports	2	5	8
Bites Reported	25	31	25
Running at Large	274	238	217
Nuisance Offense	51	59	31
Summons Served	33	23	22
Stray Farm Animals	10	11	82
Wild Life & Bear Calls	114	111	91
Dogs Impounded	57	32	47
Dogs Released to Owners	43	29	43
Dogs Adopted	8	1	11
Dogs Released to Animal Rescue League	13	11	12
Cats - Miscellaneous	95	94	67

School Resource Officers

The School Resource Officers (SRO) are primarily responsible for working within the school system as a law enforcement officer. Their role also involves promoting a safe and drug-free environment while building positive relationships between students, faculty and the police. The SRO's must be motivated to work with the youth and have the ability to gain the respect of adolescents and teenagers while holding them accountable for their actions. The SRO's must have the unique ability to perform the functions of a law enforcement officer, educator and counselor, while becoming an integral member of the school community. The information below reflects activity between January 01, 2012 and December 31, 2012 and is a combination between the Merrimack High School and Merrimack Middle School.

Activity

Calls for Service.....	575
Arrest.....	28
Accident Reports.....	5
Theft Reports.....	26
Criminal Mischief.....	5
Assaults.....	10
Court Appearances.....	25

Educational

Counseling Sessions w/Students.....	1, 447
Counseling Session w/ Parents.....	206
Classroom Lectures.....	33
Truancy.....	67
Agency Referrals.....	9
Meetings Attended.....	65
School Events Attended.....	38
Student Mediation.....	14
Meetings w/ Juvenile Services Officer....	14

The Public Works Department (PWD) consists of 6 divisions; Administration/Engineering, Building and Grounds, Highway Maintenance, Equipment Maintenance, Solid Waste and Wastewater. There are currently 61 full time employees and one part time employee in the Department. Accomplishments of the divisions in the PWD are as follows:

Administration/Engineering

- Coordinated activities with the consultant and the contractor for the completion of the Amherst Road culvert replacement project.
- Coordinated activities with the consultant for the design and permitting of the Manchester Street bridge replacement project.
- Selected consultant to develop a conceptual plan for improvements to the Highway garage complex.
- Developed and managed Town wide paving program.
- Addressed items regarding safety improvements to PWD facilities and the Town Halls based on inspection performed by the Joint Loss Safety Committee.
- Managed/inspected construction of the right of way improvements for Holt's Landing.
- Worked with consultant to complete the design of the bridge over Baboosic Brook at Wire Road.
- Inspected and managed construction of Wire Road bridge replacement project.
- Supplied information and suggestions to consultant for the development of the Town Master Plan.
- Coordinated various purchases of PWD equipment throughout the year.
- Worked with the consultant and the Wastewater staff on completing the development of a new Town wide Sewer Master Plan.
- Provided technical advice to the Merrimack Highway Safety Committee.
- Worked with Community Development to continue to revise and rewrite the Subdivision Regulations and Construction Standards.
- Participated in NRPC TTAC meetings and Solid Waste Regional Meetings.
- Inspected construction on five active subdivision projects.
- Submitted the annual MS4 (Municipal Separate Storm Sewer System) stormwater report to EPA.
- Developed capital improvement plan for incorporation into the PWD annual budget.
- Worked with Wastewater staff to develop a cross country sewer easement clearing RFP.
- Provided information to Community Development and Town Counsel for the calling of performance bonds on two subdivision projects.
- Updated the PWD drainage priority list.
- Dealt with various disposal issues including brush and yard waste at the Transfer Station.
- Reviewed development plans and prepared comments to Community Development.
- Performed topographic survey of Watson Park.
- Designed drainage improvements for Marty Drive; managed contractor installation of new drainage systems.
- Inspected all paved Town owned roads for condition as part of the pavement management program (with summer engineering interns).
- Coordinated activities with the consultant and contractor for the completion of the Turkey Hill Road bridge replacement project.
- Managed the Town's stormwater construction program with Community Development staff.
- Maintained Public Works webpage and Facebook page.
- Continued updates of GIS stormwater layers.

Buildings and Grounds

- Performed maintenance on lawn and snow removal equipment.
- Provided assistance to contractors painting Town Hall, installing new HVAC unit at PD, concrete steps at the new Town Hall, removal of asbestos tile at the O'Leary Senior Center, etc.
- Removed old storm windows at the old Town Hall.
- Painted various areas including Town Hall, Abbie Griffin Band Stand and the Police Department

- Planted various flowers and shrubs at the Police Department and Town Hall.
- Replaced rotted wood railings and fascia boards at the connector between Town Halls and painted all of the connector.
- Maintained grounds throughout the year at the Town Hall, Abbie Griffin Park and at the Police Department, also including snow removal and operation of the irrigation systems.
- Supported Merrimack Business Expo.
- Repaired the lawn sprinkler system.
- Adjusted HVAC systems as needed to maximize efficiency.

Highway Maintenance

- Maintained over 175 centerline miles of local roadways and 14 bridges, to include snow and ice removal, asphalt repairs, pavement marking, street sweeping, grading of the Town's 24 gravel roads, shoulder repairs, tree branch trimming and roadside mowing.
- Maintained 5 Town parks, 4 burial grounds, 2 boat ramps, 50 acres of athletic fields, grounds of 3 municipal facilities, 2 ice rinks and Wasserman Park.
- Town Council formally accepted the following roads: Linda Lane, Holts Landing, Portside Drive.
- Administered an aggressive tree-cutting program along Town roads, in coordination with PSNH, to proactively remove several trees that were a danger to roadways or utilities.
- Received 1,154 resident service requests, issued 45 Right of Way permits and performed 36 Certificate of Occupancy inspections.
- Inspected the 2012 Town paving contract. All or parts of the following roads were paved: Bates Road, Joppa Road, Lamson Drive, Lawrence Road, Linden Way, Lyons Road, Marty Drive, May Drive, McQuestion Road, Naticook Road, Paige Drive, Reeds Ferry Way, Sands Terrace, Stonedge Way, Westborn Drive, Wilson Hill Road and Winchester Drive.
- Completed drainage improvement projects at Abbey Road, Brek Drive, Lamson Drive, Marty Drive, Meetinghouse Road, Peter Road and South Baboosic Lake Road.
- Inspected 3 active subdivision projects to ensure contractor compliance.
- Cleaned and inspected over 1,700 of the Town and School District's 3,000+ catch basins.
- Responded to winter snow/ice events on 21 occasions.
- Continued town-wide cleanup from 2011 "Snowtober" October snowstorm.
- Prepared for and responded to damage from April "Leapsnow" and Hurricane Sandy.
- Assisted in the setup for elections, outlet mall grand opening, and Fall Business Expo.
- Coordinated upgrades of the emergency vehicle traffic signal pre-emption system with Merrimack Fire Department.
- Placed American flags along Baboosic Lake Road and prepared Town cemeteries in honor of Memorial Day, Independence Day and Veterans Day and assisted with the 4th of July setup.
- Continued a comprehensive graffiti and vandalism cleanup program town wide.
- Performed right-of-way work to improve sight distance at Longa Road, Carter Road, Miriam Road, Thomas Road and Mayhew Road intersections.
- Facilitated volunteer and Boy Scout projects in several Town parks and trails.
- Participated in the Milford High School career center internship program.
- Assisted the Parks and Recreation Department with permanent closure of select buildings at Wasserman Park, and rehabilitation of O'Gara Drive Skateboard Park.
- Restored Weston Park after construction of the Turkey Hill Road bridge project.
- Installed high-visibility signage in the Town Center, at schools and other locations.
- New certifications obtained through the UNH Technology Transfer Center program in 2012:
 - Roads Scholar I: Ron Bergeron, Brian Friolet
 - Roads Scholar II: Louis Lapointe, Michael Stack
 - Master Roads Scholar: Stephen Curtis, Ernie Doucette, Larry Gay, Robert Golemo, Dean Stearns, John Trythall
- After several years of service, Lenny Heath retired as an Equipment Operator II.

Equipment Maintenance

- Maintained and repaired a fleet of approximately 240 units and associated equipment assigned to Police, Fire, Public Works and Town Hall.
- Performed 98 State vehicle inspections
- Completed 1,536 corrective and preventative work orders on Town vehicles.
- Fully refurbished Transfer Station haul trailers and Highway sand/salt spreaders.
- Completed extensive repairs to several fire engines and wheel loaders.

Solid Waste

- Collected and transported 7,934 tons of municipal solid waste.
- Recycled approximately 2,018 tons of recyclables (cardboard, newspapers, tin cans, aluminum, plastic, mixed paper, scrap metal, glass, tires and electronics). Single stream recycling represented 1,363 tons of this total.
- Collected and composted approximately 7,000 cubic yards of yard waste. Compost was distributed to residents and used as a topsoil supplement by the Highway Division.
- Provided extended hours of operation on Thursday evenings from 4:00pm - 7:00pm during the summer months (May - September).
- Offered 6 household hazardous waste collection days to residents (at the Nashua Public Works Garage) as part of the Nashua Regional Planning Hazardous Waste Program, of which Merrimack is an active member.
- Hauled approximately 1,896 tons of brush to be recycled into mulch to a private contractor.

Wastewater

- The Wastewater Treatment Facility processed 593 million gallons of wastewater with a removal of 97% of the biochemical oxygen demand and 98% of the suspended solids.
- The Facility received and treated 5 million gallons of septage from the towns of Merrimack, Hollis, Amherst, Brookline, Mt. Vernon, Wilton, Lyndeborough and Mason, resulting in revenues of approximately \$377,000.
- Agresource marketed 11,500 cubic yards of compost for the Town resulting in revenues of approximately \$125,000. An additional 800 yards of compost were distributed to Merrimack residents and local contractors.
- Received 2,281 tons of sludge from the towns of Jaffrey, Hooksett, Bristol, Henniker and Amesbury, MA for composting resulting in revenues of \$124,055.
- Began preliminary design of a \$7.075 million dollar upgrade of the wastewater and compost facilities.
- Employee achievements/updates: Ken Conaty was promoted to the position of Sewer Inspector upon the retirement of Don Hamel. Steve Wardner joined us as an Operator I to replace Matt Cusato who resigned. Paul Dube transferred from the Solid Waste Division to replace the retired John Adams.
- After many years of service, the following employees retired. We wish them well:
John Adams, Equipment Operator III
Don Doucette, Equipment Operator III
Don Hamel, Sewer Inspector
- We have achieved 3 years with no lost time accidents. We continue to promote safety training and awareness among all employees.

2012 was another busy year for the Department. Elections and voting were the primary focus during the year. The Department administered four elections, with a typical year only having one. The Presidential Primary was held on January 10, 2012. This election saw a 41% turn out with 16,754 voters casting ballots and 492 people registering at the polls. April's Town Meeting saw a 15.1% turn out with 2,510 ballots cast, and the State Primary held in September had a 21% turnout with 3,553 voters casting ballots. The biggest election, which consumed the largest amount of staff time and resources, was the November election. This election saw 14,884 voters casting ballots. This represents a 79% voter turn out. Over 1,500 absentee ballots were issued and 1,629 voters registered at the polls on Election Day.

In January, the Town Council voted to close the St. James United Methodist Church polling location due to safety and non-compliance issues with state laws regarding polling places. The Town Council further changed the voting locations by closing the St. John Neumann Church polling location and all three locations have been consolidated to one location. Voting for the November State Election was held for the first time at Merrimack High School. Just prior to this election the Town received a telephone call from Secretary of State William Gardner informing us that Merrimack is once again the largest voting district in the country. Prior to splitting into multiple polling locations, Merrimack held this designation.

I'd like to thank Patricia Heinrich who served as "Assistant Town Clerk" for the St. James polling location and the personnel at both St. John Neumann and St. James Churches for all of their help and assistance during the years there were multiple polling locations. It is with their help and support that the elections held at those locations went as smoothly as they did.

During the past year, the Legislature passed a "Voter ID" bill which requires voters to show ID at the polls before obtaining a ballot. Types of ID which were acceptable were: driver's license issued by any state (even if expired); ID card issued by NH DMV (Division of Motor Vehicles); U.S. Armed Services ID card; US Passport (even if expired); valid photo ID card issued by either the federal government or a state, county or municipal government; valid student ID card or any other photo ID deemed legitimate by the supervisors of the checklist, the moderator, or the clerk; or verification of identity by a supervisor of the checklist, moderator or town clerk.

Less than 1% of those voting failed to show an approved form of ID. Those voters were permitted to vote after executing a "challenged voter affidavit." The Secretary of State is required to follow-up on voters who did not present ID by sending a verification letter requesting confirmation that the person did actually vote in the election. If a voter without ID fails to respond to the Secretary of State's verification request, an investigation by the Attorney General will occur.

Under current law, beginning in 2013, voters without ID will be required to be photographed at the polls when completing the "challenged voter affidavit". As of this writing, there are several bills regarding voter ID pending in the legislature. Some deal with the total repeal of having to show ID, some call for the repeal for the provision of photographing voters at the polls and others change the acceptable forms of ID.

This year the department experienced changes in personnel. Part-time employee Aimee Piccolo resigned and long time deputy Town Clerk/Tax Collector Linda Hall retired on December 31st. I thank both of these ladies for their many years of outstanding dedicated service to the department, and to you.

Although not all inclusive, transactions and events conducted during the year are as follows:

Transaction Type	Fiscal Year 2010-2011	2011-12	+/-
Motor Vehicle Registrations (town portion)	30,512	30,946	434
Motor Vehicle Registrations (state portion)	30,539	31,015	476
Boat Registrations	659	541	(118)
Dog License Notices sent	4,910	4,251	(29)
Dog Licenses Issued	4,510	4,533	23
Annual Civil Forfeiture Fine Notices Mailed	639	613	(26)
Vital Record Searches (to include copies if found)	1,248	1,258	10
Marriage Licenses Issued	258	222	(36)
Notary Services	469	incomplete	
Tax Delinquent Notices – August	596	519	(77)
Tax Delinquent Notices – January	631	550	(81)
Tax Lien Notices – May Lien (Property Taxes)	377	309	(68)
Mortgagee Notices – May Lien (Property Taxes)	218	166	(52)
# of Tax Liens Executed – May Lien (Property Taxes)	210	190	(20)
Tax Lien Notices – September Lien (Commercial Sewer)	33	26	(7)
Mortgagee Notices – September Lien (Commercial Sewer)	8	6	(2)
# of Tax Liens Executed – September Lien (Commercial Sewer)	19	9	(10)
Tax Deed Notices	50	65	15
Mortgagee Notices re: Tax Deeds	56	63	7
Telephone Calls – Incoming (as of 12/12/11)	20,183	incomplete	
Voice Mail Messages – Calls Returned	2,716	incomplete	
Transfer Station Decals Issued	2,983	3,251	268

In closing, I would like to thank the Department staff, Town Council, Town Manager, Town staff and the residents of Merrimack for your continued support.

Submitted by,
Diane Trippett,
Town Clerk/Tax Collector

The Welfare Department continued to see a dramatic reduction in housing assistance requests. Heat expenditures were down due to the Federal Fuel Assistance Program receiving adequate Federal Funding and an unusually warm winter. Electric disconnects and expenditures increased but requests for prescriptions were reduced.

Welfare Budget Overview

	<u>FY 09/10</u>	<u>FY10/11</u>	<u>FY 11/12</u>
Reimbursements	\$ 4,278	\$ 4,942	\$ 3,884
Total Operating Budget	\$183,591	\$182,050	\$180,861
Client Expenditures	\$ 56,617	\$ 35,054	\$ 32,406
Health & Social Service Agencies	\$ 85,650	\$ 78,800	\$ 76,800

Client Expenditures Broken Down:

Housing	\$ 42,778	\$ 22,496	\$ 22,672
Oil/Gas/Propane	\$ 3,045	\$ 1,424	\$ 2,072
Electricity	\$ 3,616	\$ 2,842	\$ 4,476
Food	\$ 332	\$ 266	\$ 248
Prescriptions	\$ 5,069	\$ 3,510	\$ 842
Other	\$ 207	\$ 3,306	\$ 1,769
Crisis/ Heating Donation Funds	\$ 1,570	\$ 1,210	\$ 327

Thank you to all the generous Community Organizations and Private Residents:

Abbie Griffin Fund.....\$11,577.34 Hospital Bills paid for 6 Residents
 Bear Christensen TrustCamp Scholarship
 Contemporary Trends Salon.....Holiday Food Gift Cards
 Merrimack Fire Fighters UnionThanksgiving Food Boxes and Oil Heating Help
 Merrimack Friends & Families.....Easter Baskets, School Supplies and Camp Scholarships
 Merrimack Girl Scouts.....Camp Scholarship
 Merrimack I BPO Police Union.....Holiday Food Boxes
 Merrimack Lions Club.....\$275.69 Heat Bills paid for Residents
 Merrimack Lioness ClubOperation Santa Gifts for 72 Residents
 Merrimack Rotary Club.....Camp Scholarships, Christmas Trees and Coats for Kids
 Merrimack Sno-Buds.....\$1,185 Heating Funds and Camp Scholarship
 MHS First Robotics Club8 New Bicycles for Kids

Submitted by,
 Patricia A. Murphy
 Welfare Administrator

Date	Child's Name	Place Of Birth	Father's/Partner's Name	Mother's Name
January				
3	Ethan James Isles Hart	Nashua	Rene Hart	Jacqueline Hart
4	Rachael Emily Greenland	Manchester	Corey Greenland	Heather Merchant
5	Gavin Zachariah Schick	Nashua	William Schick	Christine Schick
9	Nina Erminia Soto-Morozova	Nashua	Elvin Soto Zayas	Juliana Morozova-Soto
14	Maya June Harrison	Nashua	Douglas Harrison	Kirsten Harrison
16	William Matthew Parker	Nashua	Justin Parker	Katherine Parker
22	Nora Maire Presa	Nashua	Daniel Walsh	Mackenzie Presa
26	Jesse Corbin Parenteau	Nashua	Brett Parenteau	Michelle Peterson
26	Kieren Michael Sullivan	Nashua	Derek Sullivan	Stephanie Sullivan
February				
13	Noah Bradford Roe	Nashua	William Roe	Karen Roe
17	Jaxon Jay Phillips	Nashua	Tyler Phillips	Alicia Phillips
18	Matthew David Yasevich	Nashua	Vladislav Yasevich	Theresa Yasevich
21	Jack Bryan Thaler	Nashua	Marc Thaler	Erin Thaler
23	Caleb Donovan Chiminiello	Nashua	Steven Chiminiello	Shannon Broome
24	Jayden Daniel Rouleau	Nashua	Daniel Rouleau	Jessica Rackett
24	Andrew Drake Linagen	Manchester	Eric Linagen	Lynn Linagen
24	Elinor Mae Ambriano	Manchester	Jonathan Ambriano	Heather Ambriano
March				
14	Sydney Ellen Winkler	Nashua	David Winkler	Ellen Winkler
18	Robert Joseph Denis	Nashua	Robert Denis	Lauren Denis
21	Owen Daniel Columbus	Nashua	Daniel Columbus	Jessica Columbus
24	Parker Thomas Tetrault	Nashua	Justin Tetrault	Suzanne Tetrault
30	Jack Bryan Paepke	Nashua	Bryan Paepke	Rachel Paepke
April				
3	Jannik Jerome Lippmann	Concord	Matthias Lippmann	Angelique Lippmann
4	Bailey Simone Landry	Nashua	Shawn Landry	Megan Landry
5	Devan Philip Oinonen	Nashua	Michael Oinonen	Krystal Oinonen
11	Eleonora Irine Croteau	Nashua	Daniel Croteau	Aniko Geladze
24	Jake Robert Chasseur	Nashua	Jonathan Chasseur	Sarah Chasseur
25	Liam Thomas Cosstick	Nashua	Thomas Cosstick	Jennifer Cosstick
27	Justin Ryan Stern	Nashua	Erik Stern	Lisa Stern
27	Thomas Stephen Hill	Nashua	Robert Hill	Katherine Hill
28	Jacob Mark Kleczkowski	Nashua	Mark Kleczkowski	Alicia Kleczkowski
28	Sana Sujith Pillai	Nashua	Sujith Kanakasabhapathi	Padhmalakshmi Premakumari
May				
9	Sean Randall Cohen	Nashua	Jonathan Cohen	Kelly Cohen
9	Kathryn Marie Bottino	Nashua	John Bottino, II	Marsha Bottino
11	Lelan Riley Cruz	Nashua	Robert Cruz	Janine Cyckowski

May (cont)

14	Ryan Ray McCormack	Milford	Christopher McCormack	Jennifer McCormack
16	Jack Joseph Trudel	Nashua	Troy Trudel	Katherine Trudel
19	Kaylee Jeanne Haerinck	Nashua	Shaun Haerinck	Rebecca Haerinck
20	Sophia Leigh Collins	Nashua	William Collins	Regina Collins
22	Alexa Ann Sawyer	Nashua	John Sawyer	Melissa Sawyer
29	Easton Michael Nelson	Nashua	Eric Nelson	Ashley Nelson
29	Mason James Lacroix	Manchester	Matthew Lacroix	Laura Lacroix
30	Brianna Elizabeth Marie Crowley	Manchester	Edward Crowley	Katherine Crowley

June

2	Connor Martin McInnis	Nashua	Christopher McInnis	Jennifer McInnis
4	Aubrey Rachel Patricia Tucker	Nashua	Jonathan Tucker	Samantha Ramsey
10	Marshall Grant Ruyffelaert	Nashua	Shawn Ruyffelaert	Tracy Ruyffelaert
13	Raylin Katherine Scione	Nashua	Robert Scione	Nicole Scione
15	Chase Theodore Wiegand	Nashua	Ronald Wiegand	Ashley Wiegand
22	Stella Luna LeVierge	Nashua	Ryan LeVierge	Lisa LeVierge
25	Brady Shay Davis	Nashua	Patrick Davis	Kaitlyn Davis
25	Kaitlin Elizabeth Arlene Charlonne-Arel	Nashua	Daniel Charlonne, Jr.	Jennifer Burbank

July

5	Brynn Sophia Mikolajczuk	Manchester	Peter Mikolajczuk	Laura Mikolajczuk
5	Trista Ann Poplar	Nashua	Timothy Poplar	Tania Whitworth
8	Logan Makynzie Coste	Nashua	David Coste	Shannon Coste
11	Gavin Harper Finnegan	Manchester	Paul Finnegan	Lori Philbin
13	Andrew Thomas Rosswaag	Nashua	Thomas Rosswaag	Sherry Rosswaag
15	Benjamin Jacob Spendley	Nashua	Daniel Spendley	Kathleen Broderick
15	Jackson David Theriault	Nashua	Andrew Theriault	Kimberly Theriault
16	Oisin Donovan Ponder	Manchester	Christopher Ponder	Tara Ponder
18	Ava Danielle Provencher	Nashua	Matthew Provencher	Angela Provencher
19	Sydney Kate Pelletier	Nashua	John Pelletier	Holly Pelletier
21	Briston Mae Powell	Nashua	Garrett Powell	Heather Greenfield
21	Addison Olivia Powell	Nashua	Garrett Powell	Heather Greenfield
23	Lilly Ana Cummings	Nashua	James Cummings	Ashlee Mearls
26	Xavier Esequiel Garza	Nashua	Gabriel Garza	Nicole Garza

August

1	Desmond Joseph Foss	Nashua	Matthew Foss	Laurie Foss
2	Charles James Demas	Nashua	James Demas	Emily Demas
2	Cole Rene Cote	Nashua	Philip Cote	Stephanie Kellner

Aug. (cont)

4	Madison Grace McCormick	Nashua	Scott McCormick	Kristen McCormick
6	Jackson Richard Bailey	Nashua	Adam Bailey	Stephanie Roy
10	Devin Michael Moore	Nashua	Michael Moore	Tricia Moore
10	Timothy William Hunt	Nashua	David Hunt	Nora Hunt
11	James Joseph Shea	Nashua	Justin Shea	Marcella Shea
19	Grace Elizabeth Carls	Nashua	Kevin Carls	Kelly Carls
21	Cristian Matthew Charles Stanford	Concord	Matthew Stanford	Ana Stanford
24	Julia Jean Henson	Nashua	Jonathan Henson	Bonnie Henson
25	Joshua Thomas Russell	Nashua	Thomas Russell	Kimberly Russell
26	Dominic David Yakuboff	Nashua	David Yakuboff, Jr.	Angela Spadafora
27	Leia Marie Austin	Nashua	Henry Austin, VI	Erica Tapply
28	Elijah Samuel Duchano	Manchester	Joseph Ader	Jessica Duchano
31	Nikolai Novak Shablin	Nashua	Jacques Shablin	Allison Shablin

September

2	Henry Robert Newell	Manchester	Seth Newell	Melissa Newell
3	Lilliana Paige Conescu	Manchester	Richard Conescu	Samantha Heighton
5	Lucy Sue Harman	Nashua	Nathan Harman	Danielle Harman
14	Jack Ross Herda	Nashua	Ross Herda	Corrina Herda
14	Ellie Rae Herda	Nashua	Ross Herda	Corrina Herda
16	Anthony Robert Der Garabedian	Nashua	Paul Der Garabedian	Jennifer Der Garabedian
18	Gabriel Stephen Joseph Kerley	Nashua	David Kerley	Siobhan Kerley
21	Kayleen Genevieve Heavey	Nashua	Kenneth Heavey	Shannon Heavey
21	Thomas Patrick Cullinan	Nashua	Charles Cullinan	Melissa Cullinan

October

3	Lucas De Brito	Nashua	Ricardo De Brito	Venetty De Brito
3	Leonard De Brito	Nashua	Ricardo De Brito	Venetty De Brito
4	Eliana Hope Wikinson	Nashua	Jeffrey Wilkinson	Amanda Wilkinson
11	Natalie Abigail Parr	Nashua	Joel Parr	Crystal Granfield
12	Abigail Corradena Maeder	Manchester	Brian Maeder	Jessica Maeder
14	Ethan Gray Furze	Nashua	Nathan Furze	Jennifer Furze
16	Lillian Lynne Cockley	Nashua	Richard Cockley	Melissa Davison
17	Lilian Tari Whyte	Nashua	James Whyte	Tina Whyte
17	Josephina Capobianco Burgess	Nashua	James Burgess, Jr.	Hope Capobianco
18	Millie Finn Mungovan	Nashua	Thomas Mungovan	Lisa Mungovan
18	Jakob Eduard Huppi	Lebanon	Scott Huppi	Jacquelyn Massardo
18	Wyatt Aaron Howes	Nashua	David Howes	Suzanne Howes
21	Leah Claire Caron	Nashua	Kip Caron	Michelle Caron
22	Seth David Perry	Nashua	Dwight Perry	Holly Perry

Registered Births**2012****Oct. (cont)**

26	Rowan Macklin Paquette	Nashua	John Paquette	Kelli Paquette-Mylchreest
29	Somerset Rose Fleming	Milford	Halvard Solberg	Colleen Fleming

November

2	William Thomas Guidry	Nashua	Michael Guidry, Jr.	Rebecca Guidry
4	Evan Michael Nelson	Milford	Robert Nelson	Jill-Marie Nelson
8	Elise Hope Maszczak	Nashua	Ryan Maszczak	Jennifer Maszczak
9	Quinn Elaine Moore	Nashua	John Moore	Nicole Moore
9	Taylor Michelle Sykes-Orbeck	Manchester	Jonathan Sykes	Kimberly Orbeck
9	William Joseph Magee Belbin	Nashua	Kenneth Belbin	Alicia Belbin
10	Brooklynn Ella Hastings	Nashua	Jason Hahn	Lori Hastings
12	Levi Joshua-Leon Morello	Nashua	Jesse Morello	Danielle Morello
12	Nadine Judith Guidish	Nashua	Timothy Guidish	Dana Guidish
13	Peyton Marie Lupoli	Nashua	Christopher Lupoli	Jennifer Connors-Lupoli
23	Gavin Anthony Beebe	Nashua	Dane Beebe	Victoria LaFlamme
24	Jinger Grace Wright	Nashua	Jason Wright	Sarah Wright
26	Norah Marie Wakefield	Nashua	Travis Wakefield	Amanda Wakefield
27	Andrew James Statz	Manchester	Kevin Statz	Rebecca Statz
30	Tucker Khan Monte	Nashua	John Monte	Carla Monte

December

2	Dylan James Garabedian	Manchester	Andrew Garabedian	Nicole Garabedian
3	Rhyse Suzanne Brownlee	Derry	Michael Brownlee	Kellie Brownlee
3	Natalia Olivia Albano	Nashua	Domenico Albano, Jr.	Brandy Albano
12	Kailey Erin Muskiewicz	Nashua	Stephen Muskiewicz	Danielle Muskiewicz
12	Joseph Robert Stringfield	Nashua	Daniel Stringfield	Keri Wilson
16	Ivy Lee Knight	Nashua	Corey Knight	Heather Knight

TOTAL NUMBER OF RESIDENT BIRTHS: 132

Date	Name Of Deceased	Place Of Death
January		
8	Kierra Walker	Merrimack
10	Ruth Pollack	Merrimack
10	Maryann Roy	Nashua
18	Betty Senning	Merrimack
24	Marie Lee	Nashua
26	Kathleen Smith	Merrimack
February		
4	Richard Dumont	Nashua
11	Lorraine Read	Nashua
12	Anita Marchand	Nashua
15	Dejan Ninkovich	Merrimack
19	Conrad Laquerre	Nashua
26	Helen Bradshaw	Manchester
27	Mark Brien	Nashua
27	Walter Bothwick	Merrimack
28	Leon Dionne	Nashua
28	Erik Schwartz	Nashua
March		
1	Giselle Vaillancourt	Merrimack
7	Wilma Flessas	Milford
8	June Levine	Nashua
9	Ross Wozniak	Amherst
13	Adele Kamel	Nashua
14	Arthur Allen	Nashua
19	Lionel Lavoie	Merrimack
21	Deborah Schiebout	Merrimack
21	Peter Leblanc	Merrimack
23	Theresa Pergamo	Merrimack
25	Robert Halliday	Manchester
April		
2	Mary Uhlman	Nashua
9	Stella Marotta	Merrimack
15	Kenneth Trott	Merrimack
24	Kenneth Kaufman	Merrimack
25	Helen Dufour	Goffstown
May		
8	William Munroe	Nashua
11	David Johnsen, Sr.	Nashua
15	Agnes Fay	Bedford
15	Yvonne Hinckley	Merrimack
16	Valerie Richard	Merrimack
22	Elizabeth Bell	Merrimack

May (continued)

23	Thomas Wingate	Nashua
23	Lucile Cherico	Hudson
25	Billy Philpot, Sr.	Manchester
28	Raymond Wheaton	Bedford

June

2	David Gureckis	Nashua
2	Adam Gureckis	Nashua
5	Jill Burns	Merrimack
6	Barbara Hall	Merrimack
9	Susan Clark	Manchester
15	Michael Lo Verme	Nashua
17	Harry Vandersyde	Merrimack

July

9	Anthony Bettencourt	Merrimack
10	Suzanne Hanson	Merrimack
10	Arthur Swenson	Nashua
11	Mary McCall	Nashua
18	Clara Kurzweil	Bedford
18	Arline Hudon	Nashua
20	Edward Majchrzak	Portsmouth
23	Dorothy Fothergill	Nashua
27	James Brackett	Mont Vernon

August

1	Francis O'Gara, Jr.	Nashua
5	Nancy Talbert	Nashua
9	Lawrence Gouthro	Nashua
12	James Campbell	Merrimack
13	Robin Kinney	Merrimack
14	Lauren Giles	Merrimack
15	Margaret Dexter	Merrimack
18	Theresa Cook	Merrimack
18	Jeffrey Ronnquist	Merrimack
19	Margaret Albert	Merrimack
20	Martha Wagner	Merrimack

September

1	Blanche Ladue	Nashua
1	Joan Swisher	Merrimack
4	Erich Eger	Milford
6	Matthew Cummings, Jr.	Nashua
10	Stewart Oram	Merrimack
11	Jay Chadwick	Nashua
30	Raymond Anderson	Nashua

October

1	Robert Treen	Merrimack
9	Mark Blanchette	Merrimack
11	Kathleen Faria	Merrimack
14	William Lefabvre, Sr.	Nashua
19	Barbara Hayes	Nashua
26	Genevieve Hansen	Nashua
26	James Williamson	Nashua
28	Scott Bakaian	Merrimack
29	Veronica Zuber	Merrimack
31	Lloyd MacLean	Merrimack

November

5	Mary Ruddock	Merrimack
21	Irene Gordon	Merrimack
23	Izola Magoon	Milford
23	Scott McDuffee	Manchester
25	Joan Darrell	Concord
25	Lawrence Greenspan	Nashua
25	Jacqueline Dube	Merrimack
30	Walter Fields, Jr.	Merrimack

December

14	Nancy Degrandpre	Portsmouth
16	Maureen Burgess	Lebanon
18	Henry Stossel, Jr.	Nashua
23	Michael Burtzell	Merrimack
31	Lorraine Demers	Nashua

TOTAL NUMBER OF RESIDENT DEATHS: 98

Registered Marriages**2012**

Date	Person A's Name	Residence	Person B's Name	Residence
Dec. 2011				
31	Scott A. Couture	Merrimack	Jennifer A. Kloo	Merrimack
January				
7	Michael J. Brown	Merrimack	Nicole M. Ellis	Merrimack
March				
24	Melinda A. George	Merrimack	Marek L. Makoski	Merrimack
27	Ryan W. Mayberry	Merrimack	Sandra J. Maloney	Merrimack
April				
14	Rachel A. Barham	Merrimack	Landon P. Rogers	Bakersfield, CA
27	John R. Reagan	Merrimack	Cathlyn K. Haigh	Merrimack
May				
9	James R. Williams	Merrimack	Marcia C. Pereira Barros	Merrimack
10	Corinne A. Culver	Merrimack	Dennis P. Van De Parre	Merrimack
16	Sharon M. Cozza	Merrimack	Robert J. Kulas	Merrimack
19	Michael P. Gagnon	Merrimack	Jennifer L. Harrison	Merrimack
26	Corey R. Knight	Merrimack	Heather L. Boucher	Merrimack
27	Jessica A. Rackett	Merrimack	Daniel J. Rouleau	Merrimack
27	Liana P. Zengo	Merrimack	John T. Kirkhart	Nashua
June				
2	Frank J. Palange	Merrimack	Mai Zin	Myanmar
2	Brianne M. Fodor	Merrimack	Brian D. Laplante	Merrimack
2	Jennifer M. Hamel	Merrimack	Louis W. Hindle	Merrimack
2	Jillian M. Hanlon	Merrimack	Robert F. Link	Merrimack
23	Robert C. Hanckel	Amherst	Laura J. Kelly	Merrimack
30	Marc J. Gagne	Merrimack	Christine M. Sunstrom	Merrimack
30	Adam M. Gilmer	Merrimack	Kristina A. Pass	Merrimack
30	Jennifer R. Senna	Merrimack	Jeffrey E. Meyers	Merrimack
July				
4	Travis J. Courtemanche	Medford, MA	Sara A. Neveu	Merrimack
7	Brittany M. McKenna	Merrimack	Daniel R. Edmonds	Merrimack
14	Barry F. Kendall	Merrimack	Karie A. Claveau	Merrimack
21	Kenneth R. Takacs	Merrimack	Leslie P. Sanchez Falla	Merrimack
21	Correy A. Burns	Merrimack	Shawne M. Fraize	Merrimack
21	Rory C. Smith	Norfolk, VA	Rebecca D. Lee	Merrimack
22	Brandon D. Messier	Merrimack	Jessie L. Kocinski	Merrimack
28	William E. Spinney	Merrimack	Alicia B. Pombrio	Merrimack
August				
4	William F. Anderson, Jr.	Dracut, MA	Nicole E. Rivard	Merrimack
4	Anna M. Southworth	Merrimack	Matthew P. Coleman	Merrimack
5	Timothy M. Sullivan	Merrimack	Sheryl A. Gagne	Merrimack
8	Kathryn J. McGarry	Merrimack	Douglas A. Gordon	Merrimack
11	Idena M. Ortiz	Merrimack	Jeffrey K. Price	Merrimack
11	Michael W. Phillips	Merrimack	Bridget L. Savo	Merrimack
18	Jennifer A. Sirois	Merrimack	William D. Heath	Merrimack
22	Sarah J. Tsatsa	Merrimack	Joseph A. Isabelle	Merrimack
24	Stephanie M. Coelho	Merrimack	Daniel A. Milton	Merrimack

Aug. (cont.)

25	Morgan K. Oliver	Merrimack	Matthew M. Banville	Merrimack
25	Michael R. Marcotte	Merrimack	Kathryn A. Tiezzi	Dunstable, MA

September

8	John W. Normand	Merrimack	Lori A. Ontiveros	Merrimack
8	Erin A. Rothhaus	Merrimack	Michael J. Alukonis	Merrimack
15	Keith J. Greeley	Merrimack	Katherine E. Jones	Merrimack
15	George A. Overton, III	Merrimack	Christina L. Collins	Merrimack
15	Dayna E. Bradbury	Merrimack	David A. Wilkins	Windham
15	Angela L. Eastman	Merrimack	Patrick R. Sylvia	Merrimack
16	Jacqueline S. Caisse	Haverhill, MA	Peter A. Kucharski	Merrimack
21	Richard K. Petro	Merrimack	Jessica A. Smiddy	Merrimack
22	Mary P. O'Connell	Merrimack	David M. Vachon	Merrimack
22	Corey D. Jordan	Merrimack	Johanna L. Moul	Merrimack
22	Elizabeth A. Petrides	Nashua	Justin G. Ruddock	Merrimack
23	Daniel A. Conescu	Merrimack	Jenna L. Brown	Merrimack
29	Drew A. Steelman	Merrimack	Kristi J. Gallagher	Merrimack
30	Michel J. Brouillette	Troi-Rivieres, Canada	Jon R. MacDonald, II	Merrimack
30	Jeffrey M. Jones	Merrimack	Sarah J. Andrukaitis	Pelham

October

6	Kathleen M. Rivard	Merrimack	Peter D. Lopilato	Merrimack
6	Neal J. West	Merrimack	Lindsay J. Locke	Merrimack
7	Gregory S. Porter	Merrimack	Nicole L. Roosen	Merrimack
12	Marissa I. Johnson	Merrimack	Joshua C. Heistman	Merrimack
13	Neil P. Chapman	Merrimack	Michelle L. Arenella	Merrimack
13	Michael D. Wirzburger	Merrimack	Jennifer C. Morin	Merrimack
14	Angela L. Lee	Merrimack	Francis A. Attardo	Merrimack
20	Francis N. Ryan	Merrimack	Lorrie A. Knoll	Wilton
27	Jennifer L. Recco	Merrimack	Kyle R. Jencks	Merrimack


November

3	Bradley A. Bloemker	Merrimack	Tara S. White	Temple
10	Ricky D. Frank	Merrimack	Heather J. Kindlimann	Merrimack
10	Patricia M. Rodriguez	Merrimack	Derek A. Eastman	Merrimack
24	Jay T. Taylor	Merrimack	Keli A. Taylor	Wilton
30	Nicole C. Carpentier	Merrimack	Aaron M. Lail	Merrimack

December

4	Jason A. Bueno	Merrimack	Ashley C. Brunk	Nashua
8	Edward J. Pane	Merrimack	Nancy K. Kelley	Merrimack
10	Katie L. Snyder	Merrimack	Brian L. Tanguay	Merrimack
16	Merrill C. Moser	Loudon	Steven R. Koontz	Merrimack
22	Keri A. Wilson	Merrimack	Daniel J. Stringfield	Merrimack
28	Matthew R. Ezzo	Merrimack	Danielle E. Cianci	Mont Vernon

TOTAL NUMBER OF RESIDENT MARRIAGES: 75



- SAMPLE -
OFFICIAL BALLOT
ANNUAL TOWN MEETING
MERRIMACK, NEW HAMPSHIRE
APRIL 9, 2013

BALLOT 1 OF 2
Diane Inghett
 TOWN CLERK

INSTRUCTIONS TO VOTERS
 A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ☒
 B. Follow directions as to the number of candidates to be marked for each office.
 C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

TOWN COUNCIL	TRUSTEE OF TRUST FUNDS	LIBRARY TRUSTEE
<p style="text-align: right; font-size: small;">Vote for not more than two (2)</p> <p>DAVID G. YAKUBOFF, SR. <input type="radio"/></p> <p>DANIEL DWYER <input type="radio"/></p> <p><input type="radio"/> (Write-in)</p> <p><input type="radio"/> (Write-in)</p>	<p style="text-align: right; font-size: small;">Vote for not more than one (1)</p> <p>CHRIS CHRISTENSEN <input type="radio"/></p> <p><input type="radio"/> (Write-in)</p>	<p style="text-align: right; font-size: small;">Vote for not more than one (1)</p> <p>RICHARD BARNES <input type="radio"/></p> <p><input type="radio"/> (Write-in)</p>
<p style="text-align: center;">ETHICS COMMITTEE</p> <p style="text-align: right; font-size: small;">Vote for not more than one (1)</p> <p><input type="radio"/> (Write-in)</p>		<p style="text-align: right; font-size: small;">Vote for not more than one (1)</p> <p>JENNIFER L. JOBIN <input type="radio"/></p> <p><input type="radio"/> (Write-in)</p>

QUESTIONS

Article 2
 Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$28,725,477. Should this article be defeated, the default budget shall be \$ 27,968,164, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Town Council 7-0-0)

YES ☐
NO ☐

Article 3
 Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the New England Police Benevolent Association, Local 112, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs
2013-14	Flat \$1,500	\$ 27,661
2014-15	0	9,829
2015-16	0	(13,559)

and further to raise and appropriate the sum of \$27,661, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? The passage of this article will result in employees covered by the collective bargaining agreement contributing 10% towards health and dental insurance premiums and changing their health care in 2015-16 to \$20 office visit \$10/\$20/\$45 pharmacy co-pay. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers the Dispatchers and Office Staff of the Police Department. (Recommended by the Town Council 5-2-0)

YES ☐
NO ☐

TURN BALLOT OVER AND CONTINUE VOTING

- SAMPLE -

- SAMPLE -

QUESTIONS CONTINUED

- SAMPLE -

Article 4

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the Teamsters, Local 633, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs
2013-14	\$1,500 flat wage	\$ 19,860
2014-15	0	0
2015-16	0	(18,221)

and further to raise and appropriate the sum of \$19,860, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? This agreement will result in employees covered by the collective bargaining agreement contributing 10% towards health and dental insurance premiums and changing their health care in 2015-16 to \$20 office visit \$10/\$20/\$45 pharmacy co-pay and 10% dental premium cost share. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers supervisory and clerical employees of the Highway, Solid Waste Disposal, Wastewater Treatment, Parks Maintenance, and Equipment Maintenance Divisions of the Public Works Department. (Recommended by the Town Council 5-2-0)

YES ☐NO ☐**Article 5**

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the New England Police Benevolent Association, Local 12, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs
2013-14	\$1,500 flat wage	\$ 73,394
2014-15	0	29,811
2015-16	0	(28,833)

and further to raise and appropriate the sum of \$73,394, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? This agreement includes a 10% employee HMO health insurance cost sharing that will be applicable to new hires beginning on July 1, 2006 and a capped cost share of 3.0% for all employees existing as of June 30, 2006, thereafter based on gross pay before overtime until 2015-16 at which time all employees will pay 10% HMO health insurance cost sharing with a \$20 office visit \$10/\$20/\$45 pharmacy co-pay and 10% dental premium cost share. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers the Patrol division, Detectives, and Sergeants of the Police Department. (Recommended by the Town Council 5-2-0)

YES ☐NO ☐**Article 6**

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the American Federation of State, County and Municipal Employees 93, Local 3657, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs
2013-14	\$1,500 flat wage	\$ 33,665
2014-15	0	0
2015-16	0	(27,839)

and further to raise and appropriate the sum of \$33,665, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? This agreement includes a 10% employee HMO health insurance cost sharing that will be applicable to new hires (hired after June 30, 2006), a capped cost share of 2.0% of base pay (before overtime) for all employees existing as of June 30, 2006, thereafter based on gross pay before overtime until 2015-16 at which time all employees will pay 10% HMO health insurance cost sharing with a \$20 office visit \$10/\$20/\$45 pharmacy co-pay and 10% dental premium cost share. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers the supervisory employees of the Fire and Police Departments. (Recommended by the Town Council 5-2-0)

YES ☐NO ☐

GO TO NEXT BALLOT AND CONTINUE VOTING

- SAMPLE -



- SAMPLE -
OFFICIAL BALLOT
ANNUAL TOWN MEETING
MERRIMACK, NEW HAMPSHIRE
APRIL 9, 2013

BALLOT 2 OF 2

Diane Juppette
TOWN CLERK

QUESTIONS CONTINUED

Article 7

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the IAFF, Local 2904, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs
2013-14	\$1,500 flat wage	\$ 127,069
2014-15	0	22,058
2015-16	0	(56,529)

and further to raise and appropriate the sum of \$127,069, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? This agreement includes a 10% employee HMO health insurance cost sharing that will be applicable to new hires (hired after June 30, 2006, a capped cost share of 2.0% of base pay (before overtime) for all employees existing as of June 30, 2006, thereafter based on gross pay before overtime until 2015-16 at which time all employees will pay 10% HMO health insurance cost sharing with a \$20 office visit \$10/\$20/\$45 pharmacy co-pay and 10% dental premium cost share. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers the Firefighters and Paramedics of the Fire Department. (Recommended by the Town Council 4-2-1)

YES ☐NO ☐

Article 8

Shall the Town of Merrimack approve the charter amendment reprinted below?

YES ☐NO ☐

PROPOSED AMENDMENT to Charter Article VII, Section 7-7, Administration of Government.

K. The Manager shall be charged with and shall perform all of the duties and responsibilities of cemetery trustees, as set forth in RSA 289.

YOU HAVE NOW COMPLETED VOTING

- SAMPLE -

Merrimack residents will have an opportunity to vote on the proposed budget and other Town matters on Tuesday, April 9, 2013, at the annual election to be held between 7:00 AM and 7:00 PM. There is one polling place in Merrimack: James Masticola Upper Elementary School - All-Purpose Room at 26 Baboosic Lake Road.

The following information is provided as a public service to enable citizens to better understand the matters on which they will be voting. Additional information may be obtained by calling the Town Manager's Office at (603) 424-2331, or by visiting the Town's website at www.merrimacknh.gov.

ARTICLE 1

Election of Public Officials

To vote, completely fill in the box next to your choice on the ballot. Follow the directions as to the number of candidates to be marked for each office. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the box.

ARTICLE 2

Municipal Operating Budget

The Municipal Operating Budget, which is the subject of Article 2, funds the general costs of operating all Town departments. The Municipal Operating Budget is summarized on the attached chart by department.

The recommended 2013-14 Municipal Operating Budget is \$28,725,477. Included in the Town Council's proposed budget are all of the capital items that have historically been approved by the Town Council throughout the year. This change was implemented in the 2009-10 budget year.

Although the appropriation amount requested for 2013-14 is less than what was approved in 2012-13, to compare the budget request one should reduce both budgets by the capital purchases. If these capital projects were not included in both budgets, the 2013-14 appropriation would be \$375,455 or 1.76% greater than in 2012-13.

Chart 1 - APPROPRIATIONS			
	2012-2013	2013-2014	Increase
General Fund	Operating	Operating	(Decrease)
General Government	\$1,559,750	\$1,546,200	(\$13,550)
Assessing	\$284,437	\$296,882	\$12,445
Fire	\$4,780,171	\$5,033,154	\$252,983
Police	\$5,039,446	\$5,286,782	\$247,336
Communications	\$655,987	\$673,429	\$17,442
Code Enforcement	\$317,797	\$331,063	\$13,266
DPW Admin.	\$350,181	\$366,373	\$16,192
Highway	\$2,467,915	\$2,406,541	(\$61,374)
Solid Waste Disposal	\$1,143,416	\$1,166,428	\$23,012
Parks & Recreation	\$366,957	\$330,723	(\$36,234)
Library	\$1,017,613	\$967,133	(\$50,480)
Equipment Maintenance	\$415,710	\$427,294	\$11,584

Buildings & Grounds	\$185,577	\$189,903	\$4,326
Community Development	\$533,919	\$465,572	(\$68,347)
Town Clerk/ Tax Collector	\$426,089	\$452,671	\$26,582
Welfare	\$174,729	\$165,079	(\$9,650)
Debt Service	\$482,105	\$472,027	(\$10,078)
Subtotal G/F Operating	\$20,201,799	\$20,577,254	\$375,455
CRF Deposits	2012-13	2013-14	
Gen. Govt.-Computers	\$35,000	\$35,000	\$0
Assessing - Revaluation	\$15,000	\$15,000	\$0
Fire- Ambulance	\$50,000	\$12,000	(\$38,000)
Fire-Trucks	\$100,000	\$100,000	\$0
Communications-Equipment	\$10,000	\$10,000	\$0
DPW Equipment	\$250,000	\$300,000	\$50,000
DPW Roads & Bridges	\$400,000	\$400,000	\$0
DPW- DW Highway	\$25,000	\$25,000	\$0
Solid Waste- Equipment	\$50,000	\$75,000	\$25,000
Library	\$2,000	\$2,000	\$0
Subtotal CRF Deposits	\$937,000	\$974,000	\$37,000
Other Capital			
Police- Vehicles	\$90,000	\$90,000	\$0
Bldg. & Grounds- Repairs	\$8,000	\$8,000	\$0
Subtotal Other Cap.	\$98,000	\$98,000	\$0
Road Infrastructure	\$800,000	\$700,000	(\$100,000)
CRF Expend.	\$2,696,423	\$1,201,000	(\$1,495,423)
General Fund Totals	\$24,733,222	\$23,550,254	(\$1,182,968)
Self-Supporting Funds			
Fire Protection	\$85,589	\$88,490	\$2,901
Day camp	\$204,538	\$172,467	(\$32,071)
Outside Details	\$661,068	\$513,373	(\$147,695)
Library	\$3,500	\$3,500	\$0
Fire Outside Detail	\$9,000	\$9,000	\$0
Media	\$305,239	\$279,011	(\$26,228)
Wastewater	\$3,422,279	\$3,370,312	(\$51,967)
Wastewater New Debt	\$7,075,000	\$0	(\$7,075,000)
Wastewater Debt	\$741,194	\$739,070	(\$2,124)
Subtotal Self-Supporting	\$12,507,407	\$5,175,223	(\$7,332,184)
Grand Totals All Funds	\$37,240,629	\$28,725,477	(\$8,515,152)

Included in the 2013-14 budget are reductions in several estimated revenues. Those revenue reductions include:

- Interest Income \$183,000
- Building Permits \$25,000
- Solid Waste \$27,000

There were some revenues that increased to offset the before mentioned reductions. Those increases are:

- Insurance Rebate \$75,000
- Administrative fees other funds \$49,000

Included in the Council's 2013-14 budget is a commitment to increase capital funding. The Council has increased capital reserve funding from \$962,000 to \$999,000, a \$37,000 increase or 3.85%.

Personal Services Costs

The Town Council recommended budget includes the following reductions:

- Reduction of one Equipment Operator I
- Reduce one full-time Office Manager to part-time - Community Development
- Fire Department Part-time staffing
- Police Department – Special Police Officers
- Library staff wage reduction

The net decrease relating to these staffing changes is \$231,297.

All six union contracts have/will have expired by of June 30, 2013. The only union not appearing on the ballot is AFSCME 93, Local 2986 (Public Works Employees). These employees will have no changes to wages or benefits until a new contract passes.

There are five union contracts for ratification on this year's ballot: NEPBA Local 112, Article 3; Teamsters Local 633, Article 4; NEPBA Local 12, Article 5; AFSCME 93, Local 3657, Article 6; and IAFF, Local 2904, Article 7. They are discussed in further detail on pages 157-158.

In summary, the 2013-14 proposed budget contains a net increase for personnel costs and benefits of \$645,966, to include the aforementioned staffing reductions. The majority of the increase is from a retirement cost increase of \$437,189 and health insurance premiums cost increase of \$300,289. There was, however, some decreased cost for compensated absence of \$29,611. The remaining balance consists of benefit adjustments and the costs associated with the following wage adjustments: Non-union employees - \$1,500 one-time wage adjustment

Capital Outlay

The Town of Merrimack uses capital reserve funds as a cost-effective method of financing the purchase or replacement of facilities, equipment, and infrastructure. Consistent amounts have been included in annual budgets for transfer to these funds in past years and in the current budget submitted by the Town Council, so that sufficient monies are available when purchases or replacements are required. This spreads the related cost over the funding period, rather than requiring a large appropriation in the year of purchase or replacement, and thereby helps to stabilize property tax rates. Also, interest earned on monies held in capital reserve funds offsets a portion of the purchase or replacement cost and/or serves as a hedge against inflation. These

capital reserve funds provide for the replacement of fire trucks, bridges, ambulances, police communication equipment, Highway Division trucks and heavy equipment, as well as for other major capital outlay needs.

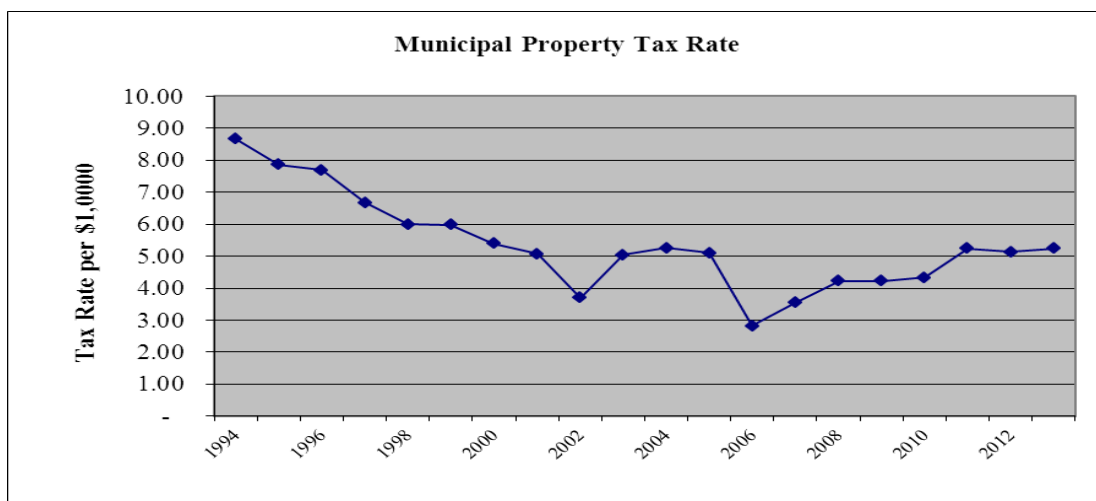
The 2013-14 budget includes \$999,000 in Capital Reserve Fund (CRF) deposits. In addition, other proposed capital outlays of \$2,232,031 consist of the following:

Media Equipment	\$ 45,000
1 Ton dump truck	55,000
3/4 Ton Pickup (2).....	70,000
6 Wheel dump truck	120,000
Hot Box.....	25,000
Drainage Improvements.....	200,000
Traffic Signal Upgrade	200,000
Sludge Pump replacement.....	55,000
Loader tires	11,000
Wire Road intersection Design	50,000
Ambulance Replacement.....	200,000
Loader	220,000
Communication Equipment.....	25,000
Operating software upgrades to servers and PC's	71,000
Minor Computer Purchases	24,210
Minor Equipment Purchases	24,000
Minor Building repairs	21,821
Patrol vehicles (3) Cars.....	90,000
Replace Broken/Rotten Window Station.....	125,000
Road paving and minor reconstruction	700,000
Total.....	\$ 2,232,031

Projected Tax Rate

Based on the recommended budget (Article 2) and current estimates of 2013 net assessed valuations and 2013-14 non-tax revenues, the municipal portion of the 2013 property tax rate is expected to be \$5.25, which correlates to a tax bill of \$525 per \$100,000 of assessed valuation.

This budget represents an eleven cent increase compared to the 2012 rate. However, this projection includes only the impact of Article 2 and not any of the other Articles.



Debt Service

There are five outstanding bond issues: 1995 Organic Waste Compost Facility Bonds - \$686,817 principal balance; 2002 Greens Pond Land Acquisition Bonds - \$1,350,000 principal balance; 2007 Drainage Improvement Bond - \$1,245,000 principal balance; 2008 Interceptor Bond - \$446,581 principal balance; and 2009 Dewatering Upgrade Bond - \$2,371,216 principal balance. Debt service costs for 2013-14 represent a decrease of \$12,201 and consist of the following:

1995 Organic Waste Compost Facility Bonds	\$367,449
2002 Greens Pond Land Acquisition Bonds.....	314,538
2007 Drainage Bond	157,488
2008 Interceptor Bond	64,487
2009 Dewatering Upgrade	307,135
Contingency for tax anticipation notes	1
Total.....	\$1,211,098

Default Budget

If the proposed budget of \$28,725,477 in Article 2 should fail, an appropriation of \$27,968,164 (Chart 3) would automatically become effective in accordance with New Hampshire Statutes. The Town Council would then be responsible for either holding a special meeting at which a revised Municipal Operating Budget appropriation would be considered, or developing a revised Municipal Operating Budget within this amount.

In 2009-10, the Town made a change to the way it presents the Appropriation Article to the taxpayers. A decision was made to include all the Capital Reserve Fund purchases in the budget so the voter had a chance to vote on the complete appropriations for the Town. When calculating the default budget, these items have to be backed out of the appropriations for prior years. To compute the default budget, the Department of Revenue Administration has given specific guidelines for Towns and Schools to use: begin with the prior year operating warrant article, add in any previously approved warrant articles that may affect the current year budget (such as collective bargaining agreements), subtract any one time purchases (such as capital expenditures), then net the difference in debt payments to come up with the default budget.

In calculating the 2013-14 default budget, the difference between the default budget and the current operating budget (\$28,725,477) is \$757,313. However, in making an apples to apples comparison as shown on Chart 3, one time capital expenditures are backed out, thus making the default budget \$571,382 greater than the 2012-13 operating budget. ***One important point to remember is that the \$1,302,000 in capital purchases for 2013-14 is fully offset by revenues.*** Chart 4 is a comparison of tax rates.

Chart 3 Default Calculation		
	2012-13	2013-14
	Voted	Default
	<u>Budget</u>	<u>Budget</u>
General Town operations and charges - Article 4	30,130,792	30,165,629
NEPBA 112 (dispatchers and office staff)	2,921	
NEPBA 12 (Patrol Division)	31,916	
Union Contract Benefit Increases		
Health Insurance cost (union)		250,498
Retirement		422,162
One Time Purchases		
Capital		(2,857,923)
Debt service:		
2012-13		(1,223,299)
2013-14	-	1,211,097
Total	30,165,629	27,968,164

Chart 4 - Default Tax Rate			
		Est. Default	
		<u>2013 Tax Rate</u>	
Default Appropriations		27,968,164	
Estimated Default Revenues (see below)		(13,235,703)	
Tax overlay		325,000	
Veterans exemptions		<u>712,000</u>	
Property tax levy		15,769,461	
Valuation for state property tax rate		<u>2,894,059.602</u>	
Default property tax rate		5.45	
Proposed Budget tax rate		5.25	
Variance - Increase/(Decrease)			0.20
Revenue comparison:			
2013-14 revenue Proposed Budget	14,537,703		
Less: Capital revenue			
General Fund	(1,201,000)		
WWTF	<u>(101,000)</u>		
		13,235,703	
Appropriation Comparison			
2013-14 Proposed Budget Comparison	28,698,782		
Less: Capital revenue			
General Fund	(1,201,000)		
WWTF	<u>(101,000)</u>	27,396,782	
Default Budget (from above)		<u>27,968,164</u>	
Increase in appropriations (default verse proposed budget)		571,382	
Tax Rate variance Appropriations (571,382/2,894,059.602)			0.20
Tax Rate variance Revenue {(0/2,894,059.602)}		<u>-</u>	
Overall tax rate variance		0.20	

ARTICLE 3**New England Police Benevolent Association (NEPBA), Local 112,
Collective Bargaining Agreement**

By approving Article 3, the Town would ratify the proposed collective bargaining agreement between the Town of Merrimack and NEPBA Local 112 and approve the wage and benefit adjustments contained therein. Included are a \$1,500 one-time wage adjustment for 2013-14, \$0 in 2014-15 and \$0 in 2015-16. This agreement extends the current 10% employee HMO health and dental insurance premium cost sharing. Beginning on July 1, 2015, the Office Visit copay changes from \$10 to \$20 and the Pharmacy copay changes from \$0/20/30 to \$10/20/45.

The associated cost has been estimated at \$27,661. This agreement covers the dispatchers and office staff of the Police Department

Estimated 2013 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation – \$0.01

ARTICLE 4**Teamsters, Local 633, Collective Bargaining Agreement**

By approving Article 4, the Town would ratify the proposed collective bargaining agreement between the Town of Merrimack and Teamsters Local 633 and approve the wage and benefit adjustments contained therein. Included are a \$1,500 one-time wage adjustment for 2013-14, \$0 in 2014-15 and \$0 in 2015-16. This agreement continues the current 10% employee HMO health and dental insurance premium cost sharing. Beginning on July 1, 2015, the Office Visit copay changes from \$5 to \$20 and the Pharmacy copay changes from \$0/20/30 to \$10/20/45.

The associated cost has been estimated at \$19,860. This agreement covers supervisory and clerical employees of the Highway, Solid Waste Disposal, Wastewater Treatment and Equipment Maintenance Divisions of the Public Works Department.

***Estimated 2013 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation
- LESS THAN \$0.01***

ARTICLE 5**New England Police Benevolent Association (NEPBA), Local 12, Collective
Bargaining Agreement**

By approving Article 5, the Town would ratify the proposed collective bargaining agreement between the Town of Merrimack and NEPBA Local 12 and approve the wage and benefit adjustments contained therein. Included are a \$1,500 one-time wage adjustment for 2013-14, \$0 in 2014-15 and \$0 in 2015-16. This agreement continues the current 10% employee HMO health insurance premium cost sharing that is applicable to new hires hired on or after July 1, 2006 and a capped cost share of 3.0% for all employees existing as of June 30, 2006, based on gross pay before overtime until June 30, 2015. Beginning on July 1, 2015, all members will pay 10% of the HMO health and dental insurance premiums, the Office Visit copay will change from \$10 to \$20 and Pharmacy copay will change from \$0/20/30 to \$10/20/45.

The associated cost has been estimated at \$73,394. This agreement covers patrolmen, detectives

and sergeants of the Police Department.

Estimated 2013 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation – \$0.03

ARTICLE 6

American Federation of State, County and Municipal Employees (AFSCME) 93, Local 3657, Collective Bargaining Agreement

By approving Article 5, the Town would ratify the proposed collective bargaining agreement between the Town of Merrimack and AFSCME 93, Local 3657 and approve the wage and benefit adjustments contained therein. Included are a \$1,500 one-time wage adjustment for 2013-14, \$0 in 2014-15 and \$0 in 2015-16. This agreement continues the current 10% employee HMO health insurance premium cost sharing that is applicable to new hires hired on or after July 1, 2006 and a capped cost share of 2.0% for all employees existing as of June 30, 2006, based on gross pay before overtime until June 30, 2015. Beginning on July 1, 2015, all members will pay 10% of the HMO health and dental insurance premiums, the Office Visit copay changes from \$5 to \$20, and the Pharmacy copay changes as follows: Retail: from \$0/15/15 to \$10/20/45 and Mail Order Pharmacy: from \$0/1/1 to \$10/20/45.

The associated cost has been estimated at \$33,665. This agreement covers the supervisory employees of the Fire and Police Departments (Lieutenants and Captains).

Estimated 2013 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation – \$0.01

ARTICLE 7

International Association of Fire Fighters (IAFF), Local 2904, Collective Bargaining Agreement

By approving Article 7, the Town would ratify the proposed collective bargaining agreement between the Town of Merrimack and IAFF, Local 2904 and approve the wage and benefit adjustments contained therein. Included are a \$1,500 one-time wage adjustment for 2013-14, \$0 in 2014-15 and \$0 in 2015-16. This agreement continues the 10% employee HMO health insurance cost sharing that is applicable to new hires hired on or after July 1, 2006 and a capped cost share of 2.0% for all employees existing as of June 30, 2006, based on gross pay before overtime until June 30, 2015. Beginning on July 1, 2015, all members will pay 10% of the HMO health and dental insurance premiums, the Office Visit copay changes from \$5 to \$20, and Pharmacy copays change as follows: Retail: from \$0/15/15 to \$10/20/45 and Mail Order Pharmacy: from \$0/1/1 to \$10/20/45.

The associated cost has been estimated at \$127,069. This agreement covers the firefighters and paramedics of the Fire Department.

Estimated 2013 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation – \$0.04

ARTICLE 8

Cemetery Trustee

This Article amendment language allows for the appointment of the Town Manager to be the Cemetery Trustee. By law, the Town needs to have a cemetery trustee.



2013 Town Warrant
Town of Merrimack
6 Baboosic Lake Road, Merrimack, New Hampshire 03054



The State of New Hampshire

To the inhabitants of the Town of Merrimack in the County of Hillsborough in said state, qualified to vote in town affairs:

You are hereby notified that the First Session (*Deliberative*) of the Annual Meeting of the Town of Merrimack will be held at the Masticola Upper Elementary School's All-Purpose Room on Baboosic Lake Road in said Merrimack on Wednesday, March 13, 2013, at 7:00 o'clock in the evening (pm) for explanation, discussion, and debate of each Warrant Article. Warrant Articles may be amended at this session per RSA 40:13, IV.

You are hereby notified that the Second Session (*Ballot Voting*) of the Annual Meeting of the Town of Merrimack will be held on Tuesday, April 9, 2013, at 7:00 o'clock in the forenoon (am) for the choice of town officers elected by official ballot, to vote on questions required by law to be inserted on the Official Ballot, and to vote on all Warrant Articles from the First Session on Official Ballot per RSA 40:13, VII. The polling place for the election of town officers, and other actions required to be inserted on the ballot, will open on said date at 7:00 o'clock in the forenoon (am) and will not close earlier than 7:00 o'clock in the evening (pm).

The aforementioned polling place will be as follows:
James Masticola Upper Elementary School All-Purpose Room, 26 Baboosic Lake Road

Article 1

To choose all necessary town officers for the ensuing year.

Article 2

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$28,725,477. Should this article be defeated, the default budget shall be \$27,968,164, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Town Council 7-0-0)

Article 3

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the New England Police Benevolent Association, Local 112, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs
2013-14	Flat \$1,500	\$ 27,661
2014-15	0	9,829
2015-16	0	(13,559)

and further to raise and appropriate the sum of \$27,661, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? The passage of this article will result in employees covered by the collective bargaining agreement contributing 10% towards health and dental insurance premiums and changing their health care in 2015-16 to \$20 office visit \$10/\$20/\$45 pharmacy co-pay. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers the Dispatchers and Office Staff of the Police Department. (Recommended by the Town Council 5-2-0)

Article 4

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the Teamsters, Local 633, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs
2013-14	\$1,500 flat wage	\$ 19,860
2014-15	0	0
2015-16	0	(18,221)

and further to raise and appropriate the sum of \$19,860, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? This agreement will result in employees covered by the collective bargaining agreement contributing 10% towards health and dental insurance premiums and changing their health care in 2015-16 to \$20 office visit \$10/\$20/\$45 pharmacy co-pay and 10% dental premium

cost share. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers supervisory and clerical employees of the Highway, Solid Waste Disposal, Wastewater Treatment, and Equipment Maintenance Divisions of the Public Works Department. (Recommended by the Town Council 5-2-0)

Article 5

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the New England Police Benevolent Association, Local 12, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs
2013-14	\$1,500 flat wage	\$ 73,394
2014-15	0	29,811
2015-16	0	(28,833)

and further to raise and appropriate the sum of \$73,394, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? This agreement includes a 10% employee HMO health insurance cost sharing that will be applicable to new hires beginning on July 1, 2006 and a capped cost share of 3.0% for all employees existing as of June 30, 2006, thereafter based on gross pay before overtime until 2015-16 at which time all employees will pay 10% HMO health insurance cost sharing with a \$20 office visit \$10/\$20/\$45 pharmacy co-pay and 10% dental premium cost share. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers the Patrol division, Detectives, and Sergeants of the Police Department. (Recommended by the Town Council 5-2-0)

Article 6

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the American Federation of State, County and Municipal Employees 93, Local 3657, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs
2013-14	\$1,500 flat wage	\$ 33,665
2014-15	0	0
2015-16	0	(27,839)

and further to raise and appropriate the sum of \$33,665, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? This agreement includes a 10% employee HMO health insurance cost sharing that will be applicable to new hires (hired after June 30, 2006), a capped cost share of 2.0% of base pay (before overtime) for all employees existing as of June 30, 2006, thereafter based on gross pay before overtime until 2015-16 at which time all employees will pay 10% HMO health insurance cost sharing with a \$20 office visit \$10/\$20/\$45 pharmacy co-pay and 10% dental premium cost share. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers the supervisory employees of the Fire and Police Departments. (Recommended by the Town Council 5-2-0)

Article 7

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the IAFF, Local 2904, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs
2013-14	\$1,500 flat wage	\$ 127,069
2014-15	0	22,058
2015-16	0	(56,529)

and further to raise and appropriate the sum of \$127,069, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? This agreement includes a 10% employee HMO health insurance cost sharing that will be applicable to new hires (hired after June 30, 2006, a capped cost share of 2.0% of base pay

(before overtime) for all employees existing as of June 30, 2006, thereafter based on gross pay before overtime until 2015-16 at which time all employees will pay 10% HMO health insurance cost sharing with a \$20 office visit \$10/\$20/\$45 pharmacy co-pay and 10% dental premium cost share. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers the Firefighters and Paramedics of the Fire Department. (Recommended by the Town Council 4-2-1)

Article 8

Shall the Town of Merrimack approve the charter amendment reprinted below?


PROPOSED AMENDMENT to Charter Article VII, Section 7-7, Administration of Government.

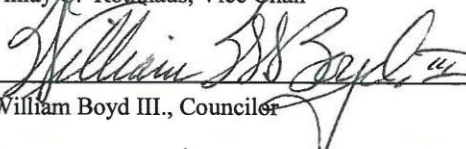
K. The Manager shall be charged with and shall perform all of the duties and responsibilities of cemetery trustees, as set forth in RSA 289.

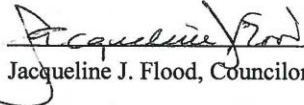


Given under our hands and seal this 14th day of February, in the year of our Lord,
Two Thousand Thirteen

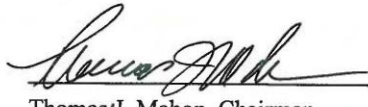
MERRIMACK TOWN COUNCIL

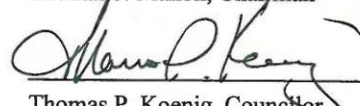


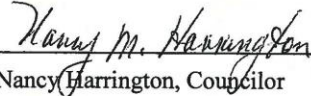
Finlay C. Rothhaus, Vice Chair



William Boyd III., Councilor


Jacqueline J. Flood, Councilor



Thomas J. Mahon, Chairman


Thomas P. Koenig, Councilor



Nancy Harrington, Councilor


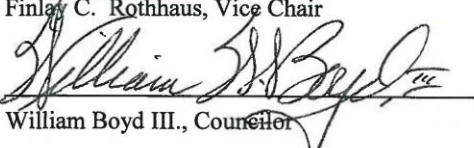
Daniel Dwyer, Councilor

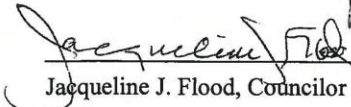
Attest: a true copy of the Warrant

MERRIMACK TOWN COUNCIL




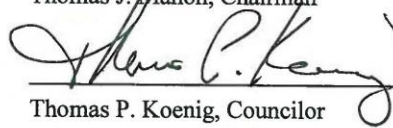


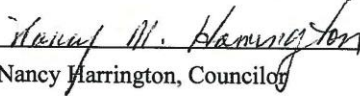
Finlay C. Rothhaus, Vice Chair


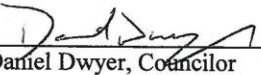
William Boyd III., Councilor


Jacqueline J. Flood, Councilor



Thomas J. Mahon, Chairman


Thomas P. Koenig, Councilor


Nancy Harrington, Councilor


Daniel Dwyer, Councilor

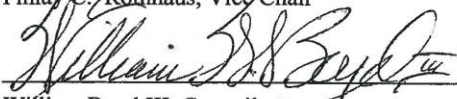
**Town of Merrimack, New Hampshire
Certificate of Service**

We, the Town Council, certify that we gave notice to the inhabitants within named, to meet at the time and place and for the purpose within mentioned, by posting an attested copy of the within Warrant at the place of meeting within named, and a like attested copy at the Town Hall and Town Library, being public places in said Town on or before the 25th day of February 2013.

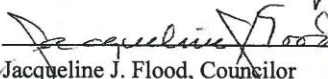
MERRIMACK TOWN COUNCIL




Finlay C. Rothhaus, Vice Chair



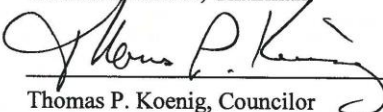
William Boyd III, Councilor



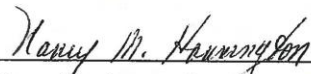
Jacqueline J. Flood, Councilor



Thomas J. Mahon, Chairman



Thomas P. Koenig, Councilor



Nancy Harrington, Councilor



Daniel Dwyer, Councilor



MS-6

BUDGET OF THE TOWN**OF: MERRIMACK**

Appropriations and Estimates of Revenue for the Ensuing Year January 1, _____ to December 31, _____

or Fiscal Year From July 1, 2013 to June 30, 2014

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

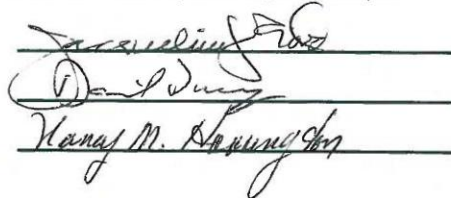
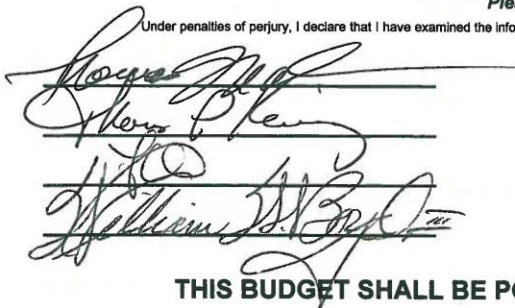
1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): February 14, 2013

GOVERNING BODY (SELECTMEN)

Please sign in ink.

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.

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03301
(603)271-3397

MS-6
Rev. 10/10

MS-6

Budget - Town of Merrimack

FY 2013-14

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
GENERAL GOVERNMENT						
			2012-13	2011-12	2013-14	
4130-4139	Executive					
4140-4149	Election, Reg. & Vital Statistics	2	33,514	24,667	20,590	
4150-4151	Financial Administration					
4152	Revaluation of Property	2	279,437	353,630	295,132	
4153	Legal Expense					
4155-4159	Personnel Administration					
4191-4193	Planning & Zoning	2	530,569	543,357	462,222	
4194	General Government Buildings	2	185,577	193,118	189,903	
4195	Cemeteries					
4196	Insurance					
4197	Advertising & Regional Assoc.					
4199	Other General Government	2	1,943,524	1,923,214	1,969,480	
PUBLIC SAFETY						
4210-4214	Police	2	5,697,456	5,169,884	5,797,455	
4215-4219	Ambulance					
4220-4229	Fire	2	4,741,391	4,668,127	4,994,314	
4240-4249	Building Inspection	2	314,297	305,526	327,563	
4290-4298	Emergency Management	2	9,380	5,410	9,380	
4299	Other (Incl. Communications)	2	741,934	686,668	761,919	
AIRPORT/AVIATION CENTER						
4301-4309	Airport Operations					
HIGHWAYS & STREETS						
4311	Administration	2	350,181	343,448	366,373	
4312	Highways & Streets	2	2,422,435	2,255,946	2,353,061	
4313	Bridges					
4316	Street Lighting					
4319	Other	2	411,620	396,451	426,204	
SANITATION						
4321	Administration					
4323	Solid Waste Collection					
4324	Solid Waste Disposal	2	1,143,416	1,220,044	1,166,428	
4325	Solid Waste Clean-up					
4326-4329	Sewage Coll. & Disposal & Other	2	3,216,829	3,019,614	3,236,712	

MS-6
Rev. 10/10

MS-6

Budget - Town of Merrimack

FY 2013-14

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
WATER DISTRIBUTION & TREATMENT						
			2012-13	2011-12	2013-14	
4331	Administration					
4332	Water Services					
4335-4339	Water Treatment, Conserv. & Other					
ELECTRIC						
4351-4352	Admin. and Generation					
4353	Purchase Costs					
4354	Electric Equipment Maintenance					
4359	Other Electric Costs					
HEALTH						
4411	Administration					
4414	Pest Control					
4415-4419	Health Agencies & Hosp. & Other	2	77,300	76,800	77,300	
WELFARE						
4441-4442	Administration & Direct Assist.	2	97,429	73,092	87,779	
4444	Intergovernmental Welfare Pymts					
4445-4449	Vendor Payments & Other					
CULTURE & RECREATION						
4520-4529	Parks & Recreation	2	574,225	507,183	515,920	
4550-4559	Library	2	1,016,402	1,064,339	965,923	
4583	Patriotic Purposes	2	36,000	21,966	26,000	
4589	Other Culture & Recreation	2	220,239	214,720	234,011	
CONSERVATION						
4611-4612	Admin. & Purch. of Nat. Resources					
4619	Other Conservation	2	3,200	3,200	3,200	
DEBT SERVICE						
4711	Princ.- Long Term Bonds & Notes	2	999,785	742,372	1,023,240	
4721	Interest-Long Term Bonds & Notes	2	223,513	192,595	187,856	
4723	Int. on Tax Anticipation Notes	2	1	-	1	
4790-4799	Other Debt Service					

MS-6
Rev. 10/10

MS-6

Budget - Town of Merrimack

FY 2013-14

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
CAPITAL OUTLAY			2012-13	2011-12	2013-14	
4901	Land	2	1	-	1	
4902	Machinery, Vehicles & Equipment	2	907,750	331,035	1,035,210	
4903	Buildings	2	38,001	62,532	38,000	
4909	Improvements Other Than Bldgs.	2	2,982,923	893,305	1,150,000	
OPERATING TRANSFERS OUT						
4912	To Special Revenue Fund					
4913	To Capital Projects Fund	2		327,501		
4914	To Enterprise Fund					
	- Sewer					
	- Water					
	- Electric					
	- Airport					
4918	To Nonexpendable Trust Funds					
4919	To Fiduciary Funds		967,300	769,260	1,004,300	
OPERATING BUDGET TOTAL			30,165,629	26,389,004	28,725,477	

Use page 5 for special and individual warrant articles.

MS-6
Rev. 10/10

Fiscal Year 2013-14

FY 2013-14

Special warrant articles are defined in RSA 32:3, VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

****INDIVIDUAL WARRANT ARTICLES****

MS-6
Rev. 10/10

MS-6

Budget - Town of Merrimack

FY 2013-14

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
	TAXES		2012-13	2011-12	2013-14
3120	Land Use Change Taxes - General Fund		105,000	165,067	105,000
3180	Resident Taxes				
3185	Yield Taxes		5,500	-	2,375
3186	Payment in Lieu of Taxes		4,475	8,944	6,625
3189	Other Taxes		300,000	321,070	340,000
3190	Interest & Penalties on Delinquent Taxes		284,038	310,282	284,600
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)		6,400	11,285	6,500
	LICENSES, PERMITS & FEES				
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		3,850,000	3,861,197	3,850,000
3230	Building Permits		125,000	179,573	100,000
3290	Other Licenses, Permits & Fees		246,772	295,678	253,100
3311-3319	FROM FEDERAL GOVERNMENT		99,600	1,912,449	113,200
	FROM STATE				
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		1,138,772	1,138,772	1,135,678
3353	Highway Block Grant		503,574	582,825	499,278
3354	Water Pollution Grant		72,451	72,451	72,451
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		4,257	29,172	713
3379	FROM OTHER GOVERNMENTS				
	CHARGES FOR SERVICES				
3401-3406	Income from Departments		6,220,281	5,614,579	6,050,416
3409	Other Charges				
	MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property		330,418	70,052	145,850
3502	Interest on Investments				
3503-3509	Other		63,433	89,591	140,610

MS-6
Rev. 10/10

MS-6 Budget - Town of Merrimack FY 2013-14

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
INTERFUND OPERATING TRANSFERS IN			2012-13	2011-12	2013-14
3912	From Special Revenue Funds		135,000	120,495	135,000
3913	From Capital Projects Funds				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds		2,857,923	241,536	1,302,000
3916	From Trust & Fiduciary Funds		3,500	11,298	3,500
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES					
3934	Proc. from Long Term Bonds & Notes		7,075,000		
	Amount Voted From Fund Balance				
	Estimated Fund Balance to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			23,431,394	15,036,316	14,546,896

****BUDGET SUMMARY****

	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended (from page 4)	30,165,629	28,725,477
Special Warrant Articles Recommended (from page 5)	7,075,000	-
Individual Warrant Articles Recommended (from page 5)	-	281,649
TOTAL Appropriations Recommended	37,240,629	29,007,126
Less: Amount of Estimated Revenues & Credits (from above)	(23,431,394)	(14,546,896)
Estimated Amount of Taxes to be Raised	13,809,235	14,460,230

MS-6
Rev. 10/10

MS-DT

DEFAULT BUDGET OF THE TOWN

OF: MERRIMACK

For the Ensuing Year January 1, _____ to December 31, _____

or Fiscal Year From July 1, 2013 to June 30, 2014

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-6 or MS-7) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

GOVERNING BODY (SELECTMEN)

or

Budget Committee if RSA 40:14-b is adopted

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.

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

[Signature]

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



Default Budget - Town of Merrimack _____ FY 2013-14 _____

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
GENERAL GOVERNMENT					
4130-4139	Executive				-
4140-4149	Election, Reg. & Vital Statistics	33,514	5,662		39,176
4150-4151	Financial Administration				-
4152	Revaluation of Property	279,437	3,800		283,237
4153	Legal Expense				-
4155-4159	Personnel Administration				-
4191-4193	Planning & Zoning	530,569	7,481		538,050
4194	General Government Buildings	185,577	1,181		186,758
4195	Cemeteries				-
4196	Insurance				-
4197	Advertising & Regional Assoc.				-
4199	Other General Government	1,943,524	16,347		1,959,871
PUBLIC SAFETY					
4210-4214	Police	5,697,456	227,330		5,924,786
4215-4219	Ambulance				-
4220-4229	Fire	4,741,391	190,034		4,931,425
4240-4249	Building Inspection	314,297	4,445		318,742
4290-4298	Emergency Management	9,380			9,380
4299	Other (Incl. Communications)	741,934	22,520		764,454
AIRPORT/AVIATION CENTER					
4301-4309	Airport Operations				-
HIGHWAYS & STREETS					
4311	Administration	350,181	6,134		356,315
4312	Highways & Streets	2,422,435	70,278		2,492,713
4313	Bridges				-
4316	Street Lighting				-
4319	Other	411,620	16,424		428,044
SANITATION					
4321	Administration				-
4323	Solid Waste Collection				-
4324	Solid Waste Disposal	1,143,416	19,413		1,162,829
4325	Solid Waste Clean-up				-
4326-4329	Sewage Coll. & Disposal & Other	3,216,829	67,389		3,284,218

Default Budget - Town of Merrimack _____ FY 2013-14 _____

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
WATER DISTRIBUTION & TREATMENT					
4331	Administration				-
4332	Water Services				-
4335-4339	Water Treatment, Conserv. & Other				-
ELECTRIC					
4351-4352	Admin. and Generation				-
4353	Purchase Costs				-
4354	Electric Equipment Maintenance				-
4359	Other Electric Costs				-
HEALTH					
4411	Administration				-
4414	Pest Control				-
4415-4419	Health Agencies & Hosp. & Other	77,300			77,300
WELFARE					
4441-4442	Administration & Direct Assist.	97,429			97,429
4444	Intergovernmental Welfare Pymnts				-
4445-4449	Vendor Payments & Other				-
CULTURE & RECREATION					
4520-4529	Parks & Recreation	574,225	1,484		575,709
4550-4559	Library	1,016,402	10,019		1,026,421
4583	Patriotic Purposes	36,000			36,000
4589	Other Culture & Recreation	220,239	2,718		222,957
CONSERVATION					
4611-4612	Admin. & Purch. of Nat. Resources				-
4619	Other Conservation	3,200			3,200
4631-4632	REDEVELOPMENT & HOUSING				-
4651-4659	ECONOMIC DEVELOPMENT				-
DEBT SERVICE					
4711	Princ.- Long Term Bonds & Notes	999,785	23,455		1,023,240
4721	Interest-Long Term Bonds & Notes	223,513	(35,656)		187,857
4723	Int. on Tax Anticipation Notes	1			1
4790-4799	Other Debt Service				-

MS-DT
Rev. 10/10

Default Budget - Town of Merrimack _____ FY 2013-14 _____

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
CAPITAL OUTLAY					
4901	Land	1			1
4902	Machinery, Vehicles & Equipment	907,750		(675,000)	232,750
4903	Buildings	38,001			38,001
4909	Improvements Other Than Bldgs.	2,982,923		(2,182,923)	800,000
OPERATING TRANSFERS OUT					
4912	To Special Revenue Fund				-
4913	To Capital Projects Fund				-
4914	To Enterprise Fund				-
	Sewer-				-
	Water-				-
	Electric-				-
	Airport-				-
4917	To Health Maint. Trust Funds				-
4918	To Nonexpendable Trust Funds				-
4919	To Fiduciary Funds	967,300			967,300
TOTAL		30,165,629	660,458	(2,857,923)	27,968,164

Please use the box below to explain increases or reductions in columns 4 & 5.

Acct #	Explanation for Increases	Acct #	Explanation for Reductions
Various	State Mandated Retirement Increases	4721	Interest reduction Debt Service
Various	Union insurance increases	4902	one time CRF purchase
4711	Debt service Principal Increase	4909	one time CRF purchase

2013-14 Default Budget Calculation			
	2012-13	2013-14	
	Voted	Default	
	Budget	Budget	
General Town operations and charges - Article 4	30,130,792	30,165,629	
NEPBA 112 (dispatchers and office staff)	2,921		
NEPBA 12 (Patrol Division)	31,916		
Union Contract Benefit Increases			
Health Insurance cost (union)		250,498	
Retirement		422,162	
One Time Purchases			
Capital		(2,857,923)	
Debt service:			
2012-13		(1,223,299)	
2013-14	-	1,211,097	
Total	30,165,629	27,968,164	

NOTICE

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:

- Make a request to the local governing body
- No later than December 31, 2016.

Once restored:

- Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

This notice must be:

- *Posted continuously in a public place from January 1, 2012 until December 31, 2016, and*
- *Published in the 2011 through 2015 Annual Report.*

Read the full statute at [RSA 674:39-aa Restoration of Involuntarily Merged Lots](#).

Meeting Schedule for Town Boards, Committees & Commissions 2012

GROUP	WHERE	WHEN	TIME
Agricultural Commission	Matthew Thornton Room	2 nd Wednesday	7:00 p.m.
Conservation Commission	Merrimack Memorial Room	1 st & 3 rd Monday	6:30 p.m.
EDCAC (Economic Development Citizen Advisory Committee)	Merrimack Memorial Room	2 nd Wednesday	7:00 p.m.
Parks & Recreation Committee	Matthew Thornton Room	3 rd Wednesday	7:00 p.m.
Planning Board	Matthew Thornton Room	1 st & 3 rd Tuesday	7:30 p.m.
Technology Committee	Merrimack Memorial Room	2 nd Tuesday	7:00 p.m.
Town Center Committee	Matthew Thornton Room	2 nd Monday	12:00 p.m.
Town Council	Matthew Thornton Room	2 nd & 4 th Thursday	7:00 p.m.
Zoning Board of Adjustment	Matthew Thornton Room	4 th Wednesday	7:00 p.m.

Dates, times and locations are subject to change.

**The Matthew Thornton Room is located in the west wing of Town Hall on the upper level.
The Merrimack Memorial Room is located in the east wing of Town Hall.**

The following groups currently hold meetings with times and dates to be determined:

- Dog Park Subcommittee	- Highway Safety Committee
- Ethics Committee	- Horse Hill Nature Preserve Subcommittee
- Farmers' Market Subcommittee	- Pavilion Subcommittee
- Heritage Commission	- Trustees of Trust Funds

For further information, please contact the Town Manager's office at (603) 424-2331
or visit our website at merrimacknh.gov to view the event calendar.

Conference rooms are available for use by outside groups.
Please contact the Town Manager's office at (603) 424-2331 for availability and scheduling.

Assessing Department(603) 424-5136

Loren Martin, Contract Assessor
Tracy Doherty, Admin. Assessor

Building Division(603) 420-1730

Fred Kelley, Building Official

Community Development..(603) 424-3531

Timothy Thompson, Director
Nancy Larson, Planning & Zoning

Finance Department.....(603) 424-7075

Paul Micali, Director

Fire and Rescue Dept.....(603) 424-3690

Michael Currier, Chief
Richard Pierson, Assistant Chief

Health Division(603) 420-1730

Al Turner, Health Inspector

Human Resources.....(603) 424-2331

Sharon Marunicz, HR Coordinator

Library.....(603) 424-5021

Yvette Couser, Director

Media Services.....(603) 423-8524

Nicholas Lavallee, Coordinator

Parks and Recreation.....(603) 882-1046

Sherry Kalish, Director

Police Department(603) 424-3774

Mark Doyle, Chief

Public Works Department

Administration(603) 424-5137

Richard Seymour, Jr., Director
Kyle Fox, Deputy Director

Equipment Maint.(603) 423-8552

Brian Friolet, Foreman

Highway Maintenance.....(603) 423-8551

Adam Jacobs, Operations Manager
Bruce Moreau, Foreman
Jeff Strong, Foreman

Solid Waste.....(603) 424-2604

Steven Doumas, Foreman

Wastewater.....(603) 883-8196

James Taylor, Assistant Director

Technology.....(603) 423-8557

William "Chuck" Miller, Coordinator

Town Clerk/Tax Collector .(603) 424-3651

Diane Trippett, Town Clerk/Tax Coll.

Town Manager(603) 424-2331

Eileen Cabanel, Town Manager
Becky Thompson, Executive Secretary

Town Council.....(603) 424-2331

Welfare(603) 423-8535

Patricia Murphy, Administrator

