

**Town Hall Complex Hours**

Assessing	Monday – Friday 8:30am – 4:30pm
Community Development / Planning & Zoning	Monday – Friday 8:00am – 4:30pm
Finance	Monday – Friday 8:30am – 4:30pm
Media	Monday – Thursday 8:30am – 9:00pm Fridays 8:30am – 4:30pm
Public Works Administration	Monday – Friday 8:00am – 4:00pm
Town Clerk / Tax Collector	Monday – Friday 9:00am – 4:30pm
Town Manager's Office	Monday – Friday 8:30am – 4:30pm
Welfare	Monday – Friday 9:30am – 2:30pm

**\*\*Visit our website at [merrimacknh.gov](http://merrimacknh.gov) for a complete list of all Town Department hours\*\***

**2014 Town Hall Holidays – Town Hall Offices will be closed on these days**

New Year's Day	Wednesday, January 1
Martin Luther King, Jr. Civil Rights Day	Monday, January 20
Presidents' Day	Monday, February 17
Memorial Day	Monday, May 26
Independence Day	Friday, July 4
Labor Day	Monday, September 1
Veterans Day	Tuesday, November 11
Thanksgiving	Thursday, November 27 and Friday, November 28
Christmas	Thursday, December 25

**Important Dates to Remember**

March 1, 2014	Last day to file Abatement Application for tax year 2012, per RSA 76:16.
April 1, 2014	All real property assessed to owner of records this date.
April 15, 2014	Last day to file for elderly, disabled, handicapped, and blind exemptions and veteran tax credits. Last day to file current use applications, per RSA 79-A. Last day for filing applications for tax-exempt properties and for special assessment of residences in industrial or commercial zone, per RSA 75:11.
April 30, 2014	Dog licenses expire.
May 15, 2013	Timber Tax Report of Cut due.
June 30, 2014	Fiscal year ends.
July 1, 2014	Fiscal year begins.
December 1, 2014	Last day to pay final installment of 2014 property taxes without interest penalty.

# TOWN OF MERRIMACK, NH



## 2013 ANNUAL REPORT

Merrimack Town Hall  
6 Baboosic Lake Road  
Merrimack, New Hampshire 03054  
Telephone: (603) 424-2331  
Fax: (603) 424-0461  
Website: [www.merrimacknh.gov](http://www.merrimacknh.gov)



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### **Merrimack Town Council**

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

We, the Merrimack Town Council and Town Manager, are pleased and proud to present you with the 2013 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 2013. 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](http://www.merrimacknh.gov)**

To the Citizens of Merrimack:

On behalf of the Merrimack Town Council, I present to you the Council's annual report.

The year 2013 was a productive year in Merrimack. Town Manager, Eileen Cabanel, continues to be a strong leader, performing her duties with amazing enthusiasm. She continues to find efficiencies within the Departments and once again brought a prudent budget to the Council.

Thanks to the hard work of our Police Department, as of this writing, Merrimack was named the 19<sup>th</sup> safest city in the country. The Department started a new volunteer Community Emergency Response Team. C.E.R.T. is a program that educates its members about disaster preparedness for hazards that may impact the area and trains them in basic disaster response skills. They are able to assist the Department during community events and after orientation and training; the team assisted the Department during the Christmas Parade. This year, the Department installed a Prescription Drug Drop-Box, located in their lobby. During the first eight months of use, over 290 pounds of unwanted prescription medications were collected.

Merrimack Fire and Rescue Department operations continue to run a busy schedule. This past year the Department responded to a number of significant incidents, including a large propane leak at a major manufacturing facility, as well as numerous motor vehicle accidents and trauma injuries requiring Medical flight transports to Level 1 Trauma Centers in Boston. Personnel also responded to ten fires in structures that were extinguished before causing major damage, due in part to rapid notification and response by personnel. 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. The Division is more focused on customer service and support programs for the citizens of Merrimack and builders within the community.

The Community Development Department continued their focus on attracting new business and assisting our existing businesses in their desire to grow and expand. A request for proposals has been posted for the creation an Economic Development website to aid in this desire. Two notable proposals came before the Planning Board this year: Atrium Medical's 106,000 square foot addition at 40 Continental Boulevard and Nanocomp Technologies expansion at 57 Daniel Webster Highway. The Planning Board also adopted the 2013 Master Plan, which will come before the Council for approval.

The Public Works Department has also been very busy and the crews have done an outstanding job maintaining 175 miles of road. They will have their work cut out for them next spring. The Department managed and inspected the Wire Road Bridge Replacement Project that was completed in May. The Wastewater Facility processed 583 million gallons of wastewater. It received over 4,500 tons of sludge from five communities outside Merrimack and raised almost \$300,000 in revenues from the sale of the resulting compost. Single Stream Recycling continues to be a success with approximately 25% of our collected municipal solid waste going toward recycling. With the ease of Single Stream Recycling, it is the Council's hope that the number of participating citizens will continue to grow.

To the multitude of volunteers, organizations and citizens throughout our Town, the Council is extremely grateful for your commitment to our community. You are what make Merrimack a great place to live.

Of special note, I would like to personally thank Terry Benhardt for his 20 years of selfless, dedicated, volunteer service to the Merrimack Youth Association. He will be missed.

The Council deeply appreciates the hard work and dedication of all our employees. They are a team that takes enormous pride in their work and are the most important asset of the Town and are a large part of the reason Merrimack is rated 23rd as the Best Place to Live in the country.

Submitted by,  
Finlay C. Rothhaus

# Donations Accepted by the Town Council

2013

Date Accepted	Department	Donor Name	Description of Donation	Amount
1/10/2013	Police	Mr. E. Ritts Howard	Monetary Donation for the Police Department	\$300.00
1/24/2013	Police	Elbit Systems	Wireless Portable Public Address System	\$522.99
2/14/2013	Parks & Recreation	Professional Firefighters of Merrimack IAFF Local 2904	Monetary Donation for P&R (Merrimack Dog Park)	\$500.00
2/14/2013	Parks & Recreation	Nashua Dog Owner's Group, Inc.	10x10x6 galvanized steel chain link square small dog enclosure	\$300.00
3/28/2013	Police	United Way of Greater Nashua	Monetary Donation/gift for reimbursement for permanent prescription drug drop box	\$800.00
5/9/2013	Police	Merrimack Crimeline	Donation/Magic Show Fundraiser for K-9 Gunny	\$1,516.00
5/23/2013	Police	Cloud K9, LLC	12 Months of Monthly grooming services K-9 Gunny	\$540.00
6/13/2013	Police	Yakima, USA	Yakima Quick Back Trunk Mount/Carrier	\$200.00
6/13/2013	Police	Merrimack Middle School	Donation for K9 Gunny	\$50.00
6/27/2013	Parks & Recreation	Merrimack Sno-Buds	Donation for Naticook Day Camp Scholarships	\$185.00
6/27/2013	Parks & Recreation	Merrimack Community Girl Scouts	Donation for Naticook Day Camp Scholarships	\$50.00
6/27/2013	Parks & Recreation	Lions Club of Merrimack	Donation for Naticook Day Camp Scholarships	\$200.00
6/27/2013	Parks & Recreation	American Camp Association	Donation for Naticook Day Camp Scholarships	\$550.00
7/18/2013	Parks & Recreation	Shaw's	Gift Card for Purchase of Water & Ice for the Parade	\$50.00
7/18/2013	Parks & Recreation	Merrimack Friends and Families	Monetary Donation to Naticook Day Camp & a new Easter Bunny costume	\$900.00
7/18/2013	Parks & Recreation	Bear Christensen Trust	Donation for Naticook Day Camp Scholarships	\$185.00
8/15/2013	Parks & Recreation	Anonymous Donors	2 London Plane Trees for Watson Park	\$900.00
9/12/2013	Police	Kevin Collins	Monetary Donation for K9 Gunny	\$192.50
12/19/2013	Police	Dick Tinglof's State Farm Agency	Monetary Donation for the Police Volunteer Program	\$500.00
12/19/2013	Parks & Recreation	Merrimack Flower Shop	Donation of merchandise and labor for the Decoration of the Abbie Griffin Gazebo	\$410.00

2013 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. Those projects include:

- Replacement of the Wire Road Bridge over Baboosic Brook was completed during the year. During the spring of 2013, the road was reopened to traffic. The new bridge was funded primarily through State and the Town's Capital reserve Funds.
- Road rehabilitation and paving of over five miles of roadway was completed.
- The Town continued to complete small drainage and reconstruction projects throughout the Town in 2013.
- The Manchester Street Bridge replacement project is under way. The initial engineering study is almost complete and construction began in 2013 (funding for this project is 80% State, 15% Nashua and 5% Town).
- The engineering study for McGaw project is currently underway. Final design plans are expected in 2014, with construction beginning in 2014 (funding for this project is 80% State and 20% Town).

Over the past couple of years, the Town has grown 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). We continue to have growth in our current business throughout Town, as well as adding new ones and 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.

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 increased to \$5.29 per \$1,000 of assessed value in 2013. This increase was due to two major factors: the renewal of five (5) union contracts and general inflation throughout the budget. The Town's overall value continues to increase; we saw property valuation growth of \$47.8 million dollars. The continued growth in commercial and industrial was \$15.2 million. In addition, PSNH built a \$21.1 million dollar substation in the Town, as well as an additional \$11.5 million in value that 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 *(retired June 2013)*

**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

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**Town Council**

**Term**

Chairman Finlay C. Rothhaus	frothhaus@merrimacknh.gov	(603) 494-0893	2014
Vice Chairman David G. Yakuboff, Sr.	dyakuboff@merrimacknh.gov	(603) 231-7600	2016
Councilor Daniel Dwyer	ddwyer@merrimacknh.gov	(603) 440-5013	2016
Councilor Thomas J. Mahon	tmahon@merrimacknh.gov	(603) 494-2579	2015
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

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**Town Attorney**  
Matthew H. Upton  
Drummond Woodsum

**Town Moderator**  
Lynn Christensen

**Town Treasurer**  
Bruce W. Moreau

<b>Agricultural Commission</b>	<b>Term</b>	<b>Grater Woods Subcommittee (continued)</b>	<b>Term</b>
Robert McCabe, <i>Chairman</i>	2015	Jason Wright, <i>Alternate</i>	N/A
John Lastowka, <i>Vice Chairman</i>	2014		
Eber Currier	2016	<b>Heritage Commission</b>	<b>Term</b>
Cynthia Warhola	2014	Anita Creager, <i>Chairman</i>	2014
Bess Parks, <i>Treasurer</i>	2015	Lynne Wenz, <i>Vice Chairman</i>	2016
Arthur "Pete" Gagnon, <i>Alternate</i>	2015	Debra Bult	2016
Trudy Currier, <i>Acting Secretary</i>	N/A	Allyson Doyle	2014
		Kristen Newhall	2015
<b>Conservation Commission</b>	<b>Term</b>	David G. Yakuboff, Sr., <i>Town Council Rep.</i>	N/A
Tim Tenhave, <i>Chairman</i>	2016		
Matt Caron, <i>Vice Chairman</i>	2015	<b>Highway Safety Committee</b>	<b>Term</b>
Ron Davies	2014	Chief Mark Doyle, <i>Chairman</i>	N/A
Thomas Lehman	2015	Paul Konieczka	2013
Gage Perry	2016	Bob L'Heureux	2015
Simon Thomson	2014	Fran L'Heureux	2014
Robert Croatti, <i>Alternate</i>	2015	Norman Peppin	2015
Lauren Kras, <i>Alternate</i>	2016	Glenn Wallace	2013
Thomas J. Mahon, <i>Town Council Rep.</i>	N/A	Chief Michael Currier, <i>Fire Department Rep.</i>	N/A
Timothy Thompson, <i>Staff Support</i>	N/A	Kyle Fox, <i>Public Works Rep.</i>	N/A
		Timothy Thompson, <i>Community Development Rep.</i>	N/A
<b>Economic Development Citizen Advisory Committee (EDCAC)</b>	<b>Term</b>	Tom Touseau, <i>School District Rep.</i>	N/A
Susan B. Lee, <i>Chairman</i>	2015	Finlay C. Rothhaus, <i>Town Council Rep.</i>	N/A
David Shaw, <i>Vice Chairman</i>	2016		
Linda Bonetti	2014	<b>Horse Hill Nature Preserve Subcommittee</b>	<b>Term</b>
Douglas Dowell	2014	Newton Coryell, <i>Chairman</i>	N/A
Edward Fasci	2014	Roland Roberge, <i>Vice Chairman</i>	N/A
Marc Casseres, <i>Secretary</i>	2014	Adrian Cote	N/A
William W. Boyd, III, <i>Town Council Rep.</i>	N/A	Lynne Wenz	N/A
Timothy Thompson, <i>Staff Support</i>	N/A	Amanda Yonkin	N/A
		Debra Huffman, <i>Secretary</i>	N/A
<b>Ethics Committee</b>	<b>Term</b>	Angela Martin, <i>Alternate</i>	N/A
Paul Compton, <i>Chairman</i>	2015	Matt Caron, <i>Conservation Commission Rep.</i>	N/A
Anthony Pellegrino, <i>Vice Chairman</i>	2015		
Michael Malzone	2016	<b>Nashua Regional Planning Commission</b>	<b>Term</b>
David McCray	2016	Daniel Del Greco	2015
Anthony Richardson	2014	Karen Elmer	2016
		Thomas P. Koenig	2014
<b>Grater Woods Subcommittee</b>	<b>Term</b>	Anant Panwalkar	2017
Matt Caron, <i>Chairman</i>	N/A	Margaret Morris, <i>Alternate</i>	2017
Nathaniel Fairbanks, <i>Vice Chairman</i>	N/A		
Shannon Barnes	N/A	<b>Parks and Recreation Committee</b>	<b>Term</b>
Roger Blais	N/A	Chris Christensen, <i>Chairman</i>	2014
Joe Cogan	N/A	Laura Jaynes, <i>Vice Chairman</i>	2016
Ron Davies	N/A	Jackie Flood	2016
Tom Lehman	N/A	Christine Lavoie	2016
Steve Desilets, <i>Secretary</i>	N/A	Michelle Cushman, <i>Secretary</i>	2015
Steve Bachand, <i>Alternate</i>	N/A	Melanie Lesmerises, <i>MYA Liaison</i>	2014
Adam Dodge, <i>Alternate</i>	N/A	John Schneider, <i>MYA Liaison Alternate</i>	2014
		Lorraine Lessard, <i>Senior Citizens Club Rep.</i>	2013



# Appointed and Elected Town Officials

2013

<b>Parks and Recreation Committee (continue)</b>	<b>Term</b>	<b>Zoning Board of Adjustment</b>	<b>Term</b>
Daniel Dwyer, <i>Town Council Rep.</i>	N/A	Fran L'Heureux, <i>Chairman</i>	2015
Parks and Recreation Director, <i>Staff Support</i>	N/A	Patrick Dwyer, <i>Vice Chairman</i>	2016
		Anthony Pellegrino	2015
<b>Planning Board</b>	<b>Term</b>	Phil Straight	2014
Robert Best, <i>Chairman</i>	2016	Kevin Shea	2014
Stanley Bonislowski	2015	Nathan Barry, <i>Alternate</i>	2015
Lynn Christensen	2014	Richard Conescu, <i>Alternate</i>	2014
Desirea Falt	2015	Leonard Worster, <i>Alternate</i>	2014
Michael J. Redding	2014	Timothy Thompson, <i>Staff Support</i>	N/A
Alastair Millns, <i>Secretary</i>	2016	Nancy Larson, <i>Staff Support</i>	N/A
Nelson Disco, <i>Alternate</i>	2016	Donna Pohli, <i>Staff Support</i>	N/A
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		
Timothy Thompson, <i>Staff Support</i>	N/A		
<b>Technology Committee</b>	<b>Term</b>		
Brian McCarthy, <i>Chairman</i>	2014		
Anthony Richardson, <i>Vice Chairman</i>	2014		
Curtis Conrad	2016		
Jamie MacFarland	2016		
John Sauter	2014		
<b>Town Center Committee</b>	<b>Term</b>		
Peter Flood, <i>Chairman</i>	2014		
Nelson Disco, <i>Vice Chair, Planning Board Rep</i>	2012		
Jackie Flood	2015		
Andy Powell	2016		
Bill Wilkes	2014		
Debra Huffman, <i>Secretary</i>	2016		
Tracy Bull, <i>SAU Rep.</i>	2013		
Mary Hendricks, <i>Chamber of Commerce Rep.</i>	2013		
Pat McGrath, <i>Library Trustees Rep.</i>	2013		
Finlay Rothhaus, <i>Town Council Rep.</i>	N/A		
<b>Trustees of Trust Funds</b>	<b>Term</b>		
Jack Balcom	2014		
Chris Christensen	2016		
Bill Wilkes	2015		
<b>Wildcat Falls Subcommittee</b>	<b>Term</b>		
Simon Thomson, <i>Chairman</i>	N/A		
Karen LaBonte, <i>Vice Chairman</i>	N/A		
Rebecca Brenton	N/A		
Andrew Duane	N/A		
Karen McLean	N/A		

## Appointed and Elected Town Officials

2013

### 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  
Judith Decato  
Larry Decato  
Bonnie Dunham  
Peter Flood  
Karen Freed  
Judith Jones  
Benita Knight  
Margaret Kojak  
Josephine Plante  
Sandy Russell  
Geraldine Smith

### Ballot Inspectors - Republican

*Coordinator Fran L'Heureux*  
Priscilla Bernasconi     Doreen Thomas  
Frank Besse  
Christopher Buda  
Juanita Dangel  
Karen Durost  
Nancy Gagnon  
Gary Gahan  
Judy May  
Nancy Mitchell  
Jackie Nylander  
Caren Pelletier  
Nancy Poltack  
Jan Popovsky  
Patricia Richards  
David Rutzke  
John Segedy

## Elected State Officials

2013

### Governor

Maggie Hassan (D) (603) 271-2121 [www.governor.nh.gov/](http://www.governor.nh.gov/)

### U.S. Senate

Kelly Ayotte (R) (202) 224-3324  
Jeanne Shaheen (D) (202) 224-2841

[ayotte.senate.gov/](http://ayotte.senate.gov/)  
[shaheen.senate.gov/](http://shaheen.senate.gov/)

### U.S. House of Representatives

Congresswoman Ann McLane Kuster (D) (202) 225-5206  
Congresswoman Carol Shea-Porter (D) (202) 225-5456

[kuster.house.gov/](http://kuster.house.gov/)  
[www.shea-porter.house.gov/](http://www.shea-porter.house.gov/)

### N.H. State Senate – District 11

Senator Peter Bragdon (R) (603) 271-2111 [peter.bragdon@leg.state.nh.us](mailto:peter.bragdon@leg.state.nh.us)

### N.H. House of Representatives – District 21

Representative Richard W. Barry (R)	(603) 880-3731	<a href="mailto:richardbarry@leg.state.nh.us">richardbarry@leg.state.nh.us</a>
Representative Brenda E. Grady (D)	(603) 424-4589	<a href="mailto:brenda.grady@leg.state.nh.us">brenda.grady@leg.state.nh.us</a>
Representative Richard W. Hinch (R)	(603) 424-9690	<a href="mailto:dick.hinch@leg.state.nh.us">dick.hinch@leg.state.nh.us</a>
Representative Jeanine M. Notter (R)	(603) 423-0408	<a href="mailto:jeanine.notter@leg.state.nh.us">jeanine.notter@leg.state.nh.us</a>
Representative Tony J. Pellegrino (R)	(603) 424-7095	<a href="mailto:anthony.pellegrino@leg.state.nh.us">anthony.pellegrino@leg.state.nh.us</a>
Representative Lenette M. Peterson (R)	(603) 429-9544	<a href="mailto:lenette.peterson@leg.state.nh.us">lenette.peterson@leg.state.nh.us</a>
Representative Philip N. Straight (R)	(603) 424-2043	<a href="mailto:phil.straight@leg.state.nh.us">phil.straight@leg.state.nh.us</a>
Representative Kathleen M. Stroud (R)	(603) 424-0025	<a href="mailto:kathleen.stroud@leg.state.nh.us">kathleen.stroud@leg.state.nh.us</a>

### N.H. Executive Council – District 5

Councilor Debora B. Pignatelli (D) (603) 271-3632 [debora.pignatelli@nh.gov](mailto:debora.pignatelli@nh.gov)

**Assessing**

Loren Martin, *Contracted 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 (until 5/2013)*  
 Donna Pohli, *Assistant Planner*  
 Susanne Holstein, *Secretary (part-time)*  
 Diane Semales, *Secretary*  
 Zina Jordan, *Recording Secretary (part-time)*  
 Dawn MacMillan, *Recording Secretary (part-time)*

**Finance**

Paul T. Micali, CPA, *Finance Director*  
 Thomas Boland, CPA Asst. *Finance Director*  
 Xenia Carroll, *Purchasing Agent/Accountant*  
 Brenda DuLong, *Accounting Supervisor (until 4/2013)*  
 Paula Ciarla, *Account Clerk III*  
 Tammie Lambert, *Account Clerk II*

**Fire Department**

**Administration**

Michael Currier, *Fire Chief*  
 Richard Pierson, *Assistant Fire Chief – Operations*  
 Brian Borneman, *Assistant Fire Chief - Support*  
 Cathy Nadeau, *Executive Secretary*  
 John Manuele, *Admin. Officer/Fire Marshal*  
 Charlene Bollengier, *Fire Inspector (part-time)*

**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 Dubreuil  
 Captain Richard Gagne  
 Captain Scott Simpson  
 Lieutenant Richard Barrows

**Fire Department continued – Career**

Lieutenant Matthew Duke  
 Lieutenant Shawn Farrell  
 Lieutenant Jason Marsella  
 Master Firefighter/Paramedic Scott Bannister  
 Master Firefighter/Paramedic Shawn Brechtel  
 Master Firefighter/Paramedic Kevin Chambers  
 Master Firefighter/Paramedic John Chisholm  
 Master Firefighter/Paramedic Paul Kelly  
 Master Firefighter/Paramedic William Pelrine  
 Master Firefighter Mark Akerstrom  
 Master Firefighter Mark Bickford  
 Master Firefighter Kip Caron  
 Master Firefighter Bruce Cornelius (*retired 12/13*)  
 Master Firefighter Thomas Dalton  
 Master Firefighter Richard Ducharme  
 Master Firefighter David Joki (*retired 12/2013*)  
 Master Firefighter Michael Kiernan  
 Master Firefighter Shawn Kimball  
 Master Firefighter Brennan McCarthy  
 Master Firefighter Daniel Newman  
 Master Firefighter David Trepaney  
 Firefighter/Paramedic Lenwood Brown, III  
 Firefighter/Paramedic Philip Comeau  
 Firefighter/Paramedic Jeremy Penerian  
 Firefighter Keith Hines  
 Firefighter Robert Leite  
 Firefighter Ryan Thomas

**Part-Time Per-diem Ambulance Attendants**

EMT Christine Bell  
 EMT Daniel Heffernan  
 EMT Matthew Loranger  
 EMT Marissa Jimenez  
 EMT Michelle Othot  
 EMT Mark Quinno  
 EMT Melissa Winters

**On-Call Fire Rescue & Emergency Services**

Call Lieutenant Chris Wyman  
 Call Firefighter Lorenzo DiPaola  
 Call Firefighter Joshua Ellison  
 Call Firefighter Joshua Fogg  
 Call Firefighter Nicholas Johnson  
 Call Firefighter Patrick Meagher

**Fire Department continued – On-Call**

Call Firefighter D.J. Parker  
 Call Firefighter Joseph Pelrine  
 Call Firefighter Eric Vail-Naylor  
 Call EMS Thomas Arnold  
 Call EMS Timothy Dutton  
 Call EMS James Ekins  
 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**

Yvette Couser, *Library Director*  
 Joanne Marston, *Business Manager*

**Adult Services**

Alex Estabrook, *Head of Adult Services Circulation Staff*

**Circulation Staff**

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)*  
 Robin Spencer, *Library Aide I (part-time)*  
 Michele Ricca, *Page/Aide (part-time)*  
 Jennifer Schaeffer, *Page/Aide (part-time)*  
 Marguerite Kidder, *Page (part-time thru 2/2013)*

**Reference Staff**

Mary Anne Blauert, *Librarian I (part-time)*  
 Megan Dillon, *Librarian I (part-time thru 2/2013)*  
 Ellen Knowlton Janerico, *Librarian I (p/t thru July 2013)*  
 Fran Keenan, *Librarian I (part-time)*  
 Barbara Liesenbein, *Librarian I (p/t thru 1/2013)*  
 Donna Page, *Librarian I (part-time thru 1/2013)*  
 Allison Steele, *Librarian I (part-time)*  
 Courtney Steele, *Librarian I (part-time)*

**Library continued – Reference Staff**

Lee Gilmore, *Library Assistant II*

**Technical Services**

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

**Youth Services**

Liz Gotauco, *Head of Youth Services*  
 Suzanne Wall, *Library Aide II*  
 Patricia Flynn, *Library Aide I (part-time)*  
 Patricia Glavin, *Library Aide I (thru 2/2103)*  
 Ashley O'Keefe, *Library Aide I (part-time)*  
 Mike Cappuccio, *Page/Aide (part-time)*  
 Greg Tucker, *Page/Aide (part-time thru 3/2013)*

**Maintenance**

Peter Duke, *Maintenance Aide (part-time)*  
 Marguerite Kidder, *Custodial Aide (part-time)*

**Media**

Nicholas Lavallee, *Media Services Coordinator*  
 Adam McCune, *Asst. Coordinator (through 5/2013)*  
 Justin Slez, *Asst. Coordinator (as of 6/2013)*  
 Christopher Perez, *Media Assistant (part-time)*

**Parks and Recreation**

Sherry Kalish, *Director (retired June 2013)*  
 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 - Detective Unit*  
 Karen Costello, *Records Clerk*

**Criminal Investigation Bureau**

Detective/Lieutenant Denise Roy, *Unit Commander*

**Police Dept. cont. – Criminal Investigation Bureau**

Detective Scott Park  
 Detective Kenneth Macleod  
 Detective James Sullivan  
 Detective Sean Cassell  
 Detective Michael Murray, *School Resource Officer/MHS*  
 Detective 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 Eric Marquis  
 Master Patrolman Christopher Dowling  
 Master Patrolman John Dudash  
 Master Patrolman Daniel Lindbom  
 Master Patrolman Gregory Walters  
 Master Patrolman Michael Marcotte  
 Master Patrolman Richard McKenzie  
 Master Patrolman William Vandersyde  
 Master Patrolman Christopher Spillane  
 Master Patrolman Sean McGuire  
 Master Patrolman William Gudzinowicz  
 Master Patrolman Benjamin Williams  
 Master Patrolman Daniel Jacques  
 Patrolman Phillip Landsteiner  
 Patrolman Paul Wells  
 Patrolman Stephen Wallin  
 Patrolman Michael Lambert  
 Patrolman Ryan Milligan  
 Patrolman Brandon Gagnon

**Crossing Guards**

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

**Animal Control Unit**

Elizabeth Fraser, *Animal Control Officer*

**Police Dept. continued**

**Communications**

John Spence, *Asst. Communications Supervisor*  
 James Connelly, *Dispatcher*  
 Erika Maguire, *Dispatcher*  
 Christine Maille, *Dispatcher*  
 Michael Piccolo, *Dispatcher*  
 Shannan Vital, *Dispatcher*  
 Derek Zagzoug, *Dispatcher*  
 Dawn Cote, *Dispatcher (part-time)*  
 Joshua Henault, *Dispatcher (part-time)*  
 Dana Ketchen, *Dispatcher (part-time)*  
 Diane Wright, *Dispatcher (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*  
 Roland Lemery, *Custodian (part-time)*  
 Tom Russell, *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*  
 Greg Blecharczyk, *Equipment Operator II*  
 Ernie Doucette, *Equipment Operator II*  
 Bob Burley, *Equipment Operator I*  
 Steve Curtis, *Equipment Operator I (retired 4/2013)*  
 Scott Daley, *Equipment Operator I*

**Public Works continued - Highway Maintenance**

Bob Golemo, *Equipment Operator I*  
Jason Kimball, *Equipment Operator I*  
George King, *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*  
Steve Cook, *Maintainer (as of 9/2013)*  
Patrick Meehan, *Maintainer*  
Nicole Sawyer, *Maintainer (through 7/2013)*  
Kenneth Vallancourt, *Maintainer*

**Solid Waste**

Steve Dumas, *Solid Waste Foreman*  
Patrick Davis, *Scale Operator*  
Dennis Beauregard, *Equipment Operator III*  
Julio Molinari, *Equipment Operator III*  
Paul Ford, *Recycling Attendant*  
Ian Robinson, *Recycling Attendant*

**Wastewater**

James E. Taylor, *Asst. Public Works Dir/ Wastewater*  
Becky Sullivan, *Secretary*  
Leo Gaudette, *Chief Operator*  
Lee Vogel, *Maintenance Manager*  
Ken Conaty, *Sewer Inspector*  
Richard Blanchard, *Laboratory Manager*  
Roger Descoteaux, *Industrial WW Pretreatment Mgr.*  
Cecil Peters, *Operator II/Lab Technician*  
Paul Dube, *Equipment Operator III*  
Dave Evans, *Equipment Operator III*  
Gary MacGrath, *Equipment Operator III*  
Robert Wells, *Equipment Operator III*  
Kevin Wilkins, *Operator II*  
Jason Bellemore, *Operator I*  
David Blaine, *Operator I*  
Steve Wardner, *Operator I*  
Christopher Connacher, *Mechanic II*  
Donald Lavoie, *Mechanic II*  
Robert MacGrath, *Mechanic II*  
Timothy Van Loon, *Mechanic II*

**Public Works continued - Wastewater**

George Karafelis, *Maintainer (part-time)*

**Town Clerk / Tax Collector**

Diane Trippett, *Town Clerk / Tax Collector*  
Brenda DuLong, *Deputy TC/TC (as of 4/2013)*  
Nancy Deslauriers, *Account Clerk II*  
Janet Killpartrick, *Account Clerk II*  
Jeanne McFadden, *Account Clerk II*  
Rebecca Gleason, *Account Clerk II*  
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**

Kristin Wardner	<i>General Government</i>
Keith Hines	<i>Fire</i>
Jeremy Penerima	<i>Fire</i>
Phillip Landsteiner	<i>Police</i>
Bill Gudzinowicz, Jr.	<i>Police</i>
Daniel Jacques	<i>Police</i>
Benjamin Williams	<i>Police</i>
Richard Seymour, Jr.	<i>PWD – Administration</i>
Kenneth Conaty	<i>PWD – Wastewater</i>

### **10 Years of Service**

Shawn Farrell	<i>Fire</i>
John Connelly	<i>Police - Communications</i>
John Spence	<i>Police - Communications</i>
Alan Buttrick	<i>PWD – Equip. Maint.</i>
Paul Ford	<i>PWD – Solid Waste</i>

### **15 Years of Service**

Matthew Duke	<i>Fire</i>
Holly Estey	<i>Police</i>
Ted Dillon	<i>Police</i>
Joseph Goodridge	<i>Police</i>
Nancy Deslauriers	<i>Town Clerk/Tax Coll.</i>

### **25 Years of Service**

Michael Murray	<i>Police</i>
Catherine Nadeau	<i>Fire</i>
Scott Park	<i>Police</i>

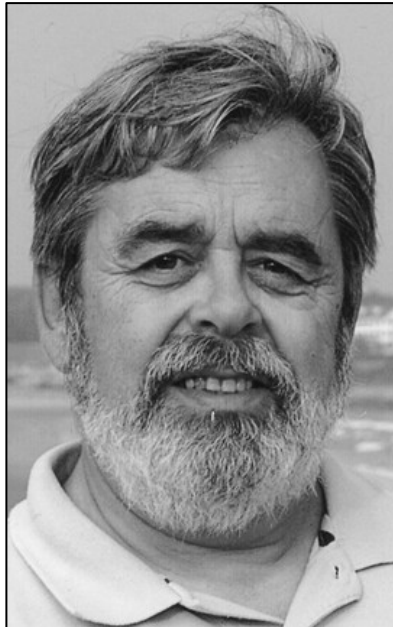
### **30 Years of Service**

Roger Descoteaux	<i>PWD - Wastewater</i>
Michael Dudash	<i>Police</i>
David Joki	<i>Fire</i>
Rebecca Starkey	<i>PWD - Administration</i>

*"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."*

### **2013 Retirees**

Evelyn Gillis	<i>Community Development</i>	<i>25 years of service</i>
Bruce Cornelius	<i>Fire</i>	<i>26 years of service</i>
David Joki	<i>Fire</i>	<i>30 years of service</i>
Sherry Kalish	<i>Parks &amp; Recreation</i>	<i>16 years of service</i>
Stephen Curtis	<i>PWD – Highway</i>	<i>24 years of service</i>



**Donald A. Hamel**  
**1945 - 2013**

On August 1, 2013, Donald Hamel passed away following an extended illness.

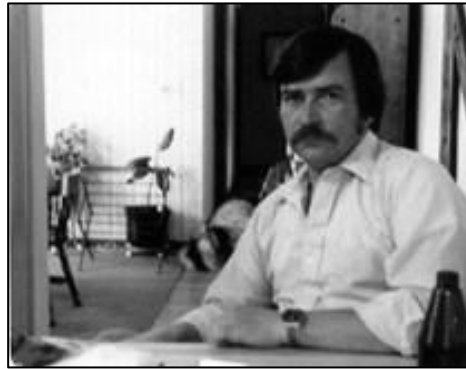
Born in Haverhill, MA, he was raised in Haverhill and Lynn, MA. He joined the U.S. Navy in 1969 and served as a Petty Officer First Class Submariner aboard the USS Gato (SSN-615) and was a recipient of the National Defense Service Medal.

Following his discharge from the Navy, Mr. Hamel earned his Bachelor of Science Degree in Marine Biology from Salem State College. He first worked in the City Engineer's Office for the City of Haverhill for several years and later worked in the same capacity for the Town of Danvers. From 1988 until his retirement in October of 2012, he was employed as the Sewer Inspector at the wastewater treatment plant for the Town of Merrimack, NH. He also served as the person in charge of the computer networking for the plant.

Mr. Hamel was a member of the New Hampshire Water Pollution Control Association and The Water Environment Federation. He attended Saint Anne's Church in Hampstead and enjoyed rebuilding antique clocks and radios. He also enjoyed making his own repairs in his home and on his auto and had a keen and varied interest in politics and government. He was very devoted to his wife and children and was looking forward to the upcoming birth of his first grandchild.

Recognized for his expertise in the field of Information Technology, Mr. Hamel enjoyed helping his family, friends, and co-workers, as well as church groups and other organizations with their computer problems.





**Larry R. Spencer**  
**1941 - 2013**

On October 20, 2013, Larry Spencer passed away at the age of 72. He was born March 17, 1941 and served with the U.S. Army during the Korean Conflict.

Mr. Spencer was one of the original Merrimack wastewater employees when the Plant opened in May 1970. He was initially hired as a third shift operator and became assistant superintendent in 1972. In February 1973, Larry was the seventh operator to earn a Grade 3 NH Wastewater certification. He earned his Grade 4 in May of 1979. He aspired to Superintendent in 1980 and retired from the position in July 2005.

Larry's second passion was street rods and Corvettes. He was an avid car collector and car enthusiast. With his wife Lillian, they spent many wonderful days traveling in their motorhome visiting different car shows. He was also a member of the Gate City Corvette Club for several years. Mr. Spencer really had a love and appreciation for his family and loved spending time with them and his beloved dog; Bear.

His colleagues will remember him as a good friend and mentor who taught them a great deal over the years. Larry was one of the pioneers in the field of wastewater treatment and particularly in learning to meet the challenges of treating brewery wastewater.

The Deliberative Session of the Annual Town Meeting was convened at 7:00 PM 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.

## 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)**

**Councilor Mahon moved Article 2 as printed. Councilor Rothhaus seconded the motion.**

Councilor Mahon spoke to the article stating it was a challenge this year to develop a budget with a goal of keeping the tax rate stable. This year's budget reflects increases in costs for health insurance and retirement and a continued reduction in interest revenue. The budget reflects reductions in staffing and wage adjustments in several departments. The Public Works Department eliminated an equipment operator position, a full-time position was put to part-time in the Community Development Department, staff and wage adjustments were made in the Fire Department, staffing changes were made in the Library, and staffing and wage changes were made in the Police Department. The budget reflects a one-time wage adjustment of \$1,500 for non-union employees, which is in-line with the five contracts seen below on warrant. The budget also reflects a reduction in the paving budget from \$800,000 to \$700,000. This year's proposed tax rate is \$5.25 which represents an 11 cent increase because of the decrease in the tax rate last year due to the unanticipated increase in valuation seen last year with the Outlet Mall, the two new PSNH substations and an adjustment in valuation in another large piece of property. The 2010-11 tax rate was \$5.24. If the default budget is adopted it will reflect a tax rate increase of \$0.20 and a rate of \$5.25. The proposed tax rate does not account for any of the other warrant articles should they pass.

## 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)**

**Councilor Rothhaus moved Article 3 as read and presented. Councilor Mahon seconded the motion.**

Councilor Rothhaus spoke to the article. He thanked all of the unions for their cooperation this past year and coming to agreement on the contracts. He stated the Council along with the Town Manager has strived to contain health costs. In negotiating contracts this year the goal was to treat all unions equally and this contract is for three years. The contract contains a \$1,500 flat raise per employee, an increase in dental and medical premium cost sharing to 10%, and an increase in medical co-payments to \$20 for doctor appointments and an increase in prescription co-payments to \$10, \$20, and \$45.

Carol Lang, 7 Wilson Hill Rd, questioned which level plan the 10% is based on and Councilor Rothhaus responded that it was an HMO plan. Ms. Lang asked if 10% of the cost of an HMO is currently being paid and Councilor Rothhaus responded that they will pay 10% when it takes effect in the 3<sup>rd</sup> year of contract. Ms. Lang stated she would like to see contracts more in line with the School District employee contracts as school employees pay 15%. Councilor Rothhaus responded that there was discussion over this subject during negotiations and he would expect it in future contracts.

#### **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:

<b>Fiscal Year</b>	<b>Wage Increase</b>	<b>Wage and Benefit Costs</b>
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)**

**Councilor Harrington moved Article 4 as presented. Councilor Rothhaus seconded the motion.**

Councilor Harrington spoke to the article stating it contains all of the same specifics as the other

contracts being presented. She noted that the financial impact is created in year one, with an increase in the amount of \$19,860, there is no increase in year two, and a savings of \$18,221 in year three.

#### 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)**

**Councilor Boyd moved Article 5 as presented. Councilor Harrington seconded the motion.**

Councilor Boyd spoke to the article. He noted that there is a cost increase of \$73,000 in year one which represents \$0.03 on the tax rate and that the real value with the contract occurs in year three when there are significant savings in costs. Councilor Boyd thanked the patrolmen, detectives and sergeants for agreeing with the contract.

#### 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)**

**Councilor Flood moved Article 6 as read. Councilor Boyd seconded the motion.**

Councilor Flood spoke to the article. She noted that the concessions agreed to by the unions are going to result in significant cost avoidance to the town in future years. She stated that this contract saves more than some of the other contracts presented, but moves toward the \$10/\$20/\$40 prescription costs which are significant. She expressed gratitude toward the union to reach such a good contract.

#### **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:

<b>Fiscal Year</b>	<b>Wage Increase</b>	<b>Wage and Benefit Costs</b>
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)**

**Councilor Mahon moved Article 7 as printed. Councilor Dwyer seconded the motion.**

Councilor Mahon spoke to the article. He stated that this contract contains the same terms and conditions as reached with the other collective bargaining units. He stated that wage and benefit costs are the most significant change with this contract. This union has been without a contract for the past two years. The contract contains step and longevity pay increases as part of the contract language. Councilor Mahon thanked the firefighters for their willingness to agree to the contract and stated there will be significant savings in health insurance costs in the third year. He urged voters to approve this and the other contracts.

Councilor Koenig spoke to this and the other contracts in general. He stated he voted against the contracts as he was looking forward to health insurance savings earlier than the third year. The wage increase takes place in year one but the insurance cost share increase occurs in year three. He stated he agreed with the concept of the health share increases but was concerned if this was the

best possible contract for the Town. He stated that he appreciates the Town employees and work they do and that the decision to vote against the contracts was strictly a budget and financial issue. Carol Lang, 7 Wilson Hill Road, stated she supported the contract and also shared Councilor Koenig's concerns. She questioned if there were provisions for a special meeting to consider another contract should the contracts fail. Town Manager Cabanel responded there was not, and the employees would continue to be covered under the terms of the old contract.

**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.

**Councilor Koenig moved Article 8 as presented. Councilor Boyd seconded the article.**

Councilor Koenig spoke to the article. He stated that this article is a housekeeping article. Many years ago the Town had a Cemetery Trustee Board and technically there is a need to have someone responsible for town cemeteries. It is easier to assign the Town Manager with this task instead of attempting to create a new board or committee. In order to do this, it needs to be codified in the Town Charter.

Councilor Mahon recognized Councilor Flood for her years of service to the town. Mrs. Flood received a standing ovation by the audience. She thanked the voters for allowing her to serve and stated it was a very rewarding experience.

**Motion to adjourn was made by Finance Director Paul Micali and was seconded by Councilor Mahon.**

**The meeting adjourned at 7:28 PM.**

Submitted,  
Diane Trippett,  
Town Clerk/Tax Collector

The second session of the Merrimack Town Meeting was held on April 9, 2013. The following offices and questions were on the ballot:

**Town Council – 3 Years: Vote for not more than two (2)**

David G. Yakuboff, Sr. .... 1310 votes  
Daniel Dwyer ..... 1353 votes

David G. Yakuboff, Sr. and Daniel Dwyer were elected to the position of Town Council and were so declared.

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

David McCray ..... 19 write-in votes  
Michael Malzone ..... 10 write-in votes

David McCray and Michael Malzone were elected to the position of Ethics Committee via write-in and were so declared.

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

Chris Christensen..... 1522 votes

Chris Christensen was elected to the position of Trustee of Trust Funds and was so declared.

**Library Trustee – 3 Years: Vote for not more than one (1)**

Richard Barnes ..... 1499 votes

Richard Barnes was elected to the position of Library Trustee and was so declared.

**Library Trustee – 2 Years: Vote for not more than one (1)**

Jennifer L. Jobin ..... 1485 votes

Jennifer L. Jobin was elected to the position of Library Trustee and was so declared.

**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..... 1198 votes  
No ..... 727 votes

Article 2 passed and was so declared.

**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.....1266 votes

No .....733 votes

Article 3 passed and was so declared.

**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.....1161 votes

No .....794 votes



Article 4 passed and was so declared.

**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..... 1183 votes

No..... 781 votes

Article 5 passed and was so declared.

**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..... 1145 votes  
No ..... 815 votes

Article 6 passed and was so declared.

**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:

<b>Fiscal Year</b>	<b>Wage Increase</b>	<b>Wage and Benefit Costs</b>
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..... 1175 votes  
No ..... 819 votes

Article 7 passed and was so declared.

**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.

Yes..... 1562 votes  
No ..... 363 votes

Article 8 passed and was so declared.

Submitted,  
Diane Trippett  
Town Clerk/Tax Collector

**TOWN OF MERRIMACK, NEW HAMPSHIRE**

**Annual Financial Statements**

**For the Year Ended June 30, 2013**

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MELANSON HEATH & COMPANY, PC  
CERTIFIED PUBLIC ACCOUNTANTS  
MANAGEMENT ADVISORS

### INDEPENDENT AUDITORS' REPORT

To 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 (the Town), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

#### **Management's Responsibility for the Financial Statements**

The Town's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express opinions 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that

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are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### 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 as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and Schedule of Funding Progress 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  
November 26, 2013

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**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, 2013.

**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 Position presents information on all assets and liabilities and deferred inflows of resources, with the difference being reported as net position. Over time, increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position 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 \$117,979,403 (i.e., net position), a change of \$(1,494,854) in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$12,851,484, a change of \$524,801 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the governmental funds was \$2,877,174, a change of \$561,557 in comparison to the prior year.
- Total bonds and loans payable at the close of the current fiscal year was \$6,099,615, change of \$1,629,616 in comparison to the prior year. The Town also had notes payable in the amount of \$132,475 at the close of the current fiscal year, a change of \$(2,473,862) 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.

	<b>NET POSITION</b>					
	<b>Governmental</b>		<b>Business-Type</b>		<b>Total</b>	
	<b>Activities</b>		<b>Activities</b>			
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Current and other assets	\$ 49,586	\$ 49,154	\$ 3,869	\$ 4,023	\$ 53,455	\$ 53,177
Capital assets	68,511	68,959	40,224	42,374	108,735	111,333
Total assets	<u>118,097</u>	<u>118,113</u>	<u>44,093</u>	<u>46,397</u>	<u>162,190</u>	<u>164,510</u>
Long-term liabilities outstanding	5,123	5,572	3,656	1,581	8,779	7,153
Other liabilities	1,350	1,267	234	2,713	1,584	3,980
Total liabilities	<u>6,473</u>	<u>6,839</u>	<u>3,890</u>	<u>4,294</u>	<u>10,363</u>	<u>11,133</u>
Deferred inflows of resources	33,838	33,889	10	13	33,848	33,902
Net position:						
Net investment in capital assets	66,036	65,999	36,587	38,259	102,623	104,258
Restricted	4,304	3,840	-	-	4,304	3,840
Unrestricted	7,446	7,546	3,606	3,831	11,052	11,377
Total net position	<u>\$ 77,786</u>	<u>\$ 77,385</u>	<u>\$ 40,193</u>	<u>\$ 42,090</u>	<u>\$ 117,979</u>	<u>\$ 119,475</u>

**CHANGES IN NET POSITION**

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues:						
Program revenues:						
Charges for services	\$ 2,080	\$ 2,257	\$ 3,605	\$ 3,913	\$ 5,685	\$ 6,170
Operating grants and contributions	283	497	-	-	283	497
Capital grants and contributions	1,586	4,490	72	72	1,658	4,562
General revenues:						
Property taxes	14,259	14,324	-	-	14,259	14,324
Licenses and permits	4,856	4,718	-	-	4,856	4,718
Grants and contributions not restricted to specific programs	1,135	1,139	-	-	1,135	1,139
Investment income	344	285	4	6	348	291
Total revenues	24,543	27,710	3,681	3,991	28,224	31,701
Expenses:						
General government	3,069	3,189	-	-	3,069	3,189
Public safety	10,915	11,015	-	-	10,915	11,015
Highways and streets	5,998	5,263	-	-	5,998	5,263
Health and welfare	132	150	-	-	132	150
Sanitation	1,283	1,301	-	-	1,283	1,301
Culture and recreation	1,827	2,011	-	-	1,827	2,011
Community development	521	555	-	-	521	555
Interest on long-term debt	120	126	-	-	120	126
Sewer operations	-	-	4,569	4,555	4,569	4,555
Total expenses	23,865	23,610	4,569	4,555	28,434	28,165
Change in net position before special item	678	4,100	(888)	(564)	(210)	3,536
Special item: loss on disposal of assets	(277)	-	(1,009)	-	(1,286)	-
Change in net position	401	4,100	(1,897)	(564)	(1,496)	3,536
Net position - beginning of year, as restated	77,385	73,285	42,090	42,654	119,475	115,939
Net position - end of year	\$ 77,786	\$ 77,385	\$ 40,193	\$ 42,090	\$ 117,979	\$ 119,475

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

The largest portion of net position \$102,622,673 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 cap-

ital 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 position \$4,303,803 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$11,052,927 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 position of \$401,655. Key elements of this change are as follows:

Excess (Deficiency) of revenues and transfers in over expenditures and transfers out:	
General fund operations	\$ (58,907)
Special revenue funds	196,099
Permanent funds	<u>267,400</u>
Subtotal	404,592
Depreciation in excess of debt service principal paydown	(2,249,599)
Capital assets acquired from current and prior year revenues, non-bonded	2,297,852
Other	<u>(51,190)</u>
Total	<u>\$ 401,655</u>

While total net position of the governmental activities changed by \$401,655, unrestricted net position changed by \$(98,877) principally due to the use of previous unrestricted net assets (Capital Reserve Funds) for the acquisition of new capital assets. In addition, investment income declined due to current market conditions and lower interest rates.

**Business-type activities.** Business-type activities for the year resulted in a change in net position of \$(1,896,509). This change primarily results from the loss on disposal of capital assets.

#### **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 \$524,801 was attributable to the positive operating results of the Cable Television Fund of \$212,034 and Permanent Funds of \$267,400.

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$2,877,174; committed fund balance (non-sewer capital reserves) was \$3,350,255, while total fund balance was \$8,428,054. 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>6/30/13</u>	<u>6/30/12</u>	<u>Change</u>
Unassigned fund balance	\$ 2,877,174	\$ 2,315,617	\$ 561,557
Committed fund balance (Capital Reserves)	3,350,255	3,659,835	(309,580)
Other fund balance	<u>2,200,625</u>	<u>2,511,509</u>	<u>(310,884)</u>
Total fund balance	<u>\$ 8,428,054</u>	<u>\$ 8,486,961</u>	<u>\$ (58,907)</u>
Unassigned fund balance as % of total general fund expenditures	12.5%	10.4%	2.1%
Committed fund balance (Capital Reserves) as a % of total general fund expenditures	14.5%	16.5%	-2.0%
Total fund balance as % of general fund expenditures <sup>(1)</sup>	36.5%	38.2%	-1.7%

<sup>(1)</sup>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 \$(58,907) during the current fiscal year. Key factors in this change are as follows:

Revenues less than budget	\$ (652,181)
Expenditures less than budget	1,731,020
Expenditures of prior year encumbrances over current year encumbrances	(907,468)
Other	<u>(230,278)</u>
Total	<u>\$ (58,907)</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 position of the Sewer Fund at the end of the year amounted to \$3,606,097, a change of \$(225,507) 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 \$313,455. The majority of the overall change represents unanticipated Police and Fire grants as well as FEMA grants, 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 savings of over \$110,996.
- A savings of over \$455,000 in wages and other benefits was realized due primarily to vacancies and attrition.
- Compensated absences were lower than expected saving the Town \$100,450.
- Utilities were less than anticipated, resulting in a savings of over \$46,808.
- Welfare appropriations were under spent by \$38,481.
- Building and grounds maintenance overspent by \$62,830.
- Maintenance on machinery and equipment was overdrawn by \$37,950.
- Uniforms appropriations exceeded expenditures by \$31,693.
- Education was over spent by \$7,833.
- Legal expenditures were less than budget by \$32,000.
- Capital expenditures were less than appropriations by \$609,803.
- Daycamp expenditures were less than budget by \$55,330.
- Traffic details were under spent by \$327,644.
- Auto registrations were \$150,814 over estimate revenues.
- Interest income was under projections by over \$242,337.

- Ambulance revenues were under projections by \$28,530.
- Highway Block Grant was under projections by \$5,611.
- Current use taxes were below the budget by \$33,982.
- State revenue sharing was under estimates by \$3,275.
- Building permits were over projections by just over \$33,000.

#### **F. CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital assets.** Total investment in capital assets for governmental and business-type activities at year-end amounted to \$108,735,135 (net of accumulated depreciation), a change of \$(2,598,426) 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 the Wire Road Bridge, Amherst Road, and dewatering upgrade.

**Credit rating.** The Town 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 debt outstanding for bonds and loans was \$6,099,615, 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 10 of this report.

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

The Town's financial position is strong. The Town has sufficient cash flow to at this time to meet its obligations. The Economy in Southern New Hampshire seems to be 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 is 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 down to 4.7% from the previous year of 5.8%, and it still compares favorably with the state and national averages of 5.1% and 7.6%, 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 2013-14 budget has been adopted, and the 2013 property tax rate (Fiscal Year 2013) has been set. The total tax rate is \$23.91. Municipal appropriations, net of non-tax revenues, have decreased by \$1,158,503 (3.84%) compared to 2012-13 net appropriations, and the municipal portion of the tax rate is \$5.29 per thousand. The Town's portion of the tax rate will increase by fifteen cents due to cost associated with 5 union contracts. The Town's assessed valuation increased by \$47.7 Million over the 2012-13 value. If the new assessed valuation did not occur, the tax rate would have increased by twenty cents.

#### **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 POSITION  
JUNE 30, 2013

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current:			
Cash and cash equivalents	\$ 37,465,626	\$ 1,614,582	\$ 39,080,208
Investments	4,631,516	1,637,251	6,268,767
Taxes receivable, net	5,278,648	-	5,278,648
Accounts receivable, net	834,325	616,754	1,451,079
Inventory	142,478	-	142,478
Other assets	25,242	-	25,242
Noncurrent:			
Taxes receivable	1,207,828	-	1,207,828
Capital assets:			
Capital assets not being depreciated	17,167,004	648,386	17,815,390
Other assets, net of accumulated depreciation	51,344,076	39,575,669	90,919,745
<b>TOTAL ASSETS</b>	<b>\$ 118,096,743</b>	<b>\$ 44,092,642</b>	<b>\$ 162,189,385</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>			
<b>LIABILITIES:</b>			
Current:			
Accounts payable	\$ 344,359	\$ 64,414	\$ 408,773
Accrued expenses	678,519	37,202	715,721
Due to other governments	10,000	-	10,000
Note payable	-	132,475	132,475
Other liabilities	316,310	-	316,310
Current portion of long-term liabilities:			
Bonds payable	370,000	654,927	1,024,927
Other liabilities	646,929	81,735	728,664
Noncurrent:			
Bonds payable, net of current portion	2,225,000	2,849,688	5,074,688
Other liabilities, net of current portion	1,881,148	69,492	1,950,640
<b>TOTAL LIABILITIES</b>	<b>6,472,265</b>	<b>3,889,933</b>	<b>10,362,198</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>33,838,137</b>	<b>9,647</b>	<b>33,847,784</b>
<b>NET POSITION:</b>			
Net investment in capital assets	66,035,708	36,586,965	102,622,673
Restricted for:			
Permanent funds:			
Nonexpendable	570,335	-	570,335
Expendable	1,422,956	-	1,422,956
Other statutory restrictions	2,310,512	-	2,310,512
Unrestricted	7,446,830	3,606,097	11,052,927
<b>TOTAL NET POSITION</b>	<b>77,786,341</b>	<b>40,193,062</b>	<b>117,979,403</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 118,096,743</b>	<b>\$ 44,092,642</b>	<b>\$ 162,189,385</b>

The accompanying notes are an integral part of these financial statements.



## TOWN OF MERRIMACK, NEW HAMPSHIRE

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2013

	Program Revenues			Net(Expenses) Revenues and Changes in Net Position		
	Expenditures	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities
<b>Governmental Activities:</b>						
General government	\$ 3,069,475	\$ 590,787	\$ 81,486	\$ -	\$ (2,397,202)	\$ (2,397,202)
Public safety	10,914,605	1,094,056	181,362	-	(9,639,187)	(9,639,187)
Highways and streets	5,998,214	2,642	-	-	(4,408,977)	(4,408,977)
Health and welfare	132,276	6,075	-	1,586,595	(126,201)	(126,201)
Sanitation	1,283,353	150,012	-	-	(1,133,341)	(1,133,341)
Culture and recreation	1,826,916	233,993	834	-	(1,592,089)	(1,592,089)
Community development	521,061	2,847	19,106	-	(499,108)	(499,108)
Interest and fiscal charges	119,493	-	-	-	(119,493)	(119,493)
<b>Total Governmental Activities</b>	<b>23,865,393</b>	<b>2,080,412</b>	<b>282,788</b>	<b>1,586,595</b>	<b>(19,915,598)</b>	<b>(19,915,598)</b>
<b>Business-Type Activities:</b>						
Sewer	4,568,748	3,605,115	-	72,451	-	(891,182)
<b>Total</b>	<b>\$ 28,434,141</b>	<b>\$ 5,685,527</b>	<b>\$ 282,788</b>	<b>\$ 1,659,046</b>	<b>(19,915,598)</b>	<b>(20,806,780)</b>
<b>General Revenues:</b>						
Property and other taxes					14,258,638	14,258,638
Licenses and permits					4,855,720	4,855,720
Grants and contributions:						
State shared revenues					1,135,497	1,135,497
Investment income					343,915	348,154
Miscellaneous					327	327
Special item:						
Loss on disposal of capital assets					(276,844)	(1,286,410)
<b>Total general revenues and special items</b>					<b>20,317,253</b>	<b>19,311,926</b>
<b>Change in Net Position</b>					<b>401,655</b>	<b>(1,494,854)</b>
<b>Net Position:</b>						
Beginning of year, as restated					77,384,686	119,474,257
End of year					\$ 77,786,341	\$ 117,979,403

The accompanying notes are an integral part of these financial statements.

## TOWN OF MERRIMACK, NEW HAMPSHIRE

## GOVERNMENTAL FUNDS

## BALANCE SHEET

JUNE 30, 2013

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 34,901,027	\$ 2,564,598	\$ 37,465,625
Investments	2,840,805	1,790,711	4,631,516
Taxes receivable, net	6,486,476	-	6,486,476
Accounts receivable, net	748,118	86,207	834,325
Inventory	142,478	-	142,478
Other assets	25,242	-	25,242
<b>TOTAL ASSETS</b>	<b>\$ 45,144,146</b>	<b>\$ 4,441,516</b>	<b>\$ 49,585,662</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 337,459	\$ 6,898	\$ 344,357
Accrued expenses	632,476	-	632,476
Due to other governments	10,000	-	10,000
Accrued compensated absences payable	616,929	-	616,929
Other liabilities	316,310	-	316,310
<b>TOTAL LIABILITIES</b>	<b>1,913,174</b>	<b>6,898</b>	<b>1,920,072</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>34,802,918</b>	<b>11,188</b>	<b>34,814,106</b>
<b>FUND BALANCES</b>			
Nonspendable	605,895	570,335	1,176,230
Restricted	650,000	3,853,095	4,503,095
Committed	3,350,255	-	3,350,255
Assigned	944,730	-	944,730
Unassigned	2,877,174	-	2,877,174
<b>TOTAL FUND BALANCES</b>	<b>8,428,054</b>	<b>4,423,430</b>	<b>12,851,484</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 45,144,146</b>	<b>\$ 4,441,516</b>	<b>\$ 49,585,662</b>

The accompanying notes are an integral part of these financial statements.

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

JUNE 30, 2013

<b>Total governmental fund balances</b>	<b>\$ 12,851,484</b>
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	68,511,080
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	975,969
• In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(46,044)
• 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>(4,506,148)</u>
<b>Net position of governmental activities</b>	<b><u>\$ 77,786,341</u></b>

The accompanying notes are an integral part of these financial statements.

## TOWN OF MERRIMACK, NEW HAMPSHIRE

## GOVERNMENTAL FUNDS

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
Taxes	\$ 14,280,717	\$ 2,890	\$ 14,283,607
Charges for services	1,945,064	135,347	2,080,411
Intergovernmental	2,416,032	3,374	2,419,406
Licenses and permits	4,315,982	539,738	4,855,720
Investment income	59,114	284,801	343,915
Miscellaneous	-	331	331
<b>Total Revenues</b>	<b>23,016,909</b>	<b>966,481</b>	<b>23,983,390</b>
<b>Expenditures:</b>			
Current:			
General government	2,790,346	30,298	2,820,644
Public safety	10,640,975	82,735	10,723,710
Highways and streets	5,752,447	2,805	5,755,252
Health and welfare	136,716	-	136,716
Sanitation	1,246,826	-	1,246,826
Culture and recreation	1,505,724	267,523	1,773,247
Community development	520,090	-	520,090
Debt service:			
Principal retirement	365,000	-	365,000
Interest and fiscal charges	117,104	-	117,104
<b>Total Expenditures</b>	<b>23,075,228</b>	<b>383,361</b>	<b>23,458,589</b>
Excess (deficiency) of revenues over expenditures	(58,319)	583,120	524,801
<b>Other Financing Sources (Uses):</b>			
Transfers in	-	588	588
Transfers out	(588)	-	(588)
<b>Total Other Financing Sources (Uses)</b>	<b>(588)</b>	<b>588</b>	<b>-</b>
Change in fund balance	(58,907)	583,708	524,801
Fund Equity, at Beginning of Year, as restated	8,486,961	3,839,722	12,326,683
Fund Equity, at End of Year	\$ 8,428,054	\$ 4,423,430	\$ 12,851,484

The accompanying notes are an integral part of these 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, 2013

<b>Net changes in fund balances - Total governmental funds</b>	<b>\$ 524,801</b>																		
<ul style="list-style-type: none"> <li>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:           <table> <tr> <td>Capital outlay purchases</td><td>2,297,852</td></tr> <tr> <td>Depreciation</td><td>(2,614,599)</td></tr> <tr> <td>Loss on disposal of assets</td><td>(131,431)</td></tr> </table> </li> <li>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.           <table> <tr> <td></td><td>(24,970)</td></tr> </table> </li> <li>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 position:           <table> <tr> <td>Repayments of debt</td><td>365,000</td></tr> </table> </li> <li>In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.           <table> <tr> <td></td><td>(2,389)</td></tr> </table> </li> <li>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.           <table> <tr> <td>Compensated absences</td><td>85,688</td></tr> <tr> <td>Other post employment benefits liability</td><td>(128,297)</td></tr> <tr> <td>Landfill liability</td><td>30,000</td></tr> </table> </li> </ul>	Capital outlay purchases	2,297,852	Depreciation	(2,614,599)	Loss on disposal of assets	(131,431)		(24,970)	Repayments of debt	365,000		(2,389)	Compensated absences	85,688	Other post employment benefits liability	(128,297)	Landfill liability	30,000	
Capital outlay purchases	2,297,852																		
Depreciation	(2,614,599)																		
Loss on disposal of assets	(131,431)																		
	(24,970)																		
Repayments of debt	365,000																		
	(2,389)																		
Compensated absences	85,688																		
Other post employment benefits liability	(128,297)																		
Landfill liability	30,000																		
<b>Change in net position of governmental activities</b>	<b>\$ 401,655</b>																		

The accompanying notes are an integral part of these 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, 2013

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
<b>Revenues and other sources:</b>				
Property taxes	\$ 14,201,415	\$ 14,201,415	\$ 14,201,415	\$ -
Charges for services	2,335,802	2,479,490	1,945,064	(534,426)
Intergovernmental	1,746,203	1,915,969	1,917,555	1,586
Licenses and permits	4,192,985	4,156,538	4,315,982	159,444
Investment income	300,000	300,000	57,663	(242,337)
Other	-	36,448	-	(36,448)
Total Revenues	22,776,405	23,089,860	22,437,679	(652,181)
<b>Expenditures and other uses:</b>				
Current:				
General government	2,776,350	2,945,176	2,695,588	249,588
Public safety	11,235,672	11,337,410	10,264,450	1,072,960
Highways and streets	3,860,076	3,893,408	3,759,124	134,284
Health and welfare	174,729	174,729	136,247	38,482
Sanitation	1,143,416	1,143,416	1,223,392	(79,976)
Culture and recreation	1,627,838	1,628,823	1,567,527	61,296
Community development	533,919	542,493	288,107	254,386
Debt service	482,105	482,105	482,105	-
Other financing uses:				
Transfers out	942,300	942,300	942,300	-
Total Expenditures	22,776,405	23,089,860	21,358,840	1,731,020
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 1,078,839	\$ 1,078,839

The accompanying notes are an integral part of these financial statements.

## TOWN OF MERRIMACK, NEW HAMPSHIRE

## PROPRIETARY FUND

## STATEMENT OF NET POSITION

JUNE 30, 2013

	Sewer Fund
<b>ASSETS</b>	
Current:	
Cash and short-term investments	\$ 1,614,582
Investments	1,637,251
User charges receivable	616,754
Total current assets	3,868,587
Noncurrent:	
Nondepreciable capital assets	648,386
Other capital assets, net of accumulated depreciation	39,575,669
Total noncurrent assets	40,224,055
<b>TOTAL ASSETS</b>	<b>\$ 44,092,642</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	
LIABILITIES:	
Current:	
Accounts payable	\$ 64,414
Accrued liabilities	37,202
Note payable	132,475
Current portion of long-term liabilities:	
Bonds payable	654,927
Compensated absences	81,735
Total current liabilities	970,753
Noncurrent:	
Bonds payable, net of current portion	2,849,688
Compensated absences	69,492
Total noncurrent liabilities	2,919,180
<b>TOTAL LIABILITIES</b>	<b>3,889,933</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>9,647</b>
<b>NET POSITION:</b>	
Net investment in capital assets	36,586,965
Unrestricted	3,606,097
<b>TOTAL NET POSITION</b>	<b>40,193,062</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 44,092,642</b>

The accompanying notes are an integral part of these financial statements.

## TOWN OF MERRIMACK, NEW HAMPSHIRE

## PROPRIETARY FUND

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

FOR THE YEAR ENDED JUNE 30, 2013

	Sewer Fund
<b>Operating Revenues:</b>	
Charges for services	\$ 3,557,636
Licenses and permits	805
Other	<u>46,674</u>
Total Operating Revenues	3,605,115
<b>Operating Expenses:</b>	
Personnel services	1,683,106
Non-personnel services	1,358,372
Depreciation	<u>1,393,485</u>
Total Operating Expenses	<u>4,434,963</u>
Operating Income (Loss)	(829,848)
<b>Nonoperating Revenues (Expenses):</b>	
Intergovernmental grants	72,451
Investment income	4,239
Interest expense	<u>(133,785)</u>
Total Nonoperating Revenues (Expenses), Net	<u>(57,095)</u>
Change in net position before special item	(886,943)
<b>Special Item:</b>	
Loss on disposal of capital assets	<u>(1,009,566)</u>
Change in net position	(1,896,509)
Net Position at Beginning of Year	<u>42,089,571</u>
Net Position at End of Year	<u>\$ 40,193,062</u>

The accompanying notes are an integral part of these financial statements.



TOWN OF MERRIMACK, NEW HAMPSHIRE  
 PROPRIETARY FUND  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED JUNE 30, 2013

	Sewer Fund
<b><u>Cash Flows From Operating Activities:</u></b>	
Receipts from customers and users	\$ 3,685,004
Payments of employee salaries and related expenses	(1,602,963)
Payments to vendors and suppliers	<u>(1,364,103)</u>
Net Cash Provided By (Used For) Operating Activities	717,938
<b><u>Cash Flows From Capital and Related Financing Activities:</u></b>	
Acquisition and construction of capital assets	(252,803)
Issuance of short term loans	160,822
Principal payments on bonds and notes	(640,068)
Interest expense	(133,785)
Intergovernmental reimbursements	<u>110,538</u>
Net Cash Provided By (Used For) Capital and Related Financing Activities	(755,296)
<b><u>Cash Flows From Investing Activities:</u></b>	
Investment income	4,239
Sale (purchase) of investments	<u>(1,200,736)</u>
Net Cash Provided By (Used For) Investing Activities	<u>(1,196,497)</u>
Net Change in Cash and Short-Term Investments	(1,233,855)
Cash and Short-Term Investments, Beginning of Year	<u>2,848,437</u>
Cash and Short-Term Investments, End of Year	<u>\$ 1,614,582</u>
<b><u>Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:</u></b>	
Operating income (loss)	\$ (829,848)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation	1,393,485
Changes in assets and liabilities:	
Accounts receivable	83,104
Accounts payable	18,546
Accrued liabilities	14,085
Retainage payable	(38,362)
Unearned revenues	(3,215)
Compensated absences	<u>80,143</u>
Net Cash Provided By (Used For) Operating Activities	<u>\$ 717,938</u>

The accompanying notes are an integral part of these 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 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.

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

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) 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.

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 guar-

anteed 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.

Capital assets are 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 Position.

*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 position".

*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 Position - Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets, consists 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 position is 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. The remaining net position is 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	\$ 23,016,909	\$ 23,075,228
Other financing sources (uses) as reported on the financial statements	-	588
Subtotal (GAAP Basis)	23,016,909	23,075,816
To adjust property tax revenue to the budgetary basis	(79,302)	-
To reverse expenditures of prior year appropriation carryforwards	-	(1,852,198)
To book current year appropriation carryforwards	-	944,730
To remove capital reserve funds	(499,928)	(809,508)
Budgetary Basis	\$ <u>22,437,679</u>	\$ <u>21,358,840</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> <sup>(1)</sup>
Federal agencies	\$ 173,706	<1 yr	Aaa
Certificates of deposit	4,288,547	1-5 yrs	N/A
Corporate equities	1,741,469	N/A	N/A
Mutual funds	65,045	N/A	N/A
Total investments	<u>\$ 6,268,767</u>		

<sup>(1)</sup> As of June 30, 2013

**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, 2013 consist of the following (in thousands):

Real Estate Levy 2013	\$ 5,416
Tax Liens	1,336
Deferred Taxes	43
Less Allowance for Doubtful Accounts	<u>(309)</u>
Total	<u>\$ 6,486</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>Other</u>	<u>Total</u>
Gross	\$ 729,936	\$ 50,317	\$ 86,207	\$ 249,687	\$ 1,116,147
Less: Allowance for doubtful accounts	<u>(261,560)</u>	<u>-</u>	<u>-</u>	<u>(20,262)</u>	<u>(281,822)</u>
Total	<u>\$ 468,376</u>	<u>\$ 50,317</u>	<u>\$ 86,207</u>	<u>\$ 229,425</u>	<u>\$ 834,325</u>

**7. Capital Assets**

Capital asset activity for the year ended June 30, 2013 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 8,669,848	\$ -	\$ (19,203)	\$ 8,650,645
Improvements other than buildings	1,793,406	-	-	1,793,406
Machinery, equipment, and furnishings	11,411,386	479,298	(732,007)	11,158,677
Infrastructure	79,326,081	4,904,465	(182,405)	84,048,141
Total capital assets, being depreciated	101,200,721	5,383,763	(933,615)	105,650,869
Less accumulated depreciation for:				
Buildings and improvements	(3,530,304)	(198,289)	19,203	(3,709,390)
Improvements other than buildings	(877,119)	(55,648)	-	(932,767)
Machinery, equipment, and furnishings	(8,071,481)	(692,082)	622,469	(8,141,094)
Infrastructure	(40,015,474)	(1,668,580)	160,512	(41,523,542)
Total accumulated depreciation	(52,494,378)	(2,614,599)	802,184	(54,306,793)
Total capital assets, being depreciated, net	48,706,343	2,769,164	(131,431)	51,344,076
Capital assets, not being depreciated:				
Land	16,850,117	15,001	-	16,865,118
Construction in progress	3,402,798	166,887	(3,267,799)	301,886
Total capital assets, not being depreciated	20,252,915	181,888	(3,267,799)	17,167,004
Governmental activities capital assets, net	\$ 68,959,258	\$ 2,951,052	\$ (3,399,230)	\$ 68,511,080
<b>Business-Type Activities:</b>				
Capital assets, being depreciated:				
Buildings and systems	\$ 59,631,132	\$ 2,638,002	\$ (1,666,915)	\$ 60,602,219
Improvements other than buildings	412,390	-	-	412,390
Machinery, equipment, and furnishings	9,312,651	94,773	(3,603,166)	5,804,258
Total capital assets, being depreciated	69,356,173	2,732,775	(5,270,081)	66,818,867
Less accumulated depreciation for:				
Buildings and systems	(22,566,740)	(1,074,303)	1,309,444	(22,331,599)
Improvements other than buildings	(396,605)	(1,972)	-	(398,577)
Machinery, equipment, and furnishings	(7,146,883)	(317,210)	2,951,071	(4,513,022)
Total accumulated depreciation	(30,110,228)	(1,393,485)	4,260,515	(27,243,198)
Total capital assets, being depreciated, net	39,245,945	1,339,290	(1,009,566)	39,575,669
Capital assets, not being depreciated:				
Land	238,770	-	-	238,770
Construction in progress	2,889,588	132,475	(2,612,447)	409,616
Total capital assets, not being depreciated	3,128,358	132,475	(2,612,447)	648,386
Business-type activities capital assets, net	\$ 42,374,303	\$ 1,471,765	\$ (3,622,013)	\$ 40,224,055

Depreciation expense was charged to functions of the Town as follows:

Governmental Activities:	
General government	\$ 134,641
Public safety	386,467
Highway and streets	1,896,558
Sanitation	104,695
Culture and recreation	<u>92,238</u>
Total depreciation expense - governmental activities	<u>\$ 2,614,599</u>
Business-Type Activities:	
Sewer	<u>\$ 1,393,485</u>
Total depreciation expense - business-type activities	<u>\$ 1,393,485</u>

#### 8. Accounts Payable and Accrued Expenses

Accounts payable represent additional fiscal year 2013 expenditures paid after June 30, 2013. Accrued expenses primarily represent fiscal year 2013 payroll paid after June 30, 2013.

#### 9. Note Payable

The Town has the following State Revolving Loans outstanding at June 30, 2013 in the sewer fund.

	Serial Maturities Through	Interest Rate(s)	Amount Outstanding as of 6/30/13
<u>Business-Type Activities:</u>			
Treatment Plant Upgrade	01/01/15	*	\$ 78,690
Compost Facility Upgrade	01/01/15	*	<u>53,785</u>
Total Business-Type Activities:			<u>\$ 132,475</u>

\*Interest rate is the lesser of 3.104% or adjusted market rate.

The following is the activity in sewer notes payable for the fiscal year 2013.

	Amount Outstanding as of <u>06/30/12</u>	New <u>Issues</u>	<u>Reductions</u>	Amount Outstanding as of <u>6/30/13</u>
Dewatering Upgrade	\$ 2,606,337	28,347	(2,634,684)	\$ -
Treatment Plant Upgrade	-	78,690	-	78,690
Compost Facility Upgrade	-	53,785	-	53,785
Total	\$ <u>2,606,337</u>	<u>160,822</u>	<u>(2,634,684)</u>	\$ <u>132,475</u>

## 10. 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:

<u>Governmental Activities:</u>	Serial Maturities <u>Through</u>	Interest <u>Rate(s) %</u>	Amount Outstanding as of <u>6/30/13</u>
Green's Pond Land Bond	08/15/17	3.0 - 4.5%	\$ 1,350,000
Drainage Improvement Bond	08/15/22	4.0 - 4.75%	1,245,000
Total Governmental Activities:			\$ <u>2,595,000</u>

<u>Business-Type Activities:</u>	Serial Maturities <u>Through</u>	Interest <u>Rate(s) %</u>	Amount Outstanding as of <u>6/30/13</u>
Organic Waste Composting Facility Bonds	04/01/15	4.63%	\$ 686,818
Interceptor Repair	12/01/19	1.94%	446,581
Dewatering Upgrade	02/01/22	1.70%	2,371,216
Total Business-Type Activities:			\$ <u>3,504,615</u>

**B. Future Debt Service**

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2013 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	390,000	36,650	426,650
2019 - 2023	<u>695,000</u>	<u>86,738</u>	<u>781,738</u>
Total	<u>\$ 2,595,000</u>	<u>\$ 432,150</u>	<u>\$ 3,027,150</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, 2013.

<u>Business-Type</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 654,927	\$ 80,788	\$ 735,715
2015	670,473	59,680	730,153
2016	319,291	37,851	357,142
2017	319,291	32,289	351,580
2018	319,291	26,727	346,018
2019 - 2022	<u>1,221,342</u>	<u>51,286</u>	<u>1,272,628</u>
Total	<u>\$ 3,504,615</u>	<u>\$ 288,621</u>	<u>\$ 3,793,236</u>

**C. Changes in General Long-Term Liabilities**

During the year ended June 30, 2013, the following changes occurred in long-term liabilities:

	Total Balance 7/1/12	Additions	Reductions	Total Balance 6/30/13	Less Current Portion	Equals Long-Term Portion 6/30/13
<b>Governmental Activities</b>						
Bonds payable	\$ 2,960,000	\$ -	\$ (365,000)	\$ 2,595,000	\$ (370,000)	\$ 2,225,000
Other:						
Landfill closure	630,000	-	(30,000)	600,000	(30,000)	570,000
Accrued employee benefits	1,725,577	-	(181,859)	1,543,718	(616,929)	926,789
Net OPEB obligation	256,062	128,297	-	384,359	-	384,359
Totals	<u>\$ 5,571,639</u>	<u>\$ 128,297</u>	<u>\$ (576,859)</u>	<u>\$ 5,123,077</u>	<u>\$ (1,016,929)</u>	<u>\$ 4,106,148</u>
<b>Business-Type Activities</b>						
Bonds payable	\$ 1,509,999	\$ 2,634,684	\$ (640,068)	\$ 3,504,615	\$ (654,927)	\$ 2,849,688
Other:						
Accrued employee benefits	71,084	80,143	-	151,227	(81,735)	69,492
Totals	<u>\$ 1,581,083</u>	<u>\$ 2,714,827</u>	<u>\$ (640,068)</u>	<u>\$ 3,655,842</u>	<u>\$ (736,662)</u>	<u>\$ 2,919,180</u>

#### 11. 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 \$600,000 as of June 30, 2013, 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, 2013. 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.

#### 12. Deferred Inflows of Resources

The Town implemented GASB 65, *Items Previously Reported as Assets and Liabilities*. Deferred inflows of resources are the acquisition of net position by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities.

The following is a summary of deferred inflow of resources balances as of June 30, 2013:



	Entity-wide Basis		Fund Basis		
	Governmental Activities	Business-type Activities	Governmental Funds General Fund	NonMajor Funds	Proprietary Fund Sewer Fund
Unearned revenues	\$ 5,681,662	\$ 9,647	\$ 6,646,443	\$ 11,188	\$ 9,647
Taxes collected in advance	28,156,475	-	28,156,475	-	-
Total	<u>\$ 33,838,137</u>	<u>\$ 9,647</u>	<u>\$ 34,802,918</u>	<u>\$ 11,188</u>	<u>\$ 9,647</u>

### 13. Restricted Net Position

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

Permanent fund restricted net position is 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.

### 14. 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 following types of fund balances are reported at June 30, 2013:

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, 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, 2013

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Inventory	\$ 142,478	\$ -	\$ 142,478
Long-term receivable	463,417	-	463,417
Nonexpendable permanent funds	-	570,335	570,335
Total Nonspendable	605,895	570,335	1,176,230
Restricted			
Capital projects	650,000	119,627	769,627
Library fines	-	153,236	153,236
Fire protection	-	47,431	47,431
Cable television	-	709,228	709,228
Heritage commission	-	25,522	25,522
Conservation	-	51,705	51,705
Current use	-	1,323,390	1,323,390
Expendable permanent funds	-	1,422,956	1,422,956
Total Restricted	650,000	3,853,095	4,503,095
Committed			
Capital reserve funds	3,350,255	-	3,350,255
Total Committed	3,350,255	-	3,350,255
Assigned - encumbrances			
General government	28,740	-	28,740
Public safety	79,971	-	79,971
Highways and streets	711,706	-	711,706
Culture and recreation	102,802	-	102,802
Community development	13,203	-	13,203
Sanitation	8,308	-	8,308
Total Assigned	944,730	-	944,730
Unassigned	2,877,174	-	2,877,174
Total Unassigned	2,877,174	-	2,877,174
Total Fund Balance	\$ 8,428,054	\$ 4,423,430	\$ 12,851,484

**15. 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.

**16. 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 Position 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, 2013, 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)	\$ 104,316
Interest on net OPEB obligation	12,803
Adjustment to ARC	<u>11,178</u>
Annual OPEB cost	128,297
Contributions made	<u>-</u>
Increase in net OPEB obligation	128,297
Net OPEB obligation - beginning of year	<u>256,062</u>
Net OPEB obligation - end of year	<u>\$ 384,359</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
2013	\$ 128,297	0%	\$ 384,359
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, 2013 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)	\$ 1,081,415
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	\$ 1,081,415
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%.

**17. 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 7% for general employees, 11.55% for police and 11.80% 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 19.95% for police officers, 22.89% for fire employees, and 8.80% for all other covered employees. The Town's contributions to the System for the years ended June 30, 2013, 2012, and 2011 were \$1,645,107, \$1,714,339, and \$1,496,808, 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, 2013, was \$10,697,246. Employee contributions for the year ended June 30, 2013 were \$1,008,747.

**18. 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.

**19. Beginning Fund Balance/Net Position Restatement**

The beginning (July 1, 2012) fund balances/net position of the Town's fund basis financial statements have been restated to reflect the transfer of school permanent funds to the Merrimack School District's financial statements:

	Fund Equity Net Assets 6/30/12 (as previously reported)	Transfer to School District	Fund Equity Net Assets 6/30/12 (as restated)
Governmental Fund Basis:			
Nonmajor governmental funds	\$ 5,069,764	\$ (1,230,043)	\$ 3,839,721
Governmental Activities	\$ 78,614,729	\$ (1,230,043)	\$ 77,384,686

**20. Implementation of New GASB Standard**

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 New Hampshire Retirement System's actuarially accrued liability.

TOWN OF MERRIMACK, NEW HAMPSHIRE  
 SCHEDULE OF FUNDING PROGRESS  
 REQUIRED SUPPLEMENTARY INFORMATION  
 June 30, 2013  
 (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
07/01/12	\$ -	\$ 1,530,251	\$ 1,530,251	0.0%	N/A	N/A

See Independent Auditors' Report.



**Fire Equipment Capital Reserve Fund**

Balance - 07/01/12 .....499,998.69  
 Expenditures:  
 Pumper Truck .....(101,353.00)  
 Transfer from General Fund .....100,000.00  
 Investment income .....378.74  
 Balance - 06/30/13 .....499,024.43

**Ambulance Capital Reserve Fund**

Balance - 07/01/12 .....253,506.95  
 Transfer from General Fund ..... 50,000.00  
 Investment income .....282.18  
 Balance - 06/30/13 .....303,789.13

**Highway Equipment Capital Reserve Fund**

Balance - 07/01/12 .....505,725.97  
 Expenditures:  
 Pick-up Trucks (6) .....(181,818.00)  
 Radio Equipment .....(8,333.90)  
 Road Side Mower .....(108,191.00)  
 Port. Hyd. Equip. & Trailer .....(11,323.38)  
 Ford Escape .....(13,000.00)  
 Transfer from General Fund .....250,000.00  
 Investment income .....(373.71)  
 Balance - 06/30/13 .....432,685.98

**Property Revaluation Capital Reserve Fund**

Balance - 07/01/12 ..... 6,750.85  
 Transfer from General Fund ..... 15,000.00  
 Investment income ..... 22.36  
 Balance - 06/30/13 ..... 21,773.21

**Land Bank Capital Reserve Fund**

Balance - 07/01/12 .....412,237.46  
 Investment income .....419.69  
 Balance - 06/30/13 .....412,657.15

**Playground Equip. Capital Reserve Fund**

Balance - 07/01/12 ..... 45,115.37  
 Investment income ..... 22.02  
 Balance - 06/30/13 ..... 45,137.39

**Sewer Line Ext. Capital Reserve Fund**

Balance - 07/01/12 .....942,612.62  
 Expenditures:  
 SLE Master Plan .....(75,000.00)  
 Transfer from General Fund ..... 0.00  
 Investment income .....548.14  
 Balance - 06/30/13 .....868,160.76

**Library Building Maintenance Capital Reserve Fund**

Balance - 07/01/12 .....34,750.83  
 Transfer from General Fund ..... 2,000.00  
 Investment income .....44.71  
 Balance - 06/30/13 .....36,795.54

**Road Infrastructure Capital Reserve Fund**

Balance - 07/01/12 ..... 734,068.11  
 Expenditures:  
 Amherst Culvert .....(338,110.39)  
 Wire Road bridge .....(219,603.11)  
 Manchester Street bridge .....(1,985.14)  
 Bedford Road bridge .....(10,101.86)  
 McGraw Bridge .....(6,391.90)  
 Minor Projects .....(2,589.18)  
 Transfer from General Fund ..... 400,000.00  
 Transfer from Sewer Line Extension  
 Fund ..... 18,907.08  
 State grants ..... 0.00  
 Investment income .....352.91  
 Balance - 06/30/13 ..... 574,546.52

**Sewer Infrastructure Capital Reserve Fund**

Balance - 07/01/12 ..... 839,186.03  
 Expenditures:  
 Bob Cat Loader .....(32,086.00)  
 Souhegan Siphon .....(25,000.00)  
 Sewer Camera .....(12,137.94)  
 Generator .....(26,000.00)  
 Transfer from WWTF .....25,000.00  
 Investment income .....128.25  
 Balance - 06/30/13 ..... 769,090.34

**Computer Equip. Capital Reserve Fund**

Balance - 07/01/12 .....30,716.59  
 Expenditures:  
 Server upgrades & Licenses ..(19,829.80)  
 Transfer from General Fund .....35,000.00  
 Investment income .....67.57  
 Balance - 06/30/13 .....45,954.36

**Communication Equipment Capital Reserve Fund**

Balance - 07/01/12 .....57,262.86  
 Expenditures:  
 Comm. Server upgrade .....(20,000.00)  
 Transfer from General Fund .....10,000.00  
 Investment income .....(3.65)  
 Balance - 06/30/13 .....47,259.21

## Expendable Trust Funds

Fiscal Year Ending June 30, 2013

### Salt Shed Capital Reserve Fund

Balance - 07/01/12 ..... 20,498.20  
Transfer from General Fund ..... 0.00  
Investment income ..... 25.28  
Balance - 06/30/13 ..... 20,523.48

### Athletic Fields Capital Reserve Fund

Balance - 07/01/12 ..... 173,806.96  
Transfer from General Fund ..... 0.00  
Investment income ..... 49.16  
Balance - 06/30/13 ..... 173,856.12

### Daniel Webster Hwy. Capital Reserve Fund

Balance - 07/01/12 ..... 257,200.57  
Transfer from General Fund ..... 25,000.00  
Investment income ..... 203.77  
Balance - 06/30/13 ..... 282,404.34

### Road Improvement Capital Reserve Fund

Balance - 07/01/12 ..... 207,421.88  
Expenditures:  
Wire Road Bridge ..... (705,765.38)  
State grants ..... 452,274.69  
Private grants ..... 46,202.54  
Transfer from General Fund ..... 0.00  
Investment income ..... 134.46  
Balance - 06/30/13 ..... 268.19

### Traffic Signal Pre-Emption Capital Reserve Fund

Balance - 07/01/12 ..... 25,476.08  
Expenditures:  
Traffic Light preemption  
repairs ..... (1,735.00)  
Transfer from General Fund ..... 0.00  
Investment income ..... 31.41  
Balance - 06/30/13 ..... 23,772.49

### Fire Station Improvement Capital Reserve Fund

Balance - 07/01/12 ..... 280,136.94  
Transfer from General Fund ..... 0.00  
Investment income ..... (440.30)  
Balance - 06/30/13 ..... 279,696.64

### Solid Waste Equipment Capital Reserve Fund

Balance - 07/01/12 ..... 133,919.56  
Expenditures:  
Bobcat loader ..... (27,747.00)

### Solid Waste Equip. CRF - *continued*

Transfer from General Fund ..... 50,000.00  
Investment income ..... 151.60  
Balance - 06/30/13 ..... 156,324.16

### Milfoil Expendable Trust

Balance - 07/01/12 ..... 11,102.52  
Expenditures:  
Naticook Lake and Horseshoe  
Pond ..... (10,825.00)  
Transfer from General Fund ..... 0.00  
Investment income ..... 11.14  
Balance - 06/30/13 ..... 288.66

### Self-Insurance Trust Funds

Balance - 07/01/12 ..... 4,815.67  
Expenditures:  
Claims paid ..... (72,604.92)  
Claims Reimbursed by Ins. .... 61,188.83  
Transfer from General Fund ..... 5,000.00  
Investment income ..... 67.89  
Balance - 06/30/13 ..... (1,532.53)

### Special Conservation Trust Fund

Balance - 07/01/12 ..... 52,113.62  
Expenditures:  
Claims paid ..... (810.00)  
Transfer from General Fund ..... 287.97  
Investment income ..... 112.81  
Balance - 06/30/13 ..... 51,704.40

### Use Change Tax Conservation Trust Fund

Balance - 07/01/12 ..... 1,339,120.20  
Expenditures:  
Pavilion Classroom ..... (4,000.00)  
Patterson property ..... (14,619.80)  
Land use change tax ..... 0.00  
Investment income ..... 2,890.28  
Balance - 06/30/13 ..... 1,323,390.68

### Grand Total

Balance - 07/01/12 ..... 6,867,544.53  
Expenditures ..... (2,050,961.70)  
Land use change tax ..... 0.00  
Private grants ..... 107,391.37  
Transfers from General Fund... 967,000.00  
Intergovernmental Transfers .. 471,469.74  
Investment income ..... 5,126.71  
Balance - 06/30/13 ..... 6,367,570.65

<b>\$4,725,549.33 1996 Organic Waste Composting Facility Bond - 4.632% Interest</b>			
<b>Year Ending June 30</b>	<b>Principal - April 1</b>	<b>Interest - April 1</b>	<b>Total</b>
2014	335,635.66	31,813.40	367,449.06
2015	351,182.17	16,266.76	367,448.93
	\$ 686,817.83	\$ 48,080.16	\$ 734,897.99

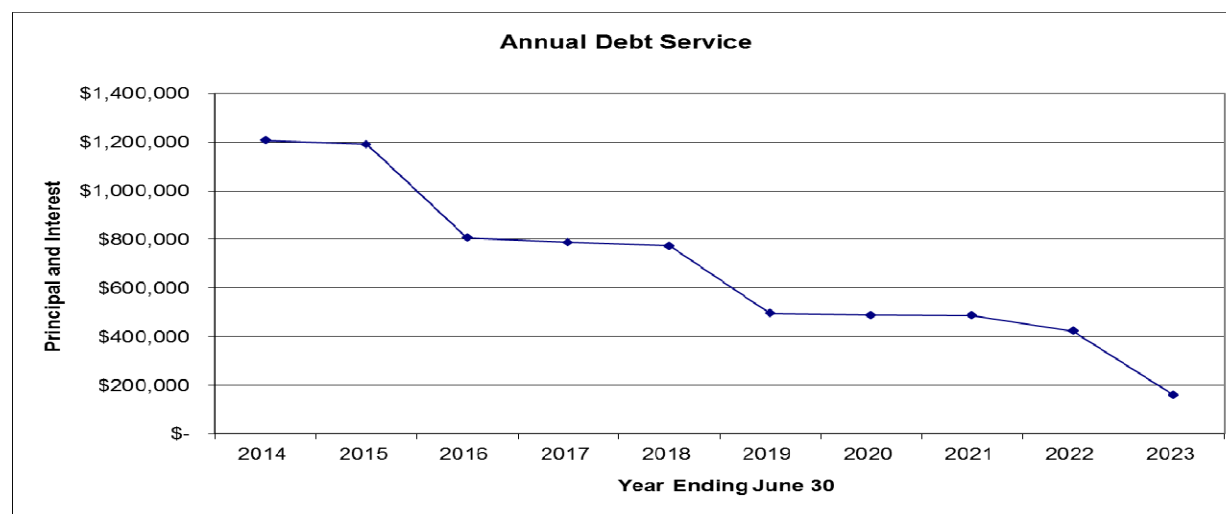
<b>\$558,226.36 Interceptor Improvement Bond - 1.940% Interest</b>			
<b>Year Ending June 30</b>	<b>Principal - January 1</b>	<b>Interest - January 1</b>	<b>Total</b>
2014	55,822.64	8,663.67	64,486.31
2015	55,822.64	7,580.71	63,403.35
2016	55,822.64	6,497.75	62,320.39
2017	55,822.64	5,414.80	61,237.44
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
	\$446,581.08	\$38,986.53	\$485,567.61

<b>\$2,634,684.18 Dewatering Upgrade Bond - 1.70% Interest</b>			
<b>Year Ending June 30</b>	<b>Principal - February 1</b>	<b>Interest - February 1</b>	<b>Total</b>
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
	\$2,371,215.76	\$201,553.34	\$2,572,769.10

<b>\$4,075,000 2002 Greens Pond Land Acquisition Bonds - 4.08% Interest</b>				
<b>Year Ending June 30</b>	<b>Principal - August 15</b>	<b>Interest - August 15</b>	<b>Interest - February 15</b>	<b>Total</b>
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
	\$ 1,350,000.00	\$ 48,000.00	\$ 59,467.50	\$ 1,457,467.50

<b>\$1,708,000 2007 Drainage Bond - 4.47% Interest</b>				
<b>Year Ending June 30</b>	<b>Principal August 15</b>	<b>Interest August 15</b>	<b>Interest February 15</b>	<b>Total</b>
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
	<b>\$1,245,000.00</b>	<b>\$177,243.75</b>	<b>\$147,437.50</b>	<b>\$1,569,681.25</b>

<b>Total Debt Service</b>			
<b>Year Ending June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
	<b>\$6,099,614.67</b>	<b>\$720,768.78</b>	<b>\$6,820,383.45</b>



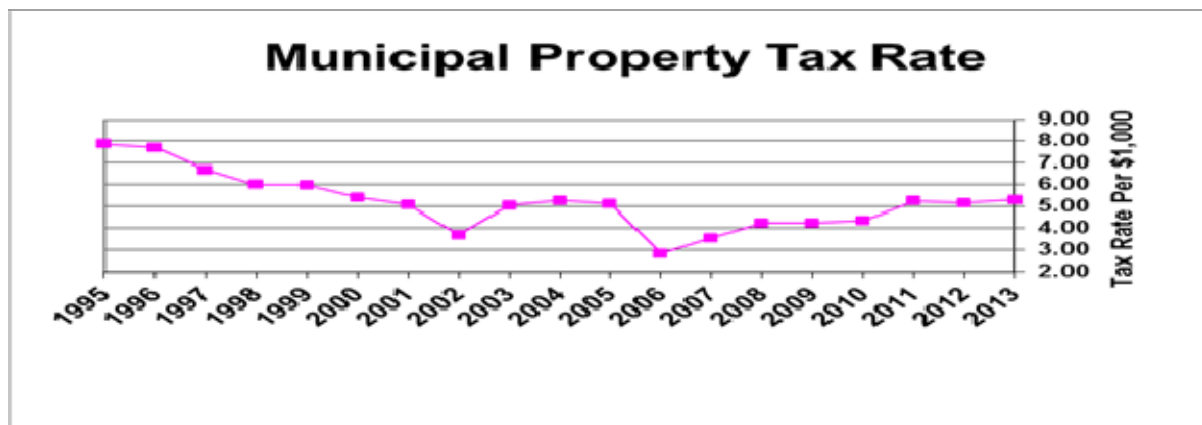
Year	School	Municipal	County	State	Total	Ratio	Equalized
2013	\$15.09	\$5.29	\$1.18	\$2.35	\$23.91	1.01	\$24.17
2012	14.56	5.14	1.10	2.41	23.21	1.00	23.21
2011D	14.53	5.24	1.15	2.51	23.43	1.01	23.76
2010	12.07	4.34	1.02	2.10	19.53	1.14	22.26
2009	11.81	4.23	0.99	2.14	19.17	1.09	20.90
2008	11.50	4.23	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

A - Reflects new state school tax and education adequacy grants

C - Reflects general 30% valuation reduction

B - Reflects property revaluation

D - Reflects on average a general 15% valuation reduction



# Inventory of Valuation Summary

2013

		<u>Assessed Valuation</u>	
		<u>Taxable</u>	<u>Total</u>
<b>Land:</b>	<b><u>Acres</u></b>		
Current use	3,091.84	430,400	
Discretionary Preservation Easement	0.07	300	
Residential	8,135.29	908,865,200	
Commercial/industrial	<u>2,702.87</u>	<u>171,795,400</u>	
Total taxable land	13,930.07	1,081,091,300	1,081,091,300
Tax exempt and non-taxable	5,149.62		54,596,400
<b>Buildings:</b>			
Residential		1,298,019,510	
Manufactured housing		7,239,700	
Commercial/industrial		487,546,200	
Discretionary Preservation Easement		<u>5,300</u>	
Total of taxable buildings		1,792,810,710	1,792,810,710
Tax exempt and non-taxable			138,840,290
<b>Public utilities:</b>			
Water		4,274,700	
Gas		11,934,300	
Electric		<u>79,093,200</u>	
Total public utilities		<u>95,302,200</u>	<u>95,302,200</u>
<b>Total valuation before exemptions</b>		<b>\$2,969,204,210</b>	<b>\$3,162,640,900</b>
<b>Exemptions:</b>	<b><u>Number</u></b>		
Blind	5	75,000	
Elderly	366	34,733,700	
Disabled - veterans	2	628,300	
Disabled - other	55	3,750,400	
School Dining/Dormitory/Kitchen	1	150,000	
Handicapped	<u>3</u>	<u>29,500</u>	
Total exemptions	432	<u>39,366,900</u>	
Net valuation on which municipal, county, and local school tax rates are computed		2,929,837,310	
Less public utilities		<u>95,302,200</u>	
Net valuation on which state school tax rate is computed		\$ 2,834,535,110	

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

2013

## Appropriations

Election and voter registration .....	\$ 20,590
Property revaluation.....	295,132
Community development.....	462,222
General government building maintenance.....	189,903
Other general government .....	1,969,480
Police .....	5,927,035
Fire and ambulance .....	5,120,715
Emergency management.....	0
Building Inspection.....	327,563
Other public safety .....	777,107
Public works administration .....	366,373
Highways and streets.....	2,493,558
Other highways and streets .....	427,928
Solid waste disposal .....	1,170,051
Sewage collection and disposal .....	3,245,728
Health agencies.....	77,300
Welfare administration and direct assistance.....	87,779
Parks and recreation.....	515,920
Library.....	957,102
Patriotic Purposes.....	26,000
Other culture and recreation .....	234,011
Conservation.....	3,200
Principal - long-term bonds and lease obligations.....	1,023,240
Interest - long-term bonds and lease obligations .....	187,856
Interest - tax anticipation notes .....	1
Land.....	1
Machinery, vehicles and equipment .....	183,210
Buildings.....	611,821
Improvements other than buildings.....	0
Transfer to capital projects .....	1,004,300
Transfer to capital reserve funds.....	1,302,000
Transfer to other expendable trust funds .....	0
<b>Total appropriations .....</b>	<b>\$ 29,007,126</b>

## Estimated Revenues

Land Use Change Tax .....	\$105,000
Timber yield taxes.....	2,375
Cable television franchise tax.....	340,000
Interest and penalties on delinquent taxes .....	284,600
Excavation Tax.....	6,500
Motor vehicle permit fees .....	3,850,000
Building permits .....	100,000
Other licenses and permits.....	253,100
Federal Grants.....	113,200
State meals and rooms tax distribution .....	1,133,758
State highway block grant.....	500,216
State water pollution grants .....	72,452
Other state aid.....	3,357

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

2013

## Estimated Revenues (continued)

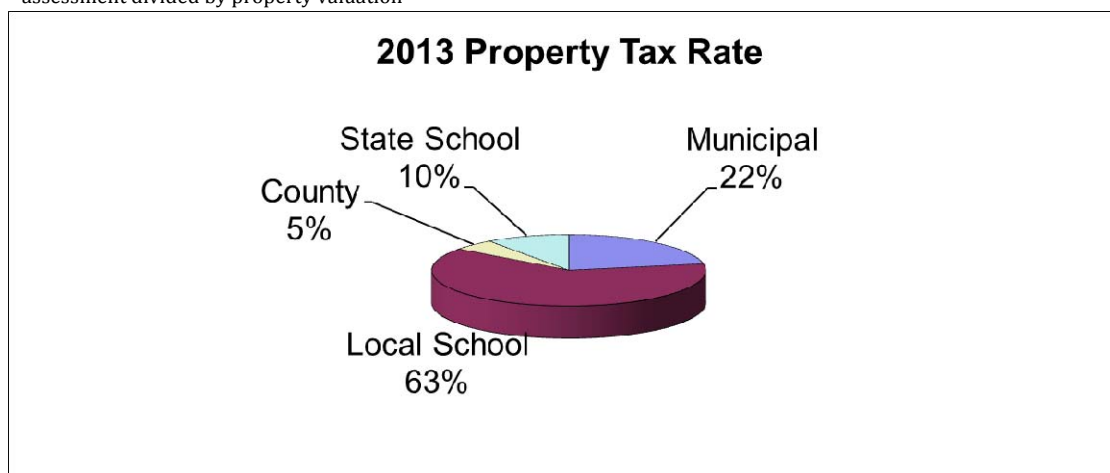
From Trust & Fiduciary Funds.....	\$3,500
Charges for services .....	6,059,582
Sale of municipal property .....	5,000
Interest on deposits and investments.....	136,831
Payments in lieu of taxes.....	6,380
Trust funds .....	1,302,000
Capital Project fund .....	135,000
Other sources .....	140,610
<b>Total estimated revenues.....</b>	<b>\$ 14,553,461</b>

## Property Tax Assessed

Total appropriations .....	\$ 29,007,126
Total estimated revenues.....	14,553,461
Net municipal appropriations .....	14,453,665
Tax overlay .....	322,233
War service tax credits.....	708,750
Net municipal assessment .....	15,484,648
Net local school assessment.....	44,221,972
Net county assessment.....	3,469,193
State education assessment .....	6,652,637
<b>Total municipal, local school and county assessments.....</b>	<b>\$ 69,828,450</b>

<i><b>Tax Rate Computation</b></i>	<b>Assessment</b>	<b>Assessed Valuation (\$1,000's)</b>	<b>Tax Rate*</b>
Municipal	15,484,648	2,929,837.310	5.29
Local School	44,221,972	2,929,837.310	15.09
County	3,469,193	2,929,837.310	1.18
State School	6,652,637	2,834,535.110	2.35
<b>Total</b>	<b>\$ 69,828,450</b>		<b>\$23.91</b>

\* Tax rate = assessment divided by property valuation





Year	Net Assessed Valuation	Ratio	Estimated 100% Valuation
2013	\$2,929,837,310	101.00%	\$2,900,829,020
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

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## TAX COLLECTOR'S REPORT

For the Municipality of MERRIMACK Year Ending 06/30/2013

## DEBITS

UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR*		LEVY FOR YEAR	PRIOR LEVIES		
		2013	2012	2011	2010+
Property Taxes	#3110	\$ 0.00	\$ 8,885,280.49	\$ 0.00	\$ 0.00
Resident Taxes	#3180	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	\$ 0.00	\$ 0.00	\$ 15,337.00	\$ 0.00
Timber Yield Taxes	#3185	\$ 0.00	\$ 2,359.65	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	#3187	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	#3189	\$ 0.00	\$ 152,051.38	\$ 11,013.80	\$ 0.00
Betterment Taxes		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Prior Years' Credits Balance**		( \$ 123,627.23 )			
This Year's New Credits		( \$ 178,207.79 )			

## TAXES COMMITTED THIS FISCAL YEAR

Property Taxes	#3110	\$ 33,571,817.00	\$ 32,680,621.00
Resident Taxes	#3180	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	\$ 35,178.00	\$ 35,840.00
Timber Yield Taxes	#3185	\$ 921.03	\$ 5,573.56
Excavation Tax @ \$.02/yd	#3187	\$ 0.00	\$ 0.00
Utility Charges	#3189	\$ 548,812.23	\$ 769,424.66
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		\$ 204,010.44	\$ 0.00	\$ 0.00	\$ 0.00
Interest - Late Tax	#3190	\$ 234.63	\$ 116,275.02	\$ 2,562.68	\$ 0.00
Resident Tax Penalty	#3190	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL DEBITS</b>		<b>\$ 34,059,138.31</b>	<b>\$ 42,647,425.76</b>	<b>\$ 28,913.48</b>	<b>\$ 0.00</b>

\*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

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## TAX COLLECTOR'S REPORT

For the Municipality of MERRIMACK Year Ending 06/30/2013

## CREDITS

REMITTED TO TREASURER	LEVY FOR YEAR	PRIOR LEVIES		
	2013	2012	2011	2010+
Property Taxes	\$ 28,156,474.53	\$ 40,758,522.57	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 35,010.33	\$ 35,618.08	\$ 3,337.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 7,255.91	\$ 0.00	\$ 0.00
Interest & Penalties	\$ 234.63	\$ 116,275.02	\$ 2,562.68	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 464,125.25	\$ 897,555.17	\$ 5,898.49	\$ 0.00
Converted To Liens (Principal only)	\$ 0.00	\$ 815,371.80	\$ 17,114.40	\$ 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	( \$ 22,800.50 )			

## ABATEMENTS MADE

Property Taxes	\$ 0.00	\$ 4,638.95	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 221.92	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 327.41	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 283.18	\$ 0.91	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
CURRENT LEVY DEEDED	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

## UNCOLLECTED TAXES – END OF YEAR #1080

Property Taxes	\$ 5,415,342.47	\$ 251.59	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 167.67	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 921.03	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 84,686.98	\$ 11,104.16	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Property Tax Credit Balance*	( \$ 75,024.08 )	xxxxxx	xxxxxx	xxxxxx
TOTAL CREDITS	\$ 34,059,138.31	\$ 42,647,425.76	\$ 28,913.48	\$ 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.)

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## TAX COLLECTOR'S REPORT

For the Municipality of MERRIMACK Year Ending 06/30/2013

## DEBITS

UNREDEEMED & EXECUTED LIENS	2013	2012	PRIOR LEVIES 2011	2010+
Unredeemed Liens Beginning of FY		\$ 0.00	\$ 626,311.01	\$ 546,797.96
Liens Executed During FY	\$ 0.00	\$ 866,130.77	\$ 18,951.65	\$ 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	\$ 7,446.13	\$ 41,306.06	\$ 112,860.89
<b>TOTAL LIEN DEBITS</b>	<b>\$ 0.00</b>	<b>\$ 873,576.90</b>	<b>\$ 686,568.72</b>	<b>\$ 659,658.85</b>

## CREDITS

REMITTED TO TREASURER	2013	2012	PRIOR LEVIES 2011	2010+
Redemptions	\$ 0.00	\$ 225,031.28	\$ 287,050.70	\$ 320,702.35
Interest & Costs Collected #3190	\$ 0.00	\$ 7,446.13	\$ 41,306.06	\$ 112,860.89
Abatements of Unredeemed Liens	\$ 0.00	\$ 318.00	\$ 1,984.36	\$ 0.00
Liens Deeded to Municipality	\$ 0.00	\$ 5,139.49	\$ 5,226.62	\$ 4,910.81
Unredeemed Liens End of FY #1110	\$ 0.00	\$ 635,642.00	\$ 351,000.98	\$ 221,184.80
Unredeemed Elderly Liens End of FY	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>TOTAL LIEN CREDITS</b>	<b>\$ 0.00</b>	<b>\$ 873,576.90</b>	<b>\$ 686,568.72</b>	<b>\$ 659,658.85</b>

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

8/1/2013

In Lieu of Property Tax.....	\$3,388.00
Due Interware .....	\$8,433.75
In Lieu of Taxes.....	\$3,174.00
Local Boat Registration Fees.....	\$10,562.58
Auto Registrations.....	\$4,011,168.97
Title Applications.....	\$10,291.00
Dog Licenses .....	\$23,659.50
State Dog License Fees.....	\$10,490.00
Town Marriage License Fees .....	\$784.00
State Marriage License Fees .....	\$4,256.00
Boat Agent Fees .....	\$2,501.00
Municipal Agent Fees .....	\$92,967.00
Vitals Certified Copies Town Fees .....	\$5,403.00
Vitals Certified Copies 1st Copy - State Fees .....	\$6,897.00
Vitals Certified Copies 2nd copy - State Fees .....	\$6,755.00
Mail-In Program Fees.....	\$30,818.70
Miscellaneous .....	\$5,238.61
UCC Filings.....	\$3,090.00
Civil Forfeitures.....	\$7,705.00
Cash Over & Short.....	\$109.46
Road Improvement .....	\$119,955.00
<b>Total .....</b>	<b>\$4,367,647.57</b>
<b>Total Remitted to Treasurer .....</b>	<b>\$4,367,647.57</b>

Submitted by,  
Diane Trippett  
Town Clerk/Tax Collector

**POOLED CASH ACCOUNT**

**Balance - July 1, 2012** **\$ 33,716,954.62**

**Receipts**

General Government	401,353.46
Fire Protection Area	85,305.00
Cable Television	417,720.02
Assessing	839.70
Fire and Ambulance	634,138.45
Police	444,645.13
Highway, PW Admin, Building/Grounds	15,000.00
Solid Waste Disposal	151,609.63
Wastewater Treatment	3,590,427.49
Parks and Recreation	162,054.07
Community Development	143,731.78
Code Enforcement	134,158.00
Town Clerk/Tax Collector	74,560,873.69
Welfare	5,576.50
Interest on pooled deposits and investments	51,427.77
Bond proceeds	186,360.09
Federal and state aid	2,216,232.20
Private grants	19,135.05
Trust fund reimbursements	1,745,286.51
Other expense reimbursements	<u>448,963.46</u>
Total receipts	<u>\$85,414,838.00</u>

Total cash available 119,131,792.62

Less orders paid 81,199,653.96

**Balance - June 30, 2012** **\$ 37,932,138.66**

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, 2013 and interest earned by each fund during the year then ended are as follows:

<b><u>Fund</u></b>	<b><u>Interest</u></b>	<b><u>Equity</u></b>
General Fund	43,596.59	34,228,401.65
Sewer Fund	3,560.83	1,614,582.32
CATV Fund	1,065.97	633,089.04
Fire Protection Area Fund	143.61	54,260.22
Special Conservation Fund	112.81	51,704.40
80 Acres Conservation Fund	0.00	0.00
Use Change Tax Conservation Fund	2,890.28	1,323,390.68
Heritage Fund	<u>57.68</u>	<u>26,710.35</u>
	<b>\$ 51,427.77</b>	<b>\$ 37,932,138.66</b>

# Trustees of Trust Funds MS-9 Report

Capital Reserve Funds and Independently Invested Funds for period ending June 30, 2013

2013

There are three Trustees of Trust Funds who manage funds held on behalf of the Town, School District and Village District for long term future use. There are two categories, expendable capital reserve funds for such things as land acquisition, road work and roof replacement, and permanent funds held for cemetery perpetual care and bequests to the library or some other purpose. Each category is managed under various NH statutes and the Town's Investment policy developed by the Trustees. The statutes and the investment policy are available on the Trustees pages of the Town web site. The following reports are also submitted annually to the State and to the Town's auditors.

Submitted by,  
Trustees John Balcom, Chris Christensen and William Wilkes

School District Funds		PRINCIPAL					INCOME				Grand Total
Date of Creation	Name of Trust Fund	Balance Beginning of Year	New Funds Created**	Cash Gains or Losses*	With- drawsals	Balance End of Year	Balance Beginning of Year	Income During Year***	Expended During Year	Balance End of Year	Principal & Income
2007	School Asbestos Fund	48,912.30	0.12	(135.48)	-	48,776.94	1,233.18	233.86	(0.12)	1,466.92	50,243.86
2003	Remedial Reading And Math	85,409.05	32.56	(271.22)	-	85,170.39	3,514.34	465.77	(0.22)	3,979.89	89,150.28
2001	Special Education	470,111.35	1.21	(4,245.81)	-	465,866.75	27,200.87	3,890.57	(1.21)	31,090.23	496,956.98
1997	Muni Sewer/Thort Ferry School	11,143.63	0.03	(21.93)	-	11,121.73	410.17	49.85	(0.03)	459.99	11,581.72
1995	School Building Construction	12,628.78	0.03	(24.71)	-	12,604.10	396.66	56.21	(0.03)	452.84	13,056.94
1992	School Roof	(2,806.24)	0.01	(6.49)	-	(2,812.72)	6,224.54	14.75	(0.01)	6,239.28	3,426.56
1992	School Repaving	65,057.86	0.16	(1,212.25)	(65,000.00)	(1,154.23)	1,683.73	787.03	(0.16)	2,470.60	1,316.37
2004	School District Repair Fund	56,808.60	0.14	(767.40)	-	56,041.34	2,039.62	593.84	(0.14)	2,633.32	58,674.66
2004	Mastriola Renovations	41,357.71	0.11	(426.24)	-	40,931.58	1,614.70	458.18	(0.11)	2,072.71	43,004.35
		788,623.04	34.37	(7,111.53)	(65,000.00)	716,545.88	44,317.81	6,550.06	(2.03)	50,865.84	767,411.72
*Merrill Lynch reported unrealized gain/loss as part of the 07/01/2012 beginning balance. This unrealized has been backed out and accounted for under Cash Gain or Losses:(School Repaving: -\$60.37, Special Education \$312.50, School District Repair: \$-21.45, Mastriola Renovations: \$-13.35, Remedial Reading: \$-4.63)											
*In addition, Merrill Lynch amortized bonds on a monthly basis. The loss of principal from 07/01/2012 through transfer to Cambridge Trust has been backed out of Cash Gain or Losses (School Asbestos: \$-38.61, Remedial R&M: \$-97.82, Special Ed: \$-2,264.61, School Repaving: \$-1,026.27, School District Repair: \$-634.89, Mastriola Renovations: \$-331.47)											
**Merrill Lynch refunded \$95.00 for fees that were not taken (Remedial Reading and Math). Cambridge Trust applied fund to Principal. Transaction will be moved to Income in July 2013											
**Merrill Lynch reversed -\$62.66 in December for overpayment of fees (Remedial Reading and Math). Cambridge Trust applied fund to Principal. Transaction will be moved to Income in July 2013											
**In addition, January money market income was reinvested, therefore increasing the cost value of the funds and accounted for as New Funds into the account (School Asbestos: \$12, Remedial R&M: \$22, Special Ed: \$1.21, Muni S/T Ferry: \$0.03, School Building Construction: \$0.03, School Roof: \$0.01, School Repaving: \$1.16, School District Repair: \$14, Mastriola Renovations: \$11)											
****Variance in reporting resulted in difference of \$.76. Balance has been adjusted in Net Income category (School Asbestos: \$.05, Remedial R&M: \$.09, Special Ed: \$.49, Muni S/T Ferry: \$.01, School Building Constr: \$.01, School Roof: \$.01, School District Repair: \$.06, Mastriola Renovations: \$.04)											
***ML Included accrued dividends in their June 2012 month end valuation. This amount has been backed out and accounted for under Income (School Asbestos: \$14.00, School Repavement: \$728.79, Special Ed: \$2,196.63, School District Repair: \$450.39, Mastriola Renovations: \$118.04, Remedial Reading: \$10.94)											

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
2005	Greenleaf Scholarship	13,300.62	-	235.15	-	13,535.77	1,376.68	387.81	(400.00)	1,364.49	14,900.26
2007	Tim Gibson Mem. Scholarship	99,692.73	4,500.00	4,714.90	-	108,907.63	13,000.44	2,513.34	(3,870.00)	11,643.78	120,551.41
2004	Watson Scholarship Fund	12,283.58	6,000.00	490.00	(5,963.00)	12,810.58	611.11	188.78	-	799.89	13,610.47
		125,276.93	10,500.00	5,440.05	(5,963.00)	135,253.98	14,988.23	3,089.93	(4,270.00)	13,808.16	149,062.14
* Merrill Lynch reported unrealized gain/loss as part of the 07/01/2012 beginning balance. This unrealized has been backed out and accounted for under Cash Gain or Losses. (Greenleaf: \$143.26, Gibson: \$844.48, Watson: \$245.60)											
** Variance in reporting resulted in difference of \$.28. Balance has been adjusted in Net Income category.											
*** Expenditure of \$3,870.00 was accounted for by Cambridge Trust as principal in FYE 2013. Adjustment made to MS-9 for FYE to reflect as Income expenditure. Cambridge Trust accounting was updated in August 2013.											

# Trustees of Trust Funds MS-9 Report

2013

Capital Reserve Funds and Independently Invested Funds for period ending June 30, 2013

Merrimack Village District		PRINCIPAL					INCOME				
Date of Creation	Name of Trust Fund	Balance Beginning of Year	New Funds Created***	Cash Gains or Losses*	With-drawals	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 & Facility Fund	1,957,893.75	200,005.60	(2,417.19)	(13,200.00)	2,142,282.16	41,342.42	4,219.40	(5.60)	45,556.22	2,187,838.38
2005	WD Land Acquisition	966,214.15	2.81	(5,575.96)	-	960,641.00	35,762.75	4,822.58	(2.81)	40,582.52	1,001,223.52
2010	WD System Development Fund	200,887.48	163,887.07	(36.55)	-	364,738.00	247.28	302.56	(0.57)	549.27	365,287.27
	TOTALS	3,124,995.38	363,895.48	(8,029.70)	(13,200.00)	3,467,661.16	77,352.45	9,344.54	(8.98)	86,688.01	3,554,349.17

\*Merrill Lynch reported unrealized gain/loss as part of the 07/01/2012 beginning balance. This unrealized has been backed out and accounted for under Cash Gain or Losses. (Eq & Facility: \$520.75, Land Acq: -\$713.04, Systems Dev: \$0.00).

In addition, Merrill Lynch amortized bonds on a monthly basis. The loss of principal from 07/01/2012 through transfer to Cambridge Trust has been backed out of Cash Gain or Losses (Eq & Facility: \$1,697.62, Land Acq: \$4,050.00, Systems Dev: \$0.00)

\*\*Variance in reporting resulted in difference of \$2.91. Balance has been adjusted in Net Income category (Eq & Facility: \$1.79, Land Acq: -\$82, Systems Dev: \$.30)

\*\*\*January money market income was reinvested, therefore increasing the cost value of the funds and accounted for as New Funds into the account (Eq & Facility: \$5.60, Land Acq: \$2.81, System Dev: \$.57)

\*\*\*\*ML Included accrued dividends in their June 2012 month end valuation. This amount has been backed out and accounted for under Income (Eq & Facility: \$492.02, Land Acq: \$2,977.86)

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	
1989	Land Bank	398,458.78	35.53	(835.77)	-	397,658.54	13,778.68	1,220.96	(1.03)	14,998.61	412,657.15
1987	Casualty Insurance	60,440.90	19.58	(492.97)	-	59,967.51	2,508.03	497.28	(0.16)	3,005.15	62,972.66
1987	Liability Insurance	34,708.97	0.09	(24.18)	-	34,684.88	1,250.71	68.52	(0.09)	1,319.14	36,004.02
1986	Property Revaluation Fund	6,621.61	15,000.05	(14.62)	-	21,607.04	129.24	36.98	(0.05)	166.17	21,773.21
1976/1982	Ambulance Fund	245,239.29	50,000.76	(877.57)	-	294,362.48	8,267.66	1,159.75	(0.76)	9,426.65	303,789.13
1986	Highway Equipment Fund	493,525.83	250,001.88	(3,327.76)	(311,342.90)	428,857.05	12,200.14	2,954.05	(1.88)	15,152.31	444,009.36
2000	DW Hwy Improvement	230,037.94	25,000.70	(1,758.19)	-	253,280.45	27,162.63	1,961.96	(0.70)	29,123.89	282,404.34
2008	Fire Station Improvement	270,692.68	0.70	(3,164.00)	-	267,529.38	9,444.26	2,723.72	(0.70)	12,167.28	279,696.66
2001	Road Improvement	166,997.50	0.52	(139.44)	(207,288.15)	(40,429.57)	40,424.38	273.90	(0.52)	40,697.76	268.19
2000	Athletic Fields	166,797.54	0.43	(624.67)	-	166,173.30	7,009.42	673.83	(0.43)	7,682.82	173,856.12
2000	Salt Shed	19,903.06	0.05	(13.79)	-	19,889.32	595.14	39.07	(0.05)	634.16	20,523.48
1999	Playground Equip	42,629.69	0.11	(309.20)	-	42,320.60	2,485.68	331.22	(0.11)	2,816.79	45,137.39
1999	Computer Equip	27,839.47	35,000.16	(44.19)	(18,129.80)	44,665.64	2,877.12	111.76	(0.16)	2,988.72	47,654.36
2008	Road Infrastructure	694,261.66	400,002.83	(4,773.17)	(504,074.63)	585,416.69	39,806.45	5,126.08	(2.83)	44,929.70	630,346.39
2008	Sewer Infrastructure	810,872.32	25,002.15	(1,751.30)	(95,223.94)	738,899.23	28,313.71	1,879.55	(2.15)	30,191.11	769,090.34
2008	Library Building Maintenance	33,557.94	2,000.09	(24.71)	-	35,533.32	1,129.89	69.42	(0.09)	1,262.22	36,795.54
1994	Sewer Extension Fund	903,243.61	2.35	(4,513.71)	(75,000.00)	823,732.25	39,369.01	5,061.85	(2.35)	44,428.51	868,160.76
2003	Emergency Traffic Signal	24,872.96	0.06	(17.14)	-	24,855.88	603.12	48.55	(0.06)	651.61	25,507.49
1978	Communications Equip Fund	55,532.42	10,000.17	(257.69)	(20,000.00)	45,274.90	1,730.44	254.04	(0.17)	1,984.31	47,259.21
2005	Solid Waste Fund	129,384.75	50,000.46	(378.45)	(27,747.00)	151,259.76	4,534.81	530.05	(0.46)	5,064.40	156,324.16
2006	Milfoil Exp. Trust Fund	10,904.86	0.03	(7.47)	(10,825.00)	72.42	196.80	19.47	(0.03)	216.24	288.66
1972	Fire Equipment Fund	475,122.49	100,001.49	(1,822.85)	-	573,301.13	24,876.20	2,201.59	(1.49)	27,076.30	600,377.43
		5,301,646.27	962,070.19	(25,172.84)	(1,269,631.42)	4,968,912.20	268,756.52	27,243.58	(16.27)	295,983.83	5,264,896.03



# Trustees of Trust Funds MS-9 and MS-10 Reports

Capital Reserve Funds and Common Trust Fund Investments for period ending June 30, 2013

2013

FUND A MS-9				PRINCIPAL			INCOME				Grand Total Principal & Income
Creation Date	Name of Trust Fund	Purpose	%	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	
1952	FUND A										
1900	Perpetual Care	CEMETERY	48.05	216,148.45	19,081.00	235,229.46	255,931.15	28,886.38	7,874.10	276,943.43	512,172.88
1917/26/54	Patterson, Lawrence & Carroll	LIBRARY	3.12	14,019.84	1,237.63	15,257.47	14,410.89	1,873.63	1,772.05	14,512.48	29,769.95
1854/1921	Gage & Lawrence	SCHOOL	34.06	153,194.80	13,523.62	166,718.42	187,590.76	20,473.17	-	208,063.93	374,782.35
1951	George Carroll	FIRE DEPT.	14.75	66,350.43	5,857.24	72,207.67	81,247.72	8,867.16	-	90,114.89	162,322.56
1958	Shedd Harris	FIRE DEPT.	0.02	107.42	9.48	116.90	131.54	14.36	-	145.89	262.79
	TOTALS FUND A		100.00	449,820.94	39,708.98	489,529.92	539,312.06	60,114.70	9,646.15	589,780.61	1,079,310.53
FUND B MS-9				PRINCIPAL			INCOME				Grand Total Principal & Income
Creation Date	Name of Trust Fund	Purpose	%	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	
1956+	Cemetery	PERPETUAL CARE	68.07	32,739.26	7,925.18	40,664.44	15,829.67	2,914.22	2,993.64	15,750.25	56,414.69
1964	Lawrence	LIBRARY	29.01	13,951.36	3,377.20	17,328.56	6,745.58	1,241.85	1,284.51	6,702.93	24,031.48
1960	Stockley	SCHOOL	2.92	1,402.94	339.61	1,742.55	678.33	124.88	-	803.21	2,545.76
	TOTALS FUND B		100.00	48,093.35	11,641.94	59,735.29	23,253.48	4,280.94	6,237.93	23,256.27	82,991.56
FUND C MS-9				PRINCIPAL			INCOME				Grand Total Principal & Income
Creation Date	Name of Trust Fund	Purpose	%	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	
1965	Harry Watkins	SCHOOL	100.00	670,276.56	-	782,156.40	277,212.72	84,999.41	-	362,212.13	1,144,368.53
	TOTAL FUND C		100.00	670,276.56	-	782,156.40	277,212.72	84,999.41	-	362,212.13	1,144,368.53
FUND D MS-9				PRINCIPAL			INCOME				Grand Total Principal & Income
Creation Date	Name of Trust Fund	Purpose	%	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	2.90	7,202.62	51.62	7,254.25	4,244.03	1,214.43	-	5,458.46	12,712.71
1945	Harry Watkins	Prize Spelling Fund	2.88	7,137.12	51.15	7,188.27	4,205.43	1,203.39	345.00	5,063.82	12,252.10
1969	Everett Parker	General Maint. Cemetery	1.10	2,736.19	19.61	2,755.80	1,612.26	461.35	-	2,073.61	4,829.41
1970	Griffin Fence Fund (Reed Cemetery)	Maintenance of Fence	2.18	5,401.67	38.71	5,440.38	3,182.85	910.77	-	4,093.62	9,534.01
1970	Griffin Lot Care	Perpetual Care	0.20	492.67	3.53	496.20	290.30	83.07	-	373.37	869.57
1950	Mastricola Fund	School	20.15	49,964.02	358.09	50,322.11	29,440.50	8,424.42	-	37,864.92	88,187.04
1965	Watkins Town Forest	School and Town	0.00	0.00	-	0.00	0.00	-	-	0.00	0.00
1965	Watkins Forest Income	School	70.09	173,840.15	1,245.91	175,086.05	102,432.52	29,311.15	49,304.14	82,439.53	257,525.58
1925	Shedd-Harris Fund	Fire Prevention	0.50	1,246.38	8.93	1,255.31	734.41	210.15	-	944.56	2,199.87
	TOTALS FUND D		100.00	248,020.85	1,777.56	249,798.41	146,142.31	41,818.74	49,649.14	138,311.91	388,110.32
1925	Shedd-Harris Fund			179,582.08	0.00	179,582.08	107,155.83	9,232.73	-	116,388.56	295,970.64
	TOTAL FUND D & SHEDD-HARRIS			427,602.93	1,777.56	429,380.49	253,298.14	51,051.47	49,649.14	254,700.47	684,080.96

# Trustees of Trust Funds MS-9 and MS-10 Reports

2013

Capital Reserve Funds and Common Trust Fund Investments for period ending June 30, 2013

FUND A MS-10		PRINCIPAL					INCOME					Grand Total Principal & Income
# Shares / Units	Description of Investment	Balance Beginning of Year	Buys	Capital Gains	Proceeds from Sale	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended during Year	End of Year Reallocation	Balance End of Year
	Ameriprise	27,007.53	51.71	-	26,346.05	1,810.39	2,523.58	184,320.80	23.07	9,646.15	58,510.24	233,207.96
600.00	Aflac, Inc.	-	-	-	-	-	-	27,322.00	828.00	-	(828.00)	27,322.00
850.00	American Electric Power	13,004.02	-	-	-	-	13,004.02	-	1,615.00	-	(1,615.00)	-
2,000.00	Aqua America	38,356.00	-	-	-	-	38,356.00	-	1,380.00	-	(1,380.00)	-
5,114.08	Berwyn Income	65,039.95	-	1,810.39	-	(1,810.39)	65,039.95	-	2,127.47	-	(2,127.47)	-
1,200.00	Centerpoint Energy	9,525.69	-	-	-	-	9,525.69	-	984.00	-	(984.00)	-
1,200.00	Chevron Texaco, Inc.	13,049.50	-	-	-	-	13,049.50	14,498.00	4,440.00	-	(4,440.00)	14,498.00
3,027.00	Dominion Resources	15,923.96	-	-	51.71	35.46	15,907.71	35,364.35	6,583.51	-	(5,002.12)	36,945.74
1,500.00	Dupont deNemours Co.	20,786.86	-	-	-	-	20,786.86	-	2,610.00	-	(2,610.00)	-
2,000.00	Duke Energy Company	11,367.37	-	-	-	-	11,367.37	65,486.70	6,120.00	-	(6,120.00)	65,486.70
2,000.00	Enterprise Products Partners	-	-	-	-	-	-	46,662.76	5,230.00	-	(5,230.00)	46,662.76
3,950.00	General Electric Corp.	30,061.50	42,501.00	-	-	-	72,562.50	47,112.00	1,404.00	-	(1,404.00)	47,112.00
1,600.00	Hershey Foods Corp.	14,775.69	-	-	-	-	14,775.69	-	2,624.00	-	(2,624.00)	-
2,800.00	Kellogg Company	11,726.88	-	-	42,227.93	37,863.13	7,362.08	-	5,772.80	-	(5,772.80)	-
3,364.00	Pfizer	-	-	-	-	-	-	28,382.00	3,094.88	-	(3,094.88)	28,382.00
974.00	Raytheon Company	60,006.08	-	-	-	-	60,006.08	-	1,996.70	-	(1,996.70)	-
1,400.00	Southern Co.	25,150.58	-	-	-	-	25,150.58	11,596.00	2,768.50	-	(2,768.50)	11,596.00
150.00	United Parcel Service	-	12,947.70	-	-	-	12,947.70	-	-	-	-	-
3,320.00	Verizon	81,332.05	-	-	-	-	81,332.05	-	6,789.40	-	(6,789.40)	-
1,600.00	Wal-Mart Stores, Inc.	-	-	-	-	-	-	78,567.45	2,776.00	-	(2,776.00)	78,567.45
325.00	Wells Fargo & Co.	-	13,125.28	-	-	-	13,125.28	-	-	-	-	-
1,373.00	Weyerhaeuser Company	12,707.28	-	-	-	-	12,707.28	-	947.37	-	(947.37)	-
	<b>TOTALS FUND A</b>	<b>449,820.94</b>	<b>68,625.69</b>	<b>1,810.39</b>	<b>68,625.69</b>	<b>37,898.59</b>	<b>489,529.92</b>	<b>539,312.06</b>	<b>60,114.70</b>	<b>9,646.15</b>	<b>0.00</b>	<b>589,780.61</b>
												<b>1,079,310.53</b>

FUND B MS-10		PRINCIPAL					INCOME					Grand Total Principal & Income
# Shares / Units	Description of Investment	Balance Beginning of Year	Buys	Proceeds from Sale	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended during Year	End of Year Reallocation	Balance End of Year	Grand Total Principal & Income
	Ameriprise	6,039.99	-	36.57	-	6,003.42	3,099.02	0.59	4,278.15	-	4,280.35	3,101.81
100.00	Altria Group, Inc.	-	-	-	-	-	2,572.68	408.00	-	-	(408.00)	2,572.68
500.00	American Electric Power Co.	8,409.22	-	-	-	8,409.22	-	715.00	-	-	(715.00)	-
200.00	Duke Energy Corp.	-	-	-	-	-	10,037.10	612.00	-	-	(612.00)	10,037.10
100.00	McDonald's Corp.	-	-	-	-	-	7,544.68	301.00	-	-	(301.00)	7,544.68
1,425.00	People's United Financial	-	18,412.65	-	-	18,412.65	-	231.56	-	-	(231.56)	-
905.15	TCW Total Return Fund	20,000.00	-	-	-	20,000.00	-	1,028.79	-	-	(1,028.79)	-
0.00	TECO Energy Corp. *	6,734.14	-	18,376.08	11,641.94	0.00	-	660.00	-	-	(660.00)	-
300.00	XCEL Energy, Inc.	6,910.00	-	-	-	6,910.00	-	324.00	-	-	(324.00)	-
	<b>TOTALS FUND B</b>	<b>48,093.35</b>	<b>18,412.65</b>	<b>18,412.65</b>	<b>11,641.94</b>	<b>59,735.29</b>	<b>23,253.48</b>	<b>4,280.94</b>	<b>4,278.15</b>	<b>0.00</b>	<b>23,256.27</b>	<b>82,991.56</b>

\* Beginning basis corrected from prior year statement.

## Trustees of Trust Funds MS-9 and MS-10 Reports

## Trustees of Trust Funds MS-9 and MS-10 Reports

2013

FUND C MS-10		PRINCIPAL						INCOME					
# Shares / Units	Description of Investment	Balance Beginning of Year	Buys	Cash Capital Gains	Proceeds from Sale	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended during Year	End of Year Reallocation	Balance End of Year	Grand Total Principal & Income
	Ameriprise	15,669.84	114,727.93	-	362.27	1,392.60	131,428.10	212,154.95	29.35	-	95,961.32	308,145.62	439,573.72
1,500.00	American Electric Co.	39,061.34	-	-	-	-	39,061.34	-	5,131.95	-	(5,131.95)	-	39,061.34
5,071.00	AT&T	31,982.21	-	-	-	-	31,982.21	-	6,744.43	-	(6,744.43)	-	31,982.21
3,933.91	Berwin Income	50,039.95	-	1,392.60	-	(1,392.60)	50,039.95	-	1,636.50	-	(1,636.50)	-	50,039.95
0.00	CH Energy	52,724.39	-	-	97,467.51	44,743.12	0.00	-	3,330.00	-	(3,330.00)	-	0.00
6,000.00	General Electric	9,681.65	-	-	-	-	9,681.65	-	4,320.00	-	(4,320.00)	-	9,681.65
720.00	IBM	14,425.05	-	-	-	-	14,425.05	21,550.55	40,569.10	-	(51,560.36)	10,559.29	24,984.34
1,215.00	NextEra	-	97,829.78	-	-	-	97,829.78	-	-	-	-	-	97,829.78
1,000.00	NiSource	23,614.00	-	-	-	-	23,614.00	-	960.00	-	(960.00)	-	23,614.00
2,700.00	Pfizer	40,974.00	-	-	-	-	40,974.00	30,450.00	2,484.00	-	(2,484.00)	30,450.00	71,424.00
1,750.00	Procter & Gamble	163,988.75	-	-	71,623.78	30,967.91	123,332.88	13,057.22	5,571.11	-	(5,571.11)	13,057.22	136,390.10
2,000.49	Duke Energy	92,285.15	-	-	43,104.15	34,776.21	83,957.21	-	7,526.02	-	(7,526.02)	-	83,957.21
300.00	J. M. Smucker Co.	14,302.47	-	-	-	-	14,302.47	-	624.00	-	(624.00)	-	14,302.47
8,975.61	TCW Total Return Bond	92,006.00	-	-	-	-	92,006.00	-	4,442.92	-	(4,442.92)	-	92,006.00
400.00	UPS	27,968.00	-	-	-	-	27,968.00	-	1,355.90	-	(1,355.90)	-	27,968.00
129.00	Whirlpool Corp.	1,553.76	-	-	-	-	1,553.76	-	274.13	-	(274.13)	-	1,553.76
TOTALS FUND C		670,276.56	212,557.71	1,392.60	212,557.71	110,487.24	782,156.40	277,212.72	84,999.41	-	0.00	362,212.13	1,144,368.53

FUND D MS-10		PRINCIPAL						INCOME					
# Shares / Units	Description of Investment	Balance Beginning of Year	Purchases	Cash Capital Gains	Proceeds from Sale	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended during Year	End of Year Reallocation	Balance End of Year	Grand Total Principal & Income
	Ameriprise	14,265.32	27,546.99	-	-	-	96,329.48	39,788.84	14.51	49,649.14	82,911.64	73,065.85	169,395.33
1,200.00	Aqua America	27,059.00	-	-	-	-	27,059.00	-	1,503.00	-	(1,503.00)	-	27,059.00
1,500.00	AT&T	35,457.86	-	-	24,364.60	3,256.73	14,349.99	-	2,903.39	-	(2,903.39)	-	14,349.99
1,600.00	Coca Cola Co.	18,625.11	-	-	-	-	18,625.11	-	1,672.00	-	(1,672.00)	-	18,625.11
1,000.00	Colgate Palmolive Co.	25,164.00	-	-	-	-	25,164.00	-	1,270.00	-	(1,270.00)	-	25,164.00
500.00	NextEra Energy, Inc.	-	-	-	-	-	-	20,244.00	1,260.00	-	(1,260.00)	20,244.00	20,244.00
500.00	Home Depot, Inc.	-	-	-	-	-	-	26,794.95	680.00	-	(680.00)	26,794.95	26,794.95
600.00	Minnesota Mining Mfg.	15,092.83	-	-	-	-	15,092.83	-	1,470.00	-	(1,470.00)	-	15,092.83
500.00	Pepsico	26,504.00	-	-	-	-	26,504.00	-	1,090.00	-	(1,090.00)	-	26,504.00
700.00	Sysco Corp.	25,099.00	-	-	-	-	25,099.00	-	770.00	-	(770.00)	-	25,099.00
0.00	TECO Energy Corp.	4,661.56	-	-	3,182.39	(1,479.17)	0.00	25,669.57	(7,417.43)	-	(18,252.14)	-	0.00
500.00	Chevron	-	-	-	-	-	-	33,644.95	36,603.27	-	(62,041.11)	18,207.11	18,207.11
	Watkins Town Forest	1,575.00	-	-	-	-	1,575.00	-	-	-	-	-	1,575.00
	<b>TOTAL FUND D</b>	<b>248,020.85</b>	<b>27,546.99</b>	<b>-</b>	<b>27,546.99</b>	<b>1,777.56</b>	<b>249,798.41</b>	<b>146,142.31</b>	<b>41,818.74</b>	<b>49,649.14</b>	<b>0.00</b>	<b>138,311.91</b>	<b>388,110.32</b>
	Washington Mutual Invest Fund	179,582.08	-	-	-	-	179,582.08	107,155.83	9,232.73	-	-	116,388.56	295,970.64
<b>TOTAL FUND D &amp; SHEDD-HARRIS</b>		<b>427,602.93</b>	<b>27,546.99</b>	<b>-</b>	<b>27,546.99</b>	<b>1,777.56</b>	<b>429,380.49</b>	<b>253,298.14</b>	<b>51,051.47</b>	<b>49,649.14</b>	<b>0.00</b>	<b>254,700.47</b>	<b>684,080.96</b>

# Trustees of Trust Funds

Capital Reserve Funds - Town for period ending June 30, 2013

2013

			PRINCIPAL						INCOME				PRINCIPAL ONLY		
# Shares	How Invested	Start Balance	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Start Year	Income Received	Expended During Year	Balance End of Year	Grand Total Principal & Income	Start of Year Fair Market Value	Unrealized Annual Gains	Year End Fair Market Value
0.000	CASH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0	FIDELITY INST MONEY MARKET TREASURY ONLY (FUND #680)	5,053,493.81	0.00	0.00	4,279,363.09	0.00	774,130.72	0.00	130.93	0.00	0.00	774,261.65	5,053,493.81	0.00	774,146.99
0	APPLE BANK CERTIFICATE OF DEPOSIT DATED 01/16/2013 .3% 03/19/2013	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	127.39	0.00	0.00	127.39	0.00	0.00	0.00
0	NATIONAL PENN BANK CERTIFICATE OF DEPOSIT DATED 02/15/2013 .2% 04/15/2013	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	80.82	0.00	0.00	80.82	0.00	0.00	0.00
0	FIRST NIAGARA BANK NY CERTIFICATE OF DEPOSIT DATED 01/18/2013 .3% 04/18/2013	0.00	125,000.00	0.00	125,000.00	0.00	0.00	0.00	92.46	0.00	0.00	92.46	0.00	0.00	0.00
0	SUSQUEHANNA BANK CERTIFICATE OF DEPOSIT DATED 01/18/2013 .25% 04/18/2013	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	154.10	0.00	0.00	154.10	0.00	0.00	0.00
0	APPLE BANK CERTIFICATE OF DEPOSIT DATED 04/03/2013 .15% 04/22/2013	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	19.52	0.00	0.00	19.52	0.00	0.00	0.00
50,000	APPLE BANK CERTIFICATE OF DEPOSIT DATED 05/08/2013 .4% 05/08/2015	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	49,759.50
250,000	BMW BANK NORTH AMERICA CERTIFICATE OF DEPOSIT DATED 01/11/2013 .85% 07/13/2015	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	250,422.50
125,000	CARDINAL BANK NA CERTIFICATE OF DEPOSIT DATED 01/30/2013 .25% 07/30/2013	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	102.74	0.00	0.00	125,102.74	0.00	0.00	124,977.50
150,000	CITIBANK NA CERTIFICATE OF DEPOSIT DATED 06/26/2013 .25% 12/26/2013	0.00	150,000.00	0.00	0.00	0.00	150,000.00	0.00	0.00	0.00	0.00	150,000.00	0.00	0.00	149,977.50
125,000	ENERBANK USA CERTIFICATE OF DEPOSIT DATED 03/05/2013 .5% 03/04/2016	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	157.53	0.00	0.00	125,157.53	0.00	0.00	124,296.25
125,000	FIRST NATIONAL BK WI CERTIFICATE OF DEPOSIT DATED 02/27/2013 .5% 02/26/2016	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	205.48	0.00	0.00	125,205.48	0.00	0.00	124,326.25
250,000	GE CAPITAL BANK CERTIFICATE OF DEPOSIT DATED 05/03/2013 .7% 05/03/2016	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	247,567.50
250,000	GEORGIA BANK & TRUST CERTIFICATE OF DEPOSIT DATED 01/25/2013 .4% 01/26/2015	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	413.69	0.00	0.00	250,413.69	0.00	0.00	249,820.00
250,000	GOLDMAN SACHS BANK USA CERTIFICATE OF DEPOSIT DATED 01/23/2013 .9% 01/25/2016	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	248,550.00
100,000	JP MORGAN CHASE BANK NA CERTIFICATE OF DEPOSIT DATED 02/15/2013 CALLABLE 02/15/2015 @ 100 .5% 02/16/2016-2015	0.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00	99,495.00
250,000	LAKESIDE BANK CERTIFICATE OF DEPOSIT DATED 02/28/2013 CALLABLE 02/28/2014 @ 100 .5% 08/28/2015-2014	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	410.95	0.00	0.00	250,410.95	0.00	0.00	249,165.00
250,000	MERRICK BANK CORP CERTIFICATE OF DEPOSIT DATED 01/18/2013 .4% 01/20/2015	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	413.69	0.00	0.00	250,413.69	0.00	0.00	249,797.50
250,000	MIDWEST BANK CENTRE MO CERTIFICATE OF DEPOSIT DATED 02/13/2013 .5% 02/12/2016	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	410.95	0.00	0.00	250,410.95	0.00	0.00	248,770.00
250,000	MIZUHO CORP BANK USA CERTIFICATE OF DEPOSIT DATED 01/16/2013 .35% 01/16/2014	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	250,097.50
250,000	PLAINSCAPITAL BANK/TX CERTIFICATE OF DEPOSIT DATED 01/18/2013 .3% 01/17/2014	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	249,687.50
250,000	PRIVATEBANK & TRUST CO CERTIFICATE OF DEPOSIT DATED 04/19/2013 .4% 04/20/2015	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	248,875.00
250,000	SAFRA NATIONAL BANK CERTIFICATE OF DEPOSIT DATED 01/15/2013 .7% 01/15/2016	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	249,627.50
250,000	STERLING SAVINGS BANK WA CERTIFICATE OF DEPOSIT DATED 02/08/2013 .5% 02/08/2016	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	249,125.00
125,000	SYNOVUS BANK GA CERTIFICATE OF DEPOSIT DATED 01/18/2013 .3% 07/18/2013	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	0.00	124,990.00
250,000	USAMERIBANK CERTIFICATE OF DEPOSIT DATED 01/22/2013 .25% 10/22/2013	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	249,810.00

# Trustees of Trust Funds

2013

Capital Reserve Funds - Town for period ending June 30, 2013

			PRINCIPAL						INCOME				PRINCIPAL ONLY		
# Shares	How Invested	Start Balance	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Start Year	Income Received	Expended During Year	Balance End of Year	Grand Total Principal and Income	Start of Year Fair Market Value	Unrealized Annual Gains	Year End Fair Market Value
250,000	WEX BANK CERTIFICATE OF DEPOSIT DATED 03/28/2013, 4% 09/29/2014	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	249,410.00
	FIXED INCOME														
0	FEDERAL HOME LOAN MORTGAGE CORP DATED 01/30/2006 5.26% 01/30/2013	34,272.61	0.00	0.00	34,000.00	(272.61)	0.00	0.00	894.20	0.00	894.20	894.20	34,155.38	0.00	0.00
0	FEDERAL FARM CREDIT BANKS DATED 12/02/2002 4.86% 01/02/2013	25,096.96	0.00	0.00	25,000.00	(96.96)	(0.00)	0.00	607.50	0.00	607.50	607.50	25,016.50	0.00	0.00
25,000	FEDERAL FARM CREDIT BANKS DATED 12/03/1997 6.3% 12/03/2013	26,448.36	0.00	0.00	0.00	0.00	26,448.36	0.00	787.50	0.00	787.50	27,235.86	26,426.00	0.00	25,649.50
25,000	FEDERAL FARM CREDIT BANKS DATED 12/11/1998 5.45% 12/11/2013	26,268.97	0.00	0.00	0.00	0.00	26,268.97	0.00	681.25	0.00	681.25	26,950.22	26,257.25	0.00	25,589.00
0	FEDERAL FARM CREDIT BANKS DATED 05/28/1998 6.06% 05/28/2013	66,808.91	0.00	0.00	65,000.00	(1,808.91)	0.00	0.00	1,969.50	0.00	1,969.50	1,969.50	66,621.10	0.00	0.00
50,000	FEDERAL FARM CREDIT BANKS DATED 09/29/2006 4.95% 11/29/2013	52,211.45	0.00	0.00	0.00	0.00	52,211.45	0.00	1,237.50	0.00	1,237.50	53,448.95	52,196.50	0.00	50,988.00
45,000	FEDERAL FARM CREDIT BANKS DATED 06/12/2007 5.33% 12/18/2013	47,299.01	0.00	0.00	0.00	0.00	47,299.01	0.00	2,398.50	0.00	2,398.50	49,697.51	47,256.30	0.00	46,081.35
10,000	FEDERAL HOME LOAN BANKS DATED 08/27/2010 1% 12/27/2013	10,058.34	0.00	0.00	0.00	0.00	10,058.34	0.00	100.00	0.00	100.00	10,158.34	10,081.80	0.00	10,041.50
15,000	FEDERAL HOME LOAN BANKS DATED 12/11/1998 5.5% 12/11/2013	15,770.64	0.00	0.00	0.00	0.00	15,770.64	0.00	412.50	0.00	412.50	16,183.14	15,761.55	0.00	15,356.70
0	FEDERAL HOME LOAN BANKS DATED 03/29/2010 1.52% 12/28/2012	35,034.50	0.00	0.00	35,000.00	(34.50)	0.00	0.00	266.00	0.00	266.00	266.00	35,001.40	0.00	0.00
0	FEDERAL NATIONAL MORTGAGE ASSOC DATED 02/23/2000 ZERO COUPON 0% 01/15/2013	9,993.33	0.00	0.00	10,000.00	6.67	(0.00)	0.00	0.00	0.00	0.00	(0.00)	9,996.40	0.00	0.00
0	FEDERAL NATIONAL MORTGAGE ASSOC DATED 03/04/2008 4.1% 03/04/2013	75,710.76	0.00	0.00	75,000.00	(710.76)	(0.00)	0.00	1,537.50	0.00	1,537.50	1,537.50	75,556.50	0.00	0.00
0	FEDERAL NATIONAL MORTGAGE ASSOC DATED 04/15/2008 4% 04/15/2013	10,134.39	0.00	0.00	10,000.00	(134.39)	(0.00)	0.00	200.00	0.00	200.00	200.00	10,116.60	0.00	0.00
0	FEDERAL NATIONAL MORTGAGE ASSOC DATED 05/07/2008 4% 05/07/2013	35,541.24	0.00	0.00	35,000.00	(541.24)	(0.00)	0.00	700.00	0.00	700.00	700.00	35,491.40	0.00	0.00
0	FEDERAL NATIONAL MORTGAGE ASSOC DATED 04/29/2008 4.125% 04/29/2013	31,478.85	0.00	0.00	31,000.00	(478.85)	(0.00)	0.00	639.38	0.00	639.38	639.38	31,421.60	0.00	0.00
0	TENNESSEE VALLEY AUTH DATED 03/15/1998 6% 03/15/2013	20,316.50	0.00	0.00	20,000.00	(316.50)	0.00	0.00	600.00	0.00	600.00	600.00	20,239.80	0.00	0.00
	REINVEST OF INCOME						16.27			(16.27)	(16.27)				
	BANK FEES									(3,947.71)	(3,947.71)	(3,947.71)			
	REIMBURSEMENT OF FEES (PRE-MS10 REPORTING)									904.67	904.67	904.67			
	TOTAL PRINCIPAL	5,575,938.63	5,425,000.00	0.00	5,744,363.09	(4,388.05)	5,252,203.76	0.00	15,751.58	(3,059.31)	12,692.27	5,264,896.03	5,575,089.89	(15,803.72)	5,236,400.04
	ADJUST CAMBRIDGE TRUST RECORDS TO BRING ON INTEREST BALANCES FROM PRIOR MANAGER (CTC to update accounting records 08/2013)						(283,291.56)				283,291.56				(283,291.56)
	TOTAL PRINCIPAL	5,575,938.63	5,425,000.00	0.00	5,744,363.09	(4,388.05)	4,968,912.20	0.00	15,751.58	(3,059.31)	295,983.83		5,575,089.89	(15,803.72)	4,953,108.48

# Trustees of Trust Funds

Capital Reserve Funds - Scholarships for period ending June 30, 2013

2013

# Shares	How Invested	PRINCIPAL						INCOME				PRINCIPAL ONLY			
		Start Balance	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Start Year	Income Received	Expended During Year	Balance End of Year	Grand Total Principal and Income	Start of Year Fair Market Value	Unrealized Annual Gains	Year End Fair Market Value
0.000	CASH	0.00	0.00	0.00	0.00	0.00	0.00	82.88	0.00	0.00	0.00	82.88	0.00	0.00	0.00
0	FIDELITY MONEY MARKET TREASURY	107,019.97	49,661.80	0.00	141,665.86	0.00	15,015.91	0.00	3.51	0.00	3.51	15,019.42	107,019.97	0.00	15,015.24
18	ANHEUSER BUSCH INBEV SPON ADR	0.00	1,716.30	0.00	1,780.41	64.11	0.00	0.00	17.75	0.00	17.75	17.75	0.00	0.00	0.00
3	APPLE INC	0.00	1,363.20	0.00	0.00	0.00	1,363.20	0.00	9.15	0.00	9.15	1,372.35	0.00	0.00	1,189.59
40	AUTOMATION DATA PROCESSING INC	0.00	2,573.20	0.00	0.00	0.00	2,573.20	0.00	0.00	0.00	0.00	2,573.20	0.00	0.00	2,754.40
14	BAXTER INTL INC	0.00	971.04	0.00	0.00	0.00	971.04	0.00	0.00	0.00	0.00	971.04	0.00	0.00	969.78
10	BLACKROCK INC	0.00	2,535.20	0.00	0.00	0.00	2,535.20	0.00	16.80	0.00	16.80	2,552.00	0.00	0.00	2,568.50
24	BURBERRY GROUP PLC SPONSORED ADR	0.00	1,037.52	0.00	0.00	0.00	1,037.52	0.00	0.00	0.00	0.00	1,037.52	0.00	0.00	983.54
16	CHEVRON CORP	0.00	1,910.88	0.00	0.00	0.00	1,910.88	0.00	16.00	0.00	16.00	1,926.88	0.00	0.00	1,893.44
35	COCA COLA CO	0.00	1,380.40	0.00	633.27	41.67	788.80	0.00	0.00	0.00	0.00	788.80	0.00	0.00	802.20
31	CULLEN / FROST BANKERS INC	0.00	1,904.62	0.00	0.00	0.00	1,904.62	0.00	15.50	0.00	15.50	1,920.12	0.00	0.00	2,069.87
22	ECOLABS	0.00	1,740.42	0.00	0.00	0.00	1,740.42	0.00	0.00	0.00	0.00	1,740.42	0.00	0.00	1,874.18
23	EXXON MOBILE CORP	0.00	2,039.18	0.00	0.00	0.00	2,039.18	0.00	14.49	0.00	14.49	2,053.67	0.00	0.00	2,078.05
11	FACSET RESEARCH SYSTEMS	0.00	1,030.15	0.00	0.00	0.00	1,030.15	0.00	3.85	0.00	3.85	1,034.00	0.00	0.00	1,121.34
53	FORD MOTOR CO DEL NEW	0.00	703.31	0.00	0.00	0.00	703.31	0.00	5.30	0.00	5.30	708.61	0.00	0.00	819.91
136	GENERAL ELECTRIC CO	0.00	3,179.68	0.00	0.00	0.00	3,179.68	0.00	0.00	0.00	0.00	3,179.68	0.00	0.00	3,153.84
22	GENUINE PARTS CO	0.00	1,666.50	0.00	0.00	0.00	1,666.50	0.00	0.00	0.00	0.00	1,666.50	0.00	0.00	1,717.54
61	INTEL CORP	0.00	1,294.42	0.00	0.00	0.00	1,294.42	0.00	13.73	0.00	13.73	1,308.15	0.00	0.00	1,478.03
52	ISHARES MSCI GERMANY INDEX FUND	0.00	1,305.20	0.00	0.00	0.00	1,305.20	0.00	0.00	0.00	0.00	1,305.20	0.00	0.00	1,284.40
27	JOHNSON & JOHNSON	0.00	2,133.27	0.00	0.00	0.00	2,133.27	0.00	17.82	0.00	17.82	2,151.09	0.00	0.00	2,318.22
25	M & T BANK CORP	0.00	2,583.25	0.00	0.00	0.00	2,583.25	0.00	17.50	0.00	17.50	2,600.75	0.00	0.00	2,793.75
27	MATTEL INC	0.00	1,131.03	0.00	0.00	0.00	1,131.03	0.00	9.72	0.00	9.72	1,140.75	0.00	0.00	1,223.37
143.201	MATTHEWS ASIA DIVIDEND FUND	0.00	2,250.83	0.00	0.00	0.00	2,250.83	0.00	30.13	0.00	30.13	2,280.96	0.00	0.00	2,153.74
22	MCCORMICK & CO INC NON VTG	0.00	1,560.24	0.00	0.00	0.00	1,560.24	0.00	7.48	0.00	7.48	1,567.72	0.00	0.00	1,947.92
43	MERCK & CO INC NEW	0.00	1,885.98	0.00	0.00	0.00	1,885.98	0.00	0.00	0.00	0.00	1,885.98	0.00	0.00	1,997.35
51	MICROSOFT CORP	0.00	1,439.99	0.00	0.00	0.00	1,439.99	0.00	11.73	0.00	11.73	1,451.72	0.00	0.00	1,761.80
21	NESTLE S.A SPONSORED ADR REPS TG	0.00	1,515.15	0.00	0.00	0.00	1,515.15	0.00	45.43	0.00	45.43	1,560.58	0.00	0.00	1,375.00
14	NEXTERA ENERGY INC	0.00	1,052.80	0.00	0.00	0.00	1,052.80	0.00	9.24	0.00	9.24	1,062.04	0.00	0.00	1,140.72
27	NORTHEAST UTIL	0.00	1,146.15	0.00	0.00	0.00	1,146.15	0.00	9.92	0.00	9.92	1,156.07	0.00	0.00	1,134.54
44	PNC FINCL SERVICES GROUP	0.00	2,965.26	0.00	0.00	0.00	2,965.26	0.00	12.76	0.00	12.76	2,978.02	0.00	0.00	3,208.48
10	PEPSICO	0.00	768.60	0.00	0.00	0.00	768.60	0.00	5.68	0.00	5.68	774.28	0.00	0.00	817.90
101	PFIZER INC	0.00	2,893.67	0.00	0.00	0.00	2,893.67	0.00	14.64	0.00	14.64	2,908.31	0.00	0.00	2,829.01
22	PHILLIPS 66	0.00	1,442.54	0.00	0.00	0.00	1,442.54	0.00	6.88	0.00	6.88	1,449.42	0.00	0.00	1,296.02
14	PRAXAIR INC	0.00	1,589.00	0.00	0.00	0.00	1,589.00	0.00	8.40	0.00	8.40	1,597.40	0.00	0.00	1,612.24

# Trustees of Trust Funds

Capital Reserve Funds - Scholarships for period ending June 30, 2013

2013

		PRINCIPAL							INCOME				PRINCIPAL ONLY			
# Shares	How Invested	Start Balance	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Start Year	Income Received	Expended During Year	Balance End of Year	Grand Total Principal and Income	Start of Year Fair Market Value	Unrealized Annual Gains	Year End Fair Market Value	
64	SANOI AVENTIS ADR	0.00	3,305.95	0.00	0.00	0.00	3,305.95	0.00	69.91	0.00	69.91	3,375.86	0.00	0.00	3,296.64	
24	SCHLUMBERGER LTD	0.00	1,773.60	0.00	0.00	0.00	1,773.60	0.00	0.00	0.00	0.00	1,773.60	0.00	0.00	1,719.84	
22	SOUTHERN CO	0.00	1,001.87	0.00	1,054.31	52.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27	TARGET CORP	0.00	1,791.72	0.00	0.00	0.00	1,791.72	0.00	9.72	0.00	9.72	1,801.44	0.00	0.00	1,859.22	
14	3M CO	0.00	1,474.76	0.00	0.00	0.00	1,474.76	0.00	8.89	0.00	8.89	1,483.65	0.00	0.00	1,530.90	
29	TRAVELERS COS	0.00	2,416.57	0.00	840.11	6.81	1,583.27	0.00	14.50	0.00	14.50	1,597.77	0.00	0.00	1,518.48	
79	UNILEVER NV	0.00	3,240.67	0.00	0.00	0.00	3,240.67	0.00	17.12	0.00	17.12	3,257.79	0.00	0.00	3,105.46	
11	UNION PACIFIC CORP	0.00	1,539.12	0.00	0.00	0.00	1,539.12	0.00	0.00	0.00	0.00	1,539.12	0.00	0.00	1,697.08	
11	V F CORP	0.00	1,820.83	0.00	0.00	0.00	1,820.83	0.00	9.57	0.00	9.57	1,830.40	0.00	0.00	2,123.66	
39	WASTE MANAGEMENT INC	0.00	1,459.38	0.00	0.00	0.00	1,459.38	0.00	14.24	0.00	14.24	1,473.62	0.00	0.00	1,572.87	
32	WISCONSIN ENERGY CORP	0.00	1,315.52	0.00	0.00	0.00	1,315.52	0.00	10.88	0.00	10.88	1,326.40	0.00	0.00	1,311.68	
21	ACCENTURE PLC IRELAND SHS CLASS	0.00	1,601.46	0.00	0.00	0.00	1,601.46	0.00	17.01	0.00	17.01	1,618.47	0.00	0.00	1,511.16	
23	COVIDIEN PLC	0.00	1,488.79	0.00	0.00	0.00	1,488.79	0.00	5.98	0.00	5.98	1,494.77	0.00	0.00	1,445.32	
40	VALIDUS HOLDINGS LTD	0.00	1,499.60	0.00	0.00	0.00	1,499.60	0.00	12.00	0.00	12.00	1,511.60	0.00	0.00	1,444.80	
25	WELLS FARGO & COMPANY NEW	0.00	1,023.56	0.00	0.00	0.00	1,023.56	0.00	0.00	0.00	0.00	1,023.56	0.00	0.00	1,031.75	
850	ALERIAN MLP ETF	0.00	15,078.58	0.00	0.00	0.00	15,078.58	0.00	224.40	0.00	224.40	15,302.98	0.00	0.00	15,172.50	
400	ASSURED GUARANTY MUNICIPAL HOLDINGS INC PFD 6.25%	10,013.05	0.00	0.00	9,975.77	(37.28)	(0.00)	0.00	156.25	0.00	156.25	156.25	9,940.00	0.00	0.00	
119	GENERAL ELECTRIC CAP CORP PFD 6.625%	3,026.81	0.00	0.00	2,972.81	(54.00)	0.00	0.00	107.36	0.00	107.36	107.36	3,034.50	0.00	0.00	
240	ISHARES HGH DIVIDEND EQUITY FUND ETF	11,876.06	0.00	0.00	15,461.07	3,585.01	0.00	0.00	122.61	0.00	122.61	122.61	14,359.20	0.00	0.00	
75	ISHARES BARCLAYS 1-3 YEAR CREDIT BOND FUND	7,812.75	0.00	0.00	7,903.32	90.57	0.00	0.00	28.40	0.00	28.40	28.40	7,901.24	0.00	0.00	
100	SPDR SERIES TRUST S&P DIVIDEND ETF	5,464.00	0.00	0.00	6,469.85	1,005.85	(0.00)	0.00	93.84	0.00	93.84	93.84	5,948.00	0.00	0.00	
1,555.167	FEDERATED BOND FUND INSTL SHS	0.00	17,760.00	0.00	0.00	0.00	17,760.00	0.00	73.29	0.00	73.29	17,833.29	0.00	0.00	17,060.18	
418.473	FEDERATED EMERGING MKTS DEBT FUND INSTRL SHARES	0.00	4,440.00	0.00	0.00	0.00	4,440.00	0.00	46.16	0.00	46.16	4,486.16	0.00	0.00	3,996.42	
683.919	VANGUARD FIXED INCOME SECS FD SHORT-TERM CORP	0.00	7,400.00	0.00	0.00	0.00	7,400.00	0.00	16.65	0.00	16.65	7,416.65	0.00	0.00	7,290.58	
180	SPDR SERIES TRUST BARCLAYS HIGH YIELD BOND ETF	0.00	7,428.60	0.00	0.00	0.00	7,428.60	0.00	74.60	0.00	74.60	7,503.20	0.00	0.00	7,108.20	
275	GUGGENHEIM BULL ETSHARES 2016 HIGH YIELD CORP BOND ETF	0.00	7,397.61	0.00	0.00	0.00	7,397.61	0.00	55.28	0.00	55.28	7,452.89	0.00	0.00	7,130.75	
	REINVEST OF INCOME						0.33			(0.33)	(0.33)	0.00				
	FOREIGN TAX FEES									(35.52)	(35.52)	(35.52)				
	GREENLEAF SCHOLARSHIP FUND DISTRIBUTION									(4,270.00)	(4,270.00)	(4,270.00)				
	BANK FEES									(103.89)	(103.89)	(103.89)				
	REIMBURSEMENT OF FEES (PRE-MS10 REPORTING)									36.59	36.59	36.59				
	TOTAL PRINCIPAL	145,212.64	190,628.97	0.00	188,756.78	4,755.18	151,840.34	82.88	1,512.07	(4,373.15)	(2,778.20)	149,062.14	148,202.91	72.09	151,912.43	
	ADJUST CAMBRIDGE TRUST RECORDS TO BRING ON INTEREST BALANCES FROM PRIOR MANAGER (CTC to update accounting records 08/2013)						(16,586.36)					-				
	TOTAL PRINCIPAL	145,212.64	190,628.97	0.00	188,756.78	4,755.18	135,253.98	82.88	1,512.07	(4,373.15)	13,808.16	149,062.14	148,202.91	72.09	135,326.07	

# Trustees of Trust Funds

2013

Capital Reserve Funds – Merrimack Village District for period ending June 30, 2013

		PRINCIPAL						INCOME					PRINCIPAL ONLY		
# Shares	How Invested	Balance Start of Year	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Start Year	Income Received	Expended During Year	Balance End of Year	Grand Total Principal and Income	Start Year Fair Market Value	Unrealized Annual Gains	Year End Fair Market Value
0.00	CASH	0.00	0.00	0.00	0.00	0.00	0.00	26.40	0.00	0.00	0.00	26.40	0.00	0.00	0.00
0	FEDERATED MONEY MARKET OBLIGATION FUND 636	2,977,559.06	391,877.46	0.00	2,952,990.96	0.00	416,445.56	0.00	56.47	0.00	0.00	416,502.03	2,977,559.06	0.00	416,445.56
	FIXED INCOME														
250,000	ALLY BANK CD .5%	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	249,000.00
250,000	AMERICAN EXPRESS CENTURION BK CD .75%	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	249,375.00
200,000	APPLE BANK CD .4%	0.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0.00	0.00	199,038.00
250,000	BEAL BANK USA CD .5%	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	249,925.00
250,000	DISCOVER BANK CD .65%	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	249,127.50
125,000	ENERBANK USA CD .5%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	157.53	0.00	157.53	125,157.53	0.00	0.00	124,296.25
250,000	FIFTH THIRD BANK CD .4%	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	249,765.00
250,000	FIRST FAMERS BK & TRUST CD .5%	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	106.16	0.00	106.16	250,106.16	0.00	0.00	247,697.50
125,000	FIRST NATIONAL BANK WI CD .5%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	205.47	0.00	205.47	125,205.47	0.00	0.00	124,326.25
125,000	FIRST NIAGARA BANK NY CD .25%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	0.00	124,891.25
125,000	INVESTORS SAVINGS BANK NH CD .25%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	0.00	124,977.50
250,000	KEY BANK NA CD .35%	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	249,717.50
125,000	MEDALLION BANK UTAH CD .25%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	0.00	124,920.00
125,000	SOVEREIGN BANK FSB WILMINGTON DE CD .25%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	0.00	124,982.50
250,000	UNITED BANKERS BANK CD .35%	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	287.68	0.00	287.68	250,287.68	0.00	0.00	249,712.50
120,000	FEDERAL FARM CREDIT DTD 08/26/2003 4.92%	123,929.52	0.00	0.00	0.00	0.00	123,929.52	0.00	2,952.00	0.00	2,952.00	126,881.52	123,889.20	0.00	120,876.00
55,000	FEDERAL FARM CREDIT DTD 10/27/2006 5.1%	58,860.77	0.00	0.00	0.00	0.00	58,860.77	0.00	2,805.00	0.00	2,805.00	61,665.77	58,803.80	0.00	57,515.15
0	FEDERAL NATL MORTGAGE DTD 4/15/2008 4%	25,335.38	0.00	0.00	25,000.00	(335.38)	0.00	0.00	500.00	0.00	500.00	500.00	25,314.00	0.00	0.00
	REINVEST OF INCOME						8.98			(8.98)	(8.98)				
	BANK FEES									(2,151.77)	(2,151.77)				
	REIMBURSEMENT OF FEES (PRE-MS10 REPORTING)									168.38	168.38				
	TOTAL PRINCIPAL	3,185,684.73	3,341,877.46	0.00	2,977,990.96	(335.38)	3,549,244.83	26.40	7,070.31	(1,992.37)	5,104.34	3,554,349.17	3,185,566.06	(12,647.39)	3,536,588.46
	ADJUST CAMBRIDGE TRUST RECORDS TO BRING ON INTEREST BALANCES FROM PRIOR MANAGER (CIC to update accounting records 08/2013)						(81,583.67)				81,583.67				(81,583.67)
	TOTAL PRINCIPAL	3,185,684.73	3,341,877.46	0.00	2,977,990.96	(335.38)	3,467,661.16	26.40	7,070.31	(1,992.37)	86,688.01	3,554,349.17	3,185,566.06	(12,647.39)	3,455,004.79



# Trustees of Trust Funds

Capital Reserve Funds – School District for period ending June 30, 2013

2013

		PRINCIPAL						INCOME				PRINCIPAL ONLY			
# Shares	How Invested	Start Balance	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Start Year	Income Received	Expended During Year	Balance End of Year	Grand Total Principal & Income	Start Year Fair Market Value	Unrealized Annual Gains	Year End Fair Market Value
0.00	CASH	17.10	0.00	0.00	17.10	0.00	0.00	3.67	0.00	0.00	0.00	3.67	17.10	0.00	0.00
0.00	FEDERATED MONEY MARKET TREASURY RES	672,400.00	0.00	0.00	672,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	672,400.00	0.00	0.00
0.00	FIDELITY INST MONEY MARKET TRASURY	0.00	188,350.77	0.00	0.00	0.00	188,350.77	0.00	12.41	0.00	12.41	188,363.18	0.00	0.00	188,350.77
	FIXED INCOME														
0	FEDERAL FARM CREDIT BANKS DATED 12/02/2002 4.86%	50,193.89	0.00	0.00	50,000.00	(193.89)	(0.00)	0.00	1,215.00	0.00	1215.00	1,215.00	50,072.50	0.00	0.00
0	FEDERAL FARM CREDIT BANKS DATED 03/18/2005 4.7%	20,257.79	0.00	0.00	20,000.00	(257.79)	0.00	0.00	470.00	0.00	470.00	470.00	20,222.20	0.00	0.00
0	FEDERAL FARM CREDIT BANKS DATED 05/10/2006 5.42%	36,786.61	0.00	0.00	36,000.00	(786.61)	0.00	0.00	975.60	0.00	975.60	975.60	36,734.76	0.00	0.00
25,000	FEDERAL NATL MTG ASSN DATED 07/10/2003 4.125%	25,565.65	0.00	0.00	0.00	0.00	25,565.65	0.00	515.62	0.00	515.62	26,081.27	25,546.50	0.00	25,027.50
0	FEDERAL NATL MTG ASSN DATED 04/02/2008 4%	10,118.67	0.00	0.00	10,000.00	(118.67)	0.00	0.00	200.00	0.00	200.00	200.00	10,109.40	0.00	0.00
0	FEDERAL NATL MTG ASSN DATED 04/29/2008	15,220.54	0.00	0.00	15,000.00	(220.54)	0.00	0.00	300.00	0.00	300.00	300.00	15,207.90	0.00	0.00
125,000	SYNOVUS BANK GA CD .3%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	0.00	124,990.00
0	FIRST NIAGARA BANK NY CD .3%	0.00	125,000.00	0.00	125,000.00	0.00	0.00	0.00	92.47	0.00	92.47	92.47	0.00	0.00	0.00
125,000	SOVEREIGN BANK FSB WILMINGTON DE CD .25%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	0.00	124,982.50
125,000	INVESTORS SAVINGS BANK NJ CD .25%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	0.00	124,977.50
125,000	CARDINAL BANK NA CD .25%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	102.74	0.00	102.74	125,102.74	0.00	0.00	124,977.50
50,000	CITIBANK NA CD .25%	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	49,992.50
	REINVEST OF INCOME						2.03			(2.03)	(2.03)	0.00			
	BANK FEES									(510.31)	(510.31)	(510.31)			
	REIMBURSEMENT OF FEES (PRE-MS10 REPORTING)									113.49	113.49	113.49			
	RESIDUAL INCOME FROM PRIOR MANAGER										4.61	4.61			
	TOTAL PRINCIPAL	830,560.25	863,350.77	0.00	928,417.10	(1,577.50)	763,918.45	3.67	3,883.84	(394.24)	3,493.27	767,411.72	830,310.36	(518.15)	763,298.27
	ADJUST CAMBRIDGE TRUST RECORDS TO BRING ON INTEREST BALANCES FROM PRIOR MANAGER (CTC to update accounting records 08/2013)						(47,372.57)				47,372.57	-			
	TOTAL PRINCIPAL	830,560.25	863,350.77	0.00	928,417.10	(1,577.50)	716,545.88	3.67	3,883.84	(394.24)	50,865.84	767,411.72	830,310.36	(518.15)	715,925.70

# Capital Improvements Program (CIP) – Major Projects

2013

Department	Project Description	Funding Source	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Planning Board recommendation
Fire	South Fire Station (\$3,070,000)	Fire Station CRF (South) Bond	-	60,000	-	-	-	-	-	II - Necessary
Fire	Northwest Fire Station (removed by Town Manager) (\$2,085,000) *	Private Donation Fire Station CRF (Northwest) Bond	-	-	2,360,000 650,000	-	-	-	-	No Recommendation 1,425,000
Fire	Reeds Ferry Fire Station	Private Donation	-	-	300,000	-	-	-	-	II - Necessary
Admin./Engineering	Bridge Replacement - Manchester St. (\$2,596,000)	Road Infrastructure CRF Nashua	129,800 389,400	-	-	-	-	-	-	II - Necessary
Admin./Engineering	Bridge Replacement - McGaw Bridge Rd. (\$964,525)	State Funding Road Infrastructure CRF	2,076,800 10,905	-	-	172,000	-	-	-	II - Necessary
Admin./Engineering	Bridge Replacement - Bedford Rd./Baboosic Brook (\$2,777,500)	State Funding Road Infrastructure CRF	43,620 25,500	40,000 520,000	-	688,000	-	-	-	II - Necessary
Admin./Engineering	Bridge Replacement - US 3 (DW Highway)/Baboosic Brook (\$2,520,000)	State Funding Road Infrastructure CRF	102,000	2,080,000	-	-	-	-	-	II - Necessary
Admin./Engineering	Stormwater Drainage Improvements (\$200,000)	State Funding	-	-	40,000 160,000	-	-	-	464,000 1,856,000	II - Necessary
Highway	Paving - Infrastructure Improvements (\$1,000,000) (& Sunset Shores)	Road Infrastructure CRF Budget	200,000 135,000	100,000 135,000	200,000 135,000	200,000 135,000	200,000 135,000	200,000 135,000	200,000 135,000	II - Necessary
Highway	Paving - DW Highway (\$400,000)	DW Highway CFR Offset by Developer Fees	-	-	865,000 400,000	-	-	-	-	II - Necessary
Highway	Highway Garage Renovation & Replacement (\$3,300,000)	Bond	-	3,300,000	-	-	-	-	-	II - Necessary
Admin./Engineering	Traffic Signal Intersection (Front & Lake @ DW) (\$205,500)	Road Infrastructure CRF Offset by Developer Fees	200,000 5,500	-	-	-	-	-	-	II - Necessary
Admin./Engineering	Wire Road Intersection Improvements (\$500,000)	Road Infrastructure CRF Offset by Developer Fees	50,000 23,000	50,000 23,000	377,000	-	-	-	-	II - Necessary
Admin./Engineering	Turkey Hill & Baboosic Intersection (\$175,000)	Road Infrastructure CRF	-	-	175,000	-	-	-	-	II - Necessary
Admin./Engineering	Griffin Street Boat Ramp Access Improvement (\$67,000)	Road Infrastructure CRF	-	-	-	67,000	-	-	-	II - Necessary
Admin./Engineering	Chamberlain Bridge Rehabilitation/Sidewalk (\$150,000)	Road Infrastructure CRF	-	-	150,000	-	-	-	-	II - Necessary
Admin./Engineering	Sewer Line Extension Sunset Shores (\$1,318,000)	Sewer Line Ext. CRF Road Infrastructure CRF MVD (water line) (\$260,000) Budget Pavement 8505	-	868,000 300,000	-	-	-	-	-	II - Necessary
Library	New Library	Bond	-	150,000	-	-	-	-	-	No Recommendation
	TOTAL GENERAL FUND		4,068,525	8,351,000	11,812,000	2,127,000	1,200,000	1,200,000	3,520,000	
Wastewater	Compost Facility Improvements	User Fees State Loan SRF	2,875,000	-	-	-	-	-	-	
Wastewater	Wastewater Treatment Plant Phase II Upgrade	User Fees State Loan SRF	4,200,000	-	-	-	-	-	-	
Wastewater	Wastewater Treatment Plant Phase III & Pump Stations Upgrades	User Fees State Loan SRF	-	-	-	-	-	-	7,600,000	
	TOTAL SEWER FUND		7,075,000	-	-	-	-	-	7,600,000	
		CRF	616,205	1,908,000	1,342,000	439,000	200,000	200,000	664,000	
	* Would require an additional 12 firefighters to be hired at a cost of \$1.3 million per year	Funded through Budget	700,000	865,000	865,000	865,000	865,000	865,000	865,000	
		Bonds	-	3,300,000	8,360,000	-	-	-	-	
		Developer Fees	5,500	23,000	-	-	-	-	-	
		Road Improvement (RSA261.153)	135,000	135,000	135,000	135,000	135,000	135,000	135,000	
		Private Donation	-	-	950,000	-	-	-	-	
		State Aid	2,611,820	2,120,000	160,000	688,000	-	-	1,856,000	
		User Fees/Bonds	7,075,000	-	-	-	-	-	7,600,000	
			11,143,325	8,351,000	11,812,000	2,127,000	1,200,000	1,200,000	11,120,000	

# Capital Improvements Program (CIP) – Minor Projects

2013

Department	Year	Replace SCH	Model	-	Funding Source	Vehicle Replace-ment Year	Replace-ment Cost	Current Year 2013/14	YR 1 2014/15	YR 2 2015/16	YR 3 2016/17	YR 4 2017/18	YR 5 2018/19	YR 6 2019/20
Assessing			Revaluation	R	Revaluation CRF	every 5 yrs	75,000	-	-	-	75,000	-	-	-
Buildings & Grounds	2004		450 4x4	R	Budget	2014/15	40,000	-	40,000	-	-	-	-	-
Communications			CAD/RMS Server replacement	R	Communication CRF		-	-	-	-	-	-	20,000	-
Communications			Access Control / Facility Monitoring	R	Communication CRF		15,000	25,000	-	-	-	-	-	-
Communications			Communications Recorder	R	Communication CRF		20,000	-	20,000	-	-	-	-	-
Communications			Radio Base Stations	R	Communication CRF		95,000	-	-	95,000	-	-	-	-
Community Devel.			GIS Update & Maintenance Program (propose new CRF)	R	GIS CRF (Propose New CRF)		-	-	-	-	-	-	-	160,000
Fire (Operations)	2005	100K	F450 Ambulance A2 (220)	R	Ambulance CRF	2014/15	200,000	-	-	200,000	-	-	-	-
Fire (Operations)	1990	100K	F350 Ambulance A3 (197)	R	Ambulance CRF	2013/14	200,000	200,000	-	-	-	-	-	-
Fire (Building Division)		Police	Building Inspector Vehicle (184) (Old Police Vehicle)	R	Budget	2017/18	20,000	-	-	-	-	20,000	-	-
Fire (Building Division)		Police	Building Official Vehicle (166) (Old Police Vehicle)	R	Budget	2018/19	20,000	-	-	-	20,000	-	-	-
Fire (Fire Prevention)		Police	Fire Inspector Vehicle (111) (Old Police Vehicle)	R	Budget	2016/17	20,000	-	-	-	-	-	20,000	-
Fire (Operations)	2000	20 yrs	Fire Ason/Investigation Vehicle (216) (Fire Marshal)	R	Fire Equip CRF	2019/20	35,000	-	-	-	-	-	-	35,000
Fire (Operations)	1996	20 yrs	Pumper Engine International E3 (214)	R	Fire Equip CRF	2017/18	500,000	-	-	-	-	500,000	-	-
Fire (Operations)	2005	20 yrs	Pumper Engine ALF E4 (222)	R	Fire Equip CRF	2024/25	525,000	-	-	-	-	-	-	500,000
Fire (Operations)		EOL	Emergency Breathing Air (SCBA) Replacements	R	Budget	2014/16	296,500	-	74,125	74,125	74,125	74,125	-	-
Fire (Operations)		EOL	Cardiac Defibrillator/Monitor/Transmitter	R	Fire Equip CRF	2014/16	105,000	35,000	35,000	35,000	-	-	-	-
Fire (Operations)		EOL	Opticom Repair/Replace	R	Traffic Pre-emption CRF	2014/15	50,000	-	25,000	-	-	45,000	-	-
Fire (Support Services)	2000	Police	Fire Command Vehicle (104) (Asst Chief Op)(Old Police Car)	R	Fire Equip CRF	2014/15	35,000	-	35,000	-	-	-	-	-
Fire (Operations)	1988	27 yrs	Pickup (1 ton) Forestry Truck F1 (208)	R	Fire Equip CRF	2015/16	85,000	-	-	85,000	-	-	-	-
Fire (Operations)	1968	42 yrs	Pickup (1 ton) Forestry Truck F2 (204)	R	Fire Equip CRF	2018/19	85,000	-	-	-	-	-	85,000	-
Fire (Operations)	1994	29 yrs	Boat Inflatable B1 (207)	R	Fire Equip CRF	2015/16	25,000	-	-	25,000	-	-	-	-
Highway	1992	20 yrs	Hobbox, Asphalt	R	Highway Equip CRF	2013/14	25,000	25,000	-	-	-	-	-	-
Highway	2002	10 yrs	6 Wheel Dump H-24	R	Highway Equip CRF	2014/15	150,000	-	150,000	-	-	-	-	-
Highway	2002	10 yrs	6 Wheel Dump H-25	R	Highway Equip CRF	2014/15	150,000	-	150,000	-	-	-	-	-
Highway	2002	10 yrs	Tractor H-41	R	Highway Equip CRF	2014/15	90,000	-	90,000	-	-	-	-	-
Highway	2003	10 yrs	Mower, Exmark	R	Budget	2014/15	12,000	-	12,000	-	-	-	-	-
Highway	1988	25 yrs	Trailer	R	Highway Equip CRF	2015/16	15,000	-	-	15,000	-	-	-	-
Highway	2001	10 yrs	6 Wheel Dump H-31	R	Highway Equip CRF	2015/16	150,000	-	-	150,000	-	-	-	-
Highway	2002	10 yrs	6 Wheel Dump H-21	R	Highway Equip CRF	2015/16	150,000	-	-	150,000	-	-	-	-
Highway	2003	10 yrs	Loader H-16	R	Highway Equip CRF	2015/16	150,000	-	-	-	150,000	-	-	-
Highway	2004	10 yrs	Mower, Exmark	R	Budget	2016/17	12,000	-	-	-	12,000	-	-	-
Highway	2005	10 yrs	6 Wheel Dump H-22	R	Highway Equip CRF	2016/17	150,000	-	-	-	150,000	-	-	-
Highway	2005	10 yrs	6 Wheel Dump H-27	R	Highway Equip CRF	2016/17	150,000	-	-	-	-	150,000	-	-
Highway	2005	10 yrs	Utility Vehicle H-43	R	Highway Equip CRF	2016/17	125,000	-	-	-	-	125,000	-	-
Highway	2006	10 yrs	3/4 T Pickup H-2	R	Highway Equip CRF	2016/17	35,000	-	-	-	35,000	-	-	-
Highway	1990	25 yrs	Trailer, Paint	R	Highway Equip CRF	2017/18	15,000	-	-	-	-	15,000	-	-
Highway	2002	15 yrs	Cement Mixer	R	Budget	2017/18	4,000	-	-	-	-	4,000	-	-
Highway	2005	10 yrs	6 Wheel Dump H-28	R	Highway Equip CRF	2017/18	150,000	-	-	-	-	-	150,000	-
Highway	2005	10 yrs	6 Wheel Dump H-34	R	Highway Equip CRF	2017/18	150,000	-	-	-	-	-	150,000	-
Highway	2007	10 yrs	Mower, Exmark	R	Budget	2017/18	12,000	-	-	-	-	12,000	-	-
Highway	2000	15 yrs	SUV H-1	R	Highway Equip CRF	2018/19	35,000	-	-	-	-	35,000	-	-
Highway	2006	10 yrs	6 Wheel Dump H-20	R	Highway Equip CRF	2018/19	150,000	-	-	-	-	-	150,000	-
Highway	2006	10 yrs	6 Wheel Dump H-30	R	Highway Equip CRF	2018/19	150,000	-	-	-	-	-	150,000	-
Highway	2008	10 yrs	1 Ton Dump H-10	R	Highway Equip CRF	2018/19	60,000	-	-	-	-	-	60,000	-
Highway	2008	10 yrs	3/4 T Pickup, H-6	R	Highway Equip CRF	2018/19	35,000	-	-	-	-	-	35,000	-
Highway	2004	15 yrs	Tree Chipper	R	Highway Equip CRF	2019/20	50,000	-	-	-	-	-	-	50,000
Highway	2006	12 yrs	Bucket Truck H-18	R	Highway Equip CRF	2019/20	100,000	-	-	-	-	-	-	100,000
Highway	2013	10 yrs	1 Ton Dump H-11	R	Highway Equip CRF	2023/24	60,000	55,000	-	-	-	-	-	-

# Capital Improvements Program (CIP) – Minor Projects

2013

Department	Year	Replace SCH	Model	-	Funding Source	Vehicle Replacement Year	Replacement Cost	Current Year 2013/14	YR 1 2014/15	YR 2 2015/16	YR 3 2016/17	YR 4 2017/18	YR 5 2018/19	YR 6 2019/20
Highway	2013	10 yrs	1 Ton Dump H-8	R	Highway Equip CRF	2023/24	55,000	55,000	-	-	-	-	-	-
Highway	2013	10 yrs	6 Wheel Dump H-26	R	Highway Equip CRF	2023/24	150,000	150,000	-	-	-	-	-	-
Highway	2013	15 yrs	1 Ton Utility Truck M-1	R	Highway Equip CRF	2028/29	50,000	50,000	-	-	-	-	-	-
Parks & Recreation	2009	20 Yr	Tennis Court Reconstruction at O'Gara Drive	A	Tennis Court CRF (Propose New CRF)	2010/11	185,000	-	-	-	-	-	-	185,000
Police	Var		Patrol Vehicles	R	Budget	Yearly	30,000	90,000	124,000	126,000	126,000	128,000	131,840	135,795
Police			Detective Vehicles	R	Budget	Every 5 Yr	25,000	-	-	-	-	27,000	-	-
Solid Waste Disposal	2005	20 yrs	Transfer Station Loader (2)	R	Solid Waste CRF	2010/11	250,000	250,000	-	-	-	-	-	250,000
Solid Waste Disposal	1999	10 yrs	Truck Cab & Chassis - Tractor (2)	R	Solid Waste CRF	2008/09	120,000	-	-	-	-	120,000	-	-
Solid Waste Disposal	2005	10 yrs	100 CY Trailers (4)	R	Solid Waste CRF	Various	350,000	-	-	70,000	70,000	70,000	70,000	70,000
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	-	-	-	-
Solid Waste Disposal	2003	15 yrs	Fork Lift	R	Solid Waste CRF	2018/20	25,000	-	-	-	-	-	25,000	-
Technology			Licenses	R	Computer CRF			71,000	50,000	50,000	50,000	50,000	50,000	-
Town Clerk/Tax Coll.			Computer Equipment	R	Computer CRF			-	-	10,000	-	-	-	-
<b>TOTAL GENERAL FUND</b>								<b>1,006,000</b>	<b>805,125</b>	<b>1,187,125</b>	<b>762,125</b>	<b>1,375,125</b>	<b>796,840</b>	<b>1,785,795</b>
Wastewater Treatment			Manhole/Sewer Line Rehabilitation	R	User Fees		25,000	-	25,000	25,000	25,000	25,000	25,000	25,000
Wastewater Treatment			CNOM Cross Country Sewer Easement Recovery Phase III	A	User Fees		80,000	-	-	-	20,000	20,000	20,000	20,000
Wastewater Treatment	2016	20 yrs	Bobcat Toolcat (new or used) and accessories	A	User Fees	2016/17	50,000	-	-	-	50,000	-	-	-
Wastewater Treatment	2013	25 yrs	Penn Valley pumps	A	User Fees		55,000	55,000	-	-	-	-	-	-
Wastewater Treatment	2014	25 yrs	Thorntons Ferry Pump Station Grinder	R	User Fees		50,000	-	50,000	-	-	-	-	-
Wastewater Treatment	2005	10 yrs	F250	R	User Fees	2015/16	32,000	-	-	32,000	-	-	-	-
Wastewater Treatment	2005	15 yrs	Explorer	R	User Fees	2020/21	32,000	-	-	30,000	-	-	-	-
Wastewater Treatment	2007	15 yrs	Explorer	R	User Fees	2021/22	30,000	-	-	-	-	-	-	-
Wastewater Treatment	2006	20 yrs	Cal 938 front end loaders (3)	R	User Fees	2026/27	900,000	-	-	-	-	-	-	-
Wastewater Treatment	2006	15 yrs	7400SFA Sewer Vac Truck	R	User Fees	2020/21	300,000	-	-	-	-	-	-	-
<b>TOTAL SEWER FUND</b>								<b>1,061,000</b>	<b>880,125</b>	<b>1,274,125</b>	<b>857,125</b>	<b>1,420,125</b>	<b>841,840</b>	<b>1,860,795</b>
Cable Television			Replace Cablecast / WebCast Devices (HD Ready)	A	Franchise Fees		30,000	-	-	-	30,000	-	-	-
Cable Television			Town Hall Matthew Thornton Room Equipment	A	Franchise Fees		30,000	10,000	-	-	-	20,000	-	-
Cable Television			Town Hall Memorial Conference Room Equipment	R	Franchise Fees		10,000	-	-	-	-	10,000	-	-
Cable Television			Software	A	Franchise Fees		10,000	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	-
Cable Television			Remote Equipment (HD Ready)	R	Franchise Fees		10,000	-	-	-	10,000	-	-	-
Cable Television			Public Access Studio Lighting	A	Franchise Fees		20,000	10,000	10,000	-	-	-	-	-
Cable Television			Public Access Cameras and Video Switcher	A	Franchise Fees		20,000	-	-	20,000	-	-	-	-
Cable Television			Public Access Editing Systems	A	Franchise Fees		10,000	-	10,000	-	-	-	-	-
Cable Television			Remote Equipment (HD Ready)	R	Franchise Fees		25,000	25,000	-	-	-	-	-	-
Cable Television			Public Access Studio Lighting	A	Franchise Fees		10,000	10,000	-	10,000	-	-	-	-
<b>TOTAL CATV FUND</b>								<b>75,000</b>	<b>30,000</b>	<b>40,000</b>	<b>50,000</b>	<b>50,000</b>	<b>10,000</b>	<b>-</b>
			Cap Reserve				916,000	916,000	555,000	960,000	530,000	1,110,000	645,000	1,305,000
			Funded through Budget				90,000	90,000	250,125	227,125	232,125	265,125	151,840	480,795
			User Fees WWTF				1,061,000	880,125	1,274,125	857,125	1,420,125	841,840	1,860,795	-
			Franchise Fees				75,000	75,000	30,000	40,000	50,000	50,000	10,000	-
							<b>2,142,000</b>	<b>1,715,250</b>	<b>2,501,250</b>	<b>2,501,250</b>	<b>1,669,250</b>	<b>2,845,250</b>	<b>1,648,680</b>	<b>3,646,590</b>

The MERRIMACK AGRICULTURAL COMMISSION (MAC) has just completed its fifth 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 and the number of farms in Merrimack and promoting locally grown fruit and produce. We are active members of the Master Plan Committee identifying current agricultural farms. The MAC 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 MAC 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. It also educates the public on food safety and handling produce at both the Farmers' Market and the Community Gardens. The MAC has been a five-year member of the New Hampshire Farm Bureau. The University of New Hampshire Cooperative Extension ("UNHCE") and the MAC have held pruning demonstrations for four years at Lastowka's Maple Gate Farm, which is free to the public.

The Farmers' Market has been successful with an average of 6-8 vendors participating each Wednesday at the Merrimack Commons, 515 D.W. Highway. The variety of repeat vendors at the Farmers' Market resulted in an increased customer base. The Market has consistently offered a large variety of locally grown produce including fruits, vegetables, honey, cheese, jellies, wine, bakery items, seafood and soaps.

The MAC worked with the Parks & Recreation Committee to continue the site for a Community Garden at Wasserman Park. The MAC donated their time and equipment to create a four-water faucet irrigation system around the Garden with no cost to taxpayers. Bob McCabe prepared and rototilled the Community Garden to create 100, 10' x 10' plots. The citizens of Merrimack used 95 garden plots in 2013. The cost for each plot is \$10.00 per year for Merrimack residents. Bob McCabe completed rototilling and planting of winter rye in October 2013 for the 2014 season.

The MAC 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 include Currier Orchards, Maple Gate Farm and Willow Pond Nursery in 2013.

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,  
Bob McCabe  
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. The MCC also reviews Dredge and Fill permits for the NH Department of Environmental Services (NHDES). The results of our review are submitted to the Planning Board or the NHDES respectively.

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 the Grater Woods Forest.

During 2013, the Conservation Commission accomplished the following:

- Completed and received acceptance of the Grater Woods Forest Stewardship Plan.
- Created and appointed members to the Grater Woods Forest Subcommittee.
- With contracted help and our Forester, completed the Red Maple Trail Mitigation Project which included the creation of the Conservation Drive primary access point to Grater Woods. This project and two bridges by the Subcommittee were also completed.
- Dealt with numerous problems related to beavers on both private and public land.
- Created a parcel assessment tool containing a set of criteria in which all parcels will be evaluated against when reviewing a parcel for purchase, conservation easement or acceptance by donation.
- Created vision statements to prioritize how the MCC will expend the funds it manages.
- Accepted a generous donation by Edna Patterson for a 10.75 acre parcel.
- Continued to hold its annual seedlings giveaway to the residents.
- Continued to improve and add to our website: [www.merrimackoutdoors.org](http://www.merrimackoutdoors.org)
- Saw the retirement of Eber Currier from the MCC after more than 20 years of service.

The Conservation Commission receives funding in the Town budget for its business related activities and also manages three other funds for the benefit of the Town. The Horse Hill Nature Preserve fund has received donations in the past year and the other accounts received small interest payments. At the end of the 2012/13 fiscal year, the balances in these funds were as follows:

51- Special Conservation Fund	\$51,704.46
53- Land-Use Change Conservation Fund	\$1,323,390.68
Horse Hill Nature Preserve Fund	\$905.44

The Commission now has three subcommittees to help with the management of the Horse Hill Nature Preserve (HHNP), Wildcat Falls Conservation Area (WFCA) and Grater Woods Forest. The HHNP Subcommittee is very active and is continually improving the outdoor experience at HHNP. The WFCA Subcommittee was appointed and completed its first trail bridge project and is looking to revive the trails along with creating a new trail map. The Grater Woods Subcommittee has been very active in its first two months as a subcommittee.

The MCC very much appreciates and could not function without the significant support of the Staff of the Community Development Department.

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 spent the year 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 created a PowerPoint presentation of the findings and recommendations for a report to the Town Council for one of the incentives and continued working on the second incentive.

The business incentive to be studied was NH RSA 162-K Municipal Economic Development and Revitalization Districts, more commonly referred to as Tax Increment Financing (TIF). The purpose of the RSA is to provide communities with a tool for funding infrastructure improvements that will foster local economic development benefits leading to new employment opportunities, a broadened tax base and an increase in the overall vitality of a community.

The EDCAC recommended the Town begin the process of adopting the statute. The recommendation was supported by Timothy Thompson, Community Development Director. Adoption of the RSA requires the Town Council to hold a public hearing to discuss the possible adoption and to hold a vote on its adoption no sooner than 15 days after the public hearing.

The second business incentive under study was NH RSA 79-F Taxation of Farm Structures and Land under Farm Structures. The purpose of this RSA is to encourage preservation of productive farms and associated structures and to prevent their loss due to property taxation at values incompatible with their usage. The EDCAC will continue the work on this RSA in 2014 and we expect to make a presentation to the Town Council some time during the year.

In April, Doug Dowell, Ed Fasci, Marc Casseres, and Bill Boyd attended the Fifth Annual Local Energy Solutions Conference held in Tilton, NH, as a first step in gaining an understanding of the local, state, and federal options for Efficiency & Sustainability programs that might benefit the Town, residents and businesses. The EDCAC members will create a report on the programs and activities that might benefit Merrimack and share the information with the Town Council.

In September, the Committee members once again volunteered their time to support the Merrimack Fall Festival/Business Expo by assisting David McCray and David Shaw, the co-organizers of the 2013 Fall Festival, with setup, providing festival information service 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 is overwhelmingly viewed as a positive experience by business and residents alike.

The Committee is open to new members and always welcomes Town residents to attend and participate in our monthly meetings.

Submitted by,  
Susan B. Lee  
Chairman

2013 found the Heritage Commission with five full members, a Town Council representative and is actively seeking alternates. The Commission met 10 times during 2013 and continues to work on the tour brochures for Reeds Ferry, Souhegan Village and Thornton's Ferry. We are working with Robyn Goinsalvos on this.

The display case at the top of the stairway in the "old" Town Hall currently has a display provided by the Merrimack Historical Society. The current one features "Merrimack Restaurants - Then and Now". In the past year, we have featured three displays of various historical buildings in all parts of town, titled "Gone, But Not Forgotten."

A plaque has arrived from the Pennichuck Water Works showing the history of the Village Dam, which was removed in 2008. It will be mounted on the concrete wall in the canal pass-through when the planned walking trail is completed. This is being arranged with the Town Center Committee and the Public Works Department.

A plaque has been erected to recognize the site of the Seaverns/Fields Covered Bridge. Thanks to Adam Jacobs from Public Works, who transported the boulder and erected the monument, and Dave Brooks, who installed the plaque onto the boulder.

Signage for the Chamberlain Bridge will be done in 2014-15, 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 being reinstalled.

We continue to prepare portraits to be framed and mounted on the walls of the Matthew Thornton meeting room in the Town Hall. The Matthew Thornton and Gage portraits will remain in place. Kimberly Komers is helping prepare one of the portraits. We have already chosen the frames, which will not be ordered until the portraits are ready.

Historical signs will be made and presented to owners of homes and businesses on roads in alphabetical order from E - M, which have enough historical data. Owners will be asked for interest before creating these signs. The signs will be made by R & L Graphics. The research being done for these homes is being prepared by the Historical Society.

The Commission manned booths at the July 4<sup>th</sup> celebration, Merrimack Business Expo and Knights of Columbus Craft Fair. These were jointly sponsored with the Historical Society. It is our goal to create more Holiday and general cards to have available for next year's fairs. Some photos for these cards have been provided by Nicholas Lavallee in Media Services, Marc Nozell and Kimberly Komers.

Thanks to the Town and to Chuck Miller for his assistance in providing internet service for the Historical Society. This has greatly improved their ability to do research and communicate with the public. In addition, our Town Council representative, Dave Yakuboff, has been of great help to the Commission.

The Heritage Commission and the Historical Society are working jointly on many projects, and all members of the Commission are also members of the Society. The cooperation between the two organizations has greatly benefited our progress in the interest of the Town of Merrimack.

Submitted by,  
Anita Creager, Chairman



The Nashua Regional Planning Commission (NRPC) was founded in 1959 with a mission to foster coordination and collaboration between the 13 communities in the Nashua region. In 2013, the Town of Merrimack received assistance from NRPC staff through specific projects as well as from regional programs. These include:

**TRANSPORTATION**

**Merrimack Tolls** – Staff provided analysis and support regarding the possible relocation of the Bedford tolls to Merrimack. NRPC continues to work in cooperation with our member communities and NH DOT to establish priorities for the F. E. Everett Turnpike Corridor.

**Merrimack Safe Routes to Schools Plan** – NRPC staff assisted the Safe Routes to School Travel Plan Task Force (a subcommittee of the Town Center Committee) to write a grant to develop a Safe Routes to School travel plan.

**Manchester Airport Access Road** – NRPC plans to hold a Third River Crossing summit in 2014 to facilitate discussion between officials from towns of Litchfield, Hudson, Merrimack and the City of Nashua to develop a path towards a mutually agreeable east west travel solution between the communities.

**Traffic Data Collection** – NRPC collected traffic counts at 18 locations within Merrimack. The count data is available at [www.nashuarpc.org/trafficcount/index.htm](http://www.nashuarpc.org/trafficcount/index.htm) and more detailed data from each count is available upon request.

**Road Inventory Data** – NRPC staff maintains the Town road inventory.

**Congestion Management Process** – In 2013, NRPC analyzed travel time data on F.E. Everett Turnpike and NH 101A which will be used to support prioritization of transportation improvements in the region.

**Population Projections** – NRPC worked with the NH Office of Energy and Planning State Data Center to update and maintain the population projections for each community in the region.

**Transportation Improvement Program** – NRPC carefully monitored the status of projects in the Transportation Improvement Program (TIP) to ensure that project information and changes initiated by NH DOT were communicated to the Town officials.

**Congestion Mitigation Air Quality (CMAQ) Program** – The CMAQ program provides funding opportunities for communities to address transportation needs that have a direct and beneficial impact on air quality in the region.

**Metropolitan Transportation Plan (MTP)** – NRPC maintains the region's Metropolitan Transportation Plan. The purpose of this document is to identify the long term transportation needs of the region.

**NH Capitol Corridor Passenger Rail Project** – NRPC continues to work toward the development of the NH Capitol Corridor project.

**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.

**LAND USE AND ENVIRONMENT**

**Baboosic Lake Watershed Based Plan Update** – NRPC began work to update the Baboosic Lake Watershed Based Plan, originally written in 2008.

**Nashua Region Stormwater Coalition** – NRPC works with the public works directors in the region to monitor EPA's MS4 Stormwater Permit requirements.

**Hazard Mitigation Planning** – In 2013, NRPC staff began meeting with the Town's Hazard Mitigation Team in order to prepare the Merrimack 2014 Hazard Mitigation Plan Update.

**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).

**Household Hazardous Waste Program** – NRPC held six collections during the 2013 Household Hazardous Waste season. In 2013, a total of 1,532 households participated in the HHW collections District-wide; of those, 168 households or 10.97% came from Merrimack.

**Resources and Training** – NRPC provides 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.

**Regional Plan:** 2013 was spent on outreach efforts including a series of topical workshops on transportation, housing, community and economic vitality, water infrastructure, and climate and energy, as well as a series of focus group conversations. A complete draft of the plan is anticipated for mid-year 2014.

**Granite State Future:** Developed a common data set which will be made available statewide to aid municipalities in their own planning efforts as well as resources to aid local master planning such as a scientific survey of citizen opinions and values, a series of statewide listening sessions, a compilation of statewide resources, and Climate Assessments for Southern and Northern NH.

**GEOGRAPHIC INFORMATION SYSTEMS (GIS)**

**Merrimack Village District (MVD) GIS Support** – NRPC provides GIS technical support to MVD as needed under an on-call support arrangement.

**General Mapping and Spatial Data Maintenance** – Over the course of 2013, NRPC added to its GIS database a regional GIS data layer that contains the Economic Redevelopment Zones for the Town of Merrimack and the region as a whole.

**Live Maps** – NRPC is putting its standard GIS maps online in an interactive format.

**Census Data** – NRPC continues to house and update datasets from the ongoing US Census Bureau American Community Survey estimate program at various geographic levels.

Submitted by,  
Kerrie Diers  
Executive Director

The complete NRPC report can be found at [http://merrimacknh.gov/town/boards\\_and\\_committees/nrpc](http://merrimacknh.gov/town/boards_and_committees/nrpc)

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.

Membership includes representatives from the Town Council, the School Board, Merrimack Youth Association, Merrimack Seniors Club and a high school student. Seven public members and two alternates are also authorized.

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 was completed in Watson Park in the summer of 2013 and that subcommittee was dissolved. The Town Council recommended that the Dog Park planned for Watson Park be moved to Wasserman Park. That subcommittee was also dissolved and became an independent committee, "Friends of Merrimack Dog Park". Land clearing and forest maintenance in the area of the dog park (the south end of the south parking lot) is planned for the winter of 2013-2014.

Each year committee members do park reviews which are the incorporated into a master report. The plan this year is to draw from those reviews and compile a maintenance "To Do" list that will enable us to track progress and better communicate with the Public Works Department, Highway Division, which performs most park maintenance functions. They are also completing a two year program to upgrade safety issues in the facilities at Wasserman Park, based on recommendations from fire and health/safety officials. As a result of their recommendations, the dining hall and one bunk/cabin were scheduled for demolition in the Fall of 2013. Dining activities and kitchen equipment were relocated to the function hall.

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.

Please visit our web page at [www.merrimacknh.gov](http://www.merrimacknh.gov) for routine updates and meeting agendas.

Submitted by,  
Chris Christensen  
Chairman

The Merrimack Planning Board held 19 regular meetings during 2013, primarily for the review of subdivision and site plans and discussions of proposed amendments to the Subdivision Regulations. The Board reviewed and approved 8 residential subdivision plans, which created a total of 16 cluster lots and 18 new conventional residential building lots, compared to 1 lot in 2012, 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 1 Lot Line Adjustment and 3 Voluntary Lot Mergers this year. One bond was approved while 7 bonds were released (combination of Performance and Maintenance Bonds).

The Planning Board approved 2 commercial, 5 industrial and 2 residential site plans during the year. Notable site plans included approval of the two plans for YMCA and Melton Associate's 57-unit elderly housing development and athletic fields, Nanocomp's expansion at their current location on DW Highway, XTL Inc's 182,950 square foot warehouse facility located on Mast Road and the Flatley Companies' 120,000 square foot warehouse/distribution facility located at Daniel Webster Highway.

Long-time member Arthur "Pete" Gagnon retired from the Board at the end of May. He was recognized by Town Council for his 39 years of service and devotion to the community. Pete was also the recipient of the Lifetime Achievement Award at the Merrimack Fall Festival. At the year-end, the Board consists of seven full members and two 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 through its adoption at the end of the year. The work had been aided by a steering committee consisting of representatives of many, if not all, town boards, committees, and groups and by the consulting firm of Vanasse, Hangen, Brustlin, Inc. The Planning Board is very pleased with the final product.

Community Development Director Tim Thompson, Planning & Zoning Administrator Nancy Larson, Assistant Planner Donna Pohli, Former Assistant Planner Jeff Morrisette, Recording Secretaries Zina Jordan and Dawn MacMillan, the clerical staff, Diane Simmons and Susanne Holstein 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 & Rescue Department, Merrimack Village District and the Nashua Regional Planning Commission.

Submitted by,  
Robert 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 Town Council wants the Committee to be looked at by the Department heads as a resource for investigation and recommendation of future software and hardware purchases. In addition, the Committee should promote the Town to businesses.

Starting in 2013, the Committee began meeting on a quarterly basis, or called upon when needed. In 2013, the Committee held three meetings. Those meetings included an evaluation of a new Town website provider, responding to a vendor who approached the Town wishing to provide the Town with IT department functions (outsourcing the Town's technology department) and review an Economic Development Request for Proposal for a new website.

The five members (one vacant seat) 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 2013 on:

- A subcommittee to make recommendations on how to implement construction of the segment of sidewalk along Route 3, north of the Library to Wire Road. After many discussions with possibly affected groups and land owners, the Committee has recommended to the Town Council that Church Street be made a dead end at the John O'Leary Adult Community Center, and that the sidewalk extension be made part of the Wire Road/Route 3 intersection redesign.
- The Souhegan River 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, and from there westward to Wildcat Falls and through the 80 Acre Forest to the end of Currier Road. During 2013, final trail easements across the School District land were obtained through the Merrimack School Board. Construction of a bridge across a small seasonal waterway is being undertaken by a local Eagle Scout candidate, James Jolly. Through the National Park Service, architectural help is being obtained for the design of a pedestrian passageway and bridge to connect the Souhegan River Trail to Watson Park.
- Our efforts to obtain a "Safe Routes to School" grant from the NH Department of Transportation have continued unabated throughout 2013. A study report has been completed by the Safe Routes to School Subcommittee with support from the NRPC which targets several areas where construction or improvements to the pedestrian walk ways would improve the pedestrian access to the Masticola and Merrimack High School complex. Our next hope is to obtain grant funding through the Federal "Safe Routes to School Program".
- Supporting an information booth at the Merrimack Expo in September.

Our plans for 2014 include continuing work on the Souhegan River Trail project, including the placement of some trail signs and a sign honoring the memory of Merrill's Marauders, for whom the Merrill's Marauders Bridge over the Souhegan River is named. Proper easements are also being sought to allow the trail to cross a parcel of NHDOT land.

Mr. Chris Ortega and Ms. Jackie Flood joined the Town Center Committee during 2013, and Ms. Tracy Bull resigned from the Committee. We are very grateful for Ms. Bull's service in coordinating the "Safe Routes to School" study.

Submitted by,  
Nelson R. Disco  
Vice Chairman

In 2013, the Zoning Board of Adjustment held twelve regularly scheduled meetings.

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

<b><u>Variances</u></b>	<b><u>Granted</u></b>	<b><u>Denied</u></b>	<b><u>Withdrawn</u></b>
Yard Setbacks	9	0	0
Septic System Setbacks	0	0	0
Wetlands Setbacks	1	0	0
Frontage	2	0	0
Area	4	0	0
Signage	1	0	0
Use	4	0	0
Other Miscellaneous	5	0	1
	<b>26</b>	<b>0</b>	<b>1</b>
<b><u>Special Exceptions</u></b>			
Use (I-1)	1	0	0
Use (C-1)	0	0	0
Use (C-2)	0	0	0
No Disturb Wetland Buffer	1	0	0
Accessory Dwelling Unit	3	0	0
	<b>5</b>	<b>0</b>	<b>0</b>
<b><u>Other</u></b>			
Appeals of Administrative Decisions	2	3	0
Equitable Waivers	0	0	0
Requests for Rehearings	0	1	0
	<b>2</b>	<b>4</b>	<b>0</b>
<b><u>Total</u></b>	<b>33</b>	<b>4</b>	<b>1</b>

At its meeting on August 28, 2013, the Board elected Fran L'Heureux as Zoning Board Chairman and Patrick Dwyer as Zoning Board Vice Chairman.

As of December 31, 2013, the Board consisted of five full members and three alternate members. Staff support is presently provided by Timothy Thompson, AICP, Community Development Director; Nancy Larson, Planning & Zoning Administrator; Donna Pohli, Assistant Planner; Diane Simmons, Secretary; Sue Holstein, Part-time Secretary; and Zina Jordan and Dawn MacMillan, Recording Secretaries.

At their meetings on September 25 and October 23, the Board voted to adopt a new attendance policy.

Submitted by,  
Fran L'Heureux  
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 is:

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, Masiello 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
LCM Remodeling .....	Amherst Road
Marty Drive Friends and Families .....	Woodward Road
Merrimack Conservation Commission .....	Lawrence Road
Merrimack Crimeline .....	Daniel Webster Highway
Merrimack Friends and Families .....	Lawrence Road
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 423-8551, or visit: [www.merrimacknh.gov/dpw/highway/adopt\\_a\\_road\\_program](http://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. 2013 was a busy and productive year in the Assessing Department.

In 2013, we continued with the 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 with. This process ensures the data is accurate and reliable making the next update process (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.

The Assessing Department 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 ultimately taxed on is accurate. If an error exists, please notify us immediately so we may review and rectify.

For 2013, the average home assessment was \$268,200. We qualified and granted 434 exemption applications including blind, improvements to assist those with disabilities, elderly and disabled taxpayers. We have 1,306 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 – Department of Revenue Administration (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.

2013 saw, after nearly 3 years of work, the adoption of the new Master Plan. The plan will now provide a framework for the Department, Planning Board, Town Council and other boards and committees for making improvements to the community's development review process, regulations and ordinances and other policy goals for the next 10 years. I thank all of the members of the Steering Committee who remained involved throughout the process and also extend my appreciation for the work of our consultant, Vanasse Hangen Brustlin, Inc.

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 the following projects gain approval this past year: Atrium Medical Corporation (106,000 square foot addition to 40 Continental Blvd), Nanocomp (expansion at 57 DW Highway), XTL (90,000+ square foot warehouse on Mast Road), and the Flatley Companies (120,000 square foot office/warehouse flex space near St. Gobain).

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. During 2013, staff assisted the Economic Development Citizen Advisory Committee (EDCAC) and the Town Council with the research and development of presentations for both Community Revitalization Tax Credits and TIF Districts, which we hope to utilize in the future as appropriate in implementation of the new Master Plan. Additionally, the Town will be putting out an RFP for the development of a stand-alone Economic Development website in the coming months. This new website will assist in marketing the community to commercial and industrial site selectors and serve as a guide for prospects throughout the site selection, development review and construction processes.

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. I encourage anyone with interest to consider volunteering for one of our boards or commissions in 2014 to either fill existing vacancies or new terms in June.

2013 was a year of transition for the Department Staff. In March, Sue Holstein joined the Department as our new Part-Time Secretary, following the retirement of Office Manager Evelyn Gillis. In May, Assistant Planner Jeff Morrisette left Merrimack to become the new Town Planner for Westford, MA. In August, we hired Donna Pohli as the new Assistant Planner. Donna is a graduate of UNH with a Bachelor of Science in Community Development and a Masters of Public Administration. She has fit in seamlessly with the Department and has been a terrific addition to the staff.

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.

Submitted by,  
Tim 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 12,327 payroll checks per year and almost 358 employees) and the maintenance of employee vacation and sick leave accrual records.
- The pre-audit of all purchase orders and vendor invoices, the recording of these documents, the processing of related accounts payable checks, and the reporting of the expenditures reflected thereby (approximately 775 purchase orders, 8,266 invoices, and 4,899 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.
- Assisting in the negotiation of collective bargaining agreements.
- 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.
- Assisting the Town Manager, the Town Council, and other departments and committees in various finance-related matters.

### ***Financial Condition of Town***

The Town's financial condition at June 30, 2013 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, CPA  
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 2013 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](http://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, building and health services to you, our customers.

During the 2013 year, the divisions within Merrimack Fire and Rescue answered around 21,000 calls for service pertaining to emergency service, emergency management planning actions, inspections, plan reviews, code compliance, health concerns and building activities.

### **OPERATIONS DIVISION**

2013 was another busy year for Merrimack Fire and Rescue Department Operations personnel.

#### **Emergency Activity**

Fire and Fire Related calls.....	706 incidents
Emergency Medical (Ambulance).....	1,670 incidents
Total emergency incidents.....	2,376 incidents

This past year, we responded to a number of significant incidents, including a large propane leak at a major manufacturing facility, as well as numerous motor vehicle accidents and trauma injuries requiring Medical flight transports to Level 1 Trauma Centers in Boston. Paramedics also successfully identified a number of cardiac blockages in patients, allowing rapid medical intervention and immediate transport to catheterization labs in area hospitals. Personnel also responded to ten (10) fires in structures that were extinguished before causing major damage, due in part to rapid notification and response by personnel.

#### **Training Activity**

Training through NH Fire Academy.....	465 hours
Pre-fire planning.....	840 hours
In-house departmental training.....	2,809 hours

This year, personnel spent significant time training in incident command, fire ground strategy and tactics, technical rescue and propane and natural gas emergencies. Fire personnel also trained extensively with the Police Department and the Merrimack School District on evacuation drills from numerous schools within the Town. Many hours were also spent on emergency medical training, including Advanced Life Support, as well as evaluating new cardiac monitors and automated CPR devices.

#### **Service Recognitions**

A number of personnel were recognized for their years of service to the Town of Merrimack: Lieutenant Matt Duke - 15 years, Lieutenant Shawn Farrell - 10 years, Firefighter/Paramedic Jeremy Penerian - 5 years and Firefighter/EMT Keith Hines - 5 years.

**Promotions**

A number of personnel were promoted during the past year: Captain Brian Borneman was promoted to the rank of Assistant Chief of Support Services, Firefighter Shawn Farrell was promoted to the rank of Lieutenant and Lieutenant Rick Gagne was promoted to the rank of Captain.

**Retirements**

Three of our members retired after many years of dedicated service to the Town: Bruce Cornelius retired after 26 years of dedicated service, David Joki retired after 30 years of dedicated service and Mark Akerstrom retired after 26 years of dedicated service. Thank you for your service and best of luck in retirement.

**New Hire**

Lenwood Brown III was hired as a Firefighter/AEMT.

**SUPPORT SERVICES****Fire Prevention**

This year we continued working with the new Merrimack Premium Outlets Mall to ensure its continuing success. We were able to correct numerous problems with both the alarm and sprinkler systems and worked with mall management on many projects involving life safety and fire prevention. Another major project is the ongoing construction of a new building for Atrium Medical Devices located at 40 Continental Boulevard that we have been heavily involved in the planning and design. Fire Prevention performed over 3,000 fire and life safety inspections within our community to ensure that the businesses and schools are safe for their customers, the public and our children. Inspection and plan review fees brought in over \$19,900 in revenue to the Town.

Over 2,700 consultations were conducted by the Fire Marshal's office. These consultations included providing fire and safety advice to local citizens and contractors on such subjects as generators, smoke and carbon monoxide detectors, fire extinguishers, 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 19 fires this year, including 3 vehicle fires, 7 structure fires, 2 suspicious outside fires, 3 brush fires and 2 commercial dumpster fires. Numerous oil and gasoline spills were also investigated, as were citizen complaints such as blocked fire access, dangerous conditions/building and code violations.

The Merrimack Fire Marshal's office is now also partnering with the Nashua Fire Marshal's office in running the Regional Juvenile Firesetter Intervention Program. This program is an educational class that is required by the Juvenile Court System for children between 12 and 16 years of age, who have been found to be misusing fire, as an alternative to arrest. We have also been involved in the formation of a new Local Area Fire Prevention cooperative that partners 10 adjoining towns in an information sharing group. This group meets monthly to communicate with other towns about various subjects of mutual concern.

The strong working relationship with the Fire Marshal's office, 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 Synergy Self Storage Building, Nanocomp Technologies and the Atrium Medical

Devices facility.

The Fire and Rescue Department educates the community through appearances and programs which include fire prevention programs at the schools, 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. This year we also began broadcasting fire safety videos on the Merrimack TV public access channels. We also continue to work with the Nashua Telegraph, Merrimack Journal and the Merrimack Patch to get the message of fire safety and prevention out to the public.

### **EMERGENCY MANAGEMENT**

The Fire and Rescue Department provides a critical coordination and administration of the Town's Emergency Management and Emergency Operations Center (EOC.) We are ready and 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 and providing key concepts to the emergency plan and the needed education of the community to be prepared.

The Local Emergency Operations 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.

We have also ordered equipment and materials such as cots, blankets and pillows to allow the establishment of a shelter and warming and cooling centers at the James O'Leary Adult Community Center. The Fire and Rescue Department maintains an emergency generator to supply power to the facility when it is used as a shelter.

### **BUILDING DIVISION**

Revenue collected for permits .....	<b>\$133,392.75</b>
Application Fees .....	5,825.00
Building Permit Fees .....	116,889.00
Test Pit Fees .....	3,400.00
Septic Fees .....	6,800.00
Sewer Insp. Fees .....	150.00
Copy Fees .....	328.75
Revenue collected from Health .....	<b>\$21,025.00</b>
Food License Fees .....	19,150.00
Public Pool/Spa Fees .....	1,875.00
<b>Total Revenue Collected by Building &amp; Health .....</b>	<b>\$154,417.75</b>
Revenue collected Wastewater Fees .....	\$2,000.00
Permits Issues .....	925
Plan review, consultations, counter and phone activities .....	16,452
Other inspections to include industrial, commercial and residential .....	2,870
Certificate of Occupancy .....	19
Certificate of Unit Completion .....	12

**HEALTH DIVISION**

Complaint Investigations .....	64	Food Establishment Licenses Issued .....	119
Food Service Inspections .....	496	Emerg. Response/Public Health Asst. ....	14
Pool and Beach Inspections/Licenses .....	46	Food Establishment Assistance .....	154
Day Care/Foster Care Inspections .....	29	School Inspections (Public and Private) ....	33
New Food Establishment Plan Reviews.....	2	Mobile Vendor Food Inspections .....	41

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.

We have worked with Fire Chief, Police Chief, Merrimack Fire Marshal, Parks Department, Town Manager's office, NH DES Lakes and Ponds Division, NH Fish and Game, Horseshoe Pond Condo and Horseshoe Pond Home Owners Association to monitor and report on the Cyanobacteria bacteria infestation in Horseshoe Pond to closely monitor and advise on the situation.

**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 incidents occurring simultaneously. The next few years will continue to be very demanding for the Department.

We also understand that the economic environment continues to be a concern 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. We continually receive comments from our customers on the efficiencies that have occurred.

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

### ***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.*

2013 was a transitional year when we implemented both physical and virtual updates to the Library which demonstrate progressive services and improved stewardship of our facilities as we continue to plan for the future.

A committee of residents, Trustees and staff met throughout the year to work on a Strategic Plan that would determine the Library's future direction for the next 3-5 years. As part of the process, the UNH Survey Center conducted a telephone survey, the funding for which was provided by The Merrimack Public Library Development Fund.

We began the year unveiling our new website address, [www.merrimacklibrary.org](http://www.merrimacklibrary.org). Time and print management software was installed on the public Internet computers. There has been a noted increase in patrons bringing their own laptops, tablets and phones to access our Wi-Fi. The demand is so strong that often individuals are accessing this service from the parking lot after business hours. Internet and Intranet hardware was moved to a dedicated space in the basement storage area, which both freed up space in staff offices and consolidated this integral equipment to one location.

Our statistics show our patrons embracing new technology. Reading habits shifted slightly from print to electronic; our cardholders continue to take advantage of our participation in the NHSL Overdrive Consortium and Overdrive Advantage by borrowing eBooks and audio books. In May we began offering more eBook titles via the 3M Cloud Library. Additionally we have begun offering Drop-In Tech Help sessions to help patrons navigate emerging technology. In the past year, we subscribed to Freegal Music Service that allows our cardholders to download 3 songs each week from the Sony Music Catalog. We recently began purchasing some Blu-ray discs along with DVD purchases. Circulation of video games and game peripherals continued to increase, as did borrowing of the telescope, eReaders, Kill-A-Watt meters and museum passes.

Maintaining an older building continues to be a challenge. The sudden failure of an air conditioning chiller barrel this summer demanded a significant unforeseen expense. An infrared scan of the flat roof indicated problem areas that are slated to be repaired in 2014. Age of the dry pipe fire sprinkler system contributes to the need for ongoing maintenance.

We were able to enhance our patrons' user experience by initiating some changes in the building. In February, the staff embarked on a year-long project to reclaim the Lowell Room as a meeting/reading room, knowing that this endeavor would require a careful assessment of the books housed in that room. Over a three-month period, the staff thoroughly evaluated materials to decide which should be removed from the collection and which could be interfiled on the Main Level.

Windows in the Lowell and Henderson rooms were refurbished and new storm windows installed. The original lamps were restored and plaster was repaired and painted. In other areas of the building, glass doors installed at the top of the stairwell and at the Children's Room entrances are both attractive and improve safety.



We broadened our effort to be in the community more. In a partnership with Chamber of Commerce members, we are providing new residents with Welcome Bags filled with Town and Library information and promotional goodies from local businesses. A monthly newsletter is now available via email; anyone can sign up to receive it by visiting our website.

In addition to regular school visits to promote the Summer Reading Challenge, the Youth Services Librarian polled middle school students during lunch periods and conducted database training workshops to students at the high school. Response to these efforts was a significant increase in Summer Reading Challenge participation. Children and teens surpassed the hourly reading goal of 5,000 hours. As an incentive for exceeding their goal, the Friends of the Library donated \$450 to the High Hopes Foundation of Merrimack.

A joint event with the Public Works Department during Big Truck Day brought kids of all ages to climb on and explore a variety of big rigs in our parking lot. In cooperation with the Parks and Recreation Department, we co-sponsored several family concerts for the Summer Concert Series. Magician Mike Bent appeared courtesy of a Kids, Books and the Arts Grant funded by the US Institute of Museum and Library Services, donations from the Byrne Foundation, CHILIS, Cogswell Benevolent Trust and the NH Library Association. Teen participation in the Summer Reading Challenge was up five times over the previous year and included innovative events like the Midnight Madness After-Hours Finale.

Our Mission Statement helps to determine the kinds of events and activities held at the Library. This past year we hosted workshops that highlighted the arts, technology, finance and health. The Library and the Merrimack Historical Society co-hosted several events funded by grants from the NH Humanities Council. Youth Services hosted several collaborative events with the Merrimack Lions Club, the MHS Spanish Club, the Merrimack Garden Club, Merrymack Games & Comics and Jet Pack Comics.

Congratulations to staff members Nancy Vigezzi (15 years), Lee Gilmore (20 years) and Kathy Starr (25 years) for completing milestone anniversaries. Congratulations also to Youth Services volunteer Jonathan Appert, who graduated MHS as Valedictorian and enrolled in MIT.

Thanks to so many supporters and partners - the Friends of the Library; volunteers who help with special projects; Papergraphics for printing *Library Link*, our bi-monthly newsletter; Merrimack Garden Club; and to generous patrons for donations. We are grateful to the students from Merrimack Karate who, led by Rick Giroux and Linda Ryan, raised \$2,350 during their annual Kickathon for new Children's materials; equally heartfelt thanks go to Merrimack Friends & Families who donated \$1,575 toward Children's events; and to everyone who participated in the 4th Annual Turkey Shoot to make this year's event successful, raising \$2,129.46 for the Merrimack Public Library Development Fund.

In 2013 we issued over 1,200 library cards to new patrons. If you don't have a library card, we invite you to come by and discover what the Library has to offer beyond books, and all the different ways the Library can enrich your life.

Submitted by,  
Wendy E.N. Thomas, 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.

<b><u>Member</u></b>	<b><u>Term Expires</u></b>
Wendy E.N. Thomas, Chair	2015
Rick Barnes, Treasurer	2016
Susan Gustafson	2014
Jennifer Jobin, Secretary	2015
Patrick McGrath	2014

**SPECIAL****Balance as of July 1, 2012 .....\$9,308.97****Receipts**

Book Sale.....6,312.61  
 Food for Fines .....662.70  
 Food for Fines, Pets .....480.73  
 Gifts .....3,359.44  
 Grants .....470.00  
 Interest.....7.65  
 Miscellaneous.....5,463.56  
 Transfers.....17.00  
 Trust Fund .....0.00  
 Watson Interest Deposit.....654.90  
**\$16,285.16**

**Disbursements**

Book Sale (Friends) ..... (563.38)  
 Equipment (Gifts) ..... (1,410.57)  
 Hospitality ..... (3,226.18)  
 Materials (Gifts) ..... (1,286.54)  
 Materials (Trust Fund) ..... (0.00)  
 Memberships..... (455.48)  
 Merrimack PL Devel. Fund..... (3,628.05)  
 Miscellaneous..... (520.46)  
 Miscellaneous-ADM Vending..... (200.84)  
 Programs..... (3,705.10)  
 Supplies (Gifts) ..... (178.76)  
 Training ..... (153.50)  
 Transfers..... (0.00)  
 Travel Reimbursement ..... (0.00)  
 Watson Book Purchases ..... (255.13)  
**(\$15,556.99)**

**Balance as of 6/30/2013 ..... \$10,037.14****FINES****Balance as of July 1, 2012 .... \$30,014.31****Receipts**

Copies..... 1,836.14  
 Copy Machine..... 185.55  
 Fines ..... 14,473.84  
 Interest ..... 48.96  
 Miscellaneous ..... 1,764.59  
 Non-Resident ..... 202.50  
 Out-of-State ILL..... 6.00  
 Transfers..... 0.00  
**\$18,517.58**

**Disbursements**

Equipment..... (5,124.25)  
 Maintenance, Building ..... (0.00)  
 Materials ..... (12,686.08)  
 Miscellaneous ..... (43.02)  
 Supplies..... (159.51)  
 Transfers..... (0.00)  
**(\$18,012.86)**

**Balance as of 6/30/2013 ..... \$30,519.03**

**2012-2013 Library Statistical Report****Circulation**

Adult Fiction .....	30,122
Adult Non-Fiction .....	18,674
Large Print.....	5,413
Young Adult.....	7,350
Books to Go .....	1,898
Paperback .....	2,840
Children's Fiction.....	22,978
Children's Non-Fiction.....	15,261
Children's Audiovisual.....	1,765
Children's CD ROMs.....	95
Children's Periodicals .....	1,032
Easy Books.....	34,589
Video Games .....	2,238
Periodicals .....	5,864
Sound Recordings.....	7,662
Video Recordings.....	1,284
DVD.....	35,788
Compact Discs .....	6,920
CD ROMs .....	22
Museum Passes.....	984
Equipment (Kill-A-Watt meter).....	12
eReaders.....	25
Telescope .....	21
Inter-Library Loan .....	1,278
GMILCS.....	29,069
<b>Circulation Total .....</b>	<b>233,184</b>

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

**Combined Circulation Total..... 246,958**

**Telecommunication Access**

Database Usage.....	27,816
Website Usage.....	305,759
Network Users in Library.....	15,473

**Total Library Card Holders ..... 12,780**

**Programs and Meetings**

Children's Programs .....	312
Teen Programs .....	35
Adult Programs .....	47
Library Meetings .....	41
Community Groups .....	31
Outreach Programs .....	15

**2012-2013 Library Collection Report**

*Number of Items per Collection as of June 30, 2013*

**Books**

Adult Fiction .....	15,999
Adult Non-Fiction .....	21,312
Large Print Fiction .....	2,179
Large Print Non-Fiction .....	216
Teen Books.....	4,010
Children's Fiction.....	5,902
Children's Non-Fiction.....	11,835
Easy Books.....	9,604
Videocassettes.....	686
DVDs.....	3,669
Books on Cassette .....	187
Books on CD .....	1,539
Music CDs .....	2,320
CD ROMs .....	0
Children's Sound Recordings .....	547
Children's CD ROMs .....	17
Video Games.....	154
Equipment (Kill-A-Watt Meter) .....	6
eReaders .....	6

**Total Collection ..... 80,189**

Magazine Subscriptions.....	180
Newspaper Subscriptions.....	7
Museum Passes .....	1

**Fidelity (Special)**

Balance as of 7/01/2012.....	5,200.19
Withdrawal from Account .....	(0.00)
Deposit into Account.....	0.00
Investment (losses)/gains.....	521.92
Balance as of 6/30/2013.....	5,722.11

**Fidelity (Building)**

Balance as of 7/01/2012.....	2,905.41
Investment (losses)/gains.....	0.22
Balance as of 6/30/2013.....	2,905.63

**Fidelity (Fines)**

Balance as of 7/01/2012.....	1,002.18
Withdrawal from Account .....	(0.00)
Investment (losses)/gains.....	0.11
Balance as of 6/30/2013.....	1,002.29

**Digital Credit Union (Account 1 Savings)**

Balance as of 7/01/2012.....	726.87
Investment (losses)/gains.....	0.36
Balance as of 6/30/2013.....	727.23

**Digital Credit Union (Account 10 Savings) (Fines)**

Balance as of 7/01/2012.....	67,314.81
Investment (losses)/gains.....	574.62
Balance as of 6/30/2013.....	67,889.43

**Digital Credit Union 12M Regular Certificate (Acct#14/#20) (Special, Building)**

Balance as of 7/01/2012.....	7,640.66
Investment (losses)/gains.....	32.45
Balance as of 6/30/2013.....	7,673.11

**Digital Credit Union 12M Jumbo Certificate (Acct#15/#22) (Fines)**

Balance as of 7/01/2012.....	31,751.00
Investment (losses)/gains.....	161.24
Balance as of 6/30/2013.....	31,912.24

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

Balance as of 7/01/2012.....	30,502.59
Investment (losses)/gains.....	(654.90)/170.15
Balance as of 6/30/2013.....	30,017.84

In 2013, 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 2013, there were 365 programs that broadcast on the three channels, which cablecast over 17,000 hours of original content. The Government and Education Channel featured 67 live broadcasts of meetings.

The Merrimack TV website ([www.merrimack.tv](http://www.merrimack.tv)) continued use of the "video on demand" service. 144 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 watch cablecasts of programs or may not subscribe to cable television services in town.

Throughout 2013, 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 Jeannine Notter, has taped 212 episodes of her "Chattin' with" program and continues to feature authors, local personalities and political candidates. Bob Walles and Dave McCray's "In the Bleachers" recorded its 118<sup>th</sup> program in 2013.

Residents not only used the studio to create programs, but also took advantage of our media classroom. Resident Britney Freeman, one of the newer faces of Merrimack TV, edited 12 programs. Freeman's "Let's Talk" regularly featured an eclectic set of guests from doctor's, dancers, Miss NH pageant contestants and a spotlight on a Disney performance.

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 many efficiencies. 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
<b>2012</b>	359	14,000	71	134
<b>2013</b>	365	17,525	67	144

Submitted by,  
Nicholas Lavallee  
Media Services Coordinator

## Department highlights in 2013:

- The 21<sup>st</sup> Annual Winter Carnival was held on Saturday, February 23. There was plenty of snow and many residents enjoyed snowmobile rides, sledding and ice fishing on Lake Naticook!
- The 21<sup>st</sup> Annual Easter Egg Hunt was held on Saturday, March 23 at Wasserman Park and co-sponsored with Merrimack Friends and Families.
- The Merrimack Skate Park was open and staffed for its thirteenth season from April through November 3.
- 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. We enjoyed another successful summer with high enrollment!
- Summer programs included: Red Cross swim lessons, as well as camps in basketball, tennis, lacrosse, skateboarding and archery.
- Summer Concerts returned to the Abbie Griffin Park Bandstand for the 12<sup>th</sup> year. Traditional concerts were held in June, July and August.
- Our Wine and Chocolate Bus Trip was a big success! Wine lovers enjoyed learning about the wine making process and tasting the final product from 2 NH local wineries, Flag Hill and Jewell Town Vineyards. The trip ended up at Merrimack's own Swan Chocolates, where the bus patrons were treated to "The Chocolate Experience", made up of chocolate fountains, fudge and chocolate.
- The 21<sup>st</sup> annual Halloween Haunted Walk held on Friday, October 25<sup>th</sup> was a huge success! Co-hosts included the Police Department sponsoring games and the Merrimack High School FIRST Robotics Team who sponsored the Haunted "Funhouse" of Terror for the 3<sup>rd</sup> year in a row!
- "Holiday's Around the World" was chosen as the theme for the 21<sup>st</sup> annual Holiday Parade and Tree Lighting Ceremony. Co-sponsored with the Merrimack Chamber of Commerce, the event was held on Sunday, December 8<sup>th</sup>. With the help of the Parks and Recreation Committee, the event was enjoyed by a huge audience and was a great success!
- The 19<sup>th</sup> annual Santa Calling Program delighted children pre-school through 2nd grade on December 17<sup>th</sup> and 18<sup>th</sup>. Special thanks to the officers in the Merrimack Police Department for being Santa's helpers this year!

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

Submitted by,  
Kelly Valluzzi  
Secretary

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 2013 calendar year. This report will identify some of our activities. More detailed accounts are available online at our website at [www.merrimacknh.gov/police](http://www.merrimacknh.gov/police) or by simply requesting the data from our Records Division.

Our community policing philosophy is deeply rooted in our mission, and 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 **19th safest community in the United States!**

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 roughly **1800** hours of training this past year...training designed to help them better meet the needs of the community.

The Police Communications Center operates 24 hours per day, 7 days per week and dispatches for all Emergency Services. They received over **1,800** "911" emergency calls from the E911 Center in Concord and handled approximately **27,000** telephone calls during the year.

For those citizens who are not aware, we are now on Facebook, Twitter, LinkedIn and Pinterest. Also, 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. We recently added our Merrimack Police Community Television show which airs monthly and is also available for viewing, along with many other Police Department videos on our YouTube channel.

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 an online 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 Citizens Police Academy or sign up for our e-mail update list, please visit the Police Department web.

2013 created a new chapter for the Police Department, although the Special Officer Program was discontinued, the Department introduced a new program, the Merrimack Police Volunteers, a group of citizens that have been thoroughly screened by the Department, will be deployed to assist with special functions, from traffic posts at parades to searching for lost persons. Current Police Volunteers are Rod Buckley, Lynn Christensen, Judy Eriksen, Gary Gahan, Brian McCarthy, John McCarthy, Kay Murphy, Pat Murphy, Jody Plante and Brian Snell.

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

Submitted by,  
Mark E. Doyle  
Police Chief



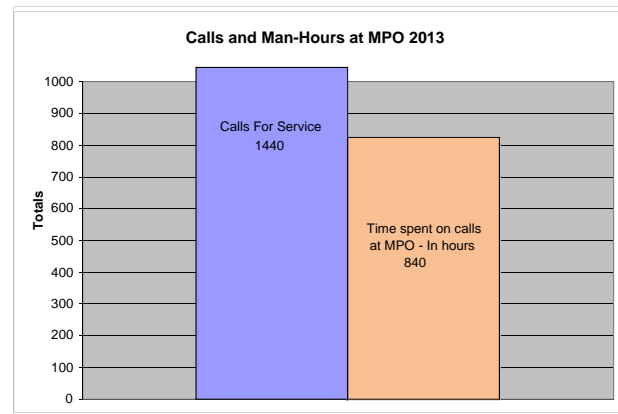
**CALLS FOR SERVICE BREAKDOWN**

During 2013, your Police Department handled 37,540 calls for service, and also effected 555 arrests. A call for service can be any contact with the public that generates a report.

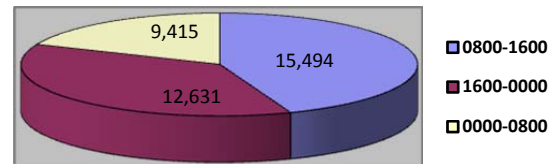
**Request for Service by Beats (Sector)**

	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>
Beat #1	7,686	6,854	8,497
Beat #2	9,713	9,564	9,629
Beat #3	8,763	8,018	9,444
Beat #4	6,143	5,581	7,668
Other	962	846	862
Merrimack	N/A	920*	1,440
Outlets (MPO)			

\*Since 6/14/2012

**Request for Service by Time of Day**

	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>
0800 – 1600	14,718	14,331	15,494
1600 – 0000	12,389	10,954	12,631
0000 – 0800	6,203	6,498	9,415
<b>TOTALS</b>	<b>33,310</b>	<b>31,783</b>	<b>37,540</b>

**Offenses Charged**

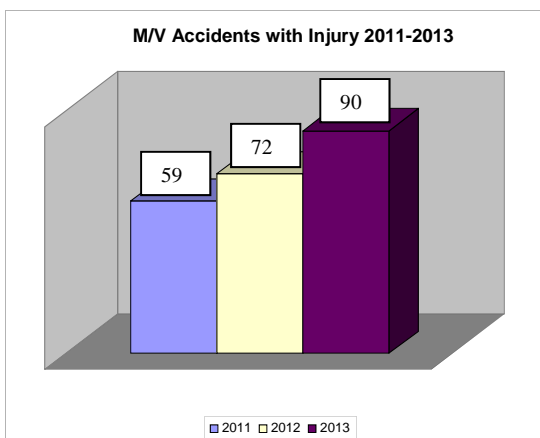
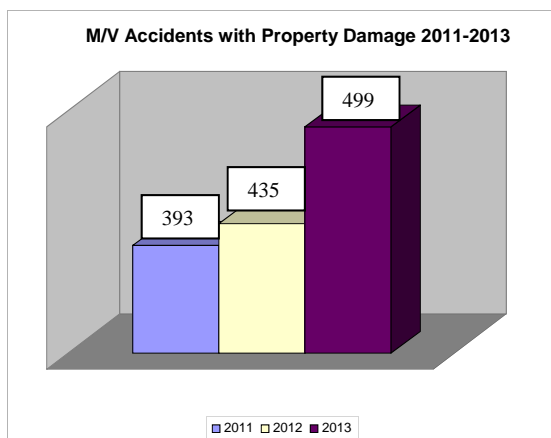
	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>
Homicides	0	0	0
Kidnap/False Imprisonment	4	3	3
Agg. Felonious Sex Assault	8	3	8
Sexual Assault	1	6	7
Robbery	1	1	3
Assault	5	32	29
Domestic related offenses	135	151	149
Arson	3	4	0
Burglary	11	10	5
Theft related	60	64	106
Forgery	12	9	8
Fraud	7	12	22
Identity Theft	0	0	5
Criminal Mischief	32	8	11
Drug Offenses	159	116	130
False Report to L.E.	5	2	2
Alcohol Offenses	55	24	26
Protective Custody	103	86	33
Involuntary Emerg. Hosp.	11	10	12
Resisting Arrest	29	16	22
Weapons Offenses	1	0	4
Unsworn Falsification	9	0	8
Fugitive from Justice	1	0	3

**Offenses Charged (continued)**

	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>
Bail Jumping	2	3	7
Bench Warrant	53	42	38
Warrant from another P.D.	26	21	23
Breach of Bail/ Vio. Prot. Order	55	10	25
Disorderly Conduct	24	18	18
Prowling	1	3	9

**Motor Vehicle Accident Summary**

	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>
Fatal Accidents	0	1	0
Personal Injury Accidents	59	72	90
Property Damage Accidents	393	435	499
M/V Off the road (No Damage)	43	23	41
Uninvestigated Accidents	12	7	10
Hit & Run / Personal Injury	0	2	2
Hit & Run / Property Damage	58	50	42

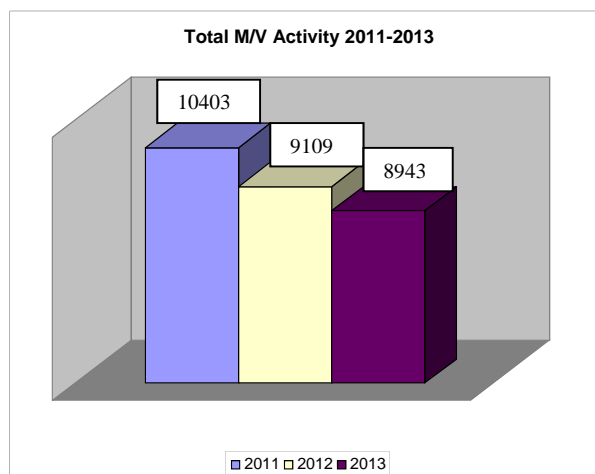
**“Drive Defensively at all Times”**

During 2013, a total of **684** traffic accidents occurred within our Town. Traffic accidents are more likely to occur in the Town of Merrimack between the hours of:

8:00am – 4:00pm .....335  
 4:00pm – 12:00am .....261  
 12:00am – 8:00am..... 88

**Motor Vehicle Enforcement Summary**

	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>
Motor Vehicle Summons	748	681	670
Defective Equipment Tags Issued	1416	926	1003
Traffic Warnings Issued	8239	7088	7270



### **Animal Control**

	<u><b>2011</b></u>	<u><b>2012</b></u>	<u><b>2013</b></u>
Animal Control Complaints - Total	602	660	520
Cruelty Reports	5	8	16
Bites Reported	31	25	23
Running at Large	238	217	234
Nuisance Offense	59	31	17
Summons Served	23	22	37
Stray Farm Animals	11	82	9
Wild Life & Bear Calls	111	91	164
Dogs Released to Animal Rescue League	11	12	13
Cats and Miscellaneous	94	67	54

### **School Resource Officer's Report**

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, 2013 and December 31, 2013 and is a combination between the Merrimack High School and Merrimack Middle School.

#### **Activity**

Calls for Service .....	669
Arrest.....	20
Accident Reports.....	18
Theft Reports.....	24
Criminal Mischief.....	14
Assaults.....	19
Court Appearances.....	8

#### **Educational**

Counseling Sessions w/Students	1,522
Counseling Session w/Parents .....	291
Classroom Lectures.....	36
Truancy .....	75
Agency Referrals .....	22
Meetings Attended.....	85
School Events Attended.....	65
Student Mediation .....	51
Mtngs w/Juvenile Services Officer...	16

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 3 part time employees in the Department. Accomplishments of the Divisions are as follows:

**Administration/Engineering**

- Revised Merrimack Subdivision Regulations, Chapter 5 with Community Development Department.
- Participated in NRPC TTAC (Transportation Technical Advisory Committee) monthly meetings.
- Worked with Merrimack Conservation Commission on development and completion of the Red Maple Swamp trail improvements.
- Prepared comments on the draft EPA MS4 program; participated in stormwater coalition meetings throughout the year.
- Prepared comments on the draft Consolidated Assessment and Listing Methodology for the NHDES for determination of the listing of impaired waters.
- Met with other municipalities as a member of the Solid Waste Advisory Committee.
- Submitted the annual MS4 (Municipal Separate Storm Sewer System) stormwater report to the EPA.
- Managed and inspected the Wire Road bridge replacement project - the new bridge opened in May.
- Coordinated with the consultant and City of Nashua on the Manchester Street bridge replacement project - construction began in December.
- Coordinated with consultant on the replacement of Bedford Road bridge over Baboosic Brook and the replacement of McGaw Bridge Road bridge over Baboosic Brook.
- Reviewed subdivision and site plan proposals issued to Community Development for the Planning Board.
- Inspected construction of subdivision projects that are to become public roads.
- Performed project inspections for compliance with Town stormwater regulations.
- Designed, managed and inspected riverbank repair/drainage improvement project adjacent to Souhegan River at West Chamberlain Road.
- Participated in Highway Safety Committee meetings.
- Developed, managed and inspected annual Town wide paving program.
- Performed survey layout for the pavilion at Watson Park.
- Utilized summer interns to perform many tasks including field survey and drafting for future projects and inspection of stormwater outfalls.
- Developed and implemented a plan to reconstruct the Patten Road/Baboosic Lake Road intersection to improve safety.
- Performed annual update of the Merrimack street nodal map for NHDOT, which is the basis for the highway block grant aid.
- Worked with the Highway Garage Committee to determine the best alternatives for reconstruction and expansion of the old garage, develop an extensive budget, determine the greatest needs and determine the best configuration of the associated facilities and structures.
- Reviewed and revised budgets with staff supervisors.
- Participated in meetings about the proposed discontinuance of Church Street at Baboosic Lake Road.
- Designed and bid out the drainage improvement project on Hillside Terrace – Spring 2014.
- Reviewed proposals, hired a consultant, and coordinated on intersection improvement projects along DW Highway at Front Street, Wire Road, and Baboosic Lake Road.

- Designed a trail access bridge for WWTF to access cross country sewer lines.
- Addressed safety items as noted by the Joint-Loss Safety committee tours of various PWD facilities.
- Started process to add sewer, drainage pavement and to coordinate with MVD for improvements to the neighborhood east of Naticook Lake. Contracted with surveyor for base plan of proposed Sunset Shores sewer line extension project.
- Performed Certificate of Occupancy permit inspections.
- Initiated bi-annual capital planning meeting with MVD to coordinate projects.
- Developed extensive capital improvements plan for seventeen projects to be incorporated into the PWD annual budget.
- Updated the PWD drainage priority list.
- Hired new part time custodians for the Town Halls and Police Station.
- Worked with the NRPC, MVD, Fire and Police on the updates to the Hazard Mitigation Plan which are required by FEMA every 5 years.
- Finalized safety and access issues at the Transfer Station for the installation of the new swap shop which is located in a refurbished trailer to the side of the Transfer Station.
- 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 new and old Town Hall, repairing roofing, repairs to generators, doors, etc.
- Painted various areas including Town Hall, Abbie Griffin Band Stand and the Police Department.
- Planted various flowers and shrubs at Police Department and Town Hall.
- 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 as needed
- Adjusted HVAC systems as needed to maximize efficiency.
- Repaired various doors, windows, countertops, floors and other building structures as needed.
- Repaired and replaced broken or worn bathroom water fixtures as needed in PD and Town Hall.
- Replaced and repaired lights as needed, also replaced and installed new ballasts for lights.
- Replaced and repaired ceiling tiles as needed.

#### **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 Crestview Circle as a Town street.
- Managed 1,137 service requests, issued 52 Right of Way permits and performed 19 Certificate of Occupancy inspections.
- Inspected the Town paving contract. All or parts of the following roads were paved: Davidson Avenue, Drouin Way, Henry Clay Drive, John Tyler Street, Leblanc Lane, Mast Road, Patten Road, Piedmont Avenue, Riverside Drive, Turkey Hill Road, Whitney Street,

Wilson Hill Road, and Wire Road.

- Completed drainage improvement projects in the following areas: Amherst Road, Bedford Road, Beech Street, Ichabod Drive, Mountain View Drive, Peaslee Road, Turkey Hill Road, and Valleyview Drive.
- Reconfigured the intersection of Patten Road and Baboosic Lake Road to improve safety.
- Inspected 4 active subdivision projects to ensure contractor compliance.
- Cleaned and inspected over 1,000 of the Town and School District's 3,000+ catch basins.
- Responded to winter snow/ice events on 35 occasions, including February blizzard "Nemo".
- Assisted in the setup for elections and Fall Business Expo/Merrimack Rocks events.
- 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 4<sup>th</sup> of July setup.
- Participated in "Big Truck Day", sponsored by the library staff.
- Facilitated Rotary Club trail marker project at Twin Bridge Park.
- Initiated new program to clear all public sidewalks of snow and ice between winter storms as operations allow.
- Constructed an integrated maintenance trailer to improve efficiency and safety of drainage repair work.
- Participated in scope development study and conceptual design of new highway facility as part of the Highway Garage Committee.
- Assisted the Parks and Recreation Department with annual opening and closure of Wasserman Park and preparations for demolition of the dining hall.
- Continued transition to high-visibility and federally-compliant road signage.
- Participated in emergency preparedness drills and planning for local schools and the outlet center.
- Donated 1,259 pounds of food to local pantries during the "Badges vs Hardhats" holiday food drive.
- New certifications obtained through the UNH Technology Transfer Center program:
  - Roads Scholar II: Gregory Blecharczyk
  - Master Roads Scholar: Scott Daley, Louis Lapointe

### **Equipment Maintenance**

- Maintained and repaired a fleet of approximately 240 units and associated equipment assigned to Police, Fire, Public Works and Town Hall.
- Performed 89 State vehicle inspections (changed to annual from semi-annual per RSA).
- Completed 1,726 corrective and preventative work orders on Town vehicles.
- Completed extensive repairs to several fire engines, dump trucks, and heavy equipment.

### **Solid Waste**

- Collected and transported 7,856 tons of municipal solid waste.
- Recycled approximately 1,995 tons of recyclables (cardboard, newspaper, tin cans, aluminum, plastic, mixed paper, scrap metal, glass, tires and electronics). Single stream recycling represented 1,437 tons of this total.
- Collected and composted approximately 7,500 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 4:00 pm - 7:00 pm 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 281 tons of brush to be recycled into mulch to a private contractor.

- Continued to implement maintenance program on closed landfill, i.e. mowing, trimming drainage swales and monitor groundwater quality.
- Commenced a pilot program to collect power cords from various discarded electrical appliances to be recycled with \$500 in revenue.
- Opened up new swap shop located in a trailer next to the Transfer Station building replacing the swap shop in the corner of the recycle building.

**Wastewater**

- The Wastewater Treatment Facility processed 583 million gallons of wastewater with a removal of 97.7% of the biochemical oxygen demand and 98.5% of the suspended solids. Average daily flow was 1.785 million gallons per day.
- The Facility received and treated 4.3 million gallons of septage from the towns of Merrimack, Hollis, Amherst, Brookline, Mt. Vernon, Wilton, Lyndeborough and Mason, resulting in revenues of approximately \$337,000.
- Agresource marketed 12,392 cubic yards of compost for the Town resulting in revenues of approximately \$136,312 or \$11.00 per cubic yard. This is the most revenue generated so far. An additional 1,357 yards of compost were distributed to Merrimack residents and local contractors and 935 yards were marketed in NH by Agresource.
- Received 4,586 tons of sludge from the towns of Jaffrey, Hooksett, Bristol, Henniker and Amesbury, MA for composting for revenues of \$297,200. We also accepted liquid wastewater plant sludge from the Town of Newburyport, Massachusetts to assist them during a major plant upgrade to their facility.
- Began final design of a \$7.075 million dollar upgrade of the wastewater treatment and compost facilities and expect to bid in early Spring 2014.
- Met all permit requirements for air, compost (including other states we market to) and plant effluent.
- Reviewed several proposals for development to ensure compliance with Town and State standards for sewer installation.
- Began Cross Country Sewer Easement Recovery program that consists of clearing overgrown sewer easements that will allow staff access for inspection and maintenance.
- Employee achievements/updates: Steve Wardner took the NH Grade II wastewater exam and Ken Conaty took the NH Grade IV exam. Bob Wells was hired as an Equipment Operator III to replace Don Doucette who retired.
- Former employees Larry Spencer and Don Hamel passed away this year. Larry was the long serving Assistant Director of Public Works (35 years) and Don was the long serving (25 years) and first sewer inspector for the Town. We miss them both.
- Achieved 4.5 years with no lost time accidents.

Submitted by,  
Richard S. Seymour, Jr.  
Director

2013 brought another busy year to the Department. The one quiet area was with regard to voting and elections. Following 2012 with four elections, the 2013 Town Meeting/election was the only election held during the year. We are preparing for the cycle to begin again with three elections that will be occurring in 2014.

This year saw a change in the notification process for dog license renewals. For the first time, we were able to email license renewal reminders to customers that we had a record of their email address. 995 notices were emailed. We hope to expand email notifications during 2014 and begin emailing motor vehicle registration renewal notices. These changes will assist us with our budget expenses in reducing costs for items such as paper, envelopes and postage.

Motor vehicle transactions continue to comprise the “bulk” of the day-to-day operations for staff, and this year was no exception. Counter personnel spend approximately 80-90% of their work day processing motor vehicle transactions. Registrations in New Hampshire are a two part process. The first part is the “local” portion where the registration document is prepared and registration fees (town tax) are paid based on the original manufacturer’s suggested retail price. A tax rate is set for each year of manufacture. The second portion of the registration process involves the “state” portion in which fees are collected based on the weight of the vehicle. Once these fees are paid, license plates and decals are issued. In 2008, the State connected all municipal offices with their network and expanded the types of state motor vehicle transactions local municipalities could process as an agent on their behalf. Some types of transactions the Department can process on behalf of the State are: duplicate registrations, replacement plates, completing transfer of plates, issuing vanity and park plates, and registration of heavier weight vehicles of up to 26,000 pounds. Since this time, the Department has continued to see an upward trend in our state transaction numbers. During the past few years, transactions for “state” work have outnumbered our “local” work.

The State performs regular audits of the work conducted on their behalf. The State charges the Town \$32.00 for each inventory item that is not accounted for during the audit process. Inventory items are comprised of license plates, license plate decals and boat decals. The Department staff is to be commended for near perfect accountability of inventory. With approximately 50,000 inventory items issued during the past year, there was only one item discovered unaccounted for in the audit process.

The professionalism and accuracy of the Department staff is also reflected in the accountability of the revenue that is collected within the Department. Approximately 75 million dollars was collected and remitted to the Treasurer during the past year. Out of this amount, staff reflected a yearly total of cash over in the amount of \$109.46.

This year, the Department experienced changes in personnel. Brenda DuLong joined the Department in the position of Deputy Town Clerk/Tax Collector. Brenda is a long time town employee and previously worked in the Finance Department for 19 years.

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



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

<b>Transaction Type</b>	<b>Fiscal Year 2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
Motor Vehicle Registrations (town portion)	30,512	30,946	30,774
Motor Vehicle Registrations (state portion)	30,539	31,015	30,991
Boat Registrations	659	541	581
Dog License Notices sent	4,910	4,251	4,229
Dog Licenses Issued	4,510	4,533	4,123
Annual Civil Forfeiture Fine Notices Mailed	639	613	incomplete
Vital Record Searches (to include copies if found)	1,248	1,258	1,254
Marriage Licenses Issued	258	222	224
Notary Services	469	incomplete	incomplete
Tax Delinquent Notices – August	596	519	545
Tax Delinquent Notices – January	631	550	613
Tax Lien Notices – (Property Taxes)	377	309	322
Mortgagee Notices – (Property Taxes)	218	166	261
# of Tax Liens Executed – (Property Taxes)	210	190	205
Tax Lien Notices – (Commercial Sewer)	33	26	19
Mortgagee Notices – (Commercial Sewer)	8	6	6
# of Tax Liens Executed – (Commercial Sewer)	19	9	9
Tax Deed Notices	50	65	54
Mortgagee Notices re: Tax Deeds	56	63	60
Telephone Calls – Incoming (as of 12/12/11)	20,183	incomplete	incomplete
Voice Mail Messages – Calls Returned	2,716	incomplete	incomplete
Transfer Station Decals Issued	2,983	3,251	2,417

**Welfare Budget Overview**

	<b><u>FY10/11</u></b>	<b><u>FY 11/12</u></b>	<b><u>FY12/13</u></b>
Reimbursements	\$ 4,942	\$ 3,884	\$ 5,577
Total Operating Budget	\$182,050	\$180,861	\$165,079
Client Expenditures	\$ 35,054	\$ 32,406	\$ 19,343
Health & Social Service Agencies	\$ 78,800	\$ 76,800	\$ 77,300

**Client Expenditures Broken Down:**

Housing	\$ 22,496	\$ 22,672	\$ 15,602
Oil/Gas/Propane	\$ 1,424	\$ 2,072	\$ 730
Electricity	\$ 2,842	\$ 4,476	\$ 1,139
Food	\$ 266	\$ 248	\$ 14
Prescriptions	\$ 3,510	\$ 842	\$ 185
Other	\$ 3,306	\$ 1,769	\$ 975
Crisis/ Heating Donation Funds	\$ 1,210	\$ 327	\$ 698

**Summary and Highlights**

The Welfare Department continued to see a dramatic reduction in housing assistance requests. Heat expenditures were down due to Federal Fuel Assistance Program receiving adequate Federal Funding. Electric disconnects and expenditures were decreased. Prescriptions expenses were low due to Medicare Part D coverage.

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

Abbie Griffin Fund.....\$11,220 Hospital Bills paid for Residents  
 Bear Christensen Trust .....Camp Scholarship  
 Merrimack Fire Fighters Union ..... 7 Thanksgiving Food Boxes and Oil Heating Help  
 Merrimack Friends & Families..... Easter Baskets, School Supplies & 4 Camp Scholarships  
 Merrimack Girl Scouts .....Camp Scholarship  
 Merrimack NEPBA Police Union ..... 9 Holiday Food Boxes  
 Merrimack Lions Club .....Camp Scholarship  
 Merrimack Lioness Club..... Operation Santa Gifts for 53 Residents  
 Merrimack Rotary Club..... 7 Christmas Trees & 34 New Coats for Kids  
 Merrimack Sno-Buds .....\$1,098 Heating Funds and Camp Scholarship  
 MHS First Robotics Club .....4 New Bicycles for Kids  
 St. James Church.....Christmas Gifts for 11 Residents  
 Toll House..... Christmas Gifts for 3 children

Submitted by,  
 Patricia A. Murphy  
 Welfare Administrator

Date	Child's Name	Place Of Birth	Father's/Partner's Name	Mother's Name
<b>January</b>				
1	Gregory Joseph Raymond, Jr.	Nashua	Gregory Raymond	Danielle Raymond
5	Logan Christopher Huck	Manchester	Oliver Huck	Alyssa Huck
8	Mason Roland Duval	Nashua	Roland Duval	Stephanie Duval
14	Lewis Paul Deschenes-Desmond	Nashua	Conor Deschenes-Desmond	Renae Deschenes-Desmond
22	Cornelius Crofton Gabel	Concord	Chandler Gabel	Catherine Gabel
27	Benjamin Joseph Jacques	Nashua	Daniel Jacques	Barbara Jacques
28	Paxton Robert Helminen	Nashua	Robert Helminen	Maria Helminen
30	Owen Matthew Kaled	Nashua	Matthew Kaled	Lindsay Kaled
31	Bradley Daniel Hyatt	Nashua	Steven Hyatt	Tiffany Hyatt
<b>February</b>				
2	David Joseph Page	Manchester	Joseph Page	Deborah Page
4	Anderson John Libert	Nashua	Andrew Libert	Carolyn Libert
8	Olivia Mae Bergin	Nashua	James Bergin, Jr.	Jennifer Bergin
9	Madden Michael Logsdon	Manchester	Michael Logsdon	Margaret Logsdon
16	Jayce Daniel Curren	Nashua	Timothy Curren	Melanie Curren
18	Mathias Michelangelo Benjamin Gray	Merrimack	Richard Gray	Kristin Gray
24	Ava Lynn Levesque	Nashua	Adam Levesque	Emily Levesque
25	Lydia Jean Gagnon	Manchester	Brian Gagnon	Brittany Gagnon
25	Brielle Shannon Kehoe	Nashua	James Kehoe	Erin Kehoe
<b>March</b>				
4	Jace Michael Holman	Nashua	Adam Holman	Jenna Castranova
9	Abigail Riley Plante	Manchester	Matthew Plante	Elizabeth Plante
16	Duke Michael Dillon	Nashua	Scott Dillon	Ami Dillon
19	Calem David Fernald	Nashua	Jeremy Fernald	Lindsay Fernald
19	William Michael Saari	Nashua	Michael Saari	Lisa Hazen
20	Maeve Elaine Lister	Nashua	Timothy Lister	Amy Lister
22	Landon Gregory Piccolo	Nashua	Joseph Piccolo	Amanda Piccolo
22	Mae Elizabeth Gue	Nashua	Joshua Gue	Autumn Gue
26	Alaina Grace Kirby	Nashua	Robert Kirby	Monica Andrade
30	Teana Sophia Hackenberg	Manchester	Christopher Hackenberg	Chandra Hackenberg
31	Victor Manuel Monroy	Nashua	Victor Monroy Gomez	Jennifer Monroy
<b>April</b>				
1	Kylie Anna Clark	Manchester	James Clark, Jr.	Meagan Clark
1	Christopher Armand Duval, Jr.	Nashua	Christopher Duval	Lisa Duval
5	Quinn Michael Burson	Nashua	Jefferson Burson	Erika Powell-Burson

**April (continued)**

5	Evey Ysolde Jeanne Burson	Nashua	Jefferson Burson	Erika Powell-Burson
6	Jude Robert Nichols	Nashua	Raymond Nichols, Jr.	Jodee Nichols
6	Aaron Jacob Conescu	Nashua	Daniel Conescu	Jenna Conescu
8	Evan Nathaniel Meagher	Nashua	Patrick Meagher	Brittney Meagher
10	Silas Adam Tave	Nashua	Kyle Tave	Whitney Tave
13	Reid Joseph Fortin	Nashua	Richard Fortin, Jr.	Carly Fortin
16	Colby Johnathan Luce	Nashua	Stephen Luce	Sarah Luce
17	Jamison Murray Tetrault	Nashua	Justin Tetrault	Suzanne Tetrault
19	Olivia Mae Pelletier	Manchester	Ryan Pelletier	Megan Pelletier
19	Cooper Leo Grant	Nashua	Albert Grant	Tracy Brideau
21	Damien Tyler King	Nashua	Kevin King	Kristen King
22	Juliana Linda Lott	Nashua	Robert Lott, Jr.	Jennifer Briand
25	Samantha Julie Shuman	Nashua	Andrew Shuman	Julie Locklin Shuman
30	Lilyana Regina Sweetser	Manchester	Devin Sweetser	Kaitlyn Cook

**May**

1	Michael Ryan Panneton, Jr.	Manchester	Michael Panneton, Sr.	Erica Panneton
11	Colton Brian Capen	Nashua	Brian Capen	April Capen
18	Ryan Michael Patrick Gagnon	Nashua	Michael Gagnon	Jennifer Gagnon
18	Lucas Michael Hardy	Manchester	Michael Hardy	Lindze Hardy
19	Micah Lillian Surette	Nashua	Thomas Surette, Jr.	Katherine Surette
21	Skye Marisol Remy	Milford	Joshua Remy	Danielle Remy
21	Mason Jared Doubleday	Nashua		Christine Doubleday
21	Mya Kate Doubleday	Nashua		Christine Doubleday

**June**

8	Logan Paul Dupont	Nashua	Shawn Dupont	Jennifer Dupont
9	Isaac Joell Cruz	Manchester	Jesus Cruz	Kelly Robson
10	Hadley Logan Craig	Nashua	Tyler Craig	Candace Craig
10	Greyson Matthew Rule	Nashua	Benjamin Rule	Leeann Bowen
11	Elizabeth Louise Urban	Nashua	William Urban, II	Sarah Urban
11	Westin Matthew Liba	Nashua	Matthew Liba	Jennifer Liba
12	Rachael Elizabeth Delyani	Nashua	Philip Delyani	Meghan Delyani
16	Tyler Andre Quirion	Nashua	Andre Quirion	Sheri Lewis
20	Kaylee Evon Gach	Nashua	Gary Gach, Jr.	Genevieve Gach
21	Liam Casey Trill	Nashua	Luke Trill	Kimberly Trill
23	Sean Thomas Foley	Nashua	Joseph Foley	Amy Foley
23	Evelyn Kathleen Grobecker	Nashua	Michael Grobecker	Joanne Grobecker
23	Leah Elizabeth Cirillo	Manchester	James Cirillo, Jr.	Holly Cirillo
26	Kaitlyn Nicole Mortimer	Manchester	Timothy Mortimer	Karin Mortimer

**July**

1	Lanxton Eli Berrigan	Milford	Keith Berrigan	Rhianna Berrigan
6	Ella Grace Hartmann	Manchester	Derek Hartmann	Emily Hartmann
11	Hailey Marie Campbell	Nashua	David Campbell	Jennifer Campbell
16	Adam Patrick Cirillo	Nashua	Brendan Cirillo	Laurie Cirillo
17	Lucas Timothy Trask	Nashua	Timothy Trask	Jessica Trask
20	Griffin James Moltisanti	Nashua	Stuart Moltisanti	Kimberly Moltisanti
22	Nathan David Perkins	Nashua	Adam Perkins	Jennifer Perkins
26	Gabriella Elizabeth-Marie Barry	Nashua	George Barry	Stephanie Griffin
29	Pierce Joseph Hammond	Nashua	David Hammond	Amary Hammond
30	Shayla Mae Carmody	Nashua	Sean Carmody	Kelly Carmody
30	Grace Ann Mayer-Cox	Nashua	Matthew Cox	Jennifer Mayer Cox
31	Brayden Hunter Leo	Nashua	Ryan Leo	Kailey Rowley

**August**

4	Oliver Oscar Kushner	Nashua	Aaron Kushner	Sarah Barlotta
6	Nora Jane McCrum	Nashua	Jared McCrum	Angela McCrum
14	Harper Marie Frazee	Nashua	Daniel Frazee	Courtney Frazee
14	Emerie Ann Frazee	Nashua	Daniel Frazee	Courtney Frazee
19	Cara Elizabeth Hamel	Nashua	Michael Hamel	Melissa Hamel
20	Leiland Robert Miller	Nashua	Gregory Miller	Chandra Miller
27	Cecily Charlotte Silvernale	Milford	Eric Silvernale	Melinda Silvernale

**September**

2	Emily Irene Sharp	Manchester	David Sharp	Hannah Sharp
3	Ceanen Ryan Dudash	Nashua	John Dudash	Dorothea Dudash
6	Annelise Catherine Pieroni	Nashua	Steven Pieroni	Sarah Pieroni
6	Jackson Laurence Illg	Nashua	David Illg, II	Carrie Illg
13	Senya Winona Muzeroll	Nashua	Dustin Muzeroll	Rebecca Thompson
17	Olivia Rose Skouteris	Manchester	Gregory Skouteris	Kathryn Skouteris
18	Gavin Cooper Greenlaw	Nashua	David Greenlaw	Colleen Greenlaw
18	Cameron Timothy Plamondon	Nashua	Bryan Plamondon	Georgia Plamondon
23	Ryder Joseph Maylone	Manchester	Robert Maylone	Janet Maylone
26	Kiley Brynn Jencks	Manchester	Kyle Jencks	Jennifer Jencks
27	Wren Rosemarie Larock	Nashua	Adam Larock	Bridgid Larock
29	Cassidy Bernadette Grainey	Nashua	John Grainey	Lynne Gillis

**October**

1	Parker Greyson Mackey	Manchester	Toby Mackey	Michelle Mackey
3	Danielle Clara Cross	Nashua		Jennifer Cross
6	Asher Sydney-Lee Thompson	Nashua	Benjamin Thompson	Sarah Reyenger
7	Ava Natalie Hall	Nashua	Andrew Hall	Kathryn Hall
10	Adriana Azevedo Hussey	Nashua	David Hussey, II	Elvira Hussey

**October (continued)**

11	David Thomas Winkler, Jr.	Nashua	David Winkler	Ellen Winkler
22	Emma Logan Kucharski	Nashua	Ty Kucharski	Renee Kucharski
22	Avery Elizabeth Morin	Nashua	Matthew Morin	Kristen Morin
23	Christian Trevor Mihalick	Nashua	Stephen Mihalick	Jessica Childs
24	Madison Ava Theriault	Nashua	Andrew Theriault	Kimberly Theriault

**November**

4	Emerson Jean Gatzimos	Nashua	Nicholas Gatzimos	Amanda Gatzimos
5	Griffin Alexander Maye	Manchester	Kyle Maye	Lindsey Maye
6	Caleb Timothy Bell	Nashua	Corey Bell	Elizabeth Bell
8	Stella Borgo	Nashua	Celso Borgo	Josiane Borgo
12	Kathryn Elizabeth Robitaille	Nashua	Robert Robitaille	Heather Robitaille
17	Evelien Amelia De Bruijn	Nashua	Bas De Bruijn	Kathryn De Bruijn
15	Ellie Joy Meier	Nashua	Giovanni Meier	Leanne Meier
17	Kylie Christene Baltisberger	Nashua	Nicholas Baltisberger	Lora Baltisberger
17	Evelyn Fae Lowman	Nashua	Brett Batz-Lowman	Cassandra Lowman
26	Akani Reef Cruz	Nashua	Robert Cruz	Janine Cruz
26	Michael Finlay Alukonis	Manchester	Michael Alukonis	Erin Alukonis

**December**

2	Elise Noelle Felder	Nashua	Timothy Felder	Katherine Felder
2	Niralya Udaippa	Nashua	Udaippa Ramachandran	Vijayalakshmi Udaippa
14	Mason Alexander Martel	Nashua	Brian Martel	Rebecca Martel
17	Leah Catherine Mckenney	Manchester	Elijah Mckenney	Tara Mckenney
20	Hailey Marie Heney	Nashua	George Heney, Jr.	Laura Webb
24	Matthew William Stein	Nashua	Jamie Stein	Christine Stein
25	James Michael Cudney	Nashua	William Cudney	Chelsea Cudney
25	Marcus Jovan Jusino	Nashua	Alexander Jusino	Kristen Jusino

**TOTAL NUMBER OF RESIDENT BIRTHS: 128**

Date	Name Of Deceased	Place Of Death
<b>January</b>		
2	Wanda McClusky	Nashua
4	Constance Davis	Nashua
5	Jason Tobin	Nashua
7	Gayle Bergin	Merrimack
12	Steve Allen	Merrimack
13	Rita Gagnon	Manchester
13	Josephine Kelly	Manchester
16	Judy Fraser	Merrimack
30	Marie Hancock	Merrimack
<b>February</b>		
8	Mary Palange	Bedford
9	Louise Gasper	Milford
11	Charlayne McClard	Nashua
12	Barbara Morrison	Bedford
15	Louis Watkins	Merrimack
16	George Futterleib	Merrimack
20	Shirley Picard	Nashua
20	Edward Quinn	Nashua
21	Thomas Benjamin	Merrimack
<b>March</b>		
1	Donald Hoenig	Merrimack
11	Eva McDaniel	Nashua
17	Thelma Wyrwicz	Merrimack
17	Mark Villiard	Merrimack
19	Donald Banfield	Merrimack
19	Edward Decourcy, Jr.	Manchester
20	Muriel Lott	Merrimack
23	Robert Zissi	Merrimack
25	Donald McDermott	Nashua
26	Marian Forcier	Nashua
29	Casey McCarthy	Merrimack
30	James Coelho	Merrimack
30	Rhoda Chesler	Nashua
<b>April</b>		
3	Ryan Driscoll	Merrimack
5	Linda Cote	Manchester
9	Keith Taschereau	Merrimack
18	Mary Taylor	Merrimack
18	Pauline Hansen	Merrimack
19	Robert Blank	Manchester
19	Craig Child	Merrimack
19	Kirk Nolte	Nashua
21	Charles DeGagne	Merrimack
23	Edward Raskiewicz	Goffstown

**April (continued)**

24	Linda Heyes	Merrimack
27	Richard Bailey	Nashua
27	Lloyd Reynolds	Manchester
28	Albert Robinson	Nashua
28	Tadeusz Marunicz	Bedford
28	Doris McNicholas	Nashua

**May**

5	Mary Faiola	Bedford
10	Bruce Birchall	Merrimack
14	Beth Allen	Nashua
15	Arthur Haines	Bedford
20	James Davis, Jr.	Merrimack
24	Thomas Hutchinson, Jr.	Nashua
30	Lillian Migneault	Nashua

**June**

2	Harold Watson	Nashua
16	Marie Anne Pierce	Nashua
18	Gail Hegdahl	Merrimack
20	Francis Lynch	Nashua
26	Brenda James	Nashua
27	Candence Beard	Merrimack
27	James Archambault	Manchester

**July**

1	Dorothy Gartland	Manchester
2	David Smith	Merrimack
2	Anthony Eosue	Merrimack
2	Bertha Henderson	Nashua
3	Beverly Hilton	Nashua
4	Albert Sterling	Merrimack
5	Marcia Tarosky	Merrimack
14	Barbara Greene	Merrimack
17	Richard Morrill	Merrimack
18	James Belon	Merrimack
18	Donald Harris	Merrimack
21	Walter LeDoux, Jr.	Merrimack
22	Donna Charles	Nashua
24	Richard Driscoll	Nashua
24	Helena Rutkowski	Merrimack

**August**

2	Michael Pasquarosa	Merrimack
2	Ryan Falkowski	Merrimack
9	Lois Naylor	Merrimack
9	Thomas Glynn	Merrimack
17	Roberta Shields	Merrimack



**August (continued)**

22	George Duncan	Merrimack
24	Dorothy Moberger	Nashua
31	Diane Towle	Merrimack

**September**

2	Anthony Silva	Manchester
5	Mary Frazzetta	Merrimack
6	Winifred Hoenig	Merrimack
7	Linda Pavia	Londonderry
7	James Boardman, Jr.	Merrimack
10	Chester Symes	Nashua
11	Robert Lambert	Merrimack
15	Irene Boilard	Nashua
24	Louise Bilodeau	Merrimack
25	Gene Gerow	Merrimack
28	Phillip Dekemper	Merrimack
28	George Thibeault	Nashua
28	Lieselotte Dreselehnke	Bedford
30	Richard Edmonds	Nashua

**October**

2	Earl Snow	Merrimack
14	Annette Saulnier	Merrimack
18	Vivian Jutras	Merrimack

**November**

1	Henry Gagnon	Merrimack
8	Noah Curtis	Nashua
8	Janette Woodbury	Manchester
9	Claire Gilbert	Nashua
12	Denise Bettes	Merrimack
15	Robert Pelletier	Nashua
19	Roger Bellemore, Jr.	Merrimack
21	Granville Stearns, Jr.	Milford

**December**

7	Kathryn Peters	Nashua
9	Richard Greenleaf, Jr.	Bedford
12	Carmen Bermudez Ronden	Manchester
16	Paul Degrazia	Merrimack
16	Lawrence Fletcher	Merrimack
18	Donald Miner, Sr.	Merrimack
18	Donald Woodward	Merrimack
18	Eric L'Ecuyer	Milford
19	Norman Peppin	Manchester
20	Catherine Stearns	Merrimack

**TOTAL NUMBER OF RESIDENT DEATHS: 119**

# Registered Marriages

2013

Date	Person A's Name	Residence	Person B's Name	Residence
<b>January</b>				
5	Renee S. Brandon	Merrimack	Mark W. Vaughn, Jr.	Merrimack
11	Kristen M. Tekverk	Merrimack	Jeffrey T. Scadova	Merrimack
<b>February</b>				
11	Ixchel M. Mulino	Merrimack	Dino E. Quintero	Merrimack
14	Dharmista L. Pathak	Merrimack	Savubhai H. Jadeja	Merrimack
14	Michael M. Davis	Nashua	Rebekah J. Sophos	Merrimack
<b>April</b>				
13	Molly G. Dionne	Merrimack	Thomas J. Liakos, Jr.	Merrimack
19	David M. Keane	Merrimack	Rachel Z. Batchelder	Merrimack
20	Richard J. Janerico	Harrison, ME	Ellen L. Knowlton	Merrimack
20	Kris W. Erickson	Merrimack	Priscilla Tmoniz	Merrimack
27	Jeffrey E. Kinsley	Merrimack	Christine L. Quintero	Merrimack
27	Kirby L. Foote	Merrimack	Timothy S. Gardner	Merrimack
27	Laura J. Schuman	Merrimack	James Sczerlonka	Merrimack
<b>May</b>				
4	Tracy E. Barber	Merrimack	Peter N. Angell	Merrimack
18	Shaun C. McFadden	Merrimack	Rebecca L. Martin	Merrimack
18	Hearshell J. VanLuven	Merrimack	Bethany J. Solomons	Windham
24	Kyle W. Ruprecht	Merrimack	Ashley C. Friend	Nashua
<b>June</b>				
1	Catherine E. Ham	Merrimack	James M. Alburger	Telford, PA
8	Michelle L. Lavoie	Merrimack	Charlie J. Poirier	Merrimack
8	Brian A. Doucet	Merrimack	Beth P. Sawitz	Merrimack
8	Jaimie-Lyn J. Jackson	Merrimack	Kyle W. Bourassa	New Durham
21	Ashley G. Jerackas	Merrimack	Nathaniel V. Burton	Merrimack
29	Sara N. Lukkarinen	Merrimack	Andrew P. McClintick	Merrimack
29	Cody P. DiCarlo	Danville	Heather Letourneau	Merrimack
<b>July</b>				
4	Leslie A. Caron	Merrimack	Maximo A. Tejada	Merrimack
13	Marissa J. Lamb	Merrimack	Christopher J. Halvatzes	Merrimack
14	Francine R. Chaput	Merrimack	Timothy L. Miller	Merrimack
20	Brandon J. Sciarra	Attleboro, MA	Laura N. Bonaccorsi	Merrimack
27	Matthew D. Kansler	Merrimack	Danica K. Goss	Merrimack
30	Thomas J. Daugirda	Merrimack	Kelley S. Given	Merrimack
31	Peter V. Sampo	Warner	Mary K. Mumbach	Merrimack
<b>August</b>				
3	Steve G. Koutalakis	Merrimack	Vera M. Knight	Merrimack
3	Michael G. Mclaughlin	Merrimack	Amy L. Nicoson	Merrimack
3	Sara N. Doucet	Merrimack	Shawn R. Hartman	Merrimack
10	David A. Hamilton	Merrimack	Holly N. Fimbel	Mont Vernon
10	Claire E. Banfield	Merrimack	Tyler A. Pare	Merrimack

**August (continued)**

17	Christine L. Vanark	Merrimack	Chad D. Bureau	Merrimack
24	Bryan P. Farley	Derry	Katie A. Peno	Merrimack
24	Stephanie A. Laflamme	Merrimack	Christopher D. Dionne	Merrimack
30	Lindsay E. Vinal	Dracut, MA	Nicholas K. Kantargis	Merrimack
31	Bradley D. Coons	Amherst	Desiree D. Amadeo	Merrimack

**September**

6	Laura B. Fontaine	Merrimack	Ryan M. Sibley	Merrimack
7	Kevin D. Boulard	Merrimack	Olga Beguiristain	Merrimack
7	Jillian K. Murray	Merrimack	Garrett L. Soucy	Merrimack
14	Bryan A. Trombley	Merrimack	Christine M. Gagnon	Merrimack
14	Thomas R. Londry	Merrimack	Cathy A. Lemery	Merrimack
14	Brian A. Gooden	Merrimack	Ashlie M. Coull	Merrimack
14	Amanda M. Colburn	Merrimack	Ronald A. Sayball	Merrimack
21	Todd A. Castonguay	Merrimack	Lisa M. Clary	Merrimack
21	Andrew G. Jones	Merrimack	Kelly A. Connor	Merrimack
21	Chantal R. Cote	Merrimack	Rocco V. Campo, II	Merrimack
21	Todd E. Neubert	Wilton	Brittany C. Parker	Merrimack
22	Mitchell C. Gladstone	Merrimack	Brittney P. Norby	Merrimack
27	Shirley E. Horner	Merrimack	Edward J. Healey, Jr.	Merrimack
28	Cathryn A. Wright	Chelsea, MA	Gregory J. Derosa	Merrimack
28	Jay P. Goodell	Merrimack	Lori L. Cesana	Merrimack

**October**

1	Sarah N. Reyenger	Merrimack	Benjamin L. Thompson	Merrimack
5	Mary R. Germano	Merrimack	Frank J. Dunn	Merrimack
5	Brittany A. Currence	Merrimack	Joshua D. Heyman	Merrimack
13	Timothy E. Dulac	Merrimack	Melissa J. Smaldone	Merrimack
19	Ryan M. Grudinski	Nashua	Melissa M. Schilke	Merrimack
23	Maura T. Quinlan	Merrimack	William R. Hodge	Merrimack
26	John M. McNamara	Merrimack	Kristina M. Mann	Merrimack

**November**

2	Bailey D. Farland	Merrimack	Andre L. Felix	Nashua
9	Cintia D. Faria Reis	Merrimack	Junior J. Anduray	Merrimack
12	Jennifer A. Schanke	Merrimack	Robert S. Coole	Merrimack
23	Joseph E. Ader	Merrimack	Jessica A. Duchano	Merrimack

**December**

14	Shana M. Friedman	Merrimack	Shane M. Chartier	Merrimack
26	James D. Gueydan	Merrimack	Pilar Y. Guerra	Merrimack
28	Maura J. Eichman	Merrimack	Christopher F. Sandell	Merrimack
30	Michael D. Altobello	Merrimack	Maria R. Garcia Castillo	Merrimack
31	Pamela G. Neveu	Merrimack	William J. Grinley	Merrimack

**TOTAL NUMBER OF RESIDENT MARRIAGES: 71**



**SAMPLE**  
**OFFICIAL BALLOT**  
**ANNUAL TOWN ELECTION**  
**MERRIMACK, NEW HAMPSHIRE**  
**APRIL 8, 2014**

*Diane Juppett*  
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**

3 years ☐ Vote for not  
more than two (2)

**BILL BOYD** ☐

**LENETTE M. PETERSON** ☐

**FINLAY C. ROTHHAUS** ☐

☐ (Write-in)

☐ (Write-in)

**ETHICS COMMITTEE**

3 years ☐ Vote for not  
more than one (1)

☐ (Write-in)

☐ (Write-in)

**TRUSTEE OF  
TRUST FUNDS**

3 years ☐ Vote for not  
more than one (1)

**JACK BALCOM** ☐

☐ (Write-in)

**LIBRARY TRUSTEE**

3 years ☐ Vote for not  
more than two (2)

**LORA PHILP** ☐

**KAREN FREED** ☐

☐ (Write-in)

☐ (Write-in)

**MODERATOR**

2 years ☐ Vote for not  
more than one (1)

**LYNN CHRISTENSEN** ☐

☐ (Write-in)

**SUPERVISOR OF THE  
CHECKLIST**

6 years ☐ Vote for not  
more than one (1)

**M. JANE COELHO** ☐

☐ (Write-in)

☐ (Write-in)

**QUESTIONS**

**Article 2**

Shall the Town vote to raise and appropriate the sum of \$3,300,000 for Highway Garage upgrades and installation, and to authorize the issuance of not more than \$3,300,000 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; to authorize the Town Council to issue, negotiate, sell, and deliver said bonds and notes and to determine the rate of interest, the maturity, and other terms pertaining thereto; and to authorize the Town Council to take any other action or to pass any other measure relative to said purpose and financing; and to further raise and appropriate the sum of \$90,333 for the purpose of 2014-15 interest on said bonds or notes? (2/3rds ballot vote required for approval) (Recommended by the Town Council 7-0-0)

**YES** ☐

**NO** ☐

**Article 3**

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 \$31,979,257 Should this article be defeated, the default budget shall be \$27,892,458, 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 4**

Shall the Town vote: to establish, in accordance with RSA 35, a Geographic Information System (GIS) Capital Reserve Fund for capital expenditures relating to the purchase and installment of hardware and software as well as the upgrade obtaining digital aerial orthophotography and planimetric mapping of the Town's land area and creation of GIS data layers (including but not limited to edge-of-roads, buildings, topography, hydrography, etc.), and improvement of GIS System, including related equipment, and infrastructure; to raise and appropriate the sum of \$10,000 to be placed in said fund; and to designate the Town Council as agents to expend? This is a Special Warrant Article per RSA 32:3, VI. (Recommended by Town Council 7-0-0)

**YES** ☐

**NO** ☐

**Article 5**

Shall the Town vote to raise and appropriate the sum of \$5,000 for reimbursement education or training for NEPBA Local 112, Dispatchers and Support Staff, in accordance With Article X111 of the NEPBA Local 112 contract, which reads:

**YES** ☐

**NO** ☐

"The town shall pay 100 % of the cost of any employee education or training that is required by the Town to assist him/her in maintaining his/her minimum job, or in adequately performing the tasks to which he/she is regularly assigned.

The Town shall reimburse full-time employees for 100% of the tuition relating to college courses so long as: a certificate of completion, with a grade of C, or better, is presented to the Human Resources Coordinator, and is related to the employee's job.

This is a Petition Warrant Article. (Not Recommended by the Town Council 7-0-0)

Merrimack residents will have an opportunity to vote on the proposed budget and other Town matters on Tuesday, April 8, 2014, 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](http://www.merrimacknh.gov).

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## **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**

### **Highway Garage Bond**

Article 2 relates to a bond to build a new highway garage, as well as refurbishing the existing facility. The Highway garage was built in 1973 when the Town's population was around 5,600 residents. At that time, the Highway division was staffed by 10 employees and was responsible for the maintenance of about 15 vehicles. Since then the Town's population has grown to approximately 27,000 residents. The current facility houses 27 employees and is responsible for the maintenance of over 100 vehicles. There are two divisions working out of the current facility: Equipment Maintenance and Highway. It also is where the Highway administrative staff works.

The Town Council hired a consultant last summer to look at the space needs, conditions and deficiencies in the current facility. The consultant identified code and structural issues. Some of the issues are:

- No real separation of work space and public space
- Employee space and work space integrated
- Inadequate equipment storage facility
- Inadequate equipment maintenance bays
- Inadequate bay height for some of the equipment to be worked on inside
- No interlocking cross bracing of the building's support steel

The consultant presented a conceptual design, which allowed for 100% of the equipment to be stored inside at a cost of \$8.9 million. At the same time, the Town Council established a Highway Garage subcommittee comprised of 2 Town Councilors, 2 town residents, 2 employees who work at the Highway garage, the Highway Operation's Manager, the Public Works Director, the Town Manager and the Finance Director.

This Committee reviewed the consultant's findings and while they agreed with some of the findings, they also felt that 100% inside storage would be too cost prohibitive at this time. The Committee then looked at whether or not rehabilitating the current facility was an option. A structural engineer was hired to see if the existing structure could support increasing the bay height and increasing the width and length, as well as looking at building code compliant office space and people space. The structural engineer found that while the building steel could be reused, the Town

would have to do a complete tear down and rebuild to meet the current building codes. If the existing building was used solely for storage of vehicles, the rehabilitation would be significantly less in scope and more cost effective. With this knowledge, the Committee began to look at building new administrative space, as well as equipment maintenance bays. Experts in the construction industry were brought in to get an idea of how much such a facility would cost. It was agreed that a prefabricated steel structure of the size and needs for the Town would cost approximately \$2.8 million and rehabilitating the existing building could be done for around \$500,000. The Committee felt that building a new facility, as well as rehabilitating the current facility for \$3.3 million would meet the three major objectives they set out to accomplish:

- Adequate Equipment Maintenance Space
- Segregation of people space
- Some indoor storage for the Highway fleet

The Town is proposing a 25-year payback period for this bond. Following is an estimated debt schedule.

<b>BOND PAYMENT SCHEDULE</b>					
<b>Principal - \$3,300,000</b>					
<b>Term - 25 Years</b>					
<b>Interest Rate - 5%</b>					
Year Ending	Principal	Interest	Interest	Total	Balance
June 30	July	July	January		
2015	-	-	85,333	85,333	3,300,000
2016	135,000	82,500	79,125	296,625	3,165,000
2017	135,000	79,125	75,750	289,875	3,030,000
2018	135,000	75,750	72,375	283,125	2,895,000
2019	135,000	72,375	69,000	276,375	2,760,000
2020	135,000	69,000	65,625	269,625	2,625,000
2021	135,000	65,625	62,250	262,875	2,490,000
2022	135,000	62,250	58,875	256,125	2,355,000
2023	135,000	58,875	55,500	249,375	2,220,000
2024	135,000	55,500	52,125	242,625	2,085,000
2025	135,000	52,125	48,750	235,875	1,950,000
2026	130,000	48,750	45,500	224,250	1,820,000
2027	130,000	45,500	42,250	217,750	1,690,000
2028	130,000	42,250	39,000	211,250	1,560,000
2029	130,000	39,000	35,750	204,750	1,430,000
2030	130,000	35,750	32,500	198,250	1,300,000
2031	130,000	32,500	29,250	191,750	1,170,000
2032	130,000	29,250	26,000	185,250	1,040,000
2033	130,000	26,000	22,750	178,750	910,000
2034	130,000	22,750	19,500	172,250	780,000
2035	130,000	19,500	16,250	165,750	650,000
2036	130,000	16,250	13,000	159,250	520,000
2037	130,000	13,000	9,750	152,750	390,000
2038	130,000	9,750	6,500	146,250	260,000
2039	130,000	6,500	3,250	139,750	130,000
2040	130,000	3,250	-	133,250	-
	3,300,000	1,063,125	1,065,958	5,429,083	

June 30,	Existing Debt Payments	Highway Garage (25Yr) (Principal & Interest)		Total Payments	for all bonds Tax rate (to include Highway Garage)	For Highway Garage Bond Tax Rate	Difference from 2014
<b>2014</b>	472,026	-		472,026	\$ 0.16		
<b>2015</b>	461,397	85,333		546,730	\$ 0.19	\$ 0.03	0.03
<b>2016</b>	449,873	296,625		746,498	\$ 0.25	\$ 0.10	0.09
<b>2017</b>	435,466	289,875		725,341	\$ 0.25	\$ 0.10	0.09
<b>2018</b>	426,650	283,125		709,775	\$ 0.24	\$ 0.10	0.08
<b>2019</b>	155,525	276,375		431,900	\$ 0.15	\$ 0.09	(0.01)
<b>2020</b>	154,150	269,625		423,775	\$ 0.14	\$ 0.09	(0.02)
<b>2021</b>	157,575	262,875		420,450	\$ 0.14	\$ 0.09	(0.02)
<b>2022</b>	155,806	256,125		411,931	\$ 0.14	\$ 0.09	(0.02)
<b>2023</b>	158,681	249,375		408,056	\$ 0.14	\$ 0.08	(0.02)
<b>2024</b>		242,625		242,625	\$ 0.08	\$ 0.08	(0.08)
<b>2025</b>		235,875		235,875	\$ 0.08	\$ 0.08	(0.08)
<b>2026</b>		224,250		224,250	\$ 0.08	\$ 0.08	(0.08)
<b>2027</b>		217,750		217,750	\$ 0.07	\$ 0.07	(0.09)
<b>2028</b>		211,250		211,250	\$ 0.07	\$ 0.07	(0.09)
<b>2029</b>		204,750		204,750	\$ 0.07	\$ 0.07	(0.09)
<b>2030</b>		198,250		198,250	\$ 0.07	\$ 0.07	(0.09)
<b>2031</b>		191,750		191,750	\$ 0.07	\$ 0.07	(0.10)
<b>2032</b>		185,250		185,250	\$ 0.06	\$ 0.06	(0.10)
<b>2033</b>		178,750		178,750	\$ 0.06	\$ 0.06	(0.10)
<b>2034</b>		172,250		172,250	\$ 0.06	\$ 0.06	(0.10)
<b>2035</b>		165,750		165,750	\$ 0.06	\$ 0.06	(0.10)
<b>2036</b>		159,250		159,250	\$ 0.05	\$ 0.05	(0.11)
<b>2037</b>		152,750		152,750	\$ 0.05	\$ 0.05	(0.11)
<b>2038</b>		146,250		146,250	\$ 0.05	\$ 0.05	(0.11)
<b>2039</b>		139,750		139,750	\$ 0.05	\$ 0.05	(0.11)
<b>2040</b>		133,250		133,250	\$ 0.05	\$ 0.05	(0.12)
		5,429,083		8,456,232	\$ 2.88	\$ 1.85	(1.47)

*Estimated 2014 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation – \$0.03*

### **ARTICLE 3**

#### **Municipal Operating Budget**

The Municipal Operating Budget, which is the subject of Article 3, funds the general costs of operating all Town departments. The Municipal Operating Budget is summarized on the following chart by department.

The recommended 2014-15 Municipal Operating Budget is \$31,979,257. 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 2014-15 is more than what was approved in 2013-14, 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 2014-15 appropriation would be \$375,799 or 1.30% greater than in 2013-14.

Included in the 2014-15 budget are reductions in several estimated revenues. Those revenue reductions include:

- Interest Income \$49,500
- Admin fees to other funds \$40,000
- Solid Waste \$16,000
- Current Use Change Tax \$30,000

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

- Rooms & Meals \$50,000
- Motor Vehicle Permits \$100,000

Included in the Council's 2014-15 budget is a commitment to increase capital funding. The Council has increased General Fund capital reserve funding from \$974,000 to \$1,067,000; an increase of \$93,000, or 9.55%.

#### **Personal Services Costs**

Five of the Town's six union contracts are in place and do not expire until June 30, 2016. The only union that does not currently have a contract in place 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 no raises except for those unions that have steps in their contract. There is also no raise for the Town's non-union employees in this budget. There is one additional part-time position included in the Town Council's budget for Information Technology, at an estimated annual cost of \$26,000.

In summary, the 2014-15 proposed budget contains a net increase for personnel costs and benefits of \$291,995, which includes the aforementioned staffing and wage changes of \$62,170. The majority of the remaining increase is from retirement costs increase of \$19,459, overtime increase of \$30,808 and health insurance premiums cost increase of \$170,256. There is, however, some decreased cost for compensated absence of \$29,611. The remaining balance consists of benefit adjustments and the costs associated with the wage adjustments.



Chart 1

	2013-2014	2014-15	Increase	
<u>General Fund</u>	<u>Operating</u>	<u>Operating</u>	<u>(Decrease)</u>	
General Government	\$1,546,200	\$1,589,487	\$43,287	2.80%
Assessing	\$296,882	\$300,379	\$3,497	1.18%
Fire	\$5,150,175	\$5,251,580	\$101,405	1.97%
Police	\$5,416,362	\$5,510,301	\$93,939	1.73%
Communications	\$688,617	\$693,824	\$5,207	0.76%
Code Enforcement	\$331,063	\$338,664	\$7,601	2.30%
DPW Admin.	\$366,373	\$371,191	\$4,818	1.32%
Highway	\$2,412,038	\$2,447,827	\$35,789	1.48%
Solid Waste Disposal	\$1,170,051	\$1,203,940	\$33,889	2.90%
Parks & Recreation	\$330,723	\$363,325	\$32,602	9.86%
Library	\$967,133	\$974,012	\$6,879	0.71%
Equipment Maint.	\$429,018	\$436,675	\$7,657	1.78%
Buildings & Grounds	\$189,903	\$200,137	\$10,234	5.39%
Community Development	\$465,572	\$468,251	\$2,679	0.58%
Town Clerk/ Tax Collector	\$452,671	\$463,769	\$11,098	2.45%
Welfare	\$165,079	\$154,940	(\$10,139)	-6.14%
Debt Service	\$472,027	\$461,398	(\$10,629)	-2.25%
<b>Subtotal G/F Operating</b>	<b>\$20,849,887</b>	<b>\$21,229,700</b>	<b>\$379,813</b>	<b>1.82%</b>
<u>CRF Deposits</u>	<u>2013-14</u>	<u>2014-15</u>		
Gen. Govt.-Computers	\$35,000	\$35,000	\$0	0.00%
Gen. Govt.- Milfoil	\$0	\$25,000	\$25,000	100.00%
Assessing - Reval.	\$15,000	\$15,000	\$0	0.00%
Fire- Ambulance	\$12,000	\$50,000	\$38,000	316.67%
Fire-Trucks	\$100,000	\$75,000	(\$25,000)	-25.00%
Communications-Equipt.	\$10,000	\$25,000	\$15,000	150.00%
DPW Equipt.	\$300,000	\$300,000	\$0	0.00%
DPW Roads & Bridges	\$400,000	\$400,000	\$0	0.00%
DPW- DW Highway	\$25,000	\$50,000	\$25,000	100.00%
Solid Waste- Equipt.	\$75,000	\$75,000	\$0	0.00%
Library	\$2,000	\$17,000	\$15,000	750.00%
<b>Subtotal CRF Deposits</b>	<b>\$974,000</b>	<b>\$1,067,000</b>	<b>\$93,000</b>	<b>9.55%</b>
<u>Other Capital</u>				
General Government	\$0	\$12,500	\$12,500	100.00%
Police	\$90,000	\$128,000	\$38,000	42.22%
Highway	\$0	\$75,000	\$75,000	100.00%
Buildings & Grounds	\$8,000	\$9,000	\$1,000	12.50%
<b>Subtotal Other Cap.</b>	<b>\$98,000</b>	<b>\$224,500</b>	<b>\$126,500</b>	<b>129.08%</b>
<b>Road Infrastructure</b>	<b>\$700,000</b>	<b>\$800,000</b>	<b>\$100,000</b>	<b>14.29%</b>
<b>General Fund Totals</b>	<b>\$22,621,887</b>	<b>\$23,321,200</b>	<b>\$699,313</b>	<b>3.09%</b>
<b>CRF Expend.</b>	<b>\$1,201,000</b>	<b>\$3,636,000</b>	<b>\$2,435,000</b>	<b>202.75%</b>
<u>Self Supporting Funds</u>				
Fire Protection	\$88,490	\$87,563	(\$927)	-1.05%
Day camp	\$172,467	\$175,212	\$2,745	1.59%
Outside Details	\$513,373	\$380,912	(\$132,461)	-25.80%
Library	\$3,500	\$3,500	\$0	0.00%
Fire Outside Detail	\$9,000	\$4,500	(\$4,500)	-50.00%
Media	\$279,011	\$270,933	(\$8,078)	-2.90%
Wastewater	\$3,379,328	\$3,364,805	(\$14,523)	-0.43%
Wastewater Debt	\$739,070	\$734,632	(\$4,438)	-0.60%
<b>Subtotal Self Supporting</b>	<b>\$5,184,239</b>	<b>\$5,022,057</b>	<b>(\$162,182)</b>	<b>-3.13%</b>
<b>Grand Totals All Funds</b>	<b>\$29,007,126</b>	<b>\$31,979,257</b>	<b>\$2,972,131</b>	<b>10.25%</b>

***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 2014-15 budget includes \$3,711,000 in Capital Reserve Fund (CRF) expenditures:

CRF	2014-15 Projects	\$	\$
Computer Equipment	Licenses / Computer-server upgrades		50,000
Fire	Cardiac Defibrillator/Monitor/Transmitter	35,000	
	Command Vehicle	35,000	70,000
Fire Station Improvements	Design For South Fire Station		60,000
Communication Equip	Communications Recorder		20,000
Road Infrastructure	Bridge replacement - Bedford Road (Design)	270,000	
	Bridge replacement - McGaw Bridge (Design & Construction)	1,405,000	
	Drainage Improvements	400,000	
	Wire Road @ DW Highway Intersections (Design)	50,000	2,125,000
Highway	6 Wheel dump truck, H-24	150,000	
	6 Wheel dump truck, H-25	150,000	
	Utility tractor / roadside mower	90,000	390,000
SLE	Sewer line extension		868,000
Library Building Maintenance			53,000
Total General Fund			3,636,000
Wastewater Fund			
Sewer Infrastructure	Replacement Grinder for Thorntons Ferry pump station	50,000	
	Manhole/Sewer Line Rehabilitation	25,000	75,000
Total Wastewater Fund			75,000
Grand Total CRF Purchases			3,711,000

In addition, other proposed capital outlays of \$1,148,008 consist of the following:

Media Equipment	\$40,000
Gas Pump Repairs	75,000
Copier	12,500
Mower	11,000
Electrical Service Watson Park	8,500
HVAC Fire Station	120,000
Minor Computer Purchases	20,480
Minor Equipment Purchases	18,528
Minor Building repairs	14,000
Patrol vehicles (3) Cars	93,000
Patrol SUV	35,000
Road paving and minor reconstruction	800,000
<b>Total</b>	<b>\$1,148,008</b>

**Debt Service**

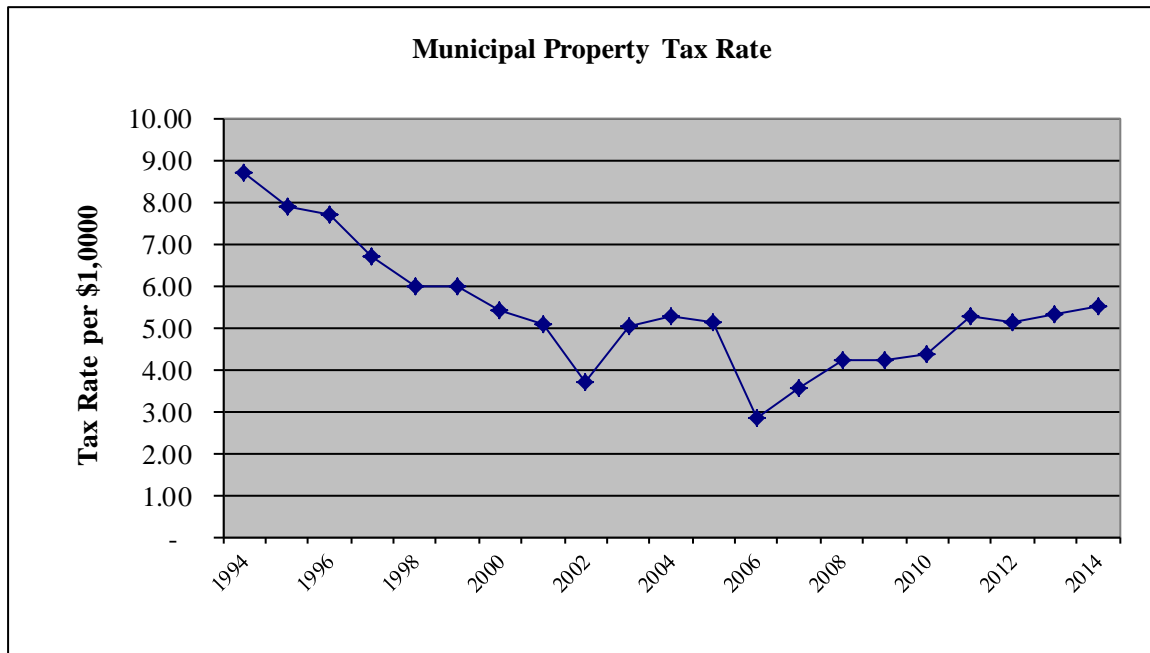
There are five outstanding bond issues: 1995 Organic Waste Compost Facility Bonds - \$351,182 principal balance; 2002 Greens Pond Land Acquisition Bonds - \$1,080,000 principal balance; 2007 Drainage Improvement Bond - \$1,145,000 principal balance; 2008 Interceptor Bond - \$390,758 principal balance; and 2009 Dewatering Upgrade Bond - \$2,107,747 principal balance. Debt service costs for 2014-15 represent a decrease of \$15,067 and consist of the following:

1995 Organic Waste Compost Facility Bonds	\$367,449
2002 Greens Pond Land Acquisition Bonds	303,266
2007 Drainage Bond	158,131
2008 Interceptor Bond	63,404
2009 Dewatering Upgrade	303,779
Contingency for tax anticipation notes	<u>1</u>
<b>Total</b>	<b>\$1,196,030</b>

**Projected Tax Rate**

Based on the recommended budget (Article 3) and current estimates of 2014 net assessed valuations and 2014-15 non-tax revenues, the municipal portion of the 2014 property tax rate is expected to be \$5.49, which correlates to a tax bill of \$549 per \$100,000 of assessed valuation.

This budget represents a twenty cent increase compared to the 2013 rate. However, this projection includes only the impact of Article 3 and not any of the other Articles.



***Estimated 2014 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation - \$0.20***

**Default Budget**

If the proposed budget of \$31,979,257 in Article 3 should fail, an appropriation of \$27,892,458 (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 2014-15 default budget, the difference between the default budget and the current operating budget (\$31,979,257) is \$4,086,799. 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 \$375,799 less than the 2013-14 operating budget. ***One important point to remember is that the \$3,711,000 in capital purchases for 2014-15 is fully offset by revenues.***

Chart 4 is a comparison of tax rates.

***Estimated 2014 Property Tax Bill Impact for Default Budget:  
Per \$1,000 of Assessed Valuation – \$0.07***

<b>Chart 3 – Default Calculations</b>		
	2013-14	2014-15
	Voted	Default
	<u>Budget</u>	<u>Budget</u>
General Town operations and charges - Article 2	28,725,477	29,007,126
NEPBA 112 collective bargaining agreement - Article 3 (2013-14)	27,661	9,829
Teamsters collective bargaining agreement - Article 4 (2013-14)	19,860	-
NEPBA 12 collective bargaining agreement - Article 5 (2013-14)	73,394	29,811
AFSCME 3657 collective bargaining agreement - Article 6 (2013-14)	33,665	-
IAFF 2904 collective bargaining agreement - Article 7 (2013-14)	127,069	22,058
Union Contract Benefit Increases		
Health		150,848
Other Insurance Benefits (Dental, Life, STD, WC and unemployment)		(7,147)
One Time Purchases		
One time CRF purchases		(1,305,000)
Debt service:		
2013-14		(1,211,097)
2014-15	-	1,196,030
<b>Total</b>	<b>29,007,126</b>	<b>27,892,458</b>

<b>Chart 4 2014-15 Default Tax Rate Comparison</b>			
		Est. Default 2014 Tax Rate	
Default Appropriations		27,892,458	
Estimated Default Revenues (see below)		(13,170,131)	
Tax overlay		325,000	
Veterans exemptions		708,750	
Property tax levy		15,756,077	
Valuation for state property tax rate		2,937,337.310	
Default property tax rate		5.36	
Proposed Budget tax rate		5.49	
Variance			<b>(0.13)</b>
<b>Revenue comparison:</b>			
2014-15 revenue Proposed Budget	(16,881,131)		
Less: Capital revenue			
General Fund	3,636,000		
WWTF	75,000		
		(13,170,131)	
<b>Appropriation Comparison</b>			
2013-14 Proposed Budget Comparison	31,979,257		
Less: Capital revenue			
General Fund	(3,636,000)		
WWTF	(75,000)	28,268,257	
Default Budget (from above)		27,892,458	
Increase in appropriations (default verse proposed budget)		(375,799)	
Tax Rate variance Appropriations (375,399 dividied by 2,937,337.310)		<b>(0.13)</b>	
Tax Rate variance Revenue		-	
Overall tax rate variance		<b>(0.13)</b>	

## **ARTICLE 4**

### **Geographic Information System (GIS) Capital Reserve Fund**

By approving Article 4, the Town would establish a new Capital Reserve Fund for Geographic Information System (GIS). The Capital Improvements Plan includes a proposed Capital Reserve Fund for GIS Update & Maintenance Program. The total amount of funds expected to be required as part of the program is proposed to be funded through Capital Reserve deposits over the course of next few years. The implementation of this program will allow for data to be updated, enhancing our GIS system, which is a top-notch system, however, the current base data is reaching end of useful life.

The GIS program has been extensively used and applied to many departments in town and most boards and committees. The success of the GIS is dependent upon the Town's investment in high quality imagery and photogrammetric and planimetric mapping, which serve as the foundation for all additional datasets and activities. Planimetric mapping is derived from an orthophoto project (flyover of the Town taking high-resolution digital orthophotos). This describes data that is visible from the air including such features as edge-of-roads, buildings, topography, hydrography, etc. Given the growth in Town since 2005 (when orthophotos were last taken) and future development plans in Merrimack, the staff believes it is appropriate to conduct comprehensive updates at 5-year intervals. The future funds to be expended from this Capital Reserve Fund will provide high quality aerial imagery and mapping to ensure that GIS data remains current and reliable into the future.

***Estimated 2014 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation – \$0.01***

## **ARTICLE 5**

### **NEPBA Local 112, Education Reimbursement Funding**

Article 5 is a Petition Warrant Article which calls for the Town to raise and appropriate the sum of \$5,000 for the reimbursement of education or training expenses for NEPBA Local 112, Dispatchers and Support Staff. Article XIII of the NEPBA Local 112 contract, which was negotiated and agreed to in 2013, reads as follows:

“The Town shall pay 100 % of the cost of any employee education or training that is required by the Town to assist him/her in maintaining his/her minimum job, or in adequately performing the tasks to which he/she is regularly assigned.

The Town shall reimburse full-time employees for 100% of the tuition relating to college courses so long as: a certificate of completion, with a grade of C, or better, is presented to the Human Resources Coordinator, and is related to the employee's job. “

As part of those 2013 contract negotiations, it was agreed that this language would be included in the contract but that the amount to be appropriated for these education and training expenses would be zero over the 3-year period covered by the Agreement. Because the subject of this Petition Warrant Article is part of a collective bargaining agreement, the Town Council has been advised by the Town's legal counsel that, even if this Article were approved by the voters, it is not enforceable. For that reason, the Town Council has voted unanimously to not recommend approval of Article 5.

***Estimated 2014 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation***  
***- LESS THAN \$0.01***



2014 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 12, 2014, 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 8, 2014, 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

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**Article 1**

To choose all necessary town officers for the ensuing year.

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**Article 2**

Shall the Town vote to raise and appropriate the sum of \$3,300,000 for Highway Garage upgrades and installation, and to authorize the issuance of not more than \$3,300,000 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; to authorize the Town Council to issue, negotiate, sell, and deliver said bonds and notes and to determine the rate of interest, the maturity, and other terms pertaining thereto; and to authorize the Town Council to take any other action or to pass any other measure relative to said purpose and financing; and to further raise and appropriate the sum of \$90,333 for the purpose of 2014-15 interest on said bonds or notes? (2/3rds ballot vote required for approval) (Recommended by the Town Council 6-0-0)

**Article 3**

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 \$31,979,257 Should this article be defeated, the default budget shall be \$27,892,458, 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 6-0-0)

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**Article 4**

Shall the Town vote: to establish, in accordance with RSA 35, a Geographic Information System (GIS) Capital Reserve Fund for capital expenditures relating to the purchase and installment of hardware and software as well as the upgrade obtaining digital aerial orthophotography and planimetric mapping of the Town's land area and creation of GIS data layers (including but not limited to edge-of-roads, buildings, topography, hydrography, etc.) , and improvement of GIS System, including related equipment, and infrastructure; to raise and appropriate the sum of \$10,000 to be placed in said fund; and to designate the Town Council as agents to expend? This is a Special Warrant Article per RSA 32:3, VI. (Recommended by the Town Council 6-0-0)

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**Article 5**

Shall the Town vote to raise and appropriate the sum of \$5,000 for reimbursement education or training for NEPBA Local 112, Dispatchers and Support Staff, in accordance With Article X111 of the NEPBA Local 112 contract, which reads:

“The town shall pay 100 % of the cost of any employee education or training that is required by the Town to assist him/her in maintaining his/her minimum job, or in adequately performing the tasks to which he/she is regularly assigned.

The Town shall reimburse full-time employees for 100% of the tuition relating to college courses so long as : a certificate of completion, with a grade of C, or better, is presented to the Human Resources Coordinator, and is related to the employee's job.

This is a Petition Warrant Article. (Recommended by the Town Council 0-6-0)

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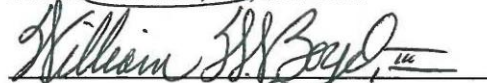
**Town of Merrimack, New Hampshire  
Certificate of Service**


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 24<sup>th</sup> day of February 2014.

MERRIMACK TOWN COUNCIL

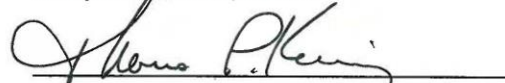


  
David G. Yakuboff, SR., Vice Chair

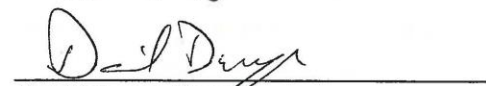
  
William W. Boyd III, Councilor

  
Thomas J. Mahon, Councilor

\_\_\_\_\_  
Finlay C. Rothhaus, Chairman

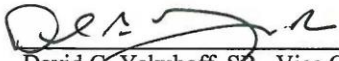
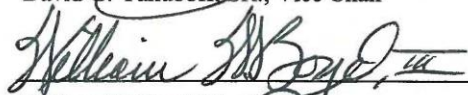
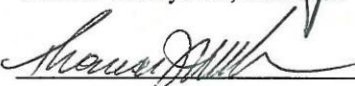
  
Thomas P. Koenig, Councilor


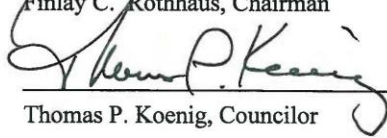
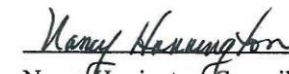

  
Nancy Harrington, Councilor

  
Daniel Dwyer, Councilor

Given under our hands and seal this 18<sup>th</sup> day of February, in the year of our Lord,  
Two Thousand Fourteen

MERRIMACK TOWN COUNCIL


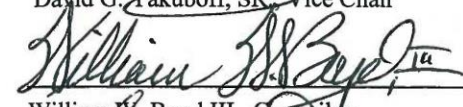
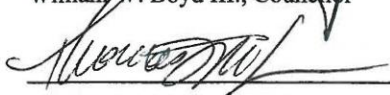
  
David G. Yakuboff, SR., Vice Chair  
  
William W. Boyd III., Councilor  
  
Thomas J. Mahon, Councilor


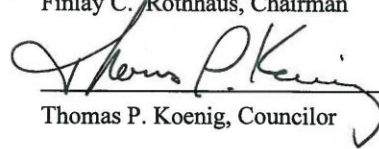

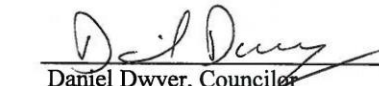
  
Finlay C. Rothhaus, Chairman  
  
Thomas P. Koenig, Councilor  
  
Nancy Harrington, Councilor  
  
Daniel Dwyer, Councilor

Attest: a true copy of the Warrant

MERRIMACK TOWN COUNCIL



  
David G. Yakuboff, SR., Vice Chair  
  
William W. Boyd III., Councilor  
  
Thomas J. Mahon, Councilor

  
Finlay C. Rothhaus, Chairman  
  
Thomas P. Koenig, Councilor  
  
Nancy Harrington, Councilor  
  
Daniel Dwyer, Councilor



New Hampshire  
Department of  
Revenue Administration

2014  
MS-636

## BUDGET OF THE TOWN/VILLAGE DISTRICT

Form Due Date: **20 Days after the TOWN/VILLAGE MEETING**

### Instructions

#### Cover Page

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

#### Account Codes:

- Enter the *Warrant Article Number(s)* and other required information for each applicable account code
- Select the "Add Warrant Article" button to add additional *Warrant Articles* to the account code

#### For Assistance Please Contact:

##### NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

[http://www.revenue.nh.gov/munc\\_prop/municipalservices.htm](http://www.revenue.nh.gov/munc_prop/municipalservices.htm)

#### ENTITY'S INFORMATION ?

Entity Type: ☒ Municipality ☐ Village

Municipality: MERRIMACK

County: HILLSBOROUGH

#### PREPARER'S INFORMATION ?

First Name

PAUL

Last Name

MICALI

Street No.

6

Street Name

BABOOSIC LAKE RD

Phone Number

(603) 424-7075

Email (optional)

PMICALI@MERRIMACKNH.GOV





**New Hampshire**  
Department of  
Revenue Administration

**2014**  
**MS-636**

### APPROPRIATIONS

GENERAL GOVERNMENT ?		Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4130 - 4139	Executive ?		Add Warrant Article				
			-				
4140 - 4149	Election, Registration & Vital Statistics ?		Add Warrant Article	\$20,590	\$32,740	\$26,216	
			-			\$26,216	
4150 - 4151	Financial Administration ?		Add Warrant Article				
			-				
4152	Revaluation of Property ?		Add Warrant Article	\$295,132	\$279,069	\$297,879	
			-			\$297,879	
4153	Legal Expense ?		Add Warrant Article				
			-				
4155 - 4159	Personnel Administration ?		Add Warrant Article				
			-				
4191 - 4193	Planning & Zoning ?		Add Warrant Article	\$452,222	\$488,710	\$453,958	
			-			\$453,958	
4194	General Government Buildings ?		Add Warrant Article	\$189,903	\$209,425	\$200,137	
			-			\$200,137	
4195	Cemeteries ?		Add Warrant Article				
			-				
4196	Insurance ?		Add Warrant Article				
			-				



**New Hampshire**  
Department of  
Revenue Administration

**2014  
MS-636**

Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Enacting FY (Recommended)	Appropriations Enacting FY (Not Recommended)
4197	Advertising & Regional Association ?	Add Warrant Article -				
4199	Other General Government ?	Add Warrant Article -	\$1,969,480	\$1,786,698	\$2,018,239	
		3			\$2,018,239	
<b>General Government Subtotal</b>			\$2,927,327	\$2,796,642	\$2,996,429	
<b>PUBLIC SAFETY ?</b>						
4210-4214	Police ?	Add Warrant Article -	\$5,927,035	\$5,197,259	\$5,888,125	
		3			\$5,888,125	
4215-4219	Ambulance ?	Add Warrant Article -				
4220-4229	Fire ?	Add Warrant Article -	\$5,111,335	\$4,519,096	\$5,209,240	
		3			\$5,209,240	
4240-4249	Building Inspection ?	Add Warrant Article -	\$327,563	\$309,536	\$335,164	
		3			\$335,164	
4290-4298	Emergency Management ?	Add Warrant Article -	\$9,380	\$9,060	\$8,380	
		3			\$8,380	
4299	Other (Including Communications) ?	Add Warrant Article -	\$777,107	\$669,580	\$781,387	
		3			\$781,387	
<b>Public Safety Subtotal</b>			\$12,152,420	\$10,704,531	\$12,222,296	





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<b>AIRPORT/AVIATION CENTER</b>							
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)	
4301 - 4309	Airport Operations	Add Warrant Article					
		-					
<b>Airport/Aviation Subtotal</b>							
<b>HIGHWAYS AND STREETS</b>							
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)	
4311	Administration	Add Warrant Article	\$366,373	\$346,051	\$371,192		
		-			\$371,192		
4312	Highways & Streets	Add Warrant Article	\$2,493,558	\$2,357,964	\$2,401,137		
		-			\$2,401,137		
4313	Bridges	Add Warrant Article					
		-					
4316	Street Lighting	Add Warrant Article					
		-					
4319	Other	Add Warrant Article	\$427,928	\$396,295	\$436,675		
		-			\$436,675		
<b>Highways and Streets Subtotal</b>							
			\$3,287,859	\$3,100,310	\$3,209,004		



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<b>SANITATION ?</b>							
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)	
4321	Administration ?	Add Warrant Article -					
4323	Solid Waste Collection ?	Add Warrant Article -					
4324	Solid Waste Disposal ?	Add Warrant Article 3	\$1,170,051	\$1,219,079	\$1,203,939		
4325	Solid Waste Clean-up ?	Add Warrant Article -			\$1,203,939		
4326-4329	Sewage Collection & Disposal & Other ?	Add Warrant Article 3	\$3,245,728	\$2,970,127	\$3,254,705		
Sanitation Subtotal			\$4,415,779	\$4,189,206	\$4,458,644		

<b>WATER DISTRIBUTION AND TREATMENT ?</b>							
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)	
4331	Administration ?	Add Warrant Article -					
4332	Water Services ?	Add Warrant Article -					
4335	Water Treatment ?	Add Warrant Article -					





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4338 - 4339	Water Conservation & Other ?	Add Warrant Article							
		-							
<b>Water Distribution and Treatment Subtotal</b>									
<b>ELECTRIC ?</b>									
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)			
4351 - 4352	Administration & Generation ?	Add Warrant Article							
		-							
4353	Purchase Costs ?	Add Warrant Article							
		-							
4354	Electric Equipment Maintenance ?	Add Warrant Article							
		-							
4359	Other Electric Costs ?	Add Warrant Article							
		-							
<b>Electric Subtotal</b>									
<b>HEALTH ?</b>									
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)			
4411	Administration ?	Add Warrant Article							
		-							
4414	Pest Control ?	Add Warrant Article							
		-							



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4415 - 4419	Health Agencies & Hospital & Other ?	Add Warrant Article - 3	\$77,300	\$77,300	\$75,300	\$75,300
<b>Health Subtotal</b>			\$77,300	\$77,300	\$75,300	\$75,300
<b>WELFARE ?</b>						
4441 - 4442	Purpose of Appropriations (RSA 32:3, V) Administration & Direct Assistance ?	Add Warrant Article - 3	\$87,779	\$59,416	\$79,640	\$79,640
4444	Intergovernmental Welfare Payments ?	Add Warrant Article -				
4445 - 4449	Vendor Payments & Other ?	Add Warrant Article -				
<b>Welfare Subtotal</b>			\$87,779	\$59,416	\$79,640	\$79,640
<b>CULTURE AND RECREATION ?</b>						
4520 - 4529	Purpose of Appropriations (RSA 32:3, V) Parks & Recreation ?	Add Warrant Article - 3	\$515,920	\$520,219	\$529,727	\$529,727
4550 - 4559	Library ?	Add Warrant Article -	\$957,102	\$933,696	\$974,802	\$974,802
4583	Patriotic Purposes ?	Add Warrant Article -	\$26,000	\$22,447	\$36,000	\$36,000
					\$36,000	\$36,000



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4589	Other Culture & Recreation	?	Add Warrant Article		\$234,011	\$206,324	\$230,933	
			-	3			\$230,933	
<b>Culture and Recreation Subtotal</b>					\$1,733,033	\$1,682,686	\$1,771,462	

<b>CONSERVATION</b>								
Account #	Purpose of Appropriations (RSA 32:3, V)	?	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)	
4611 - 4612	Admin. & Purch. of Natural Resources	?	Add Warrant Article					
			-					
4619	Other Conservation	?	Add Warrant Article	\$3,200	\$12,315	\$4,143		
			-			\$4,143		
4631 - 4632	Redevelopment and Housing	?	Add Warrant Article					
			-					
4651 - 4659	Economic Development	?	Add Warrant Article	\$10,000		\$10,000		
			-			\$10,000		
<b>Conservation Subtotal</b>				\$13,200	\$12,315	\$14,143		

<b>DEBT SERVICE</b>								
Account #	Purpose of Appropriations (RSA 32:3, V)	?	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)	
4711	Principal Long Term Bonds & Notes	?	Add Warrant Article	\$1,023,240	\$1,005,068	\$1,045,473		
			-			\$1,045,473		
4721	Interest Long Term Bonds & Notes	?	Add Warrant Article	\$187,859	\$349,343	\$150,556		
			-			\$150,556		
4723	Interest on Tax Anticipation Notes	?	Add Warrant Article	\$1		\$1		
			-			\$1		





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CAPITAL OUTLAY ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Enslung FY (Recommended)	Appropriations Enslung FY (Not Recommended)
4901	Land ?	Add Warrant Article	\$1		\$1	
		-			\$1	
4902	Machinery, Vehicles, & Equipment ?	Add Warrant Article	\$934,210	\$347,200	\$820,508	
		-			\$820,508	
4903	Buildings ?	Add Warrant Article	\$496,821	\$712,286	\$3,155,000	
		-			\$3,155,000	
4909	Improvements Other Than Buildings ?	Add Warrant Article	\$666,000	\$1,222,479	\$883,500	
		-			\$883,500	
Capital Outlay Subtotal			\$2,097,032	\$2,281,965	\$4,859,009	

OPERATING TRANSFERS OUT ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4912	To Special Revenue Fund ?	Add Warrant Article -				
4913	To Capital Projects Fund ?	Add Warrant Article -				
4914	To Enterprise Fund ?					

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Sewer	Add Warrant Article				
	-				
Water	Add Warrant Article				
	-				
Electric	Add Warrant Article				
	-				
Airport	Add Warrant Article				
	-				
4918 To Nonexpendable Trust Funds	Add Warrant Article				
	-				
4919 To Fiduciary Funds	Add Warrant Article				
	-				
Operating Transfers Out Subtotal					
Operating Budget Total					





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**\*\*SPECIAL WARRANT ARTICLES\*\***

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) Appropriations 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 non-lapsing or nontransferable article.

Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensu- ing FY (Recommended)	Appropriations Ensu- ing FY (Not Recommended)
4915	To Capital Reserve Fund	Add Warrant Article			\$10,000	
	GIS CRF	- 4			\$10,000	
4916	To Expendable Trust Fund	Add Warrant Article				
		-				
4917	To Health Maintenance Trust Funds	Add Warrant Article				
		-				
	Other Special Warrant Articles	Add Warrant Article				
		-				
	<b>Special Articles Recommended</b>				\$10,000	

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

"Individual" warrant articles are not the same as "Special Warrant Articles". Individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

Account #	Purpose of Appropriations (RSA 32:3, V)	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensu- ing FY (Recommended)	Appropriations Ensu- ing FY (Not Recommended)
	Other Individual Warrant Articles	Add Warrant Article				
4903	HIGHWAY GARAGE	- 2			\$3,300,000	
4721	INTEREST ON BOND	- 2			\$90,333	
4299	Education NEPBA 112	- 5				\$5,000
	<b>Individual Articles Recommended</b>				\$3,390,333	\$5,000



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You have reached the end of the Appropriations Section. Please review the this section for accuracy, then move on to the Revenues Section.

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REVENUES						
TAXES ?						
Account #	Source of Revenue	Warrant Article #	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year	
3120	Land Use Charge Taxes - General Fund ?	Add Warrant Article	\$105,000	\$71,018	\$75,000	
		-			\$75,000	
3180	Resident Taxes ?	Add Warrant Article				
		-				
3185	Yield Taxes ?	Add Warrant Article	\$2,375	\$6,049		
		-				
3186	Payment in Lieu of Taxes ?	Add Warrant Article	\$6,380	\$6,562	\$6,000	
		-			\$6,000	
3189	Other Taxes ?	Add Warrant Article	\$340,000	\$420,183	\$341,200	
		-			\$341,200	
3190	Interest & Penalties on Delinquent Tax ?	Add Warrant Article	\$284,600	\$277,155	\$277,489	
		-			\$277,489	
	Inventory Penalties	Add Warrant Article				
		-				
3187	Excavation Tax (\$0.02 per cubic yard) ?	Add Warrant Article	\$6,500	\$446	\$6,275	
		-			\$6,275	
Taxes Subtotal			\$744,855	\$781,413	\$705,964	





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LICENSES, PERMITS, AND FEES ?					
Account #	Source of Revenue	Warrant Article #	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
3210	Business Licenses & Permits ?	Add Warrant Article			
		-			
3220	Motor Vehicle Permit Fees ?	Add Warrant Article	\$3,850,000	\$4,000,814	\$3,950,000
		-			\$3,950,000
3230	Building Permits ?	Add Warrant Article	\$100,000	\$91,589	\$100,000
		-			\$100,000
3290	Other Licenses, Permits, & Fees ?	Add Warrant Article	\$253,100	\$275,040	\$251,974
		-			\$251,974
3311 - 3319	From Federal Government ?	Add Warrant Article	\$113,200	\$256,317	\$113,200
		-			\$113,200
Licenses, Permits and Fees Subtotal			\$4,316,300	\$4,623,760	\$4,415,174

FROM STATE ?					
Account #	Source of Revenue ?	Warrant Article #	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
3351	Shared Revenues ?	Add Warrant Article			
		-			
3352	Meals & Rooms Tax Distribution ?	Add Warrant Article	\$1,133,758	\$1,135,497	\$1,183,758
		-			\$1,183,758
3353	Highway Block Grant ?	Add Warrant Article	\$500,216	\$497,962	\$500,216
		-			\$500,216
3354	Water Pollution Grant ?	Add Warrant Article			
		-			

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3355	Housing & Community Development ?	Add Warrant Article			
		-			
3356	State & Fed. Forest Land Reimburse. ?	Add Warrant Article			
		-			
3357	Flood Control Reimbursement ?	Add Warrant Article			
		-			
3359	Other (Including Railroad Tax) ?	Add Warrant Article	\$76,309	\$102,296	\$1,479,789
		-			\$1,479,789
3379	From Other Governments ?	Add Warrant Article			
		-			
From State Subtotal			\$1,710,283	\$1,735,755	\$3,163,763

CHARGES FOR SERVICES ?					
Account #	Source of Revenue ?	Warrant Article #	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
3401	Income from Departments ?	Add Warrant Article	\$6,059,431	\$5,243,657	\$5,859,740
		-			\$5,859,740
3402	Water Supply System Charges ?	Add Warrant Article			
		-			
3403	Sewer User Charges ?	Add Warrant Article			
		-			
3404	Garbage - Refuse Charges ?	Add Warrant Article			
		-			

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3409	Other Charges ?	Add Warrant Article				
		-				
Charges for Services Subtotal				\$6,059,431	\$5,243,657	\$5,859,740

MISCELLANEOUS REVENUES ?						
Account #	Source of Revenue	Warrant Article #	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year	
3501	Sale of Municipal/Village Property ?	Add Warrant Article	\$5,000	\$24,938	\$5,000	
		-			\$5,000	
3502	Interest on Investments ?	Add Warrant Article	\$136,482	\$62,433	\$81,350	
		-			\$81,350	
3503 - 3509	Other ?	Add Warrant Article	\$140,610	\$90,212	\$140,640	
		-			\$140,640	
Miscellaneous Revenues Subtotal			\$282,092	\$177,583	\$226,990	

INTERFUND OPERATING TRANSFERS IN ?						
Account #	Source of Revenue	Warrant Article #	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year	
3912	From Special Revenue Funds ?	Add Warrant Article	\$135,000	\$119,555	\$135,000	
		-			\$135,000	
3913	From Capital Projects Funds ?	Add Warrant Article				
		-				
3914	From Enterprise Funds ?					
	Sewer - (Offset)	Add Warrant Article				
		-				



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		Add Warrant Article				
Water - (Offset)		-				
Electric - (Offset)		Add Warrant Article				
Airport - (Offset)		-				
		Add Warrant Article				
		-				
3915 From Capital Reserve Funds		Add Warrant Article	\$1,302,000	\$755,548		\$2,371,000
		-				\$2,371,000
3916 From Trust & Fiduciary Funds		Add Warrant Article	\$3,500	\$726		\$3,500
		-				\$3,500
3917 Transfers from Conservations Funds		Add Warrant Article				
		-				
Interfund Operating Transfers In Subtotal			\$1,440,500	\$875,829		\$2,509,500
<b>OTHER FINANCING SOURCES</b>						
Account #	Source of Revenue	Warrant Article #	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year	
3934	Proc. From Long Term Bonds & Notes	Add Warrant Article		\$16,983		\$3,300,000
		-				\$3,300,000
	Amount Voted from Fund Balance					
	Estimated Fund Balance to Reduce Taxes					
Other Financing Sources Subtotal				\$16,983		\$3,300,000
<b>Total Estimated Revenue &amp; Credits</b>			\$14,553,461	\$13,454,980		\$20,181,131



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BUDGET SUMMARY		
Item	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended	\$29,007,129	\$31,979,257
Special Warrant Articles Recommended		\$10,000
Individual Warrant Articles Recommended		\$3,390,333
TOTAL Appropriations Recommended	\$29,007,129	\$35,379,590
Less: Amount of Estimated Revenues & Credits	\$14,553,461	\$20,181,131
Estimated Amount of Taxes to be Raised	\$14,453,668	\$15,198,459



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**MERRIMACK (297)**

**PREPARER'S CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Paul

Preparer's Last Name

Micali

Preparer's Signature and Title

Feb 13, 2014

Date

☒ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

**GOVERNING BODY CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

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Governing Body Member's Signature and Title

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlarneau: shelly.gerlarneau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHdra at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487





New Hampshire  
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## DEFAULT BUDGET OF THE TOWN

Form Due Date: **20 Days after the TOWN MEETING**

**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.

This form was posted with the warrant on: Feb 14, 2014

### Instructions

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-26 or MS-27) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

#### For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

[http://www.revenue.nh.gov/munc\\_prop/municipalservices.htm](http://www.revenue.nh.gov/munc_prop/municipalservices.htm)

#### ENTITY'S INFORMATION ?

Municipality: MERRIMACK

County: HILLSBOROUGH

#### PREPARER'S INFORMATION ?

First Name

Paul

Last Name

Micali

Street No.

6

Street Name

Baboosic Lake Rd

Phone Number

(603) 424-7075

Email (optional)

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APPROPRIATIONS					
GENERAL GOVERNMENT ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4130 - 4139	Executive ?				
4140 - 4149	Election, Registration & Vital Statistics ?	\$20,590			\$20,590
4150 - 4151	Financial Administration ?				
4152	Revaluation of Property ?	\$295,132			\$295,132
4153	Legal Expense ?				
4155 - 4159	Personnel Administration ?				
4191 - 4193	Planning & Zoning ?				
4194	General Government Buildings ?	\$462,222			\$462,222
4195	Cemeteries ?	\$189,903			\$189,903
4196	Insurance ?				
4197	Advertising & Regional Association ?				
4199	Other General Government ?	\$1,969,480			\$1,969,480
General Government Subtotal		\$2,937,327			\$2,937,327





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APPROPRIATIONS						
PUBLIC SAFETY ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET	
4210-4214	Police ?	\$5,927,035	\$61,325		\$5,988,360	
4215-4219	Ambulance ?					
4220-4229	Fire ?	\$5,120,715	\$60,104		\$5,180,819	
4240-4249	Building Inspection ?	\$327,563			\$327,563	
4290-4298	Emergency Management ?					
4299	Other (Including Communications) ?	\$777,107	\$19,487		\$796,594	
Public Safety Subtotal		\$12,152,420	\$140,916		\$12,293,336	
AIRPORT/AVIATION CENTER ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET	
4301 - 4309	Airport Operations ?					
Airport/Aviation Subtotal						
HIGHWAYS AND STREETS ?						
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET	
4311	Administration ?	\$366,373			\$366,373	
4312	Highways & Streets ?	\$2,493,558	\$29,760		\$2,523,318	
4313	Bridges ?					
4316	Street Lighting ?					
4319	Other ?	\$427,928	\$5,853		\$433,781	
Highways and Streets Subtotal		\$3,287,859	\$35,613		\$3,323,472	

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APPROPRIATIONS					
SANITATION ?	Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations
	4321	Administration ?			
	4323	Solid Waste Collection ?			
	4324	Solid Waste Disposal ?	\$1,170,051	\$6,542	\$1,176,593
	4325	Solid Waste Clean-up ?			
	4326-4329	Sewage Collection & Disposal & Other ?	\$3,245,728	\$22,328	\$3,268,056
	Sanitation Subtotal		\$4,415,779	\$28,870	\$4,444,649
WATER DISTRIBUTION AND TREATMENT ?	Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations
	4331	Administration ?			
	4332	Water Services ?			
	4335	Water Treatment ?			
	4338 - 4339	Water Conservation & Other ?			
	Water Distribution and Treatment Subtotal				



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### APPROPRIATIONS

<b>ELECTRIC ?</b>					
<b>Account #</b>	<b>Purpose of Appropriations (RSA 32:3, V)</b>	<b>Prior Year Adopted Operating Budget</b>	<b>Reductions or Increases</b>	<b>One-Time Appropriations</b>	<b>DEFAULT BUDGET</b>
4351 - 4352	Administration & Generation ?				
4353	Purchase Costs ?				
4354	Electric Equipment Maintenance ?				
4359	Other Electric Costs ?				
<b>Electric Subtotal</b>					
<b>HEALTH ?</b>					
<b>Account #</b>	<b>Purpose of Appropriations (RSA 32:3, V)</b>	<b>Prior Year Adopted Operating Budget</b>	<b>Reductions or Increases</b>	<b>One-Time Appropriations</b>	<b>DEFAULT BUDGET</b>
4411	Administration ?				
4414	Pest Control ?				
4415 - 4419	Health Agencies & Hospital & Other ?	\$77,300			\$77,300
<b>Health Subtotal</b>		\$77,300			\$77,300
<b>WELFARE ?</b>					
<b>Account #</b>	<b>Purpose of Appropriations (RSA 32:3, V)</b>	<b>Prior Year Adopted Operating Budget</b>	<b>Reductions or Increases</b>	<b>One-Time Appropriations</b>	<b>DEFAULT BUDGET</b>
4441 - 4442	Administration & Direct Assistance ?	\$87,779			\$87,779
4444	Intergovernmental Welfare Payments ?				
4445 - 4449	Vendor Payments & Other ?				
<b>Welfare Subtotal</b>		\$87,779			\$87,779





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### APPROPRIATIONS

CULTURE AND RECREATION ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4520 - 4529	Parks & Recreation ?	\$515,920			\$515,920
4550 - 4559	Library ?	\$957,102			\$957,102
4583	Patriotic Purposes ?	\$26,000			\$26,000
4589	Other Culture & Recreation ?	\$234,011			\$234,011
Culture and Recreation Subtotal		\$1,733,033			\$1,733,033

CONSERVATION ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4611 - 4612	Admin. & Purch. of Natural Resources ?	\$3,200			\$3,200
4619	Other Conservation ?				
4631 - 4632	Redevelopment and Housing ?				
4651 - 4659	Economic Development ?				
Conservation Subtotal		\$3,200			\$3,200

DEBT SERVICE ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4711	Principal Long Term Bonds & Notes ?	\$1,023,240	\$22,233		\$1,045,473
4721	Interest Long Term Bonds & Notes ?	\$187,856	(\$37,300)		\$150,556
4723	Interest on Tax Anticipation Notes ?	\$1			\$1
4790 - 4799	Other Debt Service ?				
Debt Service Subtotal		\$1,211,097	(\$15,067)		\$1,196,030

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#### CAPITAL OUTLAY ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4901	Land ?	\$1			\$1
4902	Machinery, Vehicles, & Equipment ?	\$1,035,210		\$855,000	\$180,210
4903	Buildings ?	\$1,061,821		\$450,000	\$611,821
4909	Improvements Other Than Buildings ?				
Capital Outlay Subtotal		\$2,097,032		\$1,305,000	\$792,032

#### OPERATING TRANSFERS OUT ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4912	To Special Revenue Fund ?				
4913	To Capital Projects Fund ?				
4914	To Enterprise Fund ?				
	Sewer				
	Water				
	Electric				
	Airport				
4917	To Health Maintenance Trust Funds ?				
4918	To Nonexpendable Trust Funds ?				
4919	To Fiduciary Funds ?	\$1,004,300			\$1,004,300
Operating Transfers Out Subtotal		\$1,004,300			\$1,004,300





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Operating Budget Total		Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
		\$29,007,126	\$190,332	\$1,305,000	\$27,892,458

EXPLANATION FOR INCREASES AND REDUCTIONS	
Use this section of the form to explain why any increase of reduction was applied to the estimated appropriation for an account code. Supply an explanation for each individual increase or reduction on its own line. You can use the "Add New Line" button to insert a new line. The "Remove Line" button will remove that line from the form.	
Account #	Explanation for Increase or Reduction
4711	principal bonds increased
4721	interest long-term bonds decreased
4299	NEPBA 112 Contract Article 3 (2013-14) (\$9,829)
4210-4214	NEPBA 12 Contract Article 5 (2013-14) (\$29,811)
4220-4229	JAFF 2904 Contract Article 7 (2013-14) (\$22,058)
	Various Union Contract benefits (\$143,701)
	Add New Line
	Remove Line
	Remove Line
	Remove Line
	Remove Line
	Remove Line
	Remove Line



**New Hampshire**  
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**MERRIMACK (297)**

**PREPARER'S CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Paul

Preparer's Last Name

Micali

*[Signature]*

Preparer's Signature and Title

Feb 14, 2014

Date

☒ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

**GOVERNING BODY CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

*[Signature]*  
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

*[Signature]*  
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

*[Signature]*  
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

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*[Signature]*  
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

*[Signature]*  
Governing Body Member's Signature and Title

Governing Body Member's Signature and Title

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlameau: shelly.gerlameau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487



# 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](#).*

GROUP	WHERE	WHEN	TIME
Agricultural Commission	Matthew Thornton Room	2 <sup>nd</sup> Wednesday	7:00 p.m.
Conservation Commission	Merrimack Memorial Room	1 <sup>st</sup> & 3 <sup>rd</sup> Monday	6:30 p.m.
EDCAC (Economic Development Citizen Advisory Committee)	Merrimack Memorial Room	2 <sup>nd</sup> Wednesday	7:00 p.m.
Parks & Recreation Committee	Matthew Thornton Room	3 <sup>rd</sup> Wednesday	7:00 p.m.
Planning Board	Matthew Thornton Room	1 <sup>st</sup> & 3 <sup>rd</sup> Tuesday	7:30 p.m.
Town Center Committee	Matthew Thornton Room	2 <sup>nd</sup> Monday	12:00 p.m.
Town Council	Matthew Thornton Room	2 <sup>nd</sup> & 4 <sup>th</sup> Thursday	7:00 p.m.
Zoning Board of Adjustment	Matthew Thornton Room	4 <sup>th</sup> 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:**

- Ethics Committee	- Horse Hill Nature Preserve Subcommittee
- Farmers' Market Subcommittee	- Technology Committee
- Heritage Commission	- Trustees of Trust Funds
- Highway Safety Committee	

For further information, please contact the Town Manager's office at (603) 424-2331 or visit our website at [merrimacknh.gov](http://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

**Finance Department..... (603) 424-7075**

Paul Micali, Director

**Fire and Rescue Dept..... (603) 424-3690**

Michael Currier, Chief  
Richard Pierson, Assistant Chief  
Brian Borneman, 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**

Matthew Casparius, 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.  
Brenda DuLong, Deputy

**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

