

Town of Merrimack, NH



2017 ANNUAL REPORT

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 – Thurs.:	8:30am – 9:00pm
	Friday	8:30am – 4:30pm
Public Works Administration	Monday – Friday:	8:00am – 4:00pm
Town Clerk / Tax Collector (car registrations)	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 www.merrimacknh.gov for a complete list of all Town Department hours

2018 Town Hall Holidays – Town Hall Offices will be closed on these days

New Year’s Day	Monday, January 1
Martin Luther King, Jr. Day	Monday, January 15
Presidents’ Day	Monday, February 19
Memorial Day	Monday, May 28
Independence Day	Wednesday, July 4
Labor Day	Monday, September 3
Veterans Day	Monday, November 12
Thanksgiving	Thursday, Nov. 22 & Friday, Nov.23
Christmas	Tuesday, December 25

Important Dates to Remember

March 1, 2018: Last day to file Abatement Application for tax year 2017, per RSA 76:16.

April 1, 2018: All real property assessed to owner of records this date.

April 15, 2018: 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, 2018: Dog licenses expire.

May 15, 2018: Timber Tax Report of Cut due.

June 30, 2018: Fiscal year ends.

July 1, 2018: Fiscal year begins.

Dec. 1, 2018: Last day to pay final installment of 2018 property taxes without interest penalty (subject to change, check your tax bill for the actual date).

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Merrimack Town Hall
6 Baboosic Lake Road
Merrimack, New Hampshire 03054
Telephone: 603-424-2331 ~ Website: www.merrimacknh.gov

TOWN COUNCIL

Chairman Nancy Harrington <i>Term expires 2018</i>	(603) 424-2043	nharrington@merrimacknh.gov
Vice Chairman Finlay Rothhaus <i>Term expires 2020</i>	(603) 494-0893	frothhaus@merrimacknh.gov
Councilor Peter Albert <i>Term Expires 2018</i>	(603) 321-2055	palbert@merrimacknh.gov
Councilor William W. Boyd, III <i>Term expires 2020</i>	(603) 589-1885	bboyd@merrimacknh.gov
Councilor Jackie Flood <i>Term expires 2019</i>	(603) 424-5229	jflood@merrimacknh.gov
Councilor Thomas P. Koenig <i>Term Expires 2018</i>	(603) 429-1455	tkoenig@merrimacknh.gov
Councilor Tom Thornton <i>Term Expires 2018</i>	(603) 801-0069	tthornton@merrimacknh.gov

Town Manager
Eileen Cabanel

Town Attorney
Matthew H Upton

Town Treasurer
Bruce Moreau

Town Clerk/Tax Collector
Diane Trippett

Town Moderator
Lynn Christensen

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Introduction



Merrimack Town Council

(Back Row - L to R): Councilor Bill Boyd, Councilor Tom Koenig, Councilor Peter Albert and Councilor Jackie Flood. (Front Row - L to R): Councilor Tom Thornton, Chairman Nancy Harrington and Vice Chairman Finlay Rothhaus

We, the Merrimack Town Council and Town Manager, are pleased and proud to present you with the 2017 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 2017.

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

Town Council/Town Manager's 2017 Report

2017 was another very productive year that saw a number of improvements completed for the Town of Merrimack. Several Town projects approved by the voters are either underway or have been completed in 2017. Those projects include:

- The aging sidewalks at Town Hall were completely reconstructed including the installation of new railings and detectible warning devices. New granite curbing was also installed along both sides of the driveway in front of the Town Hall.
- The Town was accepted for another Transportation Alternative Program (TAP) to be able to receive State Financial assistance to construct new sidewalks along a section of Daniel Webster Highway from Church Street to Twin Bridge Road and along Woodbury Street to Daniel Webster Highway connecting into a previous sidewalk project.
- Amherst Road was reclaimed, injected with emulsified asphalt and repaved from Seaverns Bridge Road to Meetinghouse Road. Road rehabilitation and paving also occurred on Meetinghouse Road, Lesa Drive, Dick Drive, Dwyer Street, Hamlet Circle, Draycoach Court and Hitchinpost Lane.
- Two other projects involved culvert replacements and were done in coordination with the State of NH Department of Environmental Services for Emergency replacement program. The first one was on Amherst Road near Executive Park Drive and replaced a 36" metal culvert that had collapsed. The second culvert was located on Daniel Webster Highway and involved replacing a 1930's box culvert that had deteriorating concrete and reinforcing steel.

We continue to have growth in our current businesses throughout town, as well as adding new businesses over the last year. Some examples of this are: Buckley's Café & Bakery commercial kitchen expansion; Mixed Use Development Conditional Use Permit for the parcel at the corner of Industrial Drive and Continental Blvd. (Merrimack Park Place, 372,800 square feet of development including retail, hotel/event center, restaurant, office, multi-family residential uses...phase 1 site plan currently under review as of January 2018); Stanley Elevator (Henry Clay Drive) - 9,800 sq. ft. warehouse expansion; Redevelopment of the former Shaw's Plaza; NH Hydraulics (Columbia Circle) - 9,600 sq. ft. addition; and Mi-Box New England (Herrick St) - 39,100 sq. ft. self-storage and corporate headquarters building. We hope to continue this growth over the next few years in both the north and South end of Town.

The Town of Merrimack was honored to host the Governor and Executive Council on September 27, 2017. For several months throughout the summer and fall, their meetings are taken on location to the various communities served in New Hampshire. Merrimack is located in District 5 and is represented by Councilor David K. Wheeler. The breakfast portion of the meeting was held at Anheuser-Busch in their newly built Biergarten, and the formal meeting took place at Town Hall. Members of the Merrimack Police Department Honor Guard kicked off the meeting and two local teenagers, Joseph Peavey and Ella Burroughs, performed two songs for the Governor and Executive Council.

During the year the Town Council continued to be sensitive to the challenges facing its taxpayers. As a result, the approved budget allowed the Town to maintain the level of services residents have come to expect while improving efficiencies throughout. The Town's portion of the tax rate decreased to \$4.90 per \$1,000 of assessed value in 2017. This decrease was due to several factors including an increase in value for Merrimack Premium Outlets, as well as an increase in revenues due to automobile registrations and interest.

This past year we saw a number of employees hit employment milestones. We currently have nine employees with

Town Council/Town Manager's 2017 Report

over 30 years of service, five employees with over 35 years of service and one employee with over 45 years of service. Merrimack continues to be a great place to live and work.

In April 2017, Nancy Harrington was re-elected as Chair and Finlay Rothhaus as Vice Chair. There was also some shuffling of Councilors throughout the year. Peter Albert was elected to complete a one year term vacated by Tom Mahon. Tom Thornton was appointed as a Town Councilor on November 16, 2017, to replace Dan Dwyer, who retired to a warmer climate after serving 7 years as a Councilor. We wish him the best.

In closing, on behalf of the employees of the Town of Merrimack, we 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 us by phone or e-mail. 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
ecabanel@merrimacknh.gov

Nancy Harrington, Town Council Chair
nharrington@merrimacknh.gov

Donations Accepted by Town Council - 2017

The Town Council gratefully accepted the following donations throughout 2017 from several residents and organizations. The Town of Merrimack is indeed fortunate to have supporters who are willing to make a contribution for the benefit of our community.

Date Accepted	Department	Donor Name	Description of Donation	Amount
3/9/17	Police	Merrimack Crimeline, Inc.	Panasonic Lumix DMC-F2300 digital camera, Delkin 16 GB memory card, Pro-Master battery, Titan fingerprint attachment, Pro-Master hard case and external flash	\$900.00
3/9/17	Fire	Digital Federal Credit Union	Monetary donation	\$3,500.00
5/11/17	Parks & Rec.	Merrimack Lions Club	Monetary donation	\$600.00
6/8/17	Parks & Rec.	Rotary Club of Merrimack	Abbie Griffin Stairway Installation project	\$6,800.00
6/8/17	Parks & Rec.	G/I Stone	Abbie Griffin Stairway Installation project	\$6,800.00
6/8/17	Parks & Rec.	O'Keefe Landscaping & Irrigation, Inc.	Abbie Griffin Stairway Installation project	\$6,800.00
6/8/17	Parks & Rec.	All Outdoors Landscaping & Excavation	Abbie Griffin Stairway Installation project	\$6,800.00
6/8/17	Parks & Rec.	Merrimack Lions Club	Monetary donation to be used towards the Camp Scholarship Fund	\$300.00
6/22/17	Police	Merrimack Crimeline, Inc.	Monetary donation for the K-9 Program	\$2,405.29
6/22/17	Parks & Rec.	Bear Christensen Charitable Trust	Monetary donation for the Camp Scholarship Fund	\$400.00
7/20/17	Parks & Rec.	Rotary Club of Merrimack	Donation of labor to perform two volunteer projects for improvements to Wasserman Park	\$3,500.00
7/20/17	Parks & Rec.	Merrimack Friends and Families	Monetary donation to be used towards the Camp Scholarship Fund	\$840.00
7/20/17	Cons. Comm.	Papergraphics	Donation of the waiving of printing fees for maps for the Cons. Commission	\$967.60
8/17/17	Police	Anonymous resident		\$4,640.79
9/14/17	Parks & Rec.	The Home Depot	Donation and installation of pavers in the entrance area of the Dog Park	\$500.00
9/14/17	Parks & Rec.	Daniel Figueroa	Monetary donation for the Dog Park	\$158.84
11/2/17	Police	Mrs. Anne Moran	Monetary donation to be used towards the National Night Out event	\$150.00
11/2/17	Police	Digital Federal Credit Union	Monetary donation for the PACT Program & National Night Out	\$3,500.00
12/21/17	Fire	Ms. Sharon Ruback	Monetary donation in memory of Isabel Duxbury	\$20.00
12/21/17	Fire	Ms. Susan Paris	Monetary donation in memory of Isabel Duxbury	\$25.00
12/21/17	Fire	Mr. & Mrs. George and Nancy Sawyer	Monetary donation in memory of Isabel Duxbury	\$50.00
12/21/17	Fire	Mr. Glendon P. Drewry, Sr. and Ms. Lynda Rae Townes	Monetary donation in memory of Isabel Duxbury	\$50.00
12/21/17	Fire	Mr. Charles Hall	Monetary donation in memory of Isabel Duxbury	\$50.00
12/21/17	Fire	Ms. Joyce Soucy	Monetary donation in memory of Isabel Duxbury	\$50.00
12/21/17	Fire	Mr. & Mrs. Leonard and Nancy Worster	Monetary donation in memory of Isabel Duxbury	\$50.00
12/21/17	Fire	Mr. & Mrs. Ronald and Patricia Bouchard	Monetary donation in memory of George Shapiro	\$50.00

Donations Accepted by Town Council - 2017

12/21/17	Fire	Mr. Frank C. Gibson, III	Monetary donation in memory of George Shapiro	\$50.00
12/21/17	Fire	Ms. Diane Dunn	Monetary donation in memory of George Shapiro	\$100.00
12/21/17	Fire	Ms. Bethany Wall	Monetary donation in memory of George Shapiro	\$50.00
12/21/17	Fire	Raymond and Kazumi Francis	Monetary donation in memory of George Shapiro	\$50.00
12/21/17	Fire	Ms. Johanna Longo	Monetary donation in memory of George Shapiro	\$25.00
12/21/17	Fire	Mrs. Anne Moran	Monetary donation	\$150.00
12/21/17	Fire	Digital Federal Credit Union	Monetary donation to be used towards either equipment or training	\$3,500

Appointed and Elected Officials (as of 12/31/2017)

Agricultural Commission	Term	Highway Safety Committee (<i>continued</i>)	
Robert McCabe, <i>Chairman</i>	2018	Claire Rioux, <i>Secretary</i>	
Paul Drone	2019	Chief Michael Currier, <i>Fire Department Rep.</i>	
Donald Miner, Jr.	2020	Dawn Tuomala, <i>Public Works Rep.</i>	
Ronald Miner III	2020	Timothy Thompson, <i>Community Development Rep.</i>	
Bess Parks, <i>Treasurer & Acting Secretary</i>	2018	Tom Touseau, <i>School District Rep.</i>	
Arthur "Pete" Gagnon, <i>Alternate</i>	2018	Finlay C. Rothhaus, <i>Town Council Rep.</i>	
Conservation Commission	Term	Nashua Regional Planning Commission	Term
Gage Perry, <i>Chairman</i>	2019	Karin Elmer	2020
Matt Caron, <i>Vice Chairman</i>	2018	Anant Panwalkar	2017
Michael Boisvert	2020	Margaret Morris, <i>Alternate</i>	2017
Cynthia Glenn	2020	William W. Boyd, III, <i>Town Council Rep.</i>	
Gina Rosati	2019		
Timothy Tenhave, <i>Alternate</i>	2018	Parks and Recreation Committee	Term
Jackie Flood, <i>Town Council Rep.</i>		Laura Jaynes, <i>Chairman</i>	2019
Timothy Thompson, <i>Staff Support</i>		Christine Lavoie, <i>Vice Chairman</i>	2019
		Hillary Baird	2020
Economic Development Citizen Advisory Committee (EDCAC)	Term	Michelle Cushman, <i>Secretary</i>	2018
Susan B. Lee, <i>Chairman</i>	2018	Julie Poole	2018
David Shaw, <i>Vice Chairman</i>	2019	Rick Greenier, <i>MYA Liaison</i>	
Ken Asai	2018	Brian LeClaire, <i>MYA Liaison Alternate</i>	
Joshua Schiavone	2018	Maureen Hall, <i>Senior Citizens Club Rep.</i>	
William W. Boyd, III, <i>Town Council Rep.</i>		Michael Thompson, <i>School Board Rep.</i>	
Timothy Thompson, <i>Staff Support</i>		Shannon Barnes, <i>School Board Rep. Alternate</i>	
		Peter Albert, <i>Town Council Rep.</i>	
		Matthew Casparius, <i>Staff Support</i>	
Ethics Committee	Term	Planning Board	Term
Rod Buckley	2018	Robert Best, <i>Chairman</i>	2019
James Ferreira	2019	Alastair Millns, <i>Vice Chairman</i>	2019
Chuck Mower	2019	Lynn Christensen	2020
Steven Rients	2018	Desirea Falt	2018
Melinda Szatela	2020	Paul McLaughlin, Jr.	2018
		Michael J. Redding	2020
Heritage Commission	Term	Nelson Disco, <i>Alternate</i>	2019
Anita Creager, <i>Chairman</i>	2020	Dan Ricker, <i>Alternate</i>	2020
Ralph Gerenz	2019	Vincent A. Russo, Jr., <i>Alternate</i>	2018
Chip Pollard	2018	Thomas Koenig, <i>Town Council Rep.</i>	
Sean Sylvester	2019	William W. Boyd, III, <i>Town Council Rep. Alternate</i>	
Lon Woods	2020	Kellie Shamel, <i>Staff Support</i>	
Finlay Rothhaus, <i>Town Council Rep.</i>		Robert Price, <i>Staff Support</i>	
		Timothy Thompson, <i>Staff Support</i>	
Highway Safety Committee	Term	Supervisors of the Checklist	
Chief Denise Roy, <i>Chairman</i>	N/A	Marge Petrovic, <i>Chair</i>	2018
William Godfrey	2017	Jane Coelho	2020
Paul Konieczka	2017	Fran L'Heureux	2022
Bob L'Heureux	2017		
Fran L'Heureux	2018		
Glenn Wallace	2017		

Appointed and Elected Officials (as of 12/31/2017)

Technology Committee	Term	Trustees of Trust Funds	Term
Paul Mondoux, <i>Chairman</i>	2019	Jack Balcom	2020
Curtis Conrad	2019	Chris Christensen	2019
Adonis Elfakih	2020	Bill Wilkes	2018
John Sauter, <i>Secretary</i>	2020		
Peter Albert, <i>Town Council Rep.</i>		Zoning Board of Adjustment	Term
		Patrick Dwyer, <i>Chairman</i>	2019
Town Center Committee	Term	Fran L'Heureux, <i>Vice Chairman</i>	2018
Nelson Disco, <i>Chairman, Planning Board Rep.</i>		Lynn Christensen	2020
Peter Flood, <i>Vice Chair</i>	2020	Richard Conescu	2020
Jackie Flood, <i>Secretary, Town Council Rep.</i>	2018	Anthony Pellegrino	2018
Bill Cummings	2019	Rod Buckley, <i>Alternate</i>	2020
Bill Wilkes	2020	Kathleen Stroud, <i>Alternate</i>	2018
Matt Shevenell, <i>SAU Rep.</i>		Leonard Worster, <i>Alternate</i>	2020
Mary Hendricks, <i>Chamber of Commerce Rep.</i>		Kellie Shamel, <i>Staff Support</i>	
Karen Freed, <i>Library Trustees Rep.</i>		Robert Price, <i>Staff Support</i>	
		Timothy Thompson, <i>Staff Support</i>	

Elected State Officials

Governor

Christopher T. Sununu (R) (603) 271-2121 www.governor.nh.gov

U.S. Senate

Maggie Hassan (D) (202) 224-3324 www.hassan.senate.gov
 Jeanne Shaheen (D) (202) 224-2841 www.shaheen.senate.gov

U.S. House of Representatives

Congresswoman Ann McLane Kuster (D) (202) 225-5206 kuster.house.gov
 Congresswoman Carol Shea-Porter (D) (202) 225-5456 shea-porter.house.gov

N.H. State Senate – District 11

Senator Gary Daniels (R) (603) 271-4980 Gary.Daniels@leg.state.nh.us

N.H. House of Representatives – District 21

Representative Richard W. Barry (R) (603) 880-3731 richard.barry@leg.state.nh.us
 Representative Chris Christensen (R) (603) 424-2542 c.christensen@leg.state.nh.us
 Representative Richard W. Hinch (R) (603) 424-9690 dick.hinch@leg.state.nh.us
 Representative Dan Hynes (R) (603) 583-4442 dan.hynes@leg.state.nh.us
 Representative Robert J. L'Heureux (R) (603) 424-2539 bob.lheureux@leg.state.nh.us
 Representative Josh Moore (R) (603) 361-0955 josh.moore@leg.state.nh.us
 Representative Jeanine M. Notter (R) (603) 423-0408 jeanine.notter@leg.state.nh.us
 Representative Anthony J. Pellegrino (R) (603) 424-7095 anthony.pellegrino@leg.state.nh.us

N.H. Executive Council – District 5

Councilor David K. Wheeler (R) (603) 271-3632 David.Wheeler@nh.gov

Town Employees (as of 12/31/2017)

Assessing

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

Community Development

Timothy J. Thompson, AICP, Director
Robert Price, Planning & Zoning Administrator
Kellie Shamel, Assistant Planner
Sharon Haynes, Secretary (part-time)
Diane Simmons, Secretary
Zina Jordan, Recording Secretary (part-time)
Dawn MacMillan, Recording Secretary (part-time)

Finance

Paul T. Micali, CPA, Finance Director/Asst. TM
Thomas Boland, CPA, Asst. Finance Director
Xenia Carroll, Purchasing Agent/Accountant
Kelly Valluzzi, 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, Fire Marshal
Scott Symonds, Fire Inspector (part-time)

Building & Health Divisions

Fred T. Kelley, Building Official, Health Officer
Richard Jones, Building Inspector
Carol Miner, Secretary
Leslie Tejada, Secretary (part-time)
Mary Ellen Tufts, Health Inspector (part-time)

Career Fire Rescue & Emergency Services

Captain Brian Dubreuil
Captain Matthew Duke
Captain Richard Gagne
Captain Jason Marsella
Lieutenant Scott Bannister
Lieutenant Shawn Brechtel
Lieutenant Shawn Farrell
Lieutenant Daniel Newman
Master Firefighter/Paramedic William Pelrine

Master Firefighter/Paramedic Jeremy Penerian
Master Firefighter/AEMT Richard Ducharme
Master Firefighter/EMT Mark Bickford
Master Firefighter/EMT Kip Caron
Master Firefighter/EMT Keith Hines
Master Firefighter/EMT Michael Kiernan
Master Firefighter/EMT Shawn Kimball
Master Firefighter/EMT Brennan McCarthy
Master Firefighter/EMT Ryan Thomas
Firefighter/Paramedic Christopher Fyffe
Firefighter/Paramedic Matthew Loranger
Firefighter/Paramedic Brendan McAdams
Firefighter/Paramedic Gordon Othot
Firefighter/AEMT Nicholas Berube
Firefighter/AEMT Lenwood Brown, III
Firefighter/AEMT Ryan Brown
Firefighter/AEMT Joshua Coulombe
Firefighter/AEMT Richard Daughen
Firefighter/AEMT Christopher D'Eon
Firefighter/AEMT William Dodge
Firefighter/AEMT Nathan Landry
Firefighter/AEMT Joseph Pelrine
Firefighter/AEMT Emmett Plourde
Firefighter/AEMT Kenneth White
Firefighter/AEMT Melissa Winters
Firefighter/AEMT Jason Worster
Firefighter/EMT Lorenzo DiPaola

Part-Time Per-diem Ambulance Attendants

EMT Robert Basha
EMT Michelle Creswell
EMT Marissa Marsella
EMT Devin Martin
EMT Jamison Mayhew
EMT Michelle Othot
EMT Mark Quinno
EMT Bradley Wilson

On-Call Fire Rescue & Emergency Services

Call Lieutenant Chris Wyman
Call Firefighter Mathew Cote
Volunteer EMT Timothy Dutton
Volunteer EMT James Ekins
Volunteer EMT Paul Mondoux
Volunteer EMT Katherine O'Hara

General Government

Eileen Cabanel, Town Manager

Town Employees (as of 12/31/2017)

Sharon Marunicz, Human Resources Coordinator
William "Chuck" Miller, Technology Coordinator
Tim Hutchinson, Technology Assistant
Rebecca Thompson, Executive Secretary
Kristin Wardner, Executive Secretary
Robert Chapman, Clerical (part-time)

Library

Administration

Yvette Couser, Library Director
Joanne Marston, Business Manager
Effat Koushki, Library Assistant

Adult Services

Brendan Chella, Head of Adult Services

Reference Staff

Becca Dreyer, substitute Librarian (part-time)
Lee Gilmore, Library Assistant II
Michele Ricca, Reference Aide I (part-time)

Circulation Staff

Jennifer Greene, Head of Circulation
Sheila Lippman, Library Aide I (part-time)
Angela Putnam, Library Aide I (part-time)
Susan McGowan, Library Aide I (part-time)
Meghan Ham, Library Aide I (part-time)
Jennifer Schaefer, Library Aide I (part-time)
Samantha Small, Library Aide I (part-time)

Technical Services

Brittney Bergholm, Head of Youth Services
Jennifer Stover, Library Assistant
Youth Services (Children's and Teens)
Suzanne Wall, Library Aide II /Library Assistant
Patricia Glavin, Library Aide I (part-time)
Catherine Walter, Library Assistant
Reginald Bourne, Substitute Page/Aide (part-time)
Beatrice Couser, Substitute Aide (part-time)

Maintenance

Jered Ulrich, Maintenance Aide (part-time)
Bizhan Shadlou, Custodial Aide (part-time)

Media Services

Nicholas Lavallee, Media Services Coordinator
Justin Slez, Assistant Coordinator
Christopher Perez, Media Assistant (part-time)

Parks and Recreation

Matthew Casparius, Director
Megan Boisvert, Recreation Program Coordinator

Police Department

Administrative & Support Services

Denise I. Roy, Police Chief
Captain Michael Dudash
Lieutenant Eric Marquis
Atty. Jason Moore, Prosecutor
Officer Robert Kelleher, Community Service Officer
Claire Rioux, Office Manager
Holly Estey, Detective Secretary
Shannon Saari, Records Clerk
Kerry Tarleton, Prosecutor Secretary
Haylie Gulino, Animal Control Officer (part-time)

Criminal Investigation Bureau

Detective/Lieutenant Dean KillKelley
Detective William Gudzinowicz
Detective Sean McGuire
Detective Scott Park
Det. William Vandersyde, Juvenile Investigations
Det. Michael Murray, SRO/MHS
Det. Thomas Prentice, SRO/MMS

Patrol

Captain Brian Levesque
Lieutenant Theodore Dillon
Lieutenant Kenneth MacLeod
Lieutenant Matthew Tarleton
Sergeant Sean Cassell
Sergeant Dennis Foley
Sergeant Michael Marcotte
Sergeant Richard McKenzie
Sergeant Christopher Spillane
Master Patrolman Christopher Dowling
Master Patrolman John Dudash
Master Patrolman Brandon Gagnon
Master Patrolman Michael Lambert
Master Patrolman Daniel Lindbom
Master Patrolman Ryan Milligan
Master Patrolman James Sullivan
Master Patrolman Stephen Wallin
Master Patrolman Gregory Walters
Patrolman Bryan Alvarez
Patrolman Haley Ash
Patrolman Matthew Esposito

Town Employees (as of 12/31/2017)

Patrolman Amanda Groves
Patrolman Derek Hart
Patrolman Robert Maglio
Patrolman Kevin Manuele
Patrolman Aaron Petrucci
Patrolman H. Clark Preston
Patrolman Jeffrey Sprankle

Crossing Guards

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

Communications

John Spence, Asst. Communications Supervisor
Dawn Cote, Dispatcher III
Erika Maguire, Dispatcher III
Shannan Vital, Dispatcher III
Derek Zagzoug, Dispatcher III
Marsha Dow, Dispatcher
Victoria, LaPointe, Dispatcher
Christine Maille, Dispatcher (part-time)
Louisa Cavanaugh, Call Dispatcher
Delilah Mendrala, Call Dispatcher
Jordan Miranda, Call Dispatcher
Kevin O'Brien, Call Dispatcher

Police Volunteers

Rod Buckley
Lynn Christensen
Judy Eriksen
Gary Gahan
Jane Hoover
Ron Ketchie
Brian McCarthy
Pat Murphy
Jody Plante

Public Works

Administration & Engineering

Kyle Fox, P.E., Director
Dawn Tuomala, Deputy Director/Town Engineer
Rebecca Starkey, Executive Secretary
Andrew Bulluck, Summer Engineering Intern
Steve McFadden, Summer Engineering Intern

Buildings & Grounds

Philip Meschino, Custodian

Roland Lemery, Custodian (part-time)
Jean-Louis Martin, Custodian (part-time)
Tom Russell, Custodian (part-time)
Kimberly Russell, Custodian (part-time)

Equipment Maintenance

Brian Friolet, Equipment Maintenance Foreman
Ed M. Boisvert, Mechanic II
Scott Bourgoin, Mechanic II
Chris Connacher, Mechanic II

Highway Maintenance

Lori Barrett, Operations Manager
Betsy Berube, Secretary
Jeff Strong, Construction & Highway Foreman
Greg Blecharczyk, Roads & Bridges Foreman
Bob Lovering, Equipment Operator III
Ernie Doucette, Equipment Operator II
Wayne Lombard, Equipment Operator II
Ryan Boisvert, Equipment Operator I
Bob Burley, Equipment Operator I
Steve Cook, Equipment Operator I
Scott Daley, Equipment Operator I
Bob Golemo, Equipment Operator I
George King, Equipment Operator I
Lou Lapointe, Equipment Operator I
Fredric Mackey, Equipment Operator I
Mike Stack, Equipment Operator I
Dean Stearns, Equipment Operator I
Jake Stevens, Equipment Operator I
John Trythall, Equipment Operator I
Joshua Conley, Maintainer
Kevin Montminy, Maintainer
Richard Parks, Maintainer

Solid Waste

Steve Doumas, Solid Waste Foreman
Patrick Davis, Secretary / Scale Operator
Ross Williams, Equipment Operator III
Julio Molinari, Equipment Operator III
Paul Ford, Recycling Attendant
Ian Robinson, Recycling Attendant
Jim Kirkpartrick, Community Recycle Asst. part-time

Wastewater

James E. Taylor, Asst. Public Works Dir./Wastewater
Becky Sullivan, Secretary
Leo Gaudette, Chief Operator

Town Employees (as of 12/31/2017)

Wastewater (continued)

Lee Vogel, Maintenance Manager
Jason Robbins, Assistant Maintenance Manager
Ken Conaty, Sewer Inspector
Chris Ciardelli, Laboratory Manager
Sarita Croce, Industrial WW Pretreatment Manager
Cecil Peters, Operator II/Lab Technician
Paul Dube, Equipment Operator III
William Hoyt, Equipment Operator III
Jason Bellemore, Equipment Operator III
Robert Wells, Equipment Operator III
Kevin Wilkins, Operator II
David Blaine, Operator I
Steve Wardner, Operator I
Joseph Piccolo, Operator I
Manuel Brier, Mechanic II
Ed N. Boisvert, Mechanic II

Raymond Valdes, Mechanic II

Town Clerk / Tax Collector

Diane Trippett, Town Clerk / Tax Collector
Brenda DuLong, Deputy TC/TC
Nancy Deslauriers, Account Clerk II
Jeanne McFadden, Account Clerk II
Laura Mills, Account Clerk II
Janet Killpartrick, Account Clerk II (part-time)

Welfare Department

Patricia Murphy, Welfare Administrator (part-time)

EMPLOYEES WHO LEFT EMPLOYMENT IN 2017

Community Development

Amy Casparius, Secretary (part-time) - 3/31/17
Jillian Harris, Planning & Zoning Admin. - 8/18/17

Fire Department

Thomas Dalton, Lieutenant - 5/31/17
Tyler Gaudette, Firefighter/EMT - 9/4/17
Robert Leite, Firefighter/EMT - 6/24/17
Lawrence Levine, Firefighter/EMT - 5/5/17
David Trepaney, Master Firefighter/EMT - 9/30/17
Charlene Wolfe, PT Health Inspector - 7/27/17

Library

Gail Dahl, Library Aide I - 7/15/17
Becca Dreyer, Substitute Librarian - 12/27/17
Alex Estabrook, Head of Adult Services - 6/16/17
Kathleen Smith, Paige/Aide - 1/19/17
Suzanne Wall, Library Aide I - 9/8/17

Police Department

Karen Costello, Prosecutor Secretary - 9/27/17
Mark E. Doyle, Police Chief - 5/31/17
Lisa Rick, Prosecutor - 9/15/17
Patrick Ryan, Patrolman - 3/21/17
Paul Wells, Master Patrolman - 4/13/17

Police - Communications

Christopher Bedard, Dispatcher - 8/28/17
James Connelly, Dispatcher III - 11/6/17
Michael Piccolo, Dispatcher III - 11/11/17

Public Works - Equipment Maintenance

Michael McCann, Mechanic I - 12/29/17

Public Works - Highway Maintenance

Jason Kimball, Equipment Operator I - 2/3/17

Public Works - Solid Waste

Dennis Beauregard, Equip. Operator III - 2/15/17
Victor Rezendes, Equip. Operator III - 7/12/17

Public Works - Wastewater

Carlos Ainslie, PT Maintainer - 1/13/17
Richard Blanchard, Laboratory Manager - 4/7/17
Gary MacGrath, Equip. Operator III - 8/31/17
Robert MacGrath, Mechanic II - 4/28/17

Town Clerk / Tax Collector

Deborah Barbuto, PT Account Clerk II - 3/16/17
Kayla Chase, PT Account Clerk II - 5/5/17
Joanne Perron, PT Account Clerk II - 12/21/17

Employee Recognitions & Retirees

The following employees were recognized in 2017 for their years of service:

<u>Employee Name</u>	<u>Department</u>	<u>Years of Service</u>
Manuel Brier	Public Works – Wastewater	5 years
Christopher Connacher	Public Works – Equip. Maintenance	5 years
Brandon Gagnon	Police Department	5 years
Julio Molinari	Public Works – Solid Waste	5 years
Steven Wardner	Public Works – Wastewater	5 years
Betsy Berube	Public Works – Highway	10 years
Gregory Blecharczyk	Public Works – Highway	10 years
Edward M. Boisvert	Public Works – Equip. Maintenance	10 years
Sean McGuire	Police Department	10 years
Richard McKenzie	Police Department	10 years
Christopher Spillane	Police Department	10 years
William Vandersyde	Police Department	10 years
Michael Currier	Fire Department	15 years
Christopher Dowling	Police Department	15 years
Robert Golemo	Public Works – Highway	15 years
Kenneth MacLeod	Police Department	15 years
Erika Maguire	Police Dept. – Communications	15 years
Carol Miner	Fire Dept. – Building & Health	15 years
Ian Robinson	Public Works – Solid Waste	15 years
Richard Gagne	Fire Department	20 years
Wayne Lombard	Public Works – Highway	20 years
Louis Lapointe	Public Works – Highway	20 years
David Blaine	Public Works – Wastewater	30 years
Cecil Peters	Public Works – Wastewater	40 years
James Taylor	Public Works – Wastewater	40 years
Becky Sullivan	Public Works – Wastewater	45 years

The following employees retired from employment in 2017:

<u>Employee Name</u>	<u>Department</u>	<u>Years of Service</u>
Dennis Beauregard	Public Works – Solid Waste	12 years
Richard Blanchard	Public Works – Wastewater	36 years
James Connelly	Police Dept. – Communications	14 years
Thomas Dalton	Fire Department	22 years
Mark E. Doyle	Police Department	32 years
Janet Killpartrick	Town Clerk / Tax Collector	20 years
Gary MacGrath	Public Works – Wastewater	21 years
Robert MacGrath	Public Works – Wastewater	28 years
Michael McCann	Public Works – Equip. Maintenance	13 years
David Trepaney	Fire Department	30 years

In Memory

Stanley Bonislowski, Jr. 1938 – 2017



Stanley Bonislowski Jr., 78 longtime and active Merrimack, NH resident died Thursday May 25, 2017, at the Community Hospice House in Merrimack after a long illness.

He was born in Lynn, MA. on October 29, 1938, a son of the late Stanley and Mary (Myslinski) Bonislowski. In addition to his parents he is predeceased by a sister Dolores Hart.

Stan was a graduate of Lynn Classical High School class of 1955, and was a graduate of Salem State in 1973. He served in the Army National Guard from 1956 to 1964. Before retirement, he was employed at R.J. Reynolds Tobacco Co.

Stan had served on the Merrimack Planning and Zoning Boards, and the Budget Committee. He was a communicant of Our Lady of Mercy Church, where he was a life time member and past Grand Knight of the Knights of Columbus.

Janet Cormier 1945 – 2017



Janet E. (Cignetti) Cormier, age 71, formerly of Merrimack, passed away in Allen, Texas, on January 23, 2017.

She was born April 14, 1945, in Boston, Mass., to Peter and Mary (Grady) Cignetti. She grew up in Cambridge, Mass., and she graduated from Emmanuel College.

Prior to retiring to Allen, TX, Janet was very active in Merrimack with Our Lady of Mercy's secondary education religious programs. She was also involved in the MYA for 20 years, and became the director for the Girls Softball Program. After retiring from the MYA, Janet took a position as one of the Chair of the Merrimack Parks and Recreation Committee, where she served for 10 years. While in that capacity, she served on the Wasserman, Watson, and Natural Preserve Master Plan committees and was a huge advocate for the dog park in Merrimack.

She is survived by her children, Michelle Cormier of Brookline, David Cormier of Glendale, Calif., and Nicole Raupp of Plano, Texas.

Janet was preceded in death by her husband, Richard Cormier.

In Memory

Gary W. MacGrath 1956 - 2017



Gary Wayne MacGrath, 61, of Hudson, NH, passed away peacefully after an extended illness on Wednesday, December 13, 2017, at the Community Hospice House in Merrimack, NH, with family by his side.

Gary was born in Nashua, NH, on February 21, 1956, and was the son of the late John and Helen (MacEachern) MacGrath. He lived in Hudson, NH, for most of his life where he attended Alvirne High School. Gary worked for Continental Paving for many years. He also worked for the Town of Merrimack Wastewater Treatment Plant for twenty-one years prior to his illness-induced retirement in September.

Gary loved fishing and enjoyed watching the Boston Bruins, the Red Sox and the Patriots. He and his former wife built their home in Hudson, NH, in which he took great pride. Gary also crafted furniture in earlier years and he rebuilt a Model T car. Prior to his illness, Gary also enjoyed the game of golf. One of the highlights of Gary's life was his travel to Alaska where he

delighted in his passion of fishing and experiencing wildlife.

Gary is survived by his sons, Matthew and Adam, granddaughter, Emerise, and his sister, Marilyn, all of Hudson; his brothers, Robert, of Nashua, and Kenneth and Hilary of Milford, NH; his nieces and nephews, Stacey Gifford, of Ridgefield, Connecticut, Scott MacGrath, of Cambridge, MA, Lauren Ling, of Johnson City, TN, Colin and Leslie MacGrath, of Milford, NH, and former wife, Theresa Bourque of Kingston, NH; his aunts, Jean MacLeod, Lillian MacGrath, and Marion Nolan, all of Massachusetts, as well as many cousins and extended family.

Carol M. Yule 1940 - 2017



Carol M. Yule, 76, of Merrimack, died Saturday, February 4, 2017, at her home, surrounded by her family.

She was born in New Haven, Conn., on December 25, 1940, a daughter of the late Howard T. and Mary F. (Evans) Coates. Carol has been a resident of Merrimack since 1970 and was a communicant of Our Lady of Mercy Church.

Before retirement, she was employed as an office manager for the Merrimack Police Dept. for many years.

She is the widow of Burton Yule who died in 2009 and is also pre-deceased by a brother, David Sundmacker, and two sisters, Shirley Coates and Lillian Rooks. Members of her family include a son, Michael Cheslock of Elkton, Md.; three daughters, Theresa Cheslock and Sara Warner, both of Merrimack, and Dawn Ladd of New Port Richey, Fla.; two step-sons, Jeffrey Yule of Merrimack and Mark Yule of Wilmington, Vt.; 14 grandchildren; 12 great-grandchildren; three brothers, Howard Coates and Richard and Thomas Sundmacker; three sisters, Joan Squeglia, Barbara Trasocco, and Edith Neely; and many nieces and nephews.

TOWN OF MERRIMACK, NH



2017 TOWN MEETING MINUTES AND RESULTS

Annual Town Meeting

DELIBERATIVE SESSION – MARCH 15, 2017

The Deliberative Session of the Annual Town Meeting was convened at 7:03 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.

Moderator Christensen introduced Town Council Chair Nancy Harrington. Councilor Harrington introduced council members Bill Boyd, Tom Koenig, Jackie Flood, Tom Mahon, and Finlay Rothhaus. She also introduced Town Manager Eileen Cabanel, Town Attorney Matthew Upton, Town Clerk/Tax Collector Diane Trippett and Finance Director/ Assistant Town Manager Paul Micali.

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? (2/3rds ballot vote required for approval) *(Recommended by the Town Council 6-0-0)*

Motion was made by Councilor Rothhaus and seconded by Councilor Boyd to move Article 2 as printed.

Councilor Rothhaus spoke to the Article stating the current highway garage was built in 1973 when the Town's population was around ten thousand people. At that time there were ten employees and fifteen vehicles were maintained. Since then the Town's population has grown approximately two and a half times with a current population of approximately 26,000 residents. There are 27 employees and 180 vehicles that are maintained at the facility. All of the Town's fleet, including police, fire, highway and other town vehicles are maintained at this location. The facility has serious safety, code and structural issues. During Town Council deliberations regarding the facility, the Council felt that building a new facility along with rehabbing the current facility for \$3.3 million was appropriate. The current facility does not provide for a separation between the work areas and the public, and the employee staff space is integrated into the working areas. The equipment storage capabilities and maintenance bays are inadequate. The height of the equipment maintenance bays is not substantial enough to work on all equipment so some pieces need to be worked on outside. Future cost savings are expected to be seen as equipment can be stored inside and prepped prior to storms so that personnel arriving for incidents can get right out on the roads instead of spending time setting up and preparing when they arrive. In addition, the longevity of vehicles and equipment is expected to increase with the ability to keep these inside, out of the elements. The bond is for twenty years and will not result in a tax rate spike, as the first payment will take effect after the final payment of the Green's Pond land purchase bond.

Public Works Director Kyle Fox introduced Operations Manager Lori Barrett, and Bill Hickey of HL Turner Group, consultant for the project. Mr. Fox provided a PowerPoint presentation detailing the inadequacies and deficiencies of the current facility and an overview of the proposed project. Mr. Fox noted that the current facility is in a great location, central to town. The current facility is a pre-engineered steel frame structure built in 1973 and the size cannot be changed. An addition was made in the 1980's to add two maintenance bays to accommodate the needs of the Town. In addition to personnel, the building houses the Highway Maintenance and Equipment Maintenance divisions. Mr. Fox stated that since 1973, the Town has grown and has seen an

Annual Town Meeting

approximate 156% increase in population and a 56% increase in centerline miles. He stated that over 180 vehicles and pieces of equipment are maintained at the facility by 27 full-time and 4 part-time employees. Mr. Fox stated that some of the issues with the facility are: out of code electrical issues, poor ventilation, no separation between work and office areas, poor layout, inadequate insulation, not enough room for vehicle lifts, and the facility is not ADA compliant. All of these issues affect employee and public safety. Mr. Fox noted that the plan for the current facility is to renovate it and use it primarily for vehicle and equipment storage as well as for vehicle washing. He stated that it is expected there will be costs savings, as the expected lifespan of heavy equipment vehicles will be increased from 10 to 12 years due to being protected from the elements. In addition, response times during winter events will be improved as vehicles will already be warm and can be pre-loaded with sand and salt materials for application. Mr. Fox noted that the siding of the building will be changed so that it will look better in the residential neighborhood that it is situated in. Renovation costs for this building are approximately \$439,000. Mr. Fox stated that the second part of the project involves the construction of a new building to house administrative/office areas and new work and bay areas.

Mr. Fox noted that the current administrative/office area space is used as a command center during emergencies and is too small and cramped to hold all of the staff. In addition, the foreman/operations managers' offices are on the second floor, which makes emergency operations difficult when going between the two areas. The building is not ADA accessible, there are no conference rooms to hold meetings with contractors or staff and there is no separation into the equipment working areas. This is a hazard not only to staff, but to the public that could walk into the work area. With the new proposed building, there will be a separation of work and public areas and offices will be more centrally located. In addition, there will be a training room, kitchen/break room and separate locker rooms, restrooms and showers for male and female employees, which are lacking in the current facility. The largest portion of this phase of the project will be for the maintenance bays. This is where highway shop functions will occur and where equipment will be worked on. There are four bays being proposed in the project, which is the same number of bays in the current facility. These bays will be built with adequate ceiling heights so that all equipment can be worked on inside the facility. The current facility is lacking in this aspect. Mr. Fox explained that the proposed costs for the project are approximately \$3.3 million dollars. The Town is seeking a 20 year bond with a 3.75% interest rate. The first payment of the bond is the same amount of the final payment of another bond that is completing so there will be no tax spike increase with passage of this project.

Stan Heinrich, 8 Edgewood Ave, questioned the estimated time frame for the project and asked how it would proceed. Mr. Fox responded that the new building would be constructed first and then the current building would be rehabilitated. He expected the project would be completed in one construction season and would be complete by fall 2018. Mr. Heinrich stated it's a good project, is needed, and he supports the article.

Peter Albert, 40 Level Street, spoke in support of the article. Mr. Albert stated he was a prior police officer in town and he was in charge of the department's fleet maintenance. He spent a lot of time at the facility and can attest to the issues and the difficulties he has seen first-hand in observing the working conditions as he watched the employees working and maintaining the Town's vehicles. He believes this is an importance piece of infrastructure for the Town.

Amanda Hyde-Berger, 6 Thornton Road West, questioned if future growth had been addressed in the planning of this project. Mr. Fox responded that the Town is almost at build out capacity and the project will accommodate the needs of the Town for the long term.

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

Annual Town Meeting

warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$34,839,898. Should this article be defeated, the default budget shall be \$30,286,895, 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)*

Motion was made by Councilor Harrington and seconded by Councilor Mahon to move Article 3 as printed.

Councilor Harrington spoke to the article. Councilor Harrington highlighted changes in the budget. She explained that of the thirty-four million dollar budget, seventeen million is to be raised by taxes and the other seventeen million will be funded by other sources. This year's increase over last year's budget is \$957,144. This year's increase is primarily due to an increase in retirement, three part-time positions transitioning to full-time, health insurance increases, tipping fee increases, compensated absences increases, and four new fire department positions. She noted that approximately half of the budget does not have to be raised by taxes due to planning and saving for projects through the use of capital reserve funds. Some projects being funded through capital reserve funds this year are the purchase of a new ambulance, the Bedford Road Bridge replacement and the Watson Park trail. Councilor Harrington also noted that other parts of the budget are offset by self-supporting funds such as for the Waste Water Treatment Plant and police details. She explained the Town saw some savings this year, in particular, with street lights. The Town recently changed over to LED lighting and saved \$55,000 in electric costs. This year's budget equates to an increase of \$0.31 on the tax rate, with the rate projected to be \$5.22. The Town's share of the total tax bill is approximately twenty-two percent.

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 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 Increases	Benefit Savings	Anticipated Increase
2016-17	0	0	0
2017-18	\$186,528	\$(127,553)	\$58,975
2018-19	\$120,794	0	\$120,794
2019-20	\$70,783	0	\$70,783

and further to raise and appropriate the sum of \$58,975 for the ensuing fiscal year (2017-2018), such sum representing the anticipated increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? The passage of this article will result in employees covered by the collective bargaining agreement changing their health care to \$20 office visit \$10/\$20/\$45 pharmacy co-pay and \$1,000/\$3,000 deductible plan. These savings have been factored into the anticipated increase set forth above. This collective bargaining agreement covers Police Officer, Sergeants and Detectives in the Police Department. *(Recommended by the Town Council 6-0-0)*

Motion was made by Councilor Koenig and seconded by Councilor Boyd to move Article 4 as printed.

Councilor Koenig spoke to the Article stating it covers the members of the New England Police Benevolent Association, Union #12. Members include the patrolmen, detectives and sergeants of the Police Department. This is the last of six collective bargaining agreements to reach settlement that includes health care concessions and puts all employees in a comparable insurance program. He stated out of pocket costs for employees will

Annual Town Meeting

increase and there is a wage adjustment in the agreement to help offset some of these costs. The contract is a four year agreement with the first year being this year with no wage increase or health care change. Beginning next fiscal year there will be a change in healthcare and a 3% wage increase. There will also be a 3% wage increase in year three and a 2% wage increase in year four.

ARTICLE 5

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

§ 8-18 Town Treasurer.

A. Treasurer. There shall be a Town Treasurer (hereinafter called "Treasurer") who shall have all the powers and duties granted by this Charter and New Hampshire state law; provided, however, that in making investments of Town funds, the Treasurer shall follow the written investment policy as adopted or modified by the Town Council. *The Treasurer shall be appointed by the Town Council on the basis of merit and fitness and in accordance with RSA 41:57-a shall serve until the appointment and qualification of his/her successor.* ~~The Treasurer shall be elected on an at-large basis to a term of three years at the Town election.~~ Vacancies in the office of Treasurer shall be filled pursuant to New Hampshire state law.

Motion was made by Councilor Flood and seconded by Councilor Mahon to move Article 5 as printed.

Councilor Flood spoke to the Article stating it changes the Treasurer's position to an appointed one. The Treasurer will be appointed by the Town Council on the basis of fitness for office and their skill set. The Treasurer has been an elected position however, with the Town now being a hundred million dollar business, it is necessary to find a person with a skill set appropriate to the job.

Motion made by Councilor Mahon moved and seconded by the audience to adjourn the meeting.

The meeting adjourned at 7:48 PM.

Respectfully submitted,



Diane Trippett, Town Clerk/Tax Collector

Annual Town Meeting Results

The second session of the Merrimack Town Meeting was held on April 11, 2017. The following offices and questions were on the ballot:

Town Council - Three years: Vote for not more than two (2)

Bill Boyd.....1,167 votes

Finlay Rothhaus1,286 votes

Bill Boyd and Finlay Rothhaus were elected to the position of Town Councilor and were so declared.

Town Council – One year: Vote for not more than one (1)

Peter Albert1,339 votes

Peter Albert was elected to the position of Town Councilor and was so declared.

Ethics Committee – Three years: Vote for not more than one (1)

Melinda Elizabeth Szatela.....1,242 votes

Melinda Elizabeth Szatela was elected to the position of Ethics Committee member and was so declared.

Library Trustee – Three years: Vote for not more than two (2)

Karen Jo Freed1,217 votes

Lora Philip.....1,159 votes

Karen Jo Freed and Lora Philip were elected to the position of Library Trustee and were so declared.

Trustee of Trust Funds – Three years: Vote for not more than one (1)

Jack Balcom1,317 votes

Jack Balcom was elected to the position of Trustee of Trust Funds and was so declared.

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? (2/3rds ballot vote required for approval) *(Recommended by the Town Council 6-0-0)*

YES 1,133 votes

NO.....462 votes

Article 2 passed and was so declared.

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 \$34,839,898? Should this article be defeated, the default budget shall be \$30,286,895, which is the same as last year, with certain

Annual Town Meeting Results

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)

YES968 votes

NO619 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 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 Increases	Benefit Savings	Anticipated Increase
2016-17	0	0	0
2017-18	\$186,528	\$(127,553)	\$58,975
2018-19	\$120,794	0	\$120,794
2019-20	\$70,783	0	\$70,783

and further to raise and appropriate the sum of \$58,975 for the ensuing fiscal year (2017-2018), such sum representing the anticipated increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? The passage of this article will result in employees covered by the collective bargaining agreement changing their health care to \$20 office visit \$10/\$20/\$45 pharmacy co-pay and \$1,000/\$3,000 deductible plan. These savings have been factored into the anticipated increase set forth above. This collective bargaining agreement covers Police Officer, Sergeants and Detectives in the Police Department.
(Recommended by the Town Council 6-0-0)

YES1,210 votes

NO387 votes

Article 4 passed and was so declared.

ARTICLE 5

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

§ 8-18 Town Treasurer.

A. Treasurer. There shall be a Town Treasurer (hereinafter called "Treasurer") who shall have all the powers and duties granted by this Charter and New Hampshire state law; provided, however, that in making investments of Town funds, the Treasurer shall follow the written investment policy as adopted or modified by the Town Council. ***The Treasurer shall be appointed by the Town Council on the basis of merit and fitness and in accordance with RSA 41:57-a shall serve until the appointment and qualification of his/her successor.*** ~~The Treasurer shall be elected on an at-large basis to a term of three years at the Town election.~~ Vacancies in the office of Treasurer shall be filled pursuant to New Hampshire state law.

YES1,104 votes

NO469 votes

Article 5 passed and was so declared.

Respectfully submitted,
Diane Trippett, Town Clerk/Tax Collector

TOWN OF MERRIMACK, NH



2017 FINANCIAL REPORTS AND SUMMARIES

**TOWN OF MERRIMACK,
NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017**

Auditor's Report for Fiscal Year Ending June 30, 2017

TOWN OF MERRIMACK, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Town Council
and Town Manager
Town of Merrimack
Merrimack, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, major fund, and aggregate remaining fund information of the Town of Merrimack as of and for the year ended June 30, 2017, 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

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 of 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 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, business-type activities, major fund, and aggregate remaining fund information of the Town of Merrimack as of June 30, 2017, the respective changes in financial position, and the budgetary comparison for the general fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Funding Progress for Other Postemployment Benefit Plan, the Schedule of the Town's Proportionate Share of Net Pension Liability, and the Schedule of Town Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by

Auditor's Report for Fiscal Year Ending June 30, 2017

Town of Merrimack Independent Auditor's Report

the Governmental Accounting Standards Board, who considers them 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 sufficient evidence to express an opinion or provide any assurance.

Other Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Merrimack's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

February 12, 2018

*Plodzik & Sanderson
Professional Association*

Auditor's Report for Fiscal Year Ending June 30, 2017

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, 2017.

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, (3) notes to financial statements. This report also contains supplementary information intended to furnish additional detail to support 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 financial information on all assets, liabilities, and deferred inflows/outflows of resources, with the difference 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 Town of Merrimack'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 of the Town of Merrimack 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, sanitation, health and welfare, culture and recreation, community development, interest on long-term debt, and capital outlay. 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 three categories: governmental funds, proprietary funds, and fiduciary 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.

Auditor's Report for Fiscal Year Ending June 30, 2017

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 Balance 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 statements provide 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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$99,535,377 (i.e., net position), a change of \$318,278 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$19,070,497, an increase of \$1,008,584 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the governmental funds was \$7,219,234, an increase of \$612,340 in comparison to the prior year.
- Cash and cash equivalents plus investments for Governmental Funds totaled \$51,089,161 as of June 30, 2017, as compared to a total of \$48,883,489 as of June 30, 2016.
- Total bonds and notes payable at the close of the current fiscal year was \$9,231,916, an increase of \$5,901,992 in comparison to the prior year. This change was primarily the result of the completion of an upgrade to the Town's Wastewater Facility and the transfer of funds borrowed to finance the upgrades from Intergovernmental payables to long-term debt.

Auditor's Report for Fiscal Year Ending June 30, 2017

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.

NET POSITION (In thousands)

	Governmental Activities		Business-Type Activities		Total	
	2017	2016 *	2017	2016 *	2017	2016 *
Current and Other assets	\$ 59,187	\$ 57,556	\$ 3,924	\$ 3,682	\$ 63,111	\$ 61,238
Capital assets	<u>67,700</u>	<u>67,422</u>	<u>42,929</u>	<u>44,177</u>	<u>110,629</u>	<u>111,599</u>
Total assets	<u>126,887</u>	<u>124,978</u>	<u>46,853</u>	<u>47,859</u>	<u>173,740</u>	<u>172,837</u>
Deferred outflows of resources	<u>7,237</u>	<u>1,901</u>	<u>411</u>	<u>113</u>	<u>7,648</u>	<u>2,014</u>
Long-term liabilities outstanding	31,106	24,453	9,714	3,122	40,820	27,575
Other liabilities	<u>1,280</u>	<u>1,752</u>	<u>225</u>	<u>7,317</u>	<u>1,505</u>	<u>9,069</u>
Total Liabilities	<u>32,386</u>	<u>26,205</u>	<u>9,939</u>	<u>10,439</u>	<u>42,325</u>	<u>36,644</u>
Deferred inflows of resources	<u>39,401</u>	<u>38,786</u>	<u>127</u>	<u>204</u>	<u>39,528</u>	<u>38,990</u>
Net Position:						
Net investment in capital assets	66,615	65,952	34,782	42,317	101,397	108,269
Restricted	2,893	2,825	430	533	3,323	3,358
Unrestricted	<u>(7,171)</u>	<u>(6,889)</u>	<u>1,986</u>	<u>(5,521)</u>	<u>(5,185)</u>	<u>(12,410)</u>
Total net position	<u>\$ 62,337</u>	<u>\$ 61,888</u>	<u>\$ 37,198</u>	<u>\$ 37,329</u>	<u>\$ 99,535</u>	<u>\$ 99,217</u>

* 2016 amounts reflect the prior period adjustments described in Note 17 to the financial statements.

Auditor's Report for Fiscal Year Ending June 30, 2017

CHANGES IN NET POSITION						
(In thousands)						
	<u>Governmental</u>		<u>Business-Type</u>		<u>Totals</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2017</u>	<u>2016 *</u>	<u>2017</u>	<u>2016 *</u>	<u>2017</u>	<u>2016 *</u>
Revenues:						
Program revenues						
Charges for services	\$ 2,519	\$ 1,974	\$ 4,625	\$ 4,285	\$ 7,144	\$ 6,259
Operating grants and contributions	482	319	57	45	539	364
Capital grants and contributions	1,504	576	-	-	1,504	576
General revenues						
Property and other Taxes	14,820	16,152	-	-	14,820	16,152
Licenses and permits	5,539	5,611	-	-	5,539	5,611
Grants and contributions not restricted to specific programs	2,672	3,153	-	-	2,672	3,153
Investment income	331	470	9	10	340	480
Other	195	470	40	12	235	482
Transfers	-	430	-	(430)	-	-
Total revenues	28,062	29,155	4,731	3,922	32,793	33,077
Expenses:						
General government	3,469	2,951	-	-	3,469	2,951
Public safety	13,492	11,470	-	-	13,492	11,470
Highways and streets	6,456	4,456	-	-	6,456	4,456
Health and welfare	152	148	-	-	152	148
Sanitation	1,514	1,443	-	-	1,514	1,443
Culture and recreation	2,065	1,999	-	-	2,065	1,999
Community development	231	535	-	-	231	535
Interest on long-term debt	47	62	-	-	47	62
Capital outlay	187	1,607	-	-	187	1,607
Sewer operations	-	-	4,862	3,287	4,862	3,287
Total expenses	27,613	24,671	4,862	3,287	32,475	27,958
Change in net position	449	4,484	(131)	635	318	5,119
Loss on Disposal of assets	-	(250)	-	-	-	(250)
Increase in net position	449	4,234	(131)	635	318	4,869
Net position - beginning of year, as restated	61,888	57,654	37,329	36,694	99,217	94,348
Net position - end of year	<u>\$ 62,337</u>	<u>\$ 61,888</u>	<u>\$ 37,198</u>	<u>\$ 37,329</u>	<u>\$ 99,535</u>	<u>\$ 99,217</u>

* 2016 amounts reflect the prior period adjustments described in Note 17 to the financial statements.

Auditor's Report for Fiscal Year Ending June 30, 2017

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 \$101,397,400 reflects our investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$3,323,215 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$(5,185,238) reflects a deficit as a result of the implementation of accounting standards issued by the Government Accounting Standards Board in recent years which require the Town to recognize its share of the net pension liability and other future post-employment benefits as described further in the Notes to the Financial Statements.

Governmental activities. Governmental activities for the year resulted in a change in net position of \$449,292. Key elements of this change are as follows:

Excess of revenues and transfers in over expenditures and transfers out:	
General fund operations	\$ 783,998
Special revenue funds	10,820
Capital project funds	91,442
Permanent funds	<u>122,324</u>
Subtotal	1,008,584
Depreciation in excess of debt service principal paydown	
	(2,431,345)
Capital assets acquired from current and prior year revenues, non-bonded	3,094,176
Change in recognized pension obligations	(836,837)
Increases in compensated absences, post-employment benefits payable and accrued landfill postclosure care costs	(350,877)
Other	<u>(34,409)</u>
Total	<u>\$ 449,292</u>

Business-type activities. Business-type activities for the year resulted in a change in net position of \$(131,014). This change primarily resulted from an increase in operating expenses that was partially offset by higher rates from charges for services.

Auditor's Report for Fiscal Year Ending June 30, 2017

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.

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$7,240,738; committed fund balance (non-sewer capital reserves) was \$4,250,617, while total fund balance was \$14,318,610. 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>6/30/17</u>	<u>6/30/2016 *</u>	<u>Change</u>
Unassigned fund balance	\$ 7,240,738	\$ 6,644,094	\$ 596,644
Committed fund balance (Capital Reserves)	4,250,617	3,435,769	814,848
Other fund balance	<u>2,827,255</u>	<u>3,454,749</u>	<u>(627,494)</u>
 Total fund balance	 <u>\$ 14,318,610</u>	 <u>\$ 13,534,612</u>	 <u>\$ 783,998</u>
 Unassigned fund balance as % of total general fund expenditures	 26.4%	 25.9%	 0.5%
Committed fund balance (Capital Reserves) as a % of total general fund expenditures	15.5%	13.4%	2.1%
Total fund balance as % of general fund expenditures	52.1%	52.8%	-0.6%

* 2016 amounts reflect the prior period adjustments described in Note 17 to the financial statements.

The total fund balance of the general fund increased by \$783,998 during the current fiscal year. Key factors in this change are as follows:

Revenues shortfall from adjusted budget	\$ (12,332)
Expenditures less than adjusted budget	3,065,728
Net transfers less than adjusted budget	(1,949,923)
Decrease in encumbrances	(572,123)
Other	<u>252,648</u>
 Total	 <u>\$ 783,998</u>

Auditor's Report for Fiscal Year Ending June 30, 2017

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.

The Unrestricted net position of the Sewer Fund at the end of the year amounted to \$1,986,041. The overall net position of the Sewer Fund decreased by \$131,014 in comparison to the prior year, primarily due to interest expense on long-term debt issued to fund improvements made to the wastewater treatment facility.

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

GENERAL FUND BUDGETARY HIGHLIGHTS

Difference between the original budget and the final amended budget resulted in an overall change in appropriations of \$501,112. The majority of the overall change represents Grants received for the police and fire departments during the fiscal year.

Actual revenues came in less than 1% lower than budgeted revenues for the fiscal year ended June 30, 2017, as higher than anticipated tax abatements were offset by higher auto excise taxes, ambulance fees, and investment earnings. Below is a brief summary of the revenue variances:

- Tax abatements were higher than budgeted amounts by \$747,000.
- Interest collected on delinquent taxes was lower than budgeted amounts by \$128,000.
- Vehicle registration revenues surpassed projections by \$834,000.
- Federal Highway Block grants were higher than anticipated by \$14,000.
- State Meals and Rooms tax revenue was higher than budget by \$93,000.
- State and Federal grants for Police and Fire programs were \$86,000 below budget.
- Private grant revenues were \$290,000 lower than budgeted amounts.
- Ambulance revenues were higher than projections by \$164,000.
- Building permits exceeded estimates by \$26,000.
- Revenues generated by the Town's single stream recycling program were below budget by \$35,000.
- Fees charged to users of the Town's Transfer Station facilities exceeded budgeted amounts by \$41,000.
- Interest income was higher than projections by \$89,000.

Auditor's Report for Fiscal Year Ending June 30, 2017

Overall expenditures, net of transfers from the Town's Capital Reserve Funds, came in over \$1 million under budget for the fiscal year. Unspent General Fund appropriations were due to several factors including self-imposed reductions in expenditures as well as staffing turnover. Below is a brief summary of the expense variances.

- Salaries and Wages were under budget by \$632,000, primarily as a result of staff turnover that resulted in several positions being unfilled for a portion of the year.
- Overtime was over budget by \$173,000, principally as a result of the turnover referred to above.
- Payroll taxes and employer funded dental, health, and disability insurance were lower than budgeted amounts by \$384,000 as a result of the same staffing issues.
- Utility expenses for electricity, heating, water, sewer, and telephone were \$32,000 below budget estimates.
- Vehicle Fuel costs came in lower than appropriations by \$66,000.
- Property and liability insurance exceeded budget estimates by \$10,000.
- Legal expenses were lower than budgeted appropriations by \$54,000.
- Buildings and grounds maintenance and repairs expenditures were over budget by \$22,000.
- Vehicle maintenance and repairs expenditures came in \$15,000 higher than budget.
- Education and training expenses were below budget by \$52,000.
- Solid Waste Disposal costs exceeded appropriations by \$59,000.
- Street light expenditures were lower than budgeted amounts by 25,000 as a result of a program to convert to LED lights which was implemented during the current fiscal year.
- Expenditures on office equipment were \$19,000 higher than budgeted amounts.
- Election and voter registration related expenditures came in at \$27,000 over budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year-end amounted to \$110,629,316 (net of accumulated depreciation), a change of \$(1,188,240) from the prior year. This investment in capital assets includes land, buildings, system improvements, machinery and equipment, park facilities, roads, highways and bridges.

Major capital asset events during the current fiscal year primarily consisted of certain road and bridge infrastructure improvements.

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 was \$9,231,916, 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 Notes 7, 11 and 20 of this report.

Auditor's Report for Fiscal Year Ending June 30, 2017

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town's financial position remains strong. The Town has sufficient cash flow at this time to meet its obligations. The economy in Southern New Hampshire in the past year continued to experience a rate of economic recovery that compares favorably with the rest of the state, the New England region, and the country as a whole. The Town's unemployment rate is down to 2.4% from the previous year of 3.1%, and it still compares favorably with the state and national averages of 2.3% and 4.1%, respectively. There continue to be several large development projects in the planning stages that would appear to indicate 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 provide diverse employment opportunities. Development over the past several years, along with expected future development, also increase demands on the Town's infrastructure and services. Despite these demands, the Town believes it is well positioned in terms of its capital reserves and low outstanding debt obligations to be able to meet its needs for the foreseeable future.

The 2017-18 budget has been adopted, and the 2017 property tax rate (Fiscal Year 2017) was set in November. Municipal appropriations, net of non-tax revenues, have increased by \$373,524 (2.3%) compared to 2016-17 net appropriations, and the municipal portion of the tax rate was set at \$4.90 per thousand. The Town's portion of the tax rate decreased by one cent from the prior fiscal year as the general effects of inflation on overall operating expenses were offset by an increase in the taxable valuation of the Town's property base.

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

BASIC FINANCIAL STATEMENTS

Auditor's Report for Fiscal Year Ending June 30, 2017

EXHIBIT A
TOWN OF MERRIMACK, NEW HAMPSHIRE
Statement of Net Position
June 30, 2017

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 43,981,037	\$ 2,533,005	\$ 46,514,042
Investments	7,108,124	304,234	7,412,358
Taxes receivables (net)	5,389,948	-	5,389,948
Accounts receivable (net)	849,738	975,932	1,825,670
Intergovernmental receivable	1,652,414	111,612	1,764,026
Inventory	147,390	-	147,390
Prepaid items	30,430	-	30,430
Tax deedded property, subject to resale	27,800	-	27,800
Capital assets:			
Land and construction in progress	18,026,093	238,770	18,264,863
Other capital assets, net of depreciation	49,674,141	42,690,312	92,364,453
Total assets	126,887,115	46,853,865	173,740,980
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	7,236,861	410,822	7,647,683
LIABILITIES			
Accounts payable	341,571	80,628	422,199
Accrued salaries and benefits	828,499	77,036	905,535
Retainage payable	-	2,301	2,301
Accrued interest payable	14,787	65,214	80,001
Intergovernmental payable	95,416	-	95,416
Long-term liabilities:			
Due within one year	414,000	666,990	1,080,990
Due in more than one year	30,691,871	9,046,978	39,738,849
Total liabilities	32,386,144	9,939,147	42,325,291
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	38,108,637	-	38,108,637
Deferred amounts related to pensions	1,059,101	60,123	1,119,224
Unavailable revenue - Other	223,110	-	223,110
Unavailable revenue - CATV	10,000	-	10,000
Unavailable revenue - Sewer fund	-	67,024	67,024
Total deferred inflows of resources	39,400,848	127,147	39,527,995
NET POSITION			
Net investment in capital assets	66,615,234	34,782,166	101,397,400
Restricted net position	2,893,029	430,186	3,323,215
Unrestricted	(7,171,279)	1,986,041	(5,185,238)
Total net position	\$ 62,336,984	\$ 37,198,393	\$ 99,535,377

The notes to the basic financial statements are an integral part of this statement.

Auditor's Report for Fiscal Year Ending June 30, 2017

EXHIBIT B
TOWN OF MERRIMACK, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended June 30, 2017

	Program Revenues			Net (Expense) Revenue and Change in Net Position		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:						
General government	\$ 3,469,279	\$ -	\$ -	\$ (3,435,131)	\$ -	\$ (3,435,131)
Public safety	13,491,529	157,770	-	(11,800,921)	-	(11,800,921)
Highways and streets	6,455,614	125,473	1,503,541	(4,825,700)	-	(4,825,700)
Sanitation	1,513,519	492,674	-	(1,020,552)	-	(1,020,552)
Health and welfare	152,201	-	-	(152,201)	-	(152,201)
Culture and recreation	2,065,501	197,743	-	(1,409,749)	-	(1,409,749)
Community development	231,380	624	-	(230,144)	-	(230,144)
Interest on long-term debt	46,692	-	-	(46,692)	-	(46,692)
Capital outlay	186,994	-	-	(186,994)	-	(186,994)
Total governmental activities	27,612,709	481,903	1,503,541	(23,108,084)	-	(23,108,084)
Business-type activities:						
Sewer	4,861,944	56,925	-	-	(179,953)	(179,953)
Total	\$ 32,474,653	\$ 538,828	\$ 1,503,541	(23,108,084)	(179,953)	(23,288,037)
General revenues:						
Taxes:						
Property				14,315,291	-	14,315,291
Other				505,001	-	505,001
Motor vehicle permit fees				5,133,914	-	5,133,914
Licenses and other fees				405,235	-	405,235
Grants and contributions not restricted to specific programs				2,672,369	-	2,672,369
Unrestricted investment earnings				330,990	8,756	339,746
Miscellaneous				194,576	40,183	234,759
Total general revenues and special items				23,557,376	48,939	23,606,315
Change in net position				449,292	(131,014)	318,278
Net position, beginning, as restated (see Note 17)				61,887,692	37,329,407	99,217,099
Net position, ending				\$ 62,336,984	\$ 37,198,393	\$ 99,535,377

The notes to the basic financial statements are an integral part of this statement.

Auditor's Report for Fiscal Year Ending June 30, 2017

EXHIBIT C-1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
June 30, 2017

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 41,855,555	\$ 2,125,482	\$ 43,981,037
Investments	4,546,647	2,561,477	7,108,124
Accounts receivable (net)	743,654	106,084	849,738
Taxes receivable (net)	5,380,558	9,390	5,389,948
Due from other governments	1,652,414	-	1,652,414
Interfund receivable	5,900	-	5,900
Inventory	147,390	-	147,390
Prepaid items	30,430	-	30,430
Tax dedeed property, subject to resale	27,800	-	27,800
Total assets	<u>\$ 54,390,348</u>	<u>\$ 4,802,433</u>	<u>\$ 59,192,781</u>
LIABILITIES			
Accounts payable	\$ 306,925	\$ 34,646	\$ 341,571
Accrued salaries and benefits	828,499	-	828,499
Intergovernmental payable	95,416	-	95,416
Interfund payable	-	5,900	5,900
Total liabilities	<u>1,230,840</u>	<u>40,546</u>	<u>1,271,386</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	38,617,788	-	38,617,788
Unavailable revenue - Other	223,110	-	223,110
Unavailable revenue - CATV	-	10,000	10,000
Total deferred inflows of resources	<u>38,840,898</u>	<u>10,000</u>	<u>38,850,898</u>
FUND BALANCES (DEFICIT)			
Nonspendable	816,409	1,482,079	2,298,488
Restricted	650,000	3,291,312	3,941,312
Committed	4,250,617	-	4,250,617
Assigned	1,360,846	-	1,360,846
Unassigned (deficit)	7,240,738	(21,504)	7,219,234
Total fund balances	<u>14,318,610</u>	<u>4,751,887</u>	<u>19,070,497</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 54,390,348</u>	<u>\$ 4,802,433</u>	<u>\$ 59,192,781</u>

The notes to the basic financial statements are an integral part of this statement.

Auditor's Report for Fiscal Year Ending June 30, 2017

EXHIBIT C-2
TOWN OF MERRIMACK, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2017

Total fund balances of governmental funds (Exhibit C-1)		\$ 19,070,497
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$ 131,640,635	
Less accumulated depreciation	<u>(63,940,401)</u>	
		67,700,234
Interfund receivables and payables between governmental funds eliminated on the Statement of Net Position.		
Receivables	\$ (5,900)	
Payables	<u>5,900</u>	
		-
Revenues that are reported under the accrual basis of accounting and are not deferred until collection.		509,151
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(14,787)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	\$ 7,236,861	
Deferred inflows of resources related to pensions	<u>(1,059,101)</u>	
		6,177,760
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bonds	\$ (1,085,000)	
Compensated absences	(1,162,594)	
Net pension liability	(27,278,558)	
Other postemployment benefits	(1,051,719)	
Accrued landfill postclosure care costs	<u>(528,000)</u>	
		(31,105,871)
Net position of governmental activities (Exhibit A)		<u><u>\$ 62,336,984</u></u>

The notes to the basic financial statements are an integral part of this statement.

Auditor's Report for Fiscal Year Ending June 30, 2017

EXHIBIT C-3
TOWN OF MERRIMACK, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2017

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 14,780,510	\$ 77,965	\$ 14,858,475
Licenses and permits	5,539,644	274,592	5,814,236
Intergovernmental	3,311,796	-	3,311,796
Charges for services	2,158,050	223,788	2,381,838
Investment earnings	179,896	156,346	336,242
Miscellaneous	294,832	175,535	470,367
Total revenues	26,264,728	908,226	27,172,954
EXPENDITURES			
Current:			
General government	3,081,358	22,444	3,103,802
Public safety	12,414,800	84,449	12,499,249
Highways and streets	4,294,517	-	4,294,517
Sanitation	1,345,612	-	1,345,612
Health and welfare	151,915	-	151,915
Culture and recreation	1,728,691	348,753	2,077,444
Conservation	37,765	193,615	231,380
Debt service:			
Principal	385,000	-	385,000
Interest	50,466	-	50,466
Capital outlay	1,990,306	34,679	2,024,985
Total expenditures	25,480,430	683,940	26,164,370
Excess of revenues over expenditures	784,298	224,286	1,008,584
OTHER FINANCING SOURCES (USES)			
Transfers in	-	300	300
Transfers out	(300)	-	(300)
Total other financing sources (uses)	(300)	300	-
Net change in fund balances	783,998	224,586	1,008,584
Fund balances, beginning, as restated (see Note 17)	13,534,612	4,527,301	18,061,913
Fund balances, ending	\$ 14,318,610	\$ 4,751,887	\$ 19,070,497

The notes to the basic financial statements are an integral part of this statement.

Auditor's Report for Fiscal Year Ending June 30, 2017

EXHIBIT C-4
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 Fiscal Year Ended June 30, 2017

Net change in fund balances of governmental funds (Exhibit C-3)	\$ 1,008,584
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.	
Capitalized capital outlay	\$ 3,112,766
Less: disposal of capital assets	(18,590)
Depreciation expense	<u>(2,816,345)</u>
	277,831
Transfers in and out between governmental funds are eliminated on the Statement of Activities.	
Transfers in	\$ 300
Transfers out	<u>(300)</u>
	-
However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.	
Change in contributions subsequent to the measurement date	\$ 229,078
Changes in proportion	(176,800)
Changes in assumptions	3,357,123
Change in differences between expected and actual experience	183,218
Change in net difference between projected and actual investment earnings on pension plan investments	2,257,036
Change in net pension liability	<u>(6,686,492)</u>
	(836,837)
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.	
Change in deferred tax revenue	(38,183)
The repayment of principal of long-term debt consumes the current financial resources of governmental funds.	
Repayment of bond principal	385,000
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.	
Decrease in accrued interest expense	\$ 3,774
Increase in compensated absences payable	(101,374)
Increase in postemployment benefits payable	(191,503)
Increase in accrued landfill postclosure care costs	<u>(58,000)</u>
	(347,103)
Changes in net position of governmental activities (Exhibit B)	<u>\$ 449,292</u>

The notes to the basic financial statements are an integral part of this statement.

Auditor's Report for Fiscal Year Ending June 30, 2017

EXHIBIT D
TOWN OF MERRIMACK, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2017

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES				
Taxes	\$ 15,872,134	\$ 15,872,134	\$ 14,780,510	\$ (1,091,624)
Licenses and permits	4,662,166	4,662,166	5,539,644	877,478
Intergovernmental	4,535,208	3,306,726	3,311,796	5,070
Charges for services	1,868,155	1,868,955	2,158,050	289,095
Investment earnings	75,000	75,000	163,660	88,660
Miscellaneous	117,060	475,843	294,832	(181,011)
Total revenues	27,129,723	26,260,824	26,248,492	(12,332)
EXPENDITURES				
Current:				
General government	3,180,148	3,182,226	3,101,971	80,255
Public safety	12,593,910	13,011,809	12,472,476	539,333
Highways and streets	3,952,823	3,976,752	3,714,771	261,981
Sanitation	1,323,591	1,323,591	1,324,479	(888)
Health and welfare	157,509	160,618	151,915	8,703
Culture and recreation	1,683,743	1,755,421	1,679,158	76,263
Conservation	9,231	272,563	37,765	234,798
Debt service:				
Principal	385,000	385,000	385,000	-
Interest	50,467	50,467	50,466	1
Capital outlay	4,136,501	3,855,588	1,990,306	1,865,282
Total expenditures	27,472,923	27,974,035	24,908,307	3,065,728
Excess (deficiency) of revenues over (under) expenditures	(343,200)	(1,713,211)	1,340,185	3,053,396
OTHER FINANCING SOURCES (USES)				
Transfers in	1,440,500	2,810,511	860,588	(1,949,923)
Transfers out	(1,622,300)	(1,622,300)	(1,622,300)	-
Total other financing sources (uses)	(181,800)	1,188,211	(761,712)	(1,949,923)
Net change in fund balances	\$ (525,000)	\$ (525,000)	578,473	\$ 1,103,473
Increase in nonspendable fund balance			(44,629)	
Decrease in assigned for contingency			100,000	
Unassigned fund balance, beginning			6,606,894	
Unassigned fund balance, ending			\$ 7,240,738	

The notes to the basic financial statements are an integral part of this statement.

Auditor's Report for Fiscal Year Ending June 30, 2017

EXHIBIT E-1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Proprietary Fund
Statement of Net Position
June 30, 2017

	Business-type Activities
	Enterprise Fund (Sewer Department)
ASSETS	
Cash and cash equivalents	\$ 2,533,005
Investments	304,234
Accounts receivable	975,932
Intergovernmental receivables	111,612
Capital assets, not being depreciated:	
Land	238,770
Capital assets, net of accumulated depreciation:	
Buildings and systems	41,904,945
Improvements other than buildings	5,921
Machinery, equipment, and furnishings	779,446
Total assets	<u>46,853,865</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pensions	<u>410,822</u>
LIABILITIES	
Current liabilities:	
Accounts payable	80,628
Accrued salaries and benefits	77,036
Retainage payable	2,301
Accrued interest payable	65,214
Noncurrent liabilities:	
Due within one year:	
Notes payable	666,990
Due in more than one year:	
Notes payable	7,479,926
Compensated absences	18,504
Net pension liability	1,548,548
Total liabilities	<u>9,939,147</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred amounts related to pensions	60,123
Unavailable revenue	67,024
Total deferred inflows of resources	<u>127,147</u>
NET POSITION	
Net investment in capital assets	34,782,166
Restricted for capital reserve funds	430,186
Unrestricted	1,986,041
Total net position	<u>\$ 37,198,393</u>

The notes to the basic financial statements are an integral part of this statement.

Auditor's Report for Fiscal Year Ending June 30, 2017

EXHIBIT E-2
TOWN OF MERRIMACK, NEW HAMPSHIRE
Proprietary Fund
Statement of Revenues, Expenses, and Change in Net Position
For the Fiscal Year Ended June 30, 2017

	Business-type Activities Enterprise Fund (Sewer Department)
Operating revenues:	
User charges	\$ 4,625,066
Miscellaneous	40,183
Total operating revenues	<u>4,665,249</u>
Operating expenses:	
Salaries and wages	1,739,447
Operation and maintenance	1,503,448
Depreciation	1,406,871
Total operating expenses	<u>4,649,766</u>
Operating income	<u>15,483</u>
Nonoperating revenue:	
Intergovernmental grants	56,925
Interest income	8,756
Interest expense	(212,178)
Total nonoperating revenues	<u>(146,497)</u>
Change in net position	(131,014)
Net position, beginning, as restated (see Note 17)	37,329,407
Net position, ending	<u>\$ 37,198,393</u>

The notes to the basic financial statements are an integral part of this statement.

Auditor's Report for Fiscal Year Ending June 30, 2017

EXHIBIT E-3
TOWN OF MERRIMACK, NEW HAMPSHIRE
Proprietary Fund
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2017

Cash flows from operating activities:	
Receipts from customers and users	\$ 4,407,651
Payments to employees and suppliers	(3,496,432)
Net cash provided by operating activities	<u>911,219</u>
Cash flows from capital and related financing activities:	
Principal paid on bonds	(666,990)
Acquisition and construction of capital assets	(158,755)
Interest paid	(160,747)
Intergovernmental reimbursements	84,966
Net cash used by capital and related financing activities	<u>(901,526)</u>
Cash flows from investing activities:	
Change in investment balances	264,913
Interest received	9,170
Net cash provided by investing activities	<u>274,083</u>
Net increase in cash	283,776
Cash, beginning	2,249,229
Cash, ending	<u><u>\$ 2,533,005</u></u>

Reconciliation of Operating Income to Net Cash Provided by Operating Activities

Operating income	<u>\$ 15,483</u>
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation expense	1,406,871
Decrease in other receivables	(214,474)
Decrease in accounts payable	(76,868)
Decrease in accrued salaries and benefits	(52,121)
Decrease in retainage payable	(115,551)
Decrease in net pension liability and deferred outflows and inflows of resources related to pensions	(8,997)
Decrease in deferred inflows of resources	(43,124)
Total adjustments	<u>895,736</u>
Net cash provided by operating activities	<u><u>\$ 911,219</u></u>

The notes to the basic financial statements are an integral part of this statement.

Auditor's Report for Fiscal Year Ending June 30, 2017

EXHIBIT F-1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Net Position
June 30, 2017

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	\$ 17,391	\$ 1,255,175
Investments	182,609	8,277,865
Total assets	200,000	9,533,040
LIABILITIES		
Intergovernmental payables	-	9,533,040
NET POSITION		
Held in trust for specific purposes	\$ 200,000	\$ -

The notes to the basic financial statements are an integral part of this statement.

Auditor's Report for Fiscal Year Ending June 30, 2017

EXHIBIT F-2
TOWN OF MERRIMACK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Net Position
For the Fiscal Year Ended June 30, 2017

	Private Purpose Trust
ADDITIONS	
New funds	\$ 15,100
Interest	4,616
Change in fair market value	10,808
Total revenue	30,524
DEDUCTIONS	
Trust distributions	7,900
Change in net position	22,624
Net position, beginning	177,376
Net position, ending	\$ 200,000

The notes to the basic financial statements are an integral part of this statement.

Auditor's Report for Fiscal Year Ending June 30, 2017

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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Auditor's Report for Fiscal Year Ending June 30, 2017

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Merrimack, in Merrimack, New Hampshire (the Town), have been prepared in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

1-A Reporting Entity

The Town of Merrimack is a municipal corporation governed by an elected seven-member Town Council and Town Manager. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

1-B Government-wide and Fund Financial Statements

Government-wide Financial Statements - The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Primary government activities are distinguished between governmental and business-type activities. Governmental activities normally are supported through taxes and intergovernmental revenues. Business-type activities rely, to a significant extent, on fees and charges for support.

The *Statement of Net Position* presents the financial position of the Town at year-end. This statement includes all of the Town's non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position.

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 meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

Fund Financial Statements - Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

In the governmental fund financial statements, expenditures are reported by character: current, debt service or capital outlay. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to bonds. Capital outlay includes expenditures for equipment, real property, or infrastructure.

Revenues and expenses of proprietary funds are classified as operating or nonoperating and are subclassified by object. Operating revenues and expenses generally result from providing services and producing and delivering goods. All other revenues and expenses are generally reported as nonoperating.

Other Financing Sources (Uses) – these additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds and financing provided by bond proceeds. Transfers are reported when incurred as "transfers in" by the receiving fund and as "transfers out" by the disbursing fund.

Auditor's Report for Fiscal Year Ending June 30, 2017

TOWN OF MERRIMACK, NEW HAMPSHIRE **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2017**

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement Focus and Basis of Accounting - The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements, except for agency funds which do not have a measurement focus. 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.

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 Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. 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.

Financial Statement Presentation - A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The Town reports the following major governmental fund:

General Fund – is the Town's primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation, debt service and capital outlay. Under GASB Statement No. 54 guidance the expendable trust funds are consolidated in the general fund.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

The Town reports the following major proprietary fund:

Sewer Fund – accounts for the operation of the sewer treatment plant, pumping station, and sewer lines.

Additionally, the Town reports the following fund types:

Special Revenue Funds – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Fund – is used to account for the financial resources and activities relating to specific construction projects.

Permanent Fund – is used to record activity of legal trusts for which the interest on the corpus provides funds for the Town's cemetery and fire prevention operations.

Fiduciary Funds – The Town also reports the following fiduciary funds:

Private Purpose Trust Fund – are used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments.

Agency Fund – are custodial in nature and do not involve the measurement of operating results. An agency fund is used to account for assets held on behalf of outside parties, including other governments.

Auditor's Report for Fiscal Year Ending June 30, 2017

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

1-D Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash 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 cash equivalents."

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-E Statement of Cash Flows

For purposes of the Statement of Cash Flows, the Town considers all highly liquid investments (including restricted assets) with a maturity when purchased of three months or less and all local government investment pools to be cash equivalents.

1-F Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Investments are reported at fair value. The Town discloses the fair value of its investments in a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy is as follows:

Level 1 – Inputs that reflect quoted prices (unadjusted) in active markets for identical assets and liabilities that the Town has the ability to access at the measurement date. Most of the Town's directly held marketable equity securities would be examples of Level 1 investments.

Level 2 – Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2. All of the Town's holdings in U.S. government obligations and corporate bonds would be examples of Level 2 investments.

Level 3 – Unobservable inputs based on the best information available, using assumptions in determining the fair value of investments and derivative financial instruments.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, it is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

Auditor's Report for Fiscal Year Ending June 30, 2017

TOWN OF MERRIMACK, NEW HAMPSHIRE **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2017**

1-G Receivables

Receivables recorded in the financial statements represent amounts due to the Town at June 30. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

1-H Inventory

The inventories of the Town are valued at cost using the first-in/first-out (FIFO) method. The inventories of the Town's general fund consist of materials and supplies held for subsequent use. The cost is recorded as an expenditures/expenses when consumed rather than when purchased.

1-I Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements, and expenses as the items are used.

1-J Capital Assets

Capital assets are defined by the Town as assets with an initial individual cost of \$10,000 or more and an estimated life in excess of one year. Capital assets include property, plant, and equipment, infrastructure assets (e.g. roads, bridges, sidewalks, drainage, and similar items) and are reported in the applicable governmental or business-type activities.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the Town as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the governmental activities column of the government-wide Statement of Net Position.

Capital assets of the enterprise fund are capitalized in the fund. The cost basis for enterprise fund capital assets is the same as that used for general capital assets. Additionally, net interest cost is capitalized on enterprise fund capital assets during the construction period.

Additions, improvements, and other capital outlay that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend lives are not capitalized.

In the government-wide financial statements and in the enterprise fund financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the Town are depreciated or amortized using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Capital Asset Classes:	
Buildings and systems	20-45
Improvements other than buildings	7-50
Infrastructure	50
Machinery, equipment, and furnishings	5-20

1-K Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e. the current portion of interfund loans). Any residual balances outstanding between the governmental activities and business activities are reported in the government-wide financial statements as “internal balances.” Interfund receivables and payables between governmental funds are eliminated in the Statement of Net Position.

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TOWN OF MERRIMACK, NEW HAMPSHIRE **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2017**

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In proprietary funds, transfers are reported after nonoperating revenues and expenses. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-L Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on May 12, 2016 and October 24, 2016, and were due on July 1, 2016 and December 1, 2016, respectively. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Merrimack School District, Fire Protection Area Village District, and Hillsborough County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2016 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 3,187,355,837
For all other taxes	\$ 3,303,284,437

The tax rates and amounts assessed for the year ended June 30, 2017 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$4.91	\$16,203,479
School portion:		
State of New Hampshire	\$2.19	6,982,221
Local	\$14.49	47,872,480
County portion	\$1.20	3,969,788
Total	\$22.79	\$75,027,968

1-M Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2017.

1-N Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position that applies to a future period(s) and thus will not be recognized as an outflow of resources (expense) until then.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

1-O Long-term Obligations

In the government-wide financial statements and proprietary fund 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 Statement of fund Net Position.

Auditor's Report for Fiscal Year Ending June 30, 2017

TOWN OF MERRIMACK, NEW HAMPSHIRE **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2017**

1-P Compensated Absences

The Town's policy allows certain employees to earn varying amounts of earned but unused sick and vacation pay benefits based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by personnel policy. The current portion of the liability for such leave is reported as incurred in the fund financial statements. The noncurrent portion is recognized as a long-term liability in the government wide and proprietary fund financial statements.

1-Q Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68, and No. 73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules are prepared by New Hampshire Retirement System, and are audited by the plan's independent auditors.

1-R Net Position/Fund Balances

Government-wide Statements – Equity is classified as net position and displayed in three components:

- a) *Net investment in capital assets* – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds or notes that are attributable to the acquisition, construction, or improvement of those assets.
- b) *Restricted net position* – Consists of net position with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c) *Unrestricted net position* – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Auditor's Report for Fiscal Year Ending June 30, 2017

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Assigned – This classification includes amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Town Council through the budgetary process.

Unassigned – This classification includes the amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When multiple net position/fund balance classifications are available for use, it is the Town's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

1-S Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, and the useful lives and impairment of assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general and sewer funds, as well as four nonmajor funds. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2017, \$525,000 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

Auditor's Report for Fiscal Year Ending June 30, 2017

TOWN OF MERRIMACK, NEW HAMPSHIRE **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2017**

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$27,109,080
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	16,236
To eliminate transfers between blended funds	(860,588)
Per Exhibit C-3 (GAAP basis)	<u>\$26,264,728</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$26,530,607
Adjustment:	
Basis differences:	
Encumbrances, beginning	1,932,969
Encumbrances, ending	(1,360,846)
GASB Statement No. 54:	
To eliminate transfers between general and expendable trust funds	(1,622,000)
Per Exhibit C-3 (GAAP basis)	<u>\$25,480,730</u>

2-C Deficit Fund Balances

The Highway Garage capital project fund had a deficit fund balance at June 30, 2017. This deficit will be financed through the issuance of bonds or notes, approved at the April 11, 2017 annual Town election, to be issued in the subsequent year.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits and certificates of deposit are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$47,786,608 and the bank balances totaled \$48,167,641. Petty cash totaled \$2,734.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 46,514,042
Cash per Statement of Net Position-Fiduciary Funds (Exhibit F-1)	1,272,566
Total cash and cash equivalents	<u>\$ 47,786,608</u>

NOTE 4 – INVESTMENTS

Note 1-F describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

Auditor's Report for Fiscal Year Ending June 30, 2017

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

The Town has the following recurring fair value measurements as of June 30, 2017:

	Valuation Measurement Method	Fair Value
Investments type:		
New Hampshire Public Deposit Investment Pool	Level 2	\$ 391,483
Certificates of deposit	Level 1	1,166,223
Mutual funds	Level 1	4,876
Fixed income	Level 1	9,169,758
Equities	Level 1	5,030,597
Alternatives	Level 1	108,320
Land	N/A	1,575
Total fair value		<u>\$15,872,832</u>

Investments in Certain External Investment Pools – In accordance with GASB Statement No. 79, Town held investments with the New Hampshire Public Deposit Investment Pool (NHPDIP) are categorized as Level 2. The NHPDIP measures all of its investments at amortized cost. There are no redemption restrictions and shares may be redeemed by the Town in accordance with the NHPDIP's Information Statement.

Interest Rate Risk – This 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.

Credit Risk – This is the risk that the issuer of an investment will not fulfill their obligation to the holder of their investment. Prudent person rule where investments are made as a prudent person would be expected to act is provided by State law as guidance, with efforts to seek reasonable income, preserve the capital, and in general avoid speculative investments.

Custodial Credit Risk – This is the risk that in the event of the failure of the counterparty (e.g. broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 7,412,358
Investments per Statement of Net Position-Fiduciary Funds (Exhibit F-1)	8,460,474
Total investments	<u>\$15,872,832</u>

NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of June 30, 2017. Taxes receivable by year are as follows:

Property:	
Levy of 2017	\$4,730,277
Unredeemed (under tax lien):	
Levy of 2016	368,112
Levy of 2015	213,299
Levies of 2014 and prior	194,296
Welfare liens receivable	122,737
Yield	5,835
Land use change	18,780
Less: allowance for estimated uncollectible taxes	(263,388)
Net taxes receivable	<u>\$5,389,948</u>

Auditor's Report for Fiscal Year Ending June 30, 2017

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

NOTE 6 – OTHER RECEIVABLES

Receivables at June 30, 2017, consisted of accounts (billings for police details, sewer, ambulance, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of June 30, 2017 for the Town's major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	General Fund	Nonmajor Funds	Proprietary Sewer Fund	Total
Receivables:				
Accounts	\$ 1,058,817	\$106,084	\$ 975,932	\$ 2,140,833
Intergovernmental	1,652,414	-	111,612	1,764,026
Gross receivables	2,711,231	106,084	1,087,544	3,904,859
Less: allowance for uncollectibles	(315,163)	-	-	(315,163)
Net total receivables	<u>\$ 2,396,068</u>	<u>\$106,084</u>	<u>\$ 1,087,544</u>	<u>\$ 3,589,696</u>

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017 is as follows:

	Balance, beginning (as restated)	Additions	Disposals	Balance, ending
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$17,296,636	\$ -	\$ -	\$ 17,296,636
Construction in progress	2,888,255	320,774	(2,479,572)	729,457
Total capital assets not being depreciated	20,184,891	320,774	(2,479,572)	18,026,093
Being depreciated:				
Improvements other than buildings	1,793,406	145,330	-	1,938,736
Buildings and building improvements	8,724,448	61,365	-	8,785,813
Machinery, equipment, and furnishings	12,353,016	671,163	(246,632)	12,777,547
Infrastructure	85,718,740	4,393,706	-	90,112,446
Total capital assets being depreciated	108,589,610	5,271,564	(246,632)	113,614,542
Total all capital assets	128,774,501	5,592,338	(2,726,204)	131,640,635
Less accumulated depreciation:				
Improvements other than buildings	(1,090,460)	(48,653)	-	(1,139,113)
Buildings and building improvements	(4,279,139)	(200,076)	-	(4,479,215)
Machinery, equipment, and furnishings	(9,416,764)	(798,191)	228,042	(9,986,913)
Infrastructure	(46,565,735)	(1,769,425)	-	(48,335,160)
Total accumulated depreciation	(61,352,098)	(2,816,345)	228,042	(63,940,401)
Net book value, capital assets being depreciated	47,237,512	2,455,219	(18,590)	49,674,141
Net book value, all governmental activities capital assets	<u>\$67,422,403</u>	<u>\$2,775,993</u>	<u>\$(2,498,162)</u>	<u>\$ 67,700,234</u>

(Continued)

Auditor's Report for Fiscal Year Ending June 30, 2017

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Capital assets continued:

	Balance, beginning (as restated)	Additions	Disposals	Balance, ending
Business-type activities:				
At cost:				
Not being depreciated:				
Land	\$ 238,770	\$ -	\$ -	\$ 238,770
Construction in progress	6,915,958	-	(6,915,958)	-
Total capital assets not being depreciated	7,154,728	-	(6,915,958)	238,770
Being depreciated:				
Buildings and systems	61,769,370	6,953,982	-	68,723,352
Improvements other than buildings	412,390	-	-	412,390
Machinery, equipment, and furnishings	6,026,679	120,731	(18,912)	6,128,498
Total capital assets being depreciated	68,208,439	7,074,713	(18,912)	75,264,240
Total all capital assets	75,363,167	7,074,713	(6,934,870)	75,503,010
Less accumulated depreciation:				
Buildings and systems	(25,581,697)	(1,236,710)	-	(26,818,407)
Improvements other than buildings	(404,496)	(1,973)	-	(406,469)
Machinery, equipment, and furnishings	(5,199,776)	(168,188)	18,912	(5,349,052)
Total accumulated depreciation	(31,185,969)	(1,406,871)	18,912	(32,573,928)
Net book value, capital assets being depreciated	37,022,470	5,667,842	-	42,690,312
Net book value, all business-type activities capital assets	\$44,177,198	\$5,667,842	\$(6,915,958)	\$ 42,929,082

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

Governmental activities:	
General government	\$ 145,913
Public safety	381,315
Highways and streets	2,116,550
Sanitation	112,066
Culture and recreation	60,501
	<u>2,816,345</u>
Business-type activities:	
Sewer	1,406,871
Total depreciation expense	<u>\$ 4,223,216</u>

NOTE 8 – ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at June 30, 2017, were as follows:

	General Fund	Proprietary Sewer Fund
Salary and employee benefits	\$329,580	\$ -
Current portion of compensated absences	498,919	77,036
Total accrued liabilities	<u>\$828,499</u>	<u>\$ 77,036</u>

Auditor's Report for Fiscal Year Ending June 30, 2017

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

NOTE 9 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of at June 30, 2017 consist of the following:

General fund:	
Amount due to the New Hampshire Retirement System	\$ 84,757
Amount due to the Merrimack School District	10,000
Amount due to State of Massachusetts	659
Total general fund	<u>95,416</u>
Agency fund:	
Amounts held for School District	4,563,807
Amounts held for Village District	4,969,233
Total agency fund	<u>9,533,040</u>
Total intergovernmental payables due	<u>\$ 9,628,456</u>

NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of \$7,236,861 in the Governmental Activities and \$410,822 in the Business-type Activities at June 30, 2017 consist of deferred amounts related to pensions.

Deferred inflows of resources are as follows:

	Entity-wide Basis		Governmental Funds	
	Governmental	Business-type	Other	
	Activities	Activities	General	Governmental
Unavailable revenues	\$ 233,110	\$ 67,024	\$ 223,110	\$ 10,000
Deferred amounts related to pensions	1,059,101	60,123	-	-
Unavailable tax revenue	38,108,637	-	38,617,788	-
Total deferred inflows of resources	<u>\$39,400,848</u>	<u>\$ 127,147</u>	<u>\$38,840,898</u>	<u>\$ 10,000</u>

NOTE 11 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended June 30, 2017:

	Balance July 1, 2016	Additions	Reductions	Balance June 30, 2017	Due Within One Year
Governmental activities:					
General obligation bonds payable	\$ 1,470,000	\$ -	\$ (385,000)	\$ 1,085,000	\$ 390,000
Compensated absences	1,061,220	132,429	(31,055)	1,162,594	-
Accrued landfill postclosure care costs	470,000	58,000	-	528,000	24,000
Other postemployment benefits	860,216	191,503	-	1,051,719	-
Net pension liability	20,592,066	6,686,492	-	27,278,558	-
Total long-term liabilities	<u>\$ 24,453,502</u>	<u>\$ 7,068,424</u>	<u>\$ (416,055)</u>	<u>\$ 31,105,871</u>	<u>\$ 414,000</u>
Business-type activities:					
General obligation notes payable	\$ 1,859,924	\$ 6,953,982	\$ (666,990)	\$ 8,146,916	\$ 666,990
Compensated absences	35,229	-	(16,725)	18,504	-
Net pension liability	1,226,387	322,161	-	1,548,548	-
Total long-term liabilities	<u>\$ 3,121,540</u>	<u>\$ 7,276,143</u>	<u>\$ (683,715)</u>	<u>\$ 9,713,968</u>	<u>\$ 666,990</u>

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TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Long-term bonds/notes are comprised of the following:

	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2017	Current Portion
Governmental activities:					
General obligation bonds payable:					
Green's Pond land	2002	2018	3.0 - 4.5	\$ 270,000	\$ 270,000
Drainage improvement	2007	2023	4.0 - 4.75	815,000	120,000
Total				<u>\$ 1,085,000</u>	<u>\$ 390,000</u>
Business-type activities:					
General obligation notes payable:					
Interceptor repair	2012	2019	1.94	\$ 223,291	\$ 55,823
Dewatering upgrade	2013	2022	1.70	1,317,342	263,468
Water pollution	2017	2036	2.00	6,606,283	347,699
Total				<u>\$ 8,146,916</u>	<u>\$ 666,990</u>

The annual requirements to amortize all *governmental activities* bonds outstanding as of June 30, 2017, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	\$ 390,000	\$ 36,650	\$ 426,650
2019	125,000	30,525	155,525
2020	130,000	24,150	154,150
2021	140,000	17,575	157,575
2022	145,000	10,806	155,806
2023	155,000	3,681	158,681
Totals	<u>\$ 1,085,000</u>	<u>\$ 123,387</u>	<u>\$ 1,208,387</u>

The annual requirements to amortize all *business-type activities* notes outstanding as of June 30, 2017, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2018	\$ 666,990	\$ 158,852	\$ 825,842
2019	666,990	146,336	813,326
2020	666,990	133,821	800,811
2021	666,990	121,305	788,295
2022	611,168	108,789	719,957
2023-2027	1,738,495	776,371	2,514,866
2028-2032	1,738,495	278,159	2,016,654
2033-2036	1,390,798	104,310	1,495,108
Totals	<u>\$ 8,146,916</u>	<u>\$ 1,827,943</u>	<u>\$ 9,974,859</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

Accrued Landfill Postclosure Care Costs – The Town ceased operating its landfill in 2003. Federal and State laws and regulations require that the Town place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized based on the future postclosure care costs that will be incurred after

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TOWN OF MERRIMACK, NEW HAMPSHIRE **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2017**

the date the landfill no longer accepts waste. The estimated liability for landfill postclosure care costs has a balance of \$528,000 and is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2017. However, the actual cost of postclosure care may be higher or lower due to inflation, changes in technology, or changes in landfill laws and regulations.

The Town expects to finance the postclosure care costs through annual taxation.

Bonds/Notes Authorized and Unissued – Bonds and notes authorized and unissued as of June 30, 2017 were as follows:

Original Loan Agreement	Purpose	Unissued Amount
August 8, 2012	Water Pollution Control Revolving Loan Fund Program	\$ 158,631
Authorized April 11, 2017	Highway garage upgrades and installation	3,300,000
		<u>\$ 3,458,631</u>

NOTE 12 – DEFINED BENEFIT PENSION PLAN

Plan Description: The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was 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 Pension 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 are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided: The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and are available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by 1/4 of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions: The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. The contribution rates were 11.55% for police officers, 11.80% for firefighters; all other employees are required to contribute 7% of earnable compensation. For fiscal year 2017, the Town contributed 26.38% for police, 29.16% for firefighters, and 11.17% for all other employees. The contribution requirements for the fiscal years 2015, 2016, and 2017 were \$2,094,416, \$2,166,604, and \$2,372,759, respectively, which were paid in full in each year.

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TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions:

At June 30, 2017, the Town reported liabilities of \$27,278,558 in the governmental activities and \$1,548,548 in the business-type activities for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2016, the Town's proportion was 0.54210793% which was a decrease of 0.00865071% from its proportion measured as of June 30, 2016. For the year ended June 30, 2017, the Town recognized pension expense of \$836,837 in the governmental activities and \$(8,997) in the business-type activities. At June 30, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Governmental Activities		Business-type Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 85,114	\$ 714,640	\$ 4,832	\$ 40,569
Changes in assumption	3,357,123	-	190,577	-
Differences between expected and actual experience	75,807	344,461	4,303	19,554
Net difference between projected and actual investment earnings on pension plan investments	1,706,687	-	96,885	-
Contributions subsequent to the measurement date	2,012,130	-	114,225	-
Total	<u>\$ 7,236,861</u>	<u>\$ 1,059,101</u>	<u>\$ 410,822</u>	<u>\$ 60,123</u>

The \$2,012,130 in the Governmental Activities and \$114,225 in the Business-type Activities reported as deferred outflows of resources related to pensions result from Town contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2017	\$ 820,818
2018	820,818
2019	1,458,184
2020	1,240,824
2021	61,460
Totals	<u>\$ 4,402,104</u>

Actuarial Assumptions: The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2015, using the following actuarial assumptions which, accordingly apply to 2016 measurements:

Inflation:	2.5%
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% net of pension plan investment expense, including inflation.

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return: The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Following is a table presenting target allocations and long-term rates of return for 2016:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2016
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.75%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	20.00%	
Core Bonds	5.00%	(0.64%)
Short Duration	2.00%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	(1.71%)
Absolute Return Fixed Income	7.00%	1.08%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	3.68%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate: The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption		1% Increase 8.25%
		7.25%		
June 30, 2016	\$ 37,040,867	\$ 28,827,106		\$ 22,015,093

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 13 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description and Annual OPEB Cost - The Town provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents in accordance with the provisions of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the Town's contractual agreements.

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TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* requires that the long-term cost of retirement healthcare and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported similar to pension plans. GASB Statement No. 45 does not mandate the pre-funding of postemployment benefit liabilities. However, any pre-funding of these benefits will help minimize or eliminate the postemployment benefit obligation that will be required to be reported on the financial statements.

The Town has only partially funded (on a pay-as-you-go basis) the annual required contribution (ARC), an actuarially determined rate 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 normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2017:

Annual required contribution/OPEB cost	\$ 147,386
Interest Net OPEB Obligation	38,710
Adjustment to Annual Required Contribution	5,407
Increase in net OPEB obligation	191,503
Net OPEB obligation, beginning	860,216
Net OPEB obligation, ending	<u>\$ 1,051,719</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2017 and the eight preceding years were as follows:

Fiscal Year Ended	Annual OPEB Contribution Cost	Actual Contributions (pay-as-you-go)	Percentage Contributed	Net OPEB Obligation
June 30, 2017	\$ 147,386	\$ -	0.00%	\$1,051,719
June 30, 2016	\$ 138,574	\$ -	0.00%	\$ 860,216
June 30, 2015	\$ 159,327	\$ -	0.00%	\$ 685,392
June 30, 2014	\$ 141,706	\$ -	0.00%	\$ 526,065
June 30, 2013	\$ 128,297	\$ -	0.00%	\$ 384,359
June 30, 2012	\$ 59,993	\$ -	0.00%	\$ 256,062
June 30, 2011	\$ 59,993	\$ -	0.00%	\$ 196,069
June 30, 2010	\$ 68,038	\$ -	0.00%	\$ 136,076
June 30, 2009	\$ 68,038	\$ -	0.00%	\$ 68,038

As of July 1, 2016, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was \$2,012,165, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$2,012,165.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for Other Postemployment Benefits Plan, presented as required supplementary information following the notes to the financial statements, is designed to present multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer 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 employer and plan members to that point. The projection of benefits for financial reporting purposes

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does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of 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, 2016 actuarial valuation, the projected unit credit actual cost method was used. The actuarial assumptions included a 4.5% investment rate of return per annum. The projected annual healthcare cost trend is 9.0% initially, reduced by decrements to an ultimate rate of 5.0% for years 2024 and later. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at June 30, 2017 was 30 years.

NOTE 14 – ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at June 30, 2017 and are as follows:

General fund:	
General government	\$ 146,878
Public safety	155,680
Highways and streets	1,005,993
Sanitation	7,760
Culture and recreation	44,535
Total encumbrances	<u>\$ 1,360,846</u>

NOTE 15 – GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES NET POSITION

Governmental and business-type activities net position reported on the government-wide Statement of Net Position at June 30, 2017 include the following:

	Governmental Activities	Proprietary Fund	Total
Net investment in capital assets:			
Net property, buildings, and equipment	\$ 67,700,234	\$ 42,929,082	\$ 110,629,316
Less:			
General obligation bonds payable	(1,085,000)	(8,146,916)	(9,231,916)
Total net investment in capital assets	<u>66,615,234</u>	<u>34,782,166</u>	<u>101,397,400</u>
Restricted net position:			
Permanent funds:			
Nonspendable (principal)	1,482,079	-	1,482,079
Expendable (interest)	1,188,936	-	1,188,936
Capital project fund	227,446	-	227,446
Library purposes	152,010	-	152,010
Sewer reserve funds	-	430,186	430,186
Total restricted	<u>3,050,471</u>	<u>430,186</u>	<u>3,480,657</u>
Unrestricted	<u>(7,328,721)</u>	<u>1,986,041</u>	<u>(5,342,680)</u>
Total net position	<u>\$ 62,336,984</u>	<u>\$ 37,198,393</u>	<u>\$ 99,535,377</u>

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TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2017

NOTE 16 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2017 include the following:

	General Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:			
Inventory	\$ 147,390	\$ -	\$ 147,390
Prepaid item	30,430	-	30,430
Long-term receivable	638,589	-	638,589
Nonexpendable portion permanent funds	-	1,482,079	1,482,079
Total nonspendable	816,409	1,482,079	2,298,488
Restricted:			
Cable television	-	834,066	834,066
Capital projects	650,000	248,950	898,950
Library fines	-	152,010	152,010
Conservation	-	45,945	45,945
Current use	-	664,472	664,472
Expendable portion permanent funds	-	1,188,936	1,188,936
Fire protection	-	62,398	62,398
Heritage commission	-	24,531	24,531
Recreation revolving	-	70,004	70,004
Total restricted	650,000	3,291,312	3,941,312
Committed:			
Capital reserve funds	4,250,617	-	4,250,617
Assigned:			
Encumbrances	1,360,846	-	1,360,846
Unassigned (deficit):			
General	7,240,738	-	7,240,738
Highway Garage (deficit)	-	(21,504)	(21,504)
Total unassigned (deficit)	7,240,738	(21,504)	7,219,234
Total fund balance	\$ 14,318,610	\$ 4,751,887	\$ 19,070,497

NOTE 17 – PRIOR PERIOD ADJUSTMENTS

Net position/fund balance at July 1, 2016 was restated to give retroactive effect to the following prior period adjustments:

	Governmental Activities	Proprietary Fund	General Fund (Exhibit C-3)
To reclassify the Sewer Line Extension trust fund which is funded through tax income	\$ 37,200	\$ (37,200)	\$ 37,200
To remove capital assets and related accumulated depreciation previously disposed	(217,955)	-	-
Net position/fund balance, as previously reported	62,068,447	37,366,607	13,497,412
Net position/fund balance, as restated	\$ 61,887,692	\$ 37,329,407	\$ 13,534,612

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TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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NOTE 18 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2017, the Town was a member of New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs. This entity is considered a public entity risk pool, currently operating as a common risk management and insurance program for its members.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2016 to June 30, 2017 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the Town billed and paid for the year ended June 30, 2017 was \$226,084 for workers' compensation and \$228,959 for property/liability.

NOTE 19 – CONTINGENT LIABILITIES

There are various legal claims and suits pending against the Town which arose in the normal course of the government's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

NOTE 20 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through February 12, 2018, the date the June 30, 2017 financial statements were available to be issued, and identified the following subsequent event:

On January 11, 2018, the Town issued a bond for \$3,300,000 through the New Hampshire Municipal Bond Bank for highway garage upgrades and installation. The bond was authorized with Warrant Article 2 at the April 11, 2017 town meeting.

REQUIRED SUPPLEMENTARY INFORMATION

Auditor's Report for Fiscal Year Ending June 30, 2017

EXHIBIT G
TOWN OF MERRIMACK, NEW HAMPSHIRE
Schedule of Funding Progress for Other Postemployment Benefit Plan
For the Fiscal Year Ended June 30, 2017

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b-a]/c)
July 1, 2016	\$ -	\$ 2,012,165	\$ 2,012,165	0.00%	N/A	0.00%
July 1, 2015	\$ -	\$ 1,854,735	\$ 1,854,735	0.00%	N/A	0.00%
July 1, 2014	\$ -	\$ 1,707,132	\$ 1,707,132	0.00%	N/A	0.00%
July 1, 2012	\$ -	\$ 1,530,251	\$ 1,530,251	0.00%	N/A	0.00%
July 1, 2010	\$ -	\$ 1,076,514	\$ 1,076,514	0.00%	N/A	0.00%
July 1, 2008	\$ -	\$ 1,081,415	\$ 1,081,415	0.00%	N/A	0.00%

The notes to the required supplementary information is an integral part of this schedule.

Auditor's Report for Fiscal Year Ending June 30, 2017

EXHIBIT H
TOWN OF MERRIMACK, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2017

Fiscal Year	Valuation Date	Town's Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Town Proportionate Share of Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2017	July 1, 2016	0.54210793%	\$ 28,827,106	\$ 10,921,043	263.96%	58.30%
June 30, 2016	July 1, 2015	0.55075864%	\$ 21,818,453	\$ 10,375,880	210.28%	65.47%
June 30, 2015	July 1, 2014	0.56827493%	\$ 21,330,687	\$ 9,578,569	222.69%	66.32%
June 30, 2014	July 1, 2013	0.56378057%	\$ 24,263,901	\$ 9,390,075	258.40%	59.81%

The notes to the required supplementary information is an integral part of this schedule.

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EXHIBIT I
TOWN OF MERRIMACK, NEW HAMPSHIRE
Schedule of Town Contributions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2017

Fiscal Year	Valuation Date	Contractually Required Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2017	July 1, 2016	\$ 1,941,175	\$ 1,941,175	\$ -	\$ 10,921,043	17.77%
June 30, 2016	July 1, 2015	\$ 1,847,730	\$ 1,847,730	\$ -	\$ 10,375,880	17.81%
June 30, 2015	July 1, 2014	\$ 1,843,615	\$ 1,843,615	\$ -	\$ 9,578,569	19.25%
June 30, 2014	July 1, 2013	\$ 1,401,861	\$ 1,401,861	\$ -	\$ 9,390,075	14.93%

The notes to the required supplementary information is an integral part of this schedule.

Auditor's Report for Fiscal Year Ending June 30, 2017

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

Schedule of Funding Progress for Other Postemployment Benefits (OPEB)

As required by GASB Statement No. 45, Exhibit G represents the actuarial determined costs associated with the Town's other postemployment benefits for the fiscal year ended June 30, 2017 and preceding five years.

Schedule of the Town's Proportionate Share of Net Pension Liability & Schedule of Town Contributions

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits H and I represent the actuarial determined costs associated with the Town's pension plan at June 30, 2017 and preceding three years.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2016:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	23 Years beginning July 1, 2016 (30 years beginning July 1, 2009)
Asset Valuation Method	5-Year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.85% per year
Investment Rate of Return	7.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.

Other Information:

Notes	Contribution rates for Fiscal Year 2014 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.
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Auditor's Report for Fiscal Year Ending June 30, 2017

SCHEDULE 1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2017

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 15,281,909	\$ 14,353,474	\$ (928,435)
Land use change	125,000	85,465	(39,535)
Yield	5,000	14,308	9,308
Other taxes	150,000	150,000	-
Excavation	4,900	-	(4,900)
Payment in lieu of taxes	6,654	6,930	276
Interest and penalties on taxes	298,671	170,333	(128,338)
Total from taxes	<u>15,872,134</u>	<u>14,780,510</u>	<u>(1,091,624)</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	4,300,000	5,133,914	833,914
Building permits	100,000	126,064	26,064
Other	262,166	279,666	17,500
Total from licenses, permits, and fees	<u>4,662,166</u>	<u>5,539,644</u>	<u>877,478</u>
Intergovernmental:			
State:			
Meals and rooms distribution	1,221,844	1,314,817	92,973
Highway block grant	562,154	576,311	14,157
Other	1,218,840	1,172,718	(46,122)
Federal:			
Other	303,888	247,950	(55,938)
Total from intergovernmental	<u>3,306,726</u>	<u>3,311,796</u>	<u>5,070</u>
Charges for services:			
Income from departments	<u>1,868,955</u>	<u>2,158,050</u>	<u>289,095</u>
Miscellaneous:			
Interest on investments	75,000	163,660	88,660
Sale of municipal property	25,000	111,525	86,525
Rent of property	7,500	7,500	-
Insurance dividends and reimbursements	15,000	95	(14,905)
Contributions and donations	44,093	22,427	(21,666)
Other	384,250	153,285	(230,965)
Total from miscellaneous	<u>550,843</u>	<u>458,492</u>	<u>(92,351)</u>
Other financing sources:			
Transfers in	<u>2,810,511</u>	<u>860,588</u>	<u>(1,949,923)</u>
Total revenues	<u>29,071,335</u>	<u>\$ 27,109,080</u>	<u>\$ (1,962,255)</u>
Unassigned fund balance used to reduce tax rate	<u>525,000</u>		
Total revenues, other financing sources, and use of fund balance	<u>\$ 29,596,335</u>		

Auditor's Report for Fiscal Year Ending June 30, 2017

SCHEDULE 2 TOWN OF MERRIMACK, NEW HAMPSHIRE Major General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis) For the Fiscal Year Ended June 30, 2017

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Election and registration	\$ -	\$ 31,222	\$ 58,167	\$ -	\$ (26,945)
Revaluation of property	-	302,299	286,539	-	15,760
Planning and zoning	69,468	460,382	448,096	58,846	22,908
General government buildings	16,316	223,456	222,381	36,443	(19,052)
Other	40,481	2,164,867	2,066,175	51,589	87,584
Total general government	126,265	3,182,226	3,081,358	146,878	80,255
Public safety:					
Police	49,514	6,108,423	5,938,015	48,627	171,295
Fire	39,607	5,789,714	5,436,166	107,053	286,102
Building inspection	1,524	373,063	330,957	-	43,630
Emergency management	7,359	6,880	5,881	-	8,358
Dispatching	-	733,729	703,781	-	29,948
Total public safety	98,004	13,011,809	12,414,800	155,680	539,333
Highways and streets:					
Public works garage	-	386,980	360,443	-	26,537
Highways and streets	1,579,445	3,152,698	3,531,914	1,005,993	194,236
Other	6,294	437,074	402,160	-	41,208
Total highways and streets	1,585,739	3,976,752	4,294,517	1,005,993	261,981
Sanitation:					
Solid waste disposal	28,893	1,323,591	1,345,612	7,760	(888)
Health and welfare:					
Administration	-	74,000	74,000	-	-
Direct assistance	-	86,618	77,915	-	8,703
Total health and welfare	-	160,618	151,915	-	8,703
Culture and recreation:					
Parks and recreation	44,735	611,329	637,906	-	18,158
Library	49,333	1,100,362	1,052,527	44,535	52,633
Patriotic purposes	-	41,000	38,258	-	2,742
Other	-	2,730	-	-	2,730
Total culture and recreation	94,068	1,755,421	1,728,691	44,535	76,263
Conservation	-	272,563	37,765	-	234,798
Debt service:					
Principal of long-term debt	-	385,000	385,000	-	-
Interest on long-term debt	-	50,466	50,466	-	-
Interest on tax anticipation notes	-	1	-	-	1
Total debt service	-	435,467	435,466	-	1
Capital outlay	-	3,855,588	1,990,306	-	1,865,282
Other financing uses:					
Transfers out	-	1,622,300	1,622,300	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 1,932,969	\$ 29,596,335	\$ 27,102,730	\$ 1,360,846	\$ 3,065,728

Auditor's Report for Fiscal Year Ending June 30, 2017

SCHEDULE 3
TOWN OF MERRIMACK, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2017

Unassigned fund balance, beginning		\$ 6,606,894
Changes:		
Unassigned fund balance used to reduce tax rate		(525,000)
2017 Budget summary:		
Revenue deficit (Schedule 1)	\$ (1,962,255)	
Unexpended appropriations (Schedule 2)	<u>3,065,728</u>	
2017 Budget surplus		1,103,473
Increase in nonspendable fund balance		(44,629)
Decrease in assigned for contingency		<u>100,000</u>
Unassigned fund balance, ending		<u>\$ 7,240,738</u>

SCHEDULE 4
TOWN OF MERRIMACK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2017

	Special Revenue Funds					Capital Project Funds			Permanent Fund	Total
	Cable Television	Library Fines	Fire Protection	Heritage	Conservation Commission	Current Use	Recreation Revolving	General	Highway Garage	
ASSETS										
Cash and cash equivalents	\$ 737,982	\$ 117,070	\$ 69,435	\$ 24,531	\$ 46,108	\$ 659,550	\$ 77,378	\$ 248,950	\$ -	\$ 2,125,482
Investments	-	34,940	-	-	-	-	-	-	-	2,561,477
Receivables:										
Taxes	-	-	-	-	-	9,390	-	-	-	9,390
Accounts	106,084	-	-	-	-	-	-	-	-	106,084
Total assets	\$ 844,066	\$ 152,010	\$ 69,435	\$ 24,531	\$ 46,108	\$ 668,940	\$ 77,378	\$ 248,950	\$ -	\$ 4,802,433
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ 7,037	\$ -	\$ 163	\$ 4,468	\$ 7,374	\$ -	\$ 15,604	\$ -
Interfund payable	-	-	-	-	-	-	-	-	5,900	-
Total liabilities	-	-	7,037	-	163	4,468	7,374	-	21,504	-
DEFERRED INFLOWS OF RESOURCES										
Unavailable revenue - CATV	10,000	-	-	-	-	-	-	-	-	10,000
FUND BALANCES (DEFICIT)										
Nonspendable	-	-	-	-	-	-	-	-	-	1,482,079
Restricted	834,066	152,010	62,398	24,531	45,945	664,472	70,004	248,950	-	3,291,312
Unassigned (deficit)	-	-	-	-	-	-	-	-	(21,504)	(21,504)
Total fund balances (deficit)	834,066	152,010	62,398	24,531	45,945	664,472	70,004	248,950	(21,504)	4,751,887
Total liabilities, deferred inflows of resources, and fund balances (deficit)	\$ 844,066	\$ 152,010	\$ 69,435	\$ 24,531	\$ 46,108	\$ 668,940	\$ 77,378	\$ 248,950	\$ -	\$ 4,802,433

SCHEDULE 5
TOWN OF MERRIMACK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2017

	Special Revenue Funds						Capital Project Funds				Permanent Fund	Total
	Cable Television	Library Fines	Fire Protection	Heritage	Conservation Commission	Current Use	Recreation Revolving	General	Highway Garage			
REVENUES												
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,965	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,965
Licenses and permits	274,592	-	-	-	-	-	-	-	-	-	-	274,592
Charges for services	-	-	86,539	-	-	-	137,249	-	-	-	-	223,788
Investment earnings	3,994	1,258	443	145	253	4,324	-	1,161	-	-	144,768	156,346
Miscellaneous	-	44,270	-	239	4,196	1,870	-	124,960	-	-	-	175,535
Total revenues	278,586	45,528	86,982	384	4,449	84,159	137,249	126,121	-	-	144,768	908,226
EXPENDITURES												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	22,444	22,444
Public safety	-	-	84,449	-	-	-	-	-	-	-	-	84,449
Culture and recreation	245,235	33,960	-	2,313	-	-	67,245	-	-	-	-	348,753
Conservation	-	-	-	-	372	193,243	-	-	-	-	-	193,615
Capital outlay	-	-	-	-	-	-	-	13,175	21,504	-	-	34,679
Total expenditures	245,235	33,960	84,449	2,313	372	193,243	67,245	13,175	21,504	22,444	-	683,940
Excess (deficiency) of revenues over (under) expenditures	33,351	11,568	2,533	(1,929)	4,077	(109,084)	70,004	112,946	(21,504)	122,324	-	224,286
OTHER FINANCING SOURCES												
Transfers in	-	-	-	300	-	-	-	-	-	-	-	300
Net change in fund balances	33,351	11,568	2,533	(1,629)	4,077	(109,084)	70,004	112,946	(21,504)	122,324	-	224,586
Fund balances, beginning	800,715	140,442	59,865	26,160	41,868	773,556	-	136,004	-	2,548,691	-	4,527,301
Fund balances (deficit), ending	\$834,066	\$152,010	\$62,398	\$24,531	\$45,945	\$664,472	\$70,004	\$248,950	\$(21,504)	\$2,671,015	-	\$4,751,887

Expendable Trust Funds – As of June 30, 2017

Fire Equipment Capital Reserve Fund

Balance - 07/01/16	\$ 379,582.58
Expenditures:	
Stretcher	(16,309.04)
Scott Air Packs	(27,443.50)
Pump for Forestry and parts	(7,795.83)
Miscellaneous	(1,647.44)
Transfer from General Fund	160,000.00
Investment income	<u>2,928.87</u>
Balance - 06/30/17	\$ 489,315.64

Ambulance Capital Reserve Fund

Balance - 07/01/16	\$ 230,812.89
Expenditures:	
Ambulance	(165,014.63)
Transfer from General Fund	85,000.00
Investment income	<u>1,723.85</u>
Balance - 06/30/17	\$ 152,522.11

Highway Equipment Capital Reserve Fund

Balance - 07/01/16	\$ 89,495.47
Expenditures:	
John Deere Front-end Loader	(119,426.00)
International Dump Truck	(151,755.00)
Transfer from General Fund	300,000.00
Investment income	<u>1,382.35</u>
Balance - 06/30/17	\$ 119,696.82

Property Revaluation Capital Reserve Fund

Balance - 07/01/16	\$ 29,218.76
Expenditures:	
Re-valuation	(37,125.00)
Transfer from General Fund	15,000.00
Investment income	<u>308.28</u>
Balance - 06/30/17	\$ 7,402.04

Land Bank Capital Reserve Fund

Balance - 07/01/16	\$ 415,324.22
Investment income	<u>2,804.32</u>
Balance - 06/30/17	\$ 418,128.54

Playground Equipment Capital Reserve Fund

Balance - 07/01/16	\$ 45,422.20
Investment income	<u>298.59</u>
Balance - 06/30/17	\$ 45,720.79

Sewer Line Extension Capital Reserve Fund

Balance - 07/01/16	\$ 48,344.67
Investment income	<u>341.29</u>

Expendable Trust Funds – As of June 30, 2017

Balance - 06/30/17 \$ 48,685.96

Library Building Maintenance Capital Reserve Fund

Balance - 07/01/16 \$ 12,919.69

Transfer from General Fund 35,000.00

Investment income 189.44

Balance - 06/30/17 \$ 48,109.13

Road Infrastructure Capital Reserve Fund

Balance - 07/01/16 \$ 778,089.04

Expenditures:

Bean Road Bridge (248,558.74)

Manchester Street Bridge (35,545.75)

McGaw Road Bridge (701,999.90)

Bedford Road Bridge (166,099.01)

Amherst Road Slope & Drainage repair (2,838.00)

US Rte. 3 Bridge (103,900.87)

Souhegan River Trail (17,845.83)

Drainage Projects (3,294.00)

Transfer from General Fund 600,000.00

State Grants 1,399,074.38

Private Grants 2,000.00

Investment Income 10,789.34

Balance - 06/30/17 \$ 1,509,870.66

Sewer Infrastructure Capital Reserve Fund

Balance - 07/01/16 \$ 495,519.01

Expenditures:

Box Van (35,781.00)

Air Unit (57,000.00)

Screen (12,328.00)

Sewer Evaluation (17,510.18)

Hose Pumps (14,201.62)

Transfer from WWTF 75,000.00

Investment income 4,182.16

Balance - 06/30/17 \$ 437,880.37

Computer Equipment Capital Reserve Fund

Balance - 07/01/16 \$ 38,975.88

Expenditures:

Transfer from General Fund 35,000.00

Investment income 427.74

Balance - 06/30/17 \$ 74,403.62

Communication Equipment Capital Reserve Fund

Balance - 07/01/16 \$ 192,074.96

Expenditures:

Voting System Antenna Replacement 0.00

Transfer from General Fund 182,000.00

Expendable Trust Funds – As of June 30, 2017

Investment income	1,920.08
Balance - 06/30/17	\$ 375,995.04

Salt Shed Capital Reserve Fund

Balance - 07/01/16	\$ 20,656.98
Investment income	140.39
Balance - 06/30/17	\$ 20,797.37

Athletic Fields Capital Reserve Fund

Balance - 07/01/16	\$ 174,970.30
Investment income	1,171.68
Balance - 06/30/17	\$ 176,141.98

Daniel Webster Highway Capital Reserve Fund

Balance - 07/01/16	\$ 60,066.41
Expenditures:	
Transfer from General Fund	50,000.00
Investment income	579.05
Balance - 06/30/17	\$ 110,645.46

Road Improvement Capital Reserve Fund

Balance - 07/01/16	\$ 245.53
Expenditures	0.00
Balance - 06/30/17	\$ 245.53

Traffic Signal Pre-Emption Capital Reserve Fund

Balance - 07/01/16	\$ 11,000.47
Expenditures:	
Transfer from General Fund	10,000.00
Investment income	103.45
Balance - 06/30/17	\$ 21,103.92

Fire Station Improvement Capital Reserve Fund

Balance - 07/01/16	\$ 281,491.01
Investment income	1,886.46
Balance - 06/30/17	\$ 283,377.47

Solid Waste Equipment Capital Reserve Fund

Balance - 07/01/16	\$ 132,029.90
Expenditures:	
Transfer from General Fund	65,000.00
Investment income	1,091.53
Balance - 06/30/17	\$ 198,121.43

GIS Capital Reserve Fund

Balance - 07/01/16	\$ 75,214.09
Expenditures:	
Transfer from General Fund	65,000.00
Investment income	731.19

Expendable Trust Funds – As of June 30, 2017

Balance - 06/30/17 \$ 140,945.28

Milfoil Expendable Trust

Balance - 07/01/16 \$ 22,037.85

Expenditures:

Naticook Lake (3,318.00)

Horseshoe Pond (29,716.40)

Transfer from General Fund 10,000.00

State grants 10,506.37

Investment income 178.39

Balance - 06/30/17 \$ 9,688.21

Self-Insurance Trust Funds

Balance - 07/01/16 \$ 14,756.68

Expenditures:

Claims paid (86,213.77)

Claims Reimbursed by Insurance 62,466.81

Transfer from General Fund 10,000.00

Investment income 103.12

Balance - 06/30/17 \$ 1,112.84

Special Conservation Trust Fund

Balance - 07/01/16 \$ 41,868.31

Expenditures:

Claims paid (372.44)

Private grant 4,197.00

Investment income 252.73

Balance - 06/30/17 \$ 45,945.60

Use Change Tax Conservation Trust Fund

Balance - 07/01/16 \$ 773,556.24

Expenditures:

Land Purchased (154,018.36)

Consultant (Pipeline Review) (39,225.33)

Land use change tax 77,965.00

Investment income 6,194.94

Balance - 06/30/17 \$ 664,472.49

Grand Total

Balance - 07/01/16 \$ 4,363,673.14

Expenditures (2,256,283.64)

Land use change tax 77,965.00

Private grants 68,663.81

Transfers from General Fund 1,622,000.00

Transfers from WWTF 75,000.00

Intergovernmental Transfers 1,409,580.75

Investment income 39,729.24

Balance - 06/30/17 \$ 5,400,328.30

Long-Term Debt Payment Schedules

\$558,226.36 Interceptor Improvement Bond - 1.940% Interest			
Year Ending June 30	Principal - January 1	Interest - January 1	Total
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
	\$ 223,290.52	\$ 10,829.60	\$ 234,120.12

\$2,634,684.18 Dewatering Upgrade Bond - 1.70% Interest			
Year Ending June 30	Principal - February 1	Interest - February 1	Total
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
	\$ 1,317,342.08	\$ 67,184.45	\$ 1,384,526.53

\$4,075,000 2002 Greens Pond Land Acquisition Bonds - 4.08% Interest				
Year Ending June 30	Principal - Aug. 15	Interest - Aug. 15	Interest - Feb. 15	Total
2018	270,000.00	0.00	0.00	270,000.00
	\$ 270,000.00	\$ 0.00	\$ 0.00	\$ 270,000.00

\$1,708,000 2007 Drainage Bond - 4.47% Interest				
Year Ending June 30	Principal - Aug. 15	Interest - Aug. 15	Interest - Feb. 15	Total
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
	\$ 815,000.00	\$ 71,606.25	\$ 51,781.25	\$ 938,387.50

\$6,953,982 Phase II Upgrade and Compost Facility - 2.00% Interest			
Year Ending June 30	Principal - Aug. 15	Interest - Aug. 15	Total
2018	347,699.00	132,125.66	479,824.66
2019	347,699.00	125,171.67	472,870.67
2020	347,699.00	118,217.69	465,916.69
2021	347,699.00	111,263.71	458,962.71
2022	347,699.00	104,309.73	452,008.73
2023	347,699.00	97,355.75	445,054.75
2024	347,699.00	90,401.76	438,100.76
2025	347,699.00	83,447.78	431,146.78
2026	347,699.00	76,493.80	424,192.80

Long-Term Debt Payment Schedules

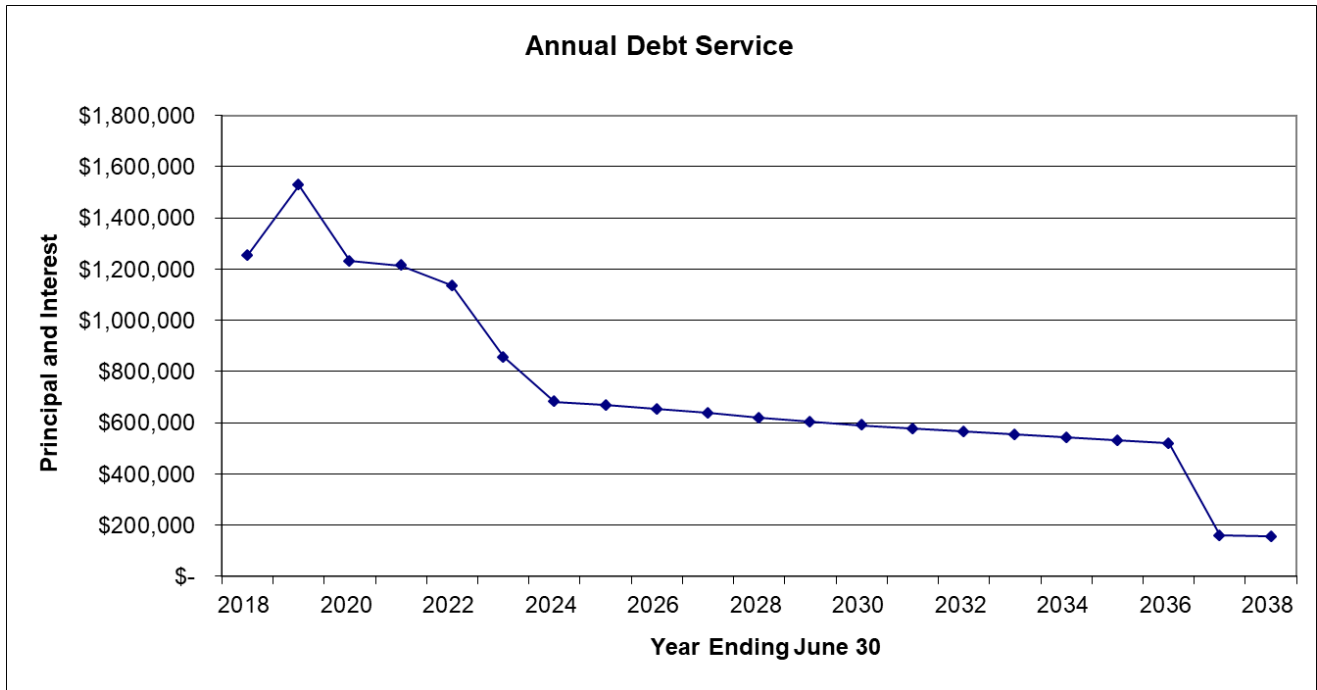
2027	347,699.00	69,539.82	417,238.82
2028	347,699.00	62,585.84	410,284.84
2029	347,699.00	55,631.85	403,330.85
2030	347,699.00	48,677.87	396,376.87
2031	347,699.00	41,723.89	389,422.89
2032	347,699.00	34,769.91	382,468.91
2033	347,699.00	27,815.93	375,514.93
2034	347,699.00	20,861.94	368,560.94
2035	347,699.00	13,907.96	361,606.96
2036	347,699.00	6,953.98	354,652.98
	\$ 6,606,281.00	\$ 1,321,256.54	\$ 7,927,537.54

\$3,300,000 Highway Garage - 2.8582% Interest				
Year Ending June 30	Principal – Aug. 15	Interest – Aug. 15	Interest – Feb. 15	Total
2018	0.00	0.00	0.00	0.00
2019	158,875.00	64,791.78	64,433.81	288,100.59
2020	155,000.00	60,382.50	60,382.50	275,765.00
2021	155,000.00	56,430.00	56,430.00	267,860.00
2022	155,000.00	52,477.50	52,477.50	259,955.00
2023	155,000.00	48,525.00	48,525.00	252,050.00
2024	155,000.00	44,572.50	44,572.50	244,145.00
2025	155,000.00	40,620.00	40,620.00	236,240.00
2026	155,000.00	36,667.50	36,667.50	228,335.00
2027	155,000.00	32,715.00	32,715.00	220,430.00
2028	150,000.00	28,762.50	28,762.50	207,525.00
2029	150,000.00	24,937.50	24,937.50	199,875.00
2030	150,000.00	21,862.50	21,862.50	193,725.00
2031	150,000.00	18,787.50	18,787.50	187,575.00
2032	150,000.00	16,462.50	16,462.50	182,925.00
2033	150,000.00	14,137.50	14,137.50	178,275.00
2034	150,000.00	11,812.50	11,812.50	173,625.00
2035	150,000.00	9,487.50	9,487.50	168,975.00
2036	150,000.00	7,162.50	7,162.50	164,325.00
2037	150,000.00	4,837.50	4,837.50	159,675.00
2038	150,000.00	2,418.75	2,418.75	154,837.50
	\$ 3,048,875.00	\$ 597,850.53	\$ 597,492.56	\$ 4,244,218.09

TOTAL DEBT SERVICE			
Year Ending June 30	Principal	Interest	Total
2018	1,056,990.06	195,502.32	1,252,492.38
2019	1,220,865.06	306,086.99	1,526,952.05

Long-Term Debt Payment Schedules

2020	951,990.06	278,735.50	1,230,725.56
2021	961,990.02	251,739.60	1,213,729.62
2022	911,167.40	224,549.94	1,135,717.34
2023	657,699.00	198,087.00	855,786.00
2024	502,699.00	179,546.76	682,245.76
2025	502,699.00	164,687.78	667,386.78
2026	502,699.00	149,828.80	652,527.80
2027	502,699.00	134,969.82	637,668.82
2028	497,699.00	120,110.84	617,809.84
2029	497,699.00	105,506.85	603,205.85
2030	497,699.00	92,402.87	590,101.87
2031	497,699.00	79,298.89	576,997.89
2032	497,699.00	67,694.91	565,393.91
2033	497,699.00	56,090.93	553,789.93
2034	497,699.00	44,486.94	542,185.94
2035	497,699.00	32,882.96	530,581.96
2036	497,699.00	21,278.98	518,977.98
2037	150,000.00	9,675.00	159,675.00
2038	150,000.00	4,837.50	154,837.50
	\$ 12,550,788.60	\$ 2,718,001.18	\$ 15,268,789.78



Tax Rate History

Year	School	Municipal	County	State	Total	Ratio	Equalized
2017	15.10	4.90	1.21	2.16	23.37	0.92	21.57
2016	14.49	4.91	1.20	2.19	22.79	0.99	22.61
2015	15.53	5.49	1.30	2.40	24.72	0.94	23.31
2014	15.00	5.46	1.22	2.41	24.09	0.97	23.46
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	1.04	24.12
2011 D	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
2006 B	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
2003 B	9.77	5.04	1.21	4.22	20.24	0.95	19.25
2002 B	8.94	3.70	1.38	4.49	18.51	0.96	17.70
2001 B	9.00	5.07	1.56	5.67	21.30	0.88	18.74
2000 B	8.67	5.40	1.79	5.59	21.45	0.94	20.16
1999 A	8.99	5.99	2.12	7.48	24.58	0.76	18.68
1998	22.82	6.00	2.14	-	30.96	0.87	26.94
1997	22.19	6.68	2.20	-	31.07	0.92	28.58
1996	22.09	7.70	2.37	-	32.16	0.96	30.87
1995 B	21.44	7.87	2.50	-	31.81	0.97	30.86
1994	19.83	8.67	2.39	-	30.89	0.95	29.35
1993 C	18.98	7.44	2.39	-	28.81	0.94	27.08
1992	12.61	4.22	1.61	-	18.44	1.34	24.71
1991	12.71	4.14	1.59	-	18.44	1.23	22.68
1990	11.24	4.15	1.54	-	16.93	1.05	17.78
1989 B	11.46	4.16	1.37	-	16.99	1.00	16.99
1988	27.63	8.61	2.39	-	38.63	0.42	16.22
1987	23.77	7.42	2.99	-	34.18	0.43	14.70
1986	22.92	6.59	2.14	-	31.65	0.47	14.88
1985	22.19	5.61	2.05	-	29.85	0.58	17.31
1984	21.83	5.35	1.97	-	29.15	0.69	20.11
1983	21.10	6.39	1.99	-	29.48	0.73	21.52
1982	19.90	6.70	1.60	-	28.20	0.77	21.71
1981	20.90	6.70	1.40	-	29.00	0.81	23.49
1980	19.00	6.20	1.30	-	26.50	0.87	23.06

A - Reflects new state school tax and education adequacy grants

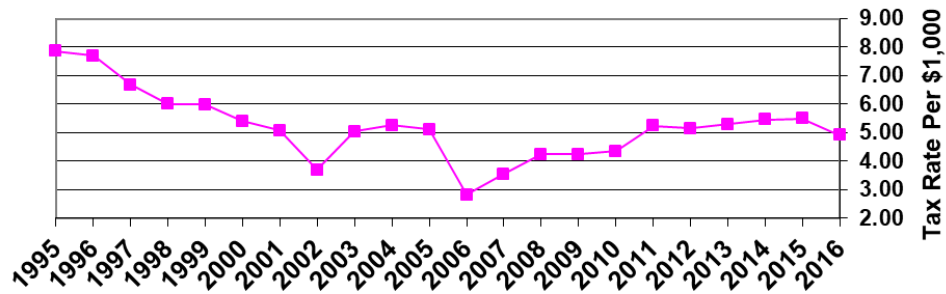
B - Reflects property revaluation

C - Reflects general 30% valuation reduction

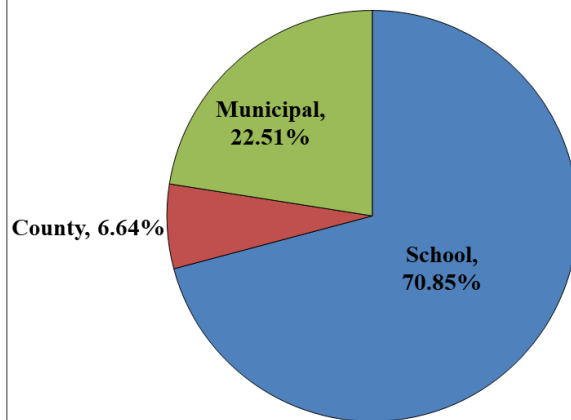
D - Reflects on average a general 15% valuation reduction

Tax Rate History

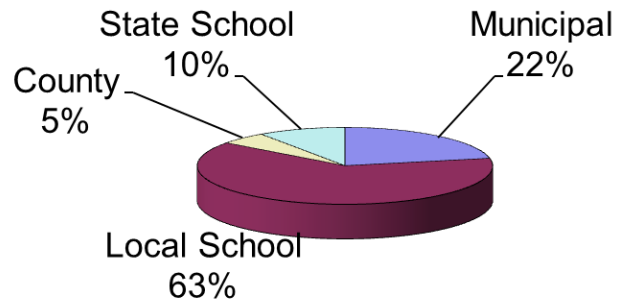
Municipal Property Tax Rate



Historic Tax Rate Breakdown



2017 Property Tax Rate



Summary Inventory of Valuation

		ASSESSED VALUATION	
		TAXABLE	TOTAL
Land:	<u>Acres</u>		
Current use	2,767.91	381,321.00	
Discretionary Preservation Easement	0.07	300.00	
Residential	8,335.08	1,014,574,500.00	
Commercial/industrial	2,788.12	187,224,300.00	
Total taxable land	13,891.18	\$ 1,202,180,421.00	\$ 1,202,180,421.00
Tax exempt and non-taxable	5,151.32		44,352,800.00
Buildings:			
Residential		1,416,595,408.00	
Manufactured housing		9,416,000.00	
Commercial/industrial		654,455,177.00	
Discretionary Preservation Easement		5,300.00	
Total of taxable buildings		\$ 2,080,471,885.00	\$ 2,080,471,885.00
Tax exempt and non-taxable			171,937,392.00
Public utilities:			
Water		4,629,300.00	
Gas		16,467,600.00	
Electric		113,086,800.00	
Total public utilities		\$ 134,183,700.00	\$ 134,183,700.00
Total valuation before exemptions		\$ 3,416,836,006.00	\$ 3,633,126,198.00
Exemptions:	<u>Number</u>		
Blind	4.00	60,000.00	
Elderly	301.00	30,154,700.00	
Disabled - veterans	2.00	681,800.00	
Disabled - other	49.00	3,523,800.00	
School Dining/Dormitory/Kitchen	1.00	150,000.00	
Handicapped	3.00	29,500.00	
Total exemptions	360	34,599,800.00	
Net valuation on which municipal, county, and			
local school tax rates are computed		\$ 3,382,236,206.00	
Less public utilities		134,183,700.00	
Net valuation on which state school tax rate is computed		\$ 3,248,052,506.00	

Statement of Appropriations, Estimated Revenues & Property Taxes Assessed

APPROPRIATIONS	
Election and voter registration	19,147
Property revaluation	299,929
Community development	473,356
General government building maintenance	257,162
Other general government	2,305,103
Police	6,086,672
Fire and ambulance	5,768,502
Emergency management	367,758
Building Inspection	9,217
Other public safety	863,535
Public works administration	378,104
Highways and streets	2,491,898
Other highways and streets	455,432
Solid waste disposal	1,401,926
Sewage collection and disposal	3,526,015
Health agencies	74,000
Welfare administration and direct assistance	82,235
Parks and recreation	437,199
Library	1,098,878
Patriotic Purposes	41,000
Other culture and recreation	235,520
Conservation	4,231
Economic Development	-
Principal - long-term bonds and lease obligations	1,056,990
Interest - long-term bonds and lease obligations	192,217
Interest - tax anticipation notes	1
Land	1
Machinery, vehicles, and equipment	2,214,505
Buildings	3,339,600
Improvements other than buildings	2,681,440
Transfer to capital projects	-
Transfer to capital reserve funds	2,027,000
Transfer to other expendable trust funds	10,300
Total appropriations	\$ 38,198,873
ESTIMATED REVENUES	
Land Use Change Tax	75,000
Timber yield taxes	6,250
Cable television franchise tax	400,000
Interest and penalties on delinquent taxes	229,105

Statement of Appropriations, Estimated Revenues & Property Taxes Assessed

Excavation Tax	2,000
Motor vehicle permit fees	4,900,000
Building permits	135,000
Other licenses and permits	288,086
Federal Grants	997,200
State meals and rooms tax distribution	1,309,095
State highway block grant	590,197
State water pollution grants	44,848
Other state aid	527,133
From Trust & Fiduciary Funds	3,500
Charges for services	6,551,243
Sale of municipal property	11,000
Interest on deposits and investments	154,850
Payments in lieu of taxes	6,930
Trust funds	2,533,809
Capital Project fund	125,000
Bond Proceeds (Highway garage)	3,300,000
Other sources	49,295
Total estimated revenues	\$ 22,239,541
PROPERTY TAX ASSESSED	
Total appropriations	38,198,873
Total estimated revenues	<u>22,239,541</u>
Net municipal appropriations	15,959,332
Tax overlay	412,171
Use of Fund balance	(450,000)
War service tax credits	<u>655,500</u>
Net municipal assessment	16,577,003
Net local school assessment	51,085,892
Net county assessment	4,081,908
State education assessment	<u>7,008,220</u>
Total municipal, local school, and county assessments	\$ 78,753,023

Tax Rate Computation	Assessment	Assessed Valuation (\$1,000's)	Tax Rate*
Municipal	16,577,003	3,382,236.206	4.90
Local School	47,872,480	3,382,236.206	14.15
County	3,969,788	3,382,236.206	1.17
State School	6,982,221	3,248,052.506	2.15
Total	\$75,401,492		22.37

* Tax rate = assessment divided by property valuation

Net Assessed Valuation History

Year	Net Assessed Valuation	Ratio	Estimated 1.00 Valuation
2017	\$ 3,382,236,206.00	0.92	\$ 3,664,394,589.00
2016 D	3,303,284,437.00	0.99	3,329,923,828.00
2015	2,967,701,632.00	0.94	3,147,085,506.00
2014	2,945,686,660.00	0.97	3,024,318,953.00
2013	2,929,837,310.00	1.01	2,900,829,020.00
2012	2,882,059,602.00	1.04	2,773,878,346.00
2011 C	2,792,609,009.00	1.01	2,754,052,277.00
2010	3,227,504,854.00	1.14	2,831,144,609.00
2009	3,223,417,530.00	1.09	2,957,263,789.00
2008	3,219,721,756.00	1.05	3,063,484,069.00
2007	3,198,769,863.00	1.00	3,198,769,863.00
2006	3,183,586,101.00	0.98	3,265,216,514.00
2005	2,597,832,640.00	0.81	3,199,301,281.00
2004	2,564,980,115.00	0.88	2,914,750,131.00
2003 B	2,518,345,722.00	0.95	2,648,102,757.00
2002 B	2,277,836,112.00	0.96	2,382,673,757.00
2001 B	1,899,727,513.00	0.88	2,158,781,265.00
2000 B	1,643,048,010.00	0.94	1,747,923,415.00
1999	1,231,725,151.00	0.76	1,620,690,988.00
1998	1,191,204,781.00	0.87	1,369,200,898.00
1997	1,148,689,607.00	0.92	1,248,575,660.00
1996	1,094,869,695.00	0.96	1,140,489,266.00
1995 B	1,071,829,370.00	0.97	1,104,978,732.00
1994	1,116,283,912.00	0.95	1,175,035,697.00
1993 A	1,140,969,487.00	0.94	1,213,797,327.00
1992	1,634,805,805.00	1.34	1,220,004,332.00
1991	1,631,537,851.00	1.23	1,326,453,537.00
1990	1,623,054,803.00	1.05	1,545,766,479.00
1989 B	1,609,532,654.00	1.00	1,609,532,654.00
1988	628,790,284.00	0.42	1,497,119,724.00
1987	590,884,826.00	0.43	1,374,150,758.00
1986	536,460,879.00	0.47	1,141,406,126.00
1985	476,434,301.00	0.58	821,438,450.00
1984	433,028,396.00	0.69	627,577,386.00
1983	403,180,435.00	0.73	552,301,966.00
1982	388,767,938	0.77	504,893,426
1981	363,434,663	0.81	448,684,769
1980	359,864,537	0.87	413,637,399

A - Reflects general 30% valuation reduction

B - Reflects property revaluation

C - Reflects general 15% valuation reduction

D - Reflects property revaluation

Tax Collector's Report MS-61



New Hampshire
Department of
Revenue Administration

MS-61

Tax Collector's Report

Form Due Date: **March 1 (Calendar Year), September 1 (Fiscal Year)**

Instructions

Cover Page

- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Municipality: MERRIMACK

County: HILLSBOROUGH

Report Year: 2017

PREPARER'S INFORMATION ?

First Name

Diane

Last Name

Trippett

Street No.

6

Street Name

Baboosic Lake Rd

Phone Number

(603) 424-3651

Email (optional)

dtrippett@merimacknh.gov

Tax Collector's Report MS-61



New Hampshire
Department of
Revenue Administration

MS-61

Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2016	Year: 2015	Year: 2014	
Property Taxes	3110		\$6,213,455.02			
Resident Taxes	3180					
Land Use Change Taxes	3120					
Yield Taxes	3185					
Excavation Tax	3187					
Other Taxes	3189		\$84,118.45	\$20,208.11		
Property Tax Credit Balance ?		(\$100,934.54)				
Other Tax or Charges Credit Balance ?						

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2016	
Property Taxes	3110	\$37,899,948.00	\$37,951,423.00	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$15,000.00	\$140,930.00	
Yield Taxes	3185	\$5,935.22	\$8,372.99	
Excavation Tax	3187			
Other Taxes	3189	\$688,650.22	\$913,533.93	
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Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2016	2015	2014
Property Taxes	3110	\$147,884.16			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
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Interest and Penalties on Delinquent Taxes	3190	\$143.28	\$78,448.37	\$1,803.30	
Interest and Penalties on Resident Taxes	3190				

Total Debits	\$38,656,626.34	\$45,390,281.76	\$22,011.41	
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Tax Collector's Report MS-61



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2016	Prior Levies 2015	2014
Property Taxes	\$32,382,794.36	\$42,895,893.72		
Resident Taxes				
Land Use Change Taxes	\$15,000.00	\$122,150.00		
Yield Taxes	\$100.00	\$8,372.99		
Interest (Include Lien Conversion)	\$18.28	\$71,473.87	\$1,344.34	
Penalties	\$125.00	\$6,974.50	\$458.96	
Excavation Tax				
Other Taxes	\$570,575.76	\$973,966.77	\$15,945.26	
Conversion to Lien (Principal Only)		\$443,716.62	\$4,262.25	
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Discounts Allowed				

Abatements Made	Levy for Year of this Report	2016	Prior Levies 2015	2014
Property Taxes	\$6,762.00	\$836,549.88		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes	\$242.00	\$0.61	\$0.60	
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Current Levy Deeded				

Tax Collector's Report MS-61



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2016	2015	2014
Property Taxes	\$5,643,294.15			
Resident Taxes				
Land Use Change Taxes		\$18,780.00		
Yield Taxes	\$5,835.22			
Excavation Tax				
Other Taxes	\$117,832.46	\$12,402.80		
Property Tax Credit Balance ?	(\$85,952.89)			
Other Tax or Charges Credit Balance ?				
Total Credits		\$38,656,626.34	\$45,390,281.76	\$22,011.41

Tax Collector's Report MS-61



New Hampshire
Department of
Revenue Administration

MS-61

Summary of Debits				
Last Year's Levy	Prior Levies (Please Specify Years)			
Year:	2016	Year:	2015	Year:
2014				
Unredeemed Liens Balance - Beginning of Year		\$400,688.23	\$437,905.47	
Liens Executed During Fiscal Year	\$474,878.11	\$4,982.52		
Interest & Costs Collected (After Lien Execution)	\$2,860.67	\$28,498.63	\$70,596.73	
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Total Debits	\$477,738.78	\$434,169.38	\$508,502.20	

Summary of Credits				
Last Year's Levy	Prior Levies			
2016	2015	2014		
Redemptions	\$91,022.76	\$176,131.00	\$233,220.43	
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Interest & Costs Collected (After Lien Execution) #3190	\$2,860.67	\$28,498.63	\$70,596.73	
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Abatements of Unredeemed Liens	\$3,986.00	\$4,331.57	\$808.62	
Liens Deeded to Municipality	\$11,757.73	\$11,909.00	\$9,580.65	
Unredeemed Liens Balance - End of Year #1110	\$368,111.62	\$213,299.18	\$194,295.77	
Total Credits	\$477,738.78	\$434,169.38	\$508,502.20	

Tax Collector's Report MS-61



New Hampshire
Department of
Revenue Administration

MS-61

MERRIMACK (297)

1. CERTIFY THIS FORM

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

Preparer's First Name

Preparer's Last Name

Date

Diane

Trippett

Jul 3, 2017

2. SAVE AND EMAIL THIS FORM

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

3. PRINT, SIGN, AND UPLOAD THIS FORM

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

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.

Diane Trippett
Preparer's Signature and Title

Town Clerk Report

FISCAL YEAR ENDING JUNE 30, 2017

Due Interware	696.15
State Motor Vehicle Registration Fees.....	\$1,564,212.85
Local Boat Registration Fees	\$5,652.64
Local Boat Clerk Fee	\$360.00
Auto Registrations	\$5,133,987.01
Title Applications	\$11,945.00
Dog Licenses	\$25,288.50
State Dog License Fees	\$11,273.00
Marriage Licenses.....	\$875.00
Marriage Licenses State	\$5,375.00
Boat Agent Fees	\$2,660.00
Municipal Agent Fees	\$96,369.00
State Bad Check.....	(\$83.80)
Vitals Certified Copies Town.....	\$13,154.00
Certified Copies 1st.....	\$6,576.00
Vitals Certified Copies 2nd.....	\$7,400.00
Mail-In Program Fees.....	\$32,117.56
Miscellaneous.....	\$6,947.56
Civil Forfeitures	\$8,366.00
UCC Filings.....	\$5,175.00
Cash Over & Short	(\$37.64)
Road Improvement.....	\$124,970.00
<u>In Lieu of Taxes</u>	<u>\$3,464.00</u>
 Total.....	 \$7,066,742.83
Total Remitted to Treasurer.....	\$7,066,742.83

Treasurer's Report

POOLED CASH ACCOUNT

Balance - July 1, 201644,812,241.63

Receipts:

General Government.....	31,915.69
Cable Television	419,869.28
Assessing.....	319.50
Fire and Ambulance	827,768.76
Police	612,350.31
Highway, Public Works Administration, Build & Grounds	306,873.34
Solid Waste Disposal	168,199.56
Wastewater Treatment.....	4,666,317.48
Parks and Recreation	194,504.42
Community Development.....	39,541.18
Code Enforcement	174,192.50
Town Clerk/Tax Collector.....	81,534,640.19
Welfare	250.00
Interest on pooled deposits and investments	155,049.72
Federal and state aid	3,888,772.71
Private grants.....	100,445.28
Trust fund reimbursements.....	954,792.20
Other expense reimbursements.....	<u>3,427,762.91</u>
Total receipts.....	<u>97,503,565.03</u>

Total cash available 142,315,806.66

Less orders paid..... 96,864,001.60

Balance - June 30, 2017\$ 45,451,805.06

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, 2017 and interest earned by each fund during the year then ended are as follows.

Fund	Interest	Equity
General Fund	132,724.90	41,200,981.64
Sewer Fund	11,881.65	2,392,789.52
CATV Fund	3,993.45	737,981.78
Fire Protection Area Fund	443.08	69,435.20
Capital Projects	1,160.99	248,949.65
Highway Garage	-	(5,900.00)
Special Conservation Fund	252.73	46,108.36
Use Change Tax Conservation Fund	4,323.80	659,550.69
Heritage Fund	144.53	24,530.94
Revolving Fund Parks & Recreation	<u>124.59</u>	<u>77,377.28</u>
	\$ 155,049.72	\$ 45,451,805.06

Trustees of Trust Funds

Town of Merrimack, NH - Trustees of Trust Funds Investment Policy

Adopted by Trustees of Trust Funds on August 30, 2016

This 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. Additional guidance is provided for the Trustee's investment of permanent funds and other duties and obligations under RSA 31, Powers and Duties of Towns.

Deposits and investments shall be made only in obligations of the United States, in the New Hampshire Public Deposit Investment Pool, and in New Hampshire banks that are FDIC-insured. The following restrictions shall apply to deposits and investments in banks:

- No more than \$2,000,000 shall be deposited or invested, without perfected collateral, in any one bank.
- Unsecured deposits and investments of more than \$100,000 in banks that do not meet at least six of the following creditworthiness ratios are prohibited.
- Unsecured deposits and investments of more than \$1,000,000 may be made only in banks that meet at least seven of the following creditworthiness ratios:

Cash and Securities

Deposits	25% minimum
Capital Deposits	5% minimum
Capital Loans	7% minimum
Capital Assets	5% minimum
Loans Deposits	80% maximum

Net Charge-Offs

Loans	.75% maximum
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Net Income

Assets	.70% minimum
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Net Income

Capital	13% minimum
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Capital + Allowance for Loan Losses

Average Assets + Allowance For Loan Losses	6% minimum*
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- Subject to change per FDIC Part 235 minimum equity standards.

In addition, several capital reserve funds managed by the trustees are invested with Cambridge Trust of New Hampshire to best take advantage of secondary markets not available to the trustees. They include but are not limited to T-Bills, T-Notes, other U.S. Government obligations, and Certificates of Deposit. In accordance with RSA 35:9-a II as amended in 2014, the Town authorized (November 6, 2014) the Trustees to charge Capital Reserve Fund management fees against the funds. The School District and Merrimack Village District passed similar warrants at their annual meetings.

I. RESERVE FUNDS

- A. Capital and other reserve funds appropriated pursuant to the provisions of Chapters 34 and 35 RSA shall be invested to maintain principal and provide liquidity, due to the expendable nature and short

Trustees of Trust Funds

term time horizon of the funds. The Trustees are aware that meeting these objectives may restrict the level of yield attainable.

- B. Capital reserve funds shall be kept in a separate account or sub-account and shall be invested only in:
1. Deposits in any federally or state chartered bank or association authorized to engage in a banking business in the United States;
 2. Participation units in the public deposit investment pool established pursuant to RSA 383:22; and
 3. Obligations with principal and interest fully guaranteed by the United States government or a federal agency of the United States government.

II. PRIVATE FUNDS

- A. Non-expendable (endowment type) funds raised from private sources pursuant to RSA 31:19, 31:20 and 31:21, such as privately donated gifts, legacies, and devises made to the town and accepted by it, for the establishment, maintenance, and care of libraries, reading rooms, schools, and other educational facilities, parks, cemeteries, and burial lots, the planting and care of shade and ornamental trees upon their highways, and other public places, and for any other public purpose not foreign to or incompatible with the objectives of the Town of Merrimack shall be invested under the following guidelines:

1. Investment Strategy. All such non-expendable funds shall be invested on a total return basis; that is, the aggregate return from capital appreciation and dividend and interest income. Such funds may be invested in a common trust fund. The specific investment objective is to meet or exceed the long-term rate of inflation (as measured by the CPI) by 3.0%. The goal of the Fund's combined Equity and Other component is to meet or exceed the S&P 500 Index total return over a full market cycle. The Trustees may look at full market cycle as "trough to trough" or "peak to peak." The goal of the Fund's Fixed Income component is to meet or exceed the return of the Barclays Intermediate Government/Credit Bond Fund Index over a full market cycle.
2. Asset Allocation Guidelines. The portfolio will be invested in accordance with the Maximum and Minimum Ranges for each asset category as described below. The total portfolio is expected to be diversified with respect to asset classes:

<u>Asset Class</u>	<u>Minimum</u>	<u>Maximum</u>
Equities	35.0%	90.0%
Other*	0.0%	10.0%
Fixed Income	15.0%	50.0%
Cash Equivalents	0.0%	20.0%

*Other assets may include real estate investment trusts (REIT) and commodities within the guidelines provided by this Policy.

Trustees of Trust Funds

3. Risk. The portfolio shall display an overall level of risk which is consistent with the risk associated with their generally accepted benchmarks.
 4. Time Horizon. The fund has a perpetual time horizon. Every effort will be made to forecast future cash needs for the next 12-18 months and communicate this in a timely manner to the Investment Advisor.
 5. Constraints. The Trustees shall comply with the provisions of RSA 31:25. Exchange Traded Funds may be used as the investment vehicle in order to provide prudent diversification of investments for a relatively small pool of assets.
- B. Expendable funds. Based on the purpose and time horizon of the fund, expendable funds may be invested:
1. In deposits in any federally or state chartered bank or association authorized to engage in a banking business in the United States;
 2. In participation units in the public deposit investment pool established pursuant to RSA 383:22;
 3. In obligations with principal and interest fully guaranteed by the United States government or a federal agency of the United States government;
 4. According to the guidelines established for non-expendable funds.

III. PROFESSIONAL INVESTMENT ASSISTANCE

- A. The Trustees may retain a professional Investment Advisor pursuant to the provisions of RSA 31:38 to assist the trustees in the prudent management and investment of trust fund assets and to provide ancillary recordkeeping services.
- B. The investment manager shall supply the Trustees with performance reports on a quarterly basis. The investment performance of the total portfolio will be measured against commonly accepted performance benchmarks.
- C. The investment advisor shall be reviewed at least annually concerning performance, personnel, investment strategy, research capabilities, organizational and business matters, and other qualitative factors that may impact its ability to achieve the desired investment results.

IV. INVESTMENT POLICY REVIEW

The Trustees will review this investment policy statement on an annual basis to assure the continued relevance of these guidelines and objectives.

Capital Reserve Funds (MS-9) - Period ending June 30, 2017											
Merrimack Village District			PRINCIPAL			INCOME			Grand Total Principal & Income		
Date of Creation	Name of Trust Fund	Balance Beg. of Year	New Funds Created	Cash Gains or Losses	Withdrawals	Balance End of Year	Balance Beg. of Year	Income During Year	Expended During Year	Balance End of Year	End of Year Fair Value
2005	WD Equip & Facility Fund	2,570,705.38	400,000.00	-	-	2,970,705.38	19,898.87	19,609.47	-	39,508.34	2,942,990.36
2005	WD Land Acquisition	1,155,399.61	250,000.00	-	-	1,405,399.61	52,186.85	8,759.95	-	60,946.80	1,433,600.32
2010	WD System Devel. Fund	445,816.93	40,000.00	-	-	485,816.93	5,373.69	3,333.21	-	8,706.90	483,480.24
	TOTALS	4,171,921.92	690,000.00	-	-	4,861,921.92	77,459.41	31,702.63	-	109,162.04	4,860,070.92

Capital Reserve Funds (MS-10) - Period ending June 30, 2017											
Merrimack Village District			PRINCIPAL			INCOME			Grand Total Principal and Income		
# Shares	Description of Investment	Balance Beg. of Year	Purchases	Proceeds from Sales	Balance End of Year	Balance Beg. of Year	Income Received	Balance End of Year	Grand Total Principal and Income	Beg. of Year Fair Value	Year End Fair Value
736,921.92	Fidelity Inst Money Market Treasury Only (Fund#680)	646,921.92	-	646,921.92	-	77,459.41	615.66	109,162.04	109,162.04	646,921.92	0.00
	Federated Money Mkt Oblig Govt Oblig Tax- Mgd Fd Intl Sls		736,921.92		736,921.92	0.00	2,815.75	0.00	736,921.92	0.00	736,921.92
	FIXED INCOME										
250,000	American Express Centurion Bank CD 1.85% 04/13/2020	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	250,635.00
125,000	Bank Leumi USA New York, NY CD 1.25% 09/27/2019	0.00	125,000.00	0.00	125,000.00	0.00	774.83	0.00	125,000.00	0.00	123,411.25
0	Barclays Bank DE CD 1.05% 04/18/2017	125,000.00	0.00	125,000.00	0.00	0.00	1,323.29	0.00	0.00	125,478.75	0.00
250,000	BMW Bank of NA CD 1.4% 01/24/2018	250,000.00	0.00	0.00	250,000.00	0.00	3,569.59	0.00	250,000.00	251,442.50	250,132.50
125,000	Capital One Bank US NA CD 1.25% 08/26/2019	0.00	125,000.00	0.00	125,000.00	0.00	787.67	0.00	125,000.00	0.00	123,540.00
125,000	Capital One Bank USA NA CD 1.55% 07/23/2018	125,000.00	0.00	0.00	125,000.00	0.00	1,942.81	0.00	125,000.00	126,205.00	125,161.25
250,000	Capital One Bank USA NA CD 1.65% 09/10/2018	250,000.00	0.00	0.00	250,000.00	0.00	4,125.00	0.00	250,000.00	253,500.00	250,850.00
200,000	Cardinal Bank NA CD 1.05% 05/15/2018	200,000.00	0.00	0.00	200,000.00	0.00	2,200.00	0.00	200,000.00	200,978.00	199,910.00
50,000	Comenity Capital Bank CD 1.85% 05/22/2020	0.00	50,000.00	0.00	50,000.00	0.00	76.02	0.00	50,000.00	0.00	50,105.50
250,000	Community Financial Services Bank CD 1% 06/08/2018	250,000.00	0.00	0.00	250,000.00	0.00	2,500.01	0.00	250,000.00	250,202.50	249,250.00
250,000	Compass Bank CD 1.55% 07/02/2018	250,000.00	0.00	0.00	250,000.00	0.00	3,895.23	0.00	250,000.00	252,652.50	250,495.00
125,000	Discover Bank CD 1.2% 08/26/19	0.00	125,000.00	0.00	125,000.00	0.00	756.16	0.00	125,000.00	0.00	123,827.50
200,000	Eriabank USA CD 1.75% 05/19/2020	0.00	200,000.00	0.00	200,000.00	0.00	297.26	0.00	200,000.00	0.00	199,868.00
0	First General Bank CD 6% 07/05/2016	200,000.00	0.00	200,000.00	0.00	0.00	105.21	0.00	0.00	200,000.00	0.00
0	First Merit Bank OH CD 75% 02/21/2017	250,000.00	0.00	250,000.00	0.00	0.00	1,880.14	0.00	0.00	250,257.50	0.00
250,000	Fristrust Savings Bank CD 1% 06/11/2018	250,000.00	0.00	0.00	250,000.00	0.00	2,500.01	0.00	250,000.00	250,195.00	249,305.00
250,000	Franklin Synegy Bank CD 1.75% 05/26/2020	0.00	250,000.00	0.00	250,000.00	0.00	371.58	0.00	250,000.00	0.00	249,810.00
250,000	Guaranty B&T Co Denver CD 1.15% 12/29/2017	250,000.00	0.00	0.00	250,000.00	0.00	2,873.05	0.00	250,000.00	251,105.00	250,022.50
0	Marlin Business Bank CD 8% 08/22/2016	125,000.00	0.00	125,000.00	0.00	0.00	501.37	0.00	0.00	125,053.75	0.00
250,000	Merrick Bank CD 1.1% 07/24/2017	250,000.00	0.00	0.00	250,000.00	0.00	2,750.00	0.00	250,000.00	250,602.50	250,005.00
0	Peoples United Bank CD 85% 10/03/2016	250,000.00	0.00	250,000.00	0.00	0.00	1,077.05	0.00	0.00	250,212.50	0.00
0	Sallie Mae Bank Murrah, UT CD 1.15% 10/17/2016	125,000.00	0.00	125,000.00	0.00	0.00	725.48	0.00	0.00	125,182.50	0.00
175,000	Sallie Mae Bank Salt Lake City, UT CD 1.7% 07/11/2019	0.00	175,000.00	0.00	175,000.00	0.00	(8.15)	0.00	175,000.00	0.00	175,273.00
250,000	Synchrony Bank CD 1.9% 05/26/2020	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	250,867.50

Trustees of Trust Fund Reports

# Shares	Description of Investment	PRINCIPAL				INCOME				PRINCIPAL ONLY		
		Balance Beg. of Year	Purchases	Proceeds from Sales	Balance End of Year	Balance Beg. of Year	Income Received	Balance End of Year	Grand Total Principal and Income	Beg. of Year Fair Value	Unrealized Gains	Year End Fair Value
0	Synovus Bank GA CD .8% 02/21/2017	125,000.00	0.00	125,000.00	0.00		1,005.48		0.00	125,402.50	0.00	0.00
250,000	Wells Fargo CD 1.35% 02/12/2019	250,000.00	0.00	0.00	250,000.00		3,374.98		250,000.00	253,395.00	497.50	250,497.50
250,000	Whitney Bank/MS CD 1.55% 01/25/2019	0.00	250,000.00	0.00	250,000.00		0.00		250,000.00	0.00	182.50	250,182.50
	TOTAL PRINCIPAL	4,171,921.92	2,536,921.92	1,846,921.92	4,861,921.92	77,459.41	42,777.48	109,162.04	4,971,083.96	4,188,787.42	(1,851.00)	4,860,070.92

Name of Bank - Cambridge Trust Company
Fees Paid: \$11,074.85
Expenses Paid: \$0.00
Were these fees and expenses paid for 100% Income
totally from income?

*Total Income Received \$42,777.48 has not been reduced by fees allocated to income of \$11,074.85
Net income received totals \$31,702.63 (\$42,777.48-\$11,074.85)

Trustees of Trust Fund Reports

Capital Reserve Funds (MS-9) – Period ending June 30, 2017									
Scholarships MS-9		PRINCIPAL				INCOME			
Date of Creation	Name of Trust Fund	Balance Beg. of Year	New Funds Created	Cash Gains or Losses *	Withdrawals	Balance End of Year	Balance Beg. of Year	Income During Year	Expended During Year
2005	Greenleaf Scholarship	13,291.80	-	387.98	-	13,679.78	1,312.98	393.07	-
2007	Tim Gibson Memorial Scholarship	120,078.35	9,100.00	3,721.07	-	132,899.42	12,617.40	3,872.56	(3,000.00)
2004	Watson Scholarship Fund	11,505.84	6,000.00	349.15	(4,608.34)	13,246.65	148.70	350.08	(291.66)
		144,875.99	15,100.00	4,458.20	(4,608.34)	159,825.85	14,079.08	4,615.71	(3,921.66)
									15,403.13
									175,228.98

*MS-9 will differ from CTC account by \$7,404.87 (CTC accounting will have greater Principal balance) to provide investment return on funds.

Capital Reserve Funds (MS-10) – Period ending June 30, 2017														
Scholarships MS-10		PRINCIPAL					INCOME					PRINCIPAL ONLY		
# Shares	How Invested	Balance Beg. of Year	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Beg. of Year**	Income Received	Expended During Year	Balance End of Year	Grand Total Principal and Income	Beg. of Year Fair Value	Year End Fair Value
0.00	Fidelity Money Market Treasury	523.19	0.00	0.00	523.19	0.00	0.00	14,079.08	13.08	0.00	7,998.26	7,998.26	523.19	0.00
9,391.92	Federated Money Mkt Oblig Govt Tax-Mgd Fd Instl Shs Fund #536)	0.00	9,391.92	0.00	0.00	0.00	9,391.92	0.00	36.21	0.00	0.00	9,391.92	0.00	9,391.92
	EQUITY													
18,000	3m Co	1,474.76	715.36	0.00	0.00	0.00	2,190.12	0.00	73.38	0.00	0.00	2,190.12	2,451.68	1,557.30
0.00	Advanix Inc.	0.00	10.37	0.00	11.18	0.81	(0.00)	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00
25,000	Apple Inc.	1,298.29	819.14	0.00	215.53	86.70	1,987.60	0.00	51.66	0.00	0.00	1,987.60	1,912.00	1,612.90
101,000	Aqua America Inc.	1,319.11	1,913.68	0.00	92.27	(2.88)	3,137.94	0.00	45.71	0.00	0.00	3,137.94	1,497.72	3,363.30
0.00	AT&T Inc.	899.13	943.64	0.00	1,806.19	(56.89)	(0.00)	0.00	32.16	0.00	0.00	(0.00)	1,037.04	0.00
18,000	Automation Data Processing Inc.	2,079.35	2,929.53	0.00	4,232.06	834.75	1,011.57	0.00	91.09	0.00	0.00	1,011.57	3,399.19	832.71
0.00	Bank of the Ozarks	1,125.00	1,245.00	0.00	2,617.98	247.98	(0.00)	0.00	26.89	0.00	0.00	(0.00)	1,050.56	0.00
12,000	Becton Dickinson & Co	1,798.21	0.00	0.00	0.00	0.00	1,798.21	0.00	34.20	0.00	0.00	1,798.21	2,035.08	543.11
3,000	Blackrock Inc.	760.56	0.00	0.00	0.00	0.00	760.56	0.00	28.74	0.00	0.00	760.56	1,027.59	506.67
18,000	Chevron Corp	0.00	1,953.11	0.00	0.00	0.00	1,953.11	0.00	19.44	0.00	0.00	1,953.11	0.00	1,877.94
122,000	Cisco Systems Inc.	2,200.65	1,482.23	0.00	158.74	17.31	3,541.45	0.00	104.28	0.00	0.00	3,541.45	2,237.82	3,818.60
12,000	Clorox Co	995.38	240.04	0.00	0.00	0.00	1,235.42	0.00	35.20	0.00	0.00	1,235.42	1,383.90	363.46
79,000	Danone Sponsored Adr	0.00	1,233.44	0.00	0.00	0.00	1,233.44	0.00	0.00	0.00	0.00	1,233.44	0.00	1,186.58
56,000	Eaton Vance Corp Non Vtg	1,469.53	548.74	0.00	119.03	10.33	1,909.57	0.00	54.47	0.00	0.00	1,909.57	1,625.64	740.35
132,000	Essity Aktiebolag Publ Spns Adr	0.00	2,789.92	0.00	0.00	0.00	2,789.92	0.00	0.00	0.00	0.00	2,789.92	0.00	820.28
0.00	Eversource Energy	1,018.80	0.00	0.00	1,351.84	333.04	0.00	0.00	0.00	0.00	0.00	0.00	1,437.60	(0.00)
15,000	Exxon Mobile Corp	3,756.65	795.47	0.00	3,139.37	(199.26)	1,213.49	0.00	112.80	0.00	0.00	1,213.49	4,124.56	2,541.11
0.00	Facet Research Systems	842.85	0.00	0.00	1,499.17	656.32	0.00	0.00	18.54	0.00	0.00	0.00	1,452.78	0.00
21,000	First Republic Bank	0.00	1,901.91	0.00	0.00	0.00	1,901.91	0.00	3.57	0.00	0.00	1,901.91	0.00	2,102.10
125,000	General Electric Co	3,289.03	879.98	0.00	1,224.00	202.83	3,147.84	0.00	111.43	0.00	0.00	3,147.84	4,281.28	228.41
13,000	Genuine Parts Co	2,735.53	589.12	0.00	2,364.20	24.30	984.75	0.00	88.76	0.00	0.00	984.75	3,341.25	221.13
19,000	Home Depot Inc.	1,951.91	276.62	0.00	0.00	0.00	2,228.53	0.00	57.28	0.00	0.00	2,228.53	2,170.73	886.07
19,000	Honeywell International Inc.	1,031.69	1,162.43	0.00	10.37	0.00	2,183.75	0.00	46.71	0.00	0.00	2,183.75	1,046.88	348.76
26,000	Interpublic Group Cos Inc.	475.28	142.68	0.00	45.07	1.86	574.75	0.00	15.66	0.00	0.00	574.75	508.20	64.85
31,000	Johnson & Johnson	1,896.24	1,038.44	0.00	239.39	81.37	2,776.66	0.00	87.64	0.00	0.00	2,776.66	2,911.20	1,324.33
														4,100.99

Trustees of Trust Fund Reports

Scholarships MS-10 continued																
PRINCIPAL										INCOME			PRINCIPAL ONLY			
# Shares	How Invested	Balance Beg. of Year	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Beg. of Year**	Income Received During Year	Expended During Year	Balance End of Year	Grand Total Principal and Income	Beg. of Year Fair Value	Unrealized Annual Gains	Year End Fair Value	
0.000	Kimberly Clark Corp	2,296.56	690.48	0.00	3,399.26	412.22	4,581.38	0.00	72.61	0.00	0.00	4,581.38	2,887.08	0.00	0.00	
36.000	M & T Bank Corp	2,273.26	2,514.78	0.00	230.91	24.25	4,581.38	0.00	83.40	0.00	0.00	4,581.38	2,601.06	1,248.82	5,830.20	
24.000	McDonald's Corp	2,287.57	742.44	0.00	233.91	(12.39)	2,784.47	0.00	79.84	0.00	0.00	2,784.47	2,406.80	891.37	3,675.84	
39.000	Medtronic PLC	3,631.90	586.20	0.00	1,332.88	68.60	2,953.82	0.00	69.23	0.00	0.00	2,953.82	4,078.19	507.43	3,461.25	
69.000	Merck & Co Inc. New	2,322.82	1,230.94	0.00	189.61	44.00	3,408.15	0.00	104.27	0.00	0.00	3,408.15	2,995.72	1,014.06	4,422.21	
339.771	MFS Emerging Markets Debt Fund Class	5,952.57	0.00	0.00	1,175.42	53.67	4,830.82	0.00	247.82	0.00	0.00	4,830.82	6,154.86	224.97	5,055.79	
78.000	Microsoft Corp	2,080.65	824.33	0.00	229.67	87.30	2,762.61	0.00	111.03	0.00	0.00	2,762.61	3,530.73	2,613.93	5,376.54	
36.000	National Grid PLC	0.00	2,611.05	0.00	166.71	(4.72)	2,439.62	0.00	239.24	0.00	0.00	2,439.62	0.00	(178.10)	2,261.52	
23.000	Nestle S A Sponsored Adr Repstg	2,578.18	357.50	0.00	1,256.55	(22.93)	1,656.20	0.00	33.69	0.00	0.00	1,656.20	2,705.85	349.40	2,005.60	
0.000	Nextera Energy Inc.	225.60	0.00	0.00	372.27	146.67	0.00	0.00	0.00	0.00	0.00	0.00	391.20	0.00	0.00	
44.000	Novartis Ag Sponsored Adr	2,092.54	2,128.23	0.00	160.63	(41.62)	4,018.52	0.00	37.10	0.00	0.00	4,018.52	1,732.71	(345.84)	3,672.68	
0.000	Pfizer Inc.	1,893.63	0.00	0.00	2,404.28	510.65	0.00	0.00	8.10	0.00	0.00	0.00	2,359.07	(0.00)	0.00	
46.000	PNC Financial Services Group	2,272.73	1,649.99	0.00	268.37	11.32	3,665.67	0.00	86.90	0.00	0.00	3,665.67	2,767.26	2,078.35	5,744.02	
24.000	Praxair Inc.	1,589.00	1,177.42	0.00	0.00	0.00	2,766.42	0.00	63.30	0.00	0.00	2,766.42	1,573.46	414.78	3,181.20	
71.000	Royal Dutch Shell Plc Sponsored Adr CIB	2,205.32	2,213.95	0.00	213.67	(84.88)	4,120.72	0.00	240.64	0.00	0.00	4,120.72	2,016.00	(256.19)	3,864.53	
35.000	Schlumberger Ltd	1,551.90	1,328.16	0.00	157.53	9.73	2,732.26	0.00	43.00	0.00	0.00	2,732.26	1,660.68	(427.86)	2,304.40	
42.000	Six Flags Entertainment Corp	0.00	2,682.03	0.00	421.95	67.12	2,327.20	0.00	80.06	0.00	0.00	2,327.20	0.00	176.42	2,503.62	
132.000	Svenska Cellulosa Ab-Sp Adr	2,319.01	1,340.28	0.00	2,948.71	18.43	729.01	0.00	58.78	0.00	0.00	729.01	2,877.30	271.55	1,000.56	
248.810	T Rowe Price Tax Free High Yield Fund	2,948.31	0.00	0.50	0.00	0.00	2,948.31	0.00	109.94	0.00	0.00	2,948.31	3,095.20	29.95	2,978.26	
10.000	Texas Instruments Inc.	553.82	0.00	0.00	0.00	0.00	553.82	0.00	18.80	0.00	0.00	553.82	626.50	215.48	769.30	
24.000	TJX Cos Inc.	1,483.32	388.45	0.00	154.73	5.08	1,722.12	0.00	24.14	0.00	0.00	1,722.12	1,621.83	9.96	1,732.08	
70.000	Unilever NV	2,513.27	490.20	0.00	189.79	26.48	2,840.16	0.00	79.33	0.00	0.00	2,840.16	2,910.28	1,028.74	3,868.90	
21.000	Unilever PLC Sponsored Adr	0.00	861.62	0.00	0.00	0.00	861.62	0.00	15.04	0.00	0.00	861.62	0.00	274.90	1,136.52	
32.000	Union Pacific Corp	1,469.16	1,367.05	0.00	193.50	53.58	2,696.29	0.00	61.77	0.00	0.00	2,696.29	1,832.25	788.83	3,485.12	
13.000	UnitedHealth Group Inc.	0.00	1,889.13	0.00	0.00	0.00	1,889.13	0.00	28.51	0.00	0.00	1,889.13	0.00	521.33	2,410.46	
56.000	US Bancorp	1,564.91	1,006.98	0.00	0.00	0.00	2,571.89	0.00	52.05	0.00	0.00	2,571.89	1,411.55	335.63	2,907.52	
16.000	V F Corp	579.36	108.42	0.00	0.00	0.00	687.78	0.00	24.50	0.00	0.00	687.78	860.86	233.82	921.60	
0.000	Verizon Communications Inc.	2,674.04	159.57	0.00	3,167.54	333.93	0.00	0.00	54.17	0.00	0.00	0.00	3,127.04	(0.00)	0.00	
23.000	Visa Inc.	977.45	855.27	0.00	0.00	0.00	1,832.72	0.00	11.26	0.00	0.00	1,832.72	890.04	324.22	2,156.94	
18.000	Walco Inc.	1,048.74	1,296.81	0.00	0.00	0.00	2,345.55	0.00	62.25	0.00	0.00	2,345.55	1,266.21	430.05	2,775.60	
40.000	WEC Energy Group Inc.	1,376.39	526.34	0.00	121.89	26.50	1,807.34	0.00	73.29	0.00	0.00	1,807.34	2,154.90	647.86	2,455.20	
0.000	Wells Fargo & Company New	2,262.20	0.00	0.00	2,479.96	217.76	(0.00)	0.00	20.52	0.00	0.00	(0.00)	2,555.82	0.00	0.00	
53.000	Xylem Inc.	864.42	1,548.89	0.00	101.24	26.07	2,338.14	0.00	21.57	0.00	0.00	2,338.14	1,026.95	599.65	2,937.79	
FIXED INCOME																
1,251.941	Doubleline Core Fixed Income	16,938.13	0.00	0.00	3,502.42	22.66	13,458.37	0.00	459.55	0.00	0.00	13,458.37	17,458.09	262.90	13,721.27	
347.746	Nuveen Municipal High Yield Bond Fund A	5,892.91	0.00	0.00	0.00	0.00	5,892.91	0.00	323.97	0.00	0.00	5,892.91	6,245.52	25.73	5,918.64	
830.241	Vanguard Fixed Income Secs Fd Short-Term Corp	8,961.26	0.00	10.71	0.00	0.00	8,961.26	0.00	179.81	0.00	0.00	8,961.26	8,941.70	(94.29)	8,866.97	
2,067.277	Vanguard Intermediate Term Investment	22,253.92	0.00	211.55	2,137.77	(22.22)	20,093.93	0.00	618.63	0.00	0.00	20,093.93	23,078.14	124.04	20,217.97	
TOTAL PRINCIPAL		148,789.85	64,979.28	222.76	46,859.99	4,235.44	167,230.72	14,079.08	5,087.01	(3,291.66)	7,998.26	175,228.98	163,296.74	24,770.35	192,001.07	
Name of Bank - Cambridge Trust Company Fees Paid - \$471.30; Expenses Paid - N/A; Were these fees and expenses paid for totally from income? 100% income *Total Income Received \$5,087.01 has not been reduced by fees allocated to income of \$471.30. Net income received totals \$4,615.71 (\$5,087.01-\$471.30). **MS-10 will differ from MS-9 (Principal is greater \$7,404.87 and income is less \$7,404.87). MS-10 reflects greater Principal balance to provide investment return on funds.																

Trustees of Trust Fund Reports

Capital Reserve Funds (MS-9) - Period ending June 30, 2017												
Town Funds MS-9			PRINCIPAL				INCOME					
Date of Creation	Name of Trust Fund	Balance Beg. of Year	New Funds Created	Withdrawals	Balance End of Year	Balance Beg. of Year	Income During Year	Expended During Year	Balance End of Year	Grand Total Principal & Income	Beg. Of Year Fair Value	End of Year Fair Value
1989	Land Bank	397,025.10	-	-	397,025.10	18,299.12	2,804.32	-	21,103.44	418,128.54	407,872.29	406,726.58
1987	Property/Casualty Insurance	-	-	-	-	-	-	-	-	-	0.00	0.00
1987	Liability Insurance	14,587.62	-	-	14,587.62	2.96	103.12	-	106.08	14,693.70	14,328.79	14,293.02
1986	Property Revaluation Fund	41,710.38	15,000.00	(49,625.00)	7,085.38	8.38	308.28	-	316.66	7,402.04	40,970.22	7,200.19
1976/82	Ambulance Fund	222,222.41	85,000.00	(165,014.63)	142,207.78	8,590.48	1,723.85	-	10,314.33	152,522.11	226,671.54	148,362.98
1986	Highway Equipment Fund	89,477.48	300,000.00	(271,181.00)	118,296.48	17.99	1,382.35	-	1,400.34	119,696.82	87,889.70	116,432.80
2000	DW Hwy Improvement Fund	60,054.33	50,000.00	-	110,054.33	12.08	579.05	-	591.13	110,645.46	58,988.67	107,628.27
2008	Fire Station Improvement	267,103.23	-	-	267,103.23	14,387.76	1,886.46	-	16,274.24	283,377.47	276,440.37	275,650.04
2001	Road Improvement	-	-	-	-	245.53	-	-	245.53	245.53	241.12	238.83
2000	Athletic Fields	165,908.60	-	-	165,908.60	9,061.70	1,171.68	-	10,233.38	176,141.98	171,830.91	171,338.76
2000	Salt Shed	19,857.64	-	-	19,857.64	799.34	140.39	-	939.73	20,797.37	20,286.34	20,230.25
1999	Playground Equipment	42,253.19	-	-	42,253.19	3,169.01	298.59	-	3,467.60	45,720.79	44,607.21	44,474.03
1999	Computer Equipment	45,866.68	35,000.00	(6,900.00)	73,966.68	9.20	427.74	-	436.94	74,403.62	45,052.75	72,374.71
2008	Road Infrastructure	1,302,028.05	600,000.00	(403,208.84)	1,498,819.21	262.11	10,789.34	-	11,051.45	1,509,870.66	1,278,923.91	1,468,697.98
2008	Sewer Infrastructure	579,715.37	75,000.00	(219,213.80)	435,501.57	116.64	4,182.16	-	4,298.80	439,800.37	569,428.41	427,807.44
2008	Library Building Maint.	11,475.75	35,000.00	-	46,475.75	1,443.94	189.44	-	1,633.38	48,109.13	12,687.88	46,797.24
1994	Sewer Extension Fund	48,334.97	-	-	48,334.97	9.70	341.29	-	350.99	48,685.96	47,477.25	47,358.34
2003	Emergency Traffic Signal	10,267.59	10,000.00	-	20,267.59	732.88	103.45	-	836.33	21,103.92	10,803.09	20,528.44
1978	Communications Equip Fund	192,036.35	182,000.00	-	374,036.35	38.61	1,920.08	-	1,958.69	375,995.04	188,628.67	365,742.02
2005	Solid Waste Fund	126,016.81	65,000.00	-	191,016.81	6,013.09	1,091.53	-	7,104.62	198,121.43	129,660.96	192,718.85
2006	Mifflin Exp. Trust Fund	21,540.55	10,000.00	(7,262.00)	24,278.55	4.35	178.39	-	182.74	24,461.29	21,158.33	23,794.25
1972	Fire Equipment Fund	349,305.53	160,000.00	(51,600.73)	457,704.80	30,277.05	2,928.87	-	33,205.92	490,910.72	372,771.94	477,524.06
2014	Geographic Info System	75,000.29	65,000.00	-	140,000.29	213.80	731.19	-	944.99	140,945.28	73,864.57	137,101.84
	TOTALS	4,081,787.92	1,687,000.00	(1,174,006.00)	4,594,781.92	93,715.74	33,281.57	-	126,997.31	4,721,779.23	4,100,584.92	4,593,020.92

* Capital Gain or Losses reflects maturity of bonds bought at a premium and does not reflect the balancing effect of accrued income.

Trustees of Trust Fund Reports

Town Funds MS-10			PRINCIPAL				INCOME				PRINCIPAL ONLY		
# Shares	How Invested	Balance Beg. of Year	Purchases	Proceeds from Sales	Balance End of Year	Balance Beg. of Year	Income Received	Balance End of Year	Grand Total Principal & Income	Beg. of Year Fair Value	Unrealized Annual Gains	Year End Fair Value	
0	Fidelity Inst Money Market Treasury Only (Fund #680)	231,787.92	0.00	231,787.92	0.00	93,715.74	509.40	126,997.31	126,997.31	231,787.92	0.00	0.00	
1,269,781.92	Fidelity Money Mkt Oblig Govt Oblig Tax-Mgd Fd Inst Shs	0.00	1,269,781.92	0.00	1,269,781.92	0.00	3,413.06	0.00	1,269,781.92	0.00	0.00	1,269,781.92	
250,000	Ally Bank CD Dtd 4/09/15 1.1% 4/09/18	250,000.00	0.00	0.00	250,000.00	0.00	2,750.00	0.00	250,000.00	250,632.50	(285.00)	249,715.00	
250,000	American Express BK FSB CD Dtd 7/22/15 1.7% 7/23/18	250,000.00	0.00	0.00	250,000.00	0.00	4,261.65	0.00	250,000.00	252,405.00	322.50	250,322.50	
0	Bank Of The West Sf Ca CD Dtd 1/25/17 .65% 4/25/17	0.00	250,000.00	250,000.00	0.00	0.00	400.68	0.00	0.00	0.00	0.00	0.00	
250,000	Beneficial Bank CD Dtd 1/31/17 1.6% 1/31/20	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	(762.50)	249,237.50	
250,000	Berkshire Bk Pittsfield CD Dtd 2/10/17 .7% 11/28/17	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	(472.50)	249,527.50	
0	Blue Hills Bank CD Dtd 1/25/17 .65% 5/25/17	0.00	250,000.00	250,000.00	0.00	0.00	534.25	0.00	0.00	0.00	0.00	0.00	
100,000	BMO Harris Bank NA CD Dtd 12/23/15 1.25% 12/22/17	100,000.00	0.00	0.00	100,000.00	0.00	1,250.00	0.00	100,000.00	100,430.00	7.00	100,007.00	
0	Brookline Bank CD Dtd 12/30/15 .9% 3/30/17	250,000.00	0.00	250,000.00	0.00	0.00	1,681.86	0.00	0.00	250,275.00	0.00	0.00	
125,000	Cathay Bank CD Dtd 05/29/2015 1% 11/29/17	125,000.00	0.00	0.00	125,000.00	0.00	1,250.00	0.00	125,000.00	125,461.25	(7.50)	124,992.50	
75,000	Comenity Capital Bank CD Dtd 5/22/17 1.85% 5/22/20	0.00	75,000.00	0.00	75,000.00	0.00	114.04	0.00	75,000.00	0.00	158.25	75,158.25	
75,000	Fidelity Co-Op Bank CD Dtd 2/12/16 .85% 2/12/19-16	75,000.00	0.00	0.00	75,000.00	0.00	736.11	0.00	75,000.00	75,027.75	(22.50)	74,977.50	
250,000	First Business Bank CD Dtd 5/08/15 1.05% 5/08/18	250,000.00	0.00	0.00	250,000.00	0.00	2,625.00	0.00	250,000.00	251,457.50	(500.00)	249,500.00	
0	First Merchants Bank NA CD Dtd 4/30/14 .9% 4/28/17	125,000.00	0.00	125,000.00	0.00	0.00	1,121.91	0.00	0.00	125,478.75	0.00	0.00	
175,000	First Merch Bank NA CD Dtd 5/15/17 1.65% 5/15/20	0.00	175,000.00	0.00	175,000.00	0.00	245.24	0.00	175,000.00	0.00	(596.75)	174,403.25	
0	First Niagara Bank NY CD Dtd 4/17/15 .85% 4/17/17	250,000.00	0.00	250,000.00	0.00	0.00	2,125.00	0.00	0.00	250,627.50	0.00	0.00	
0	First Source Bank CD Dtd 12/18/15 .85% 6/19/17	250,000.00	0.00	250,000.00	0.00	0.00	2,130.82	0.00	0.00	250,447.50	0.00	0.00	
250,000	Goldman Sachs Bk CD Dtd 2/03/16 1.45% 2/4/19	250,000.00	0.00	0.00	250,000.00	0.00	3,634.93	0.00	250,000.00	253,692.50	710.00	250,710.00	
100,000	Iroquois Fd Svgs & Loan Assoc CD Dtd 3/24/16 1.2% 3/25/19-17	100,000.00	0.00	0.00	100,000.00	0.00	1,199.73	0.00	100,000.00	100,551.00	(180.00)	99,820.00	
250,000	JP Morgan Chase Bank NA CD Dtd 5/21/15 1.25% 5/21/18	250,000.00	0.00	0.00	250,000.00	0.00	3,125.00	0.00	250,000.00	250,712.50	0.00	250,000.00	
250,000	Key Bank NA CD Dtd 2/03/16 1.1% 2/5/18	250,000.00	0.00	0.00	250,000.00	0.00	2,757.53	0.00	250,000.00	251,647.50	205.00	250,205.00	
250,000	MB Financial Bank NA CD Dtd 3/18/16 1.1% 3/18/19	250,000.00	0.00	0.00	250,000.00	0.00	2,748.74	0.00	250,000.00	252,462.50	(212.50)	249,787.50	
250,000	Medallion Bank Utah CD Dtd 6/04/15 1.25% 6/04/18	250,000.00	0.00	0.00	250,000.00	0.00	3,125.00	0.00	250,000.00	251,205.00	(177.50)	249,822.50	
0	RBS Citizens NA RI CD Dtd 2/22/17 .65% 5/22/17	0.00	250,000.00	250,000.00	0.00	0.00	391.78	0.00	0.00	0.00	0.00	0.00	
75,000	Sallie Mae Bank Murray Utah CD Dtd 2/03/16 1.15% 2/05/18	75,000.00	0.00	0.00	75,000.00	0.00	864.87	0.00	75,000.00	75,482.25	57.00	75,057.00	
0	Sallie Mae Bank Murray Utah CD Dtd 10/16/13 1.15% 10/17/16	50,000.00	0.00	50,000.00	0.00	0.00	288.04	0.00	0.00	50,073.00	0.00	0.00	
0	Washington Trust Co CD Dtd 2/19/14 .8% 2/21/17	200,000.00	0.00	200,000.00	0.00	0.00	1,613.15	0.00	0.00	200,668.00	0.00	0.00	
100,000	WEX Bank CD Dtd 01/11/2017 .85% 7/11/17	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00	(4.00)	99,996.00	
0	ZB NA CD Dtd 01/29/2016 .6% 7/29/16	250,000.00	0.00	250,000.00	0.00	0.00	747.95	0.00	0.00	250,060.00	0.00	0.00	
	TOTAL PRINCIPAL	4,081,787.92	2,869,781.92	981,787.92	4,594,781.92	93,715.74	45,645.74	126,997.31	4,721,779.23	4,100,584.92	(1,761.00)	4,593,020.92	

Name of Bank - Cambridge Trust Company, Fees Paid: \$12,364.17; Expenses Paid: N/A

Were these fees and expenses paid for totally from income? 100% Income

*Total Income Received \$47,645.74 has not been reduced by fees allocated to income of \$12,364.17

Net income received totals \$33,281.57 (\$45,645.74-\$12,364.17)

Trustees of Trust Fund Reports

Permanent Funds Summary – Period ending June 30, 2017												
MS-9 Creation Date	Name of Trust Fund	Purpose	%	PRINCIPAL				INCOME				Grand Total Principal & Income
				Balance Beginning of Year	New Funds Created	Cash Gains/ Losses	Balance End of Year	Balance Beginning of Year	Income During Period	Expended During Period	Balance End of Year	
1900	Perpetual Care	Cemetery	0.15%	3,011.24	-	730.48	3,741.72	2,679.38	330.49	-	3,009.87	6,751.59
1956+	Cemetery (Multiple)	Cemetery Perpetual Care	4.08%	81,618.80	-	37,906.73	119,525.53	137,667.06	12,326.20	-	149,993.26	269,518.79
1970	Griffin Fence Fund	Cemetery -Maint. of Fence	10.89%	218,137.95	-	180,768.87	398,906.82	174,923.87	170,483.30	-	345,407.17	744,313.99
1970	Griffin Lot Care	Cemetery Perpetual Care	0.86%	17,246.05	-	8,009.70	25,255.75	20,450.98	2,604.54	(7,935.34)	15,120.18	40,375.93
1969	Everett Parker	Cemetery General Maint.	0.90%	18,057.64	-	2,162.54	20,220.18	8,917.05	3,318.94	(2,293.08)	9,942.91	30,163.09
1951	George Carroll	Fire Dept.	0.39%	7,854.58	-	1,905.83	9,760.41	5,533.92	861.45	(345.00)	6,050.37	15,810.78
1925/1958	Shedd-Harris Fund	Fire Dept.	0.40%	7,926.66	-	1,923.03	9,849.69	7,053.07	869.71	-	7,922.78	17,772.47
1917/26/54	Patterson, Lawrence & Carroll	Library	9.41%	188,447.54	-	87,521.86	275,969.40	240,691.86	28,459.66	-	269,151.52	545,120.93
1964	Lawrence	Library	0.09%	1,815.87	-	217.46	2,033.33	1,272.32	333.75	-	1,606.07	3,639.40
1945	Harry Watkins	Prize Spelling Fund	44.88%	898,710.90	-	184,170.79	1,082,881.69	517,553.27	127,512.02	-	645,065.29	1,727,946.98
1945	Harry Watkins	Prize Speaking Fund	2.75%	54,986.56	-	13,340.36	68,326.92	48,926.55	6,032.43	-	54,958.98	123,285.90
1854/1921	Gage & Lawrence	School	9.47%	191,315.10	-	46,121.37	235,861.47	118,001.16	20,874.39	-	138,875.55	374,737.02
1960	Stockley	School	0.00%	3,011.24	-	730.48	1,575.00	2,679.38	330.49	-	3,009.87	1,575.00
1965	Watkins (1) (2)	School	0.15%	81,618.80	-	37,906.73	3,741.72	137,667.06	12,326.20	-	149,993.26	6,751.59
1950	Mastricola Fund	School	4.08%	218,137.95	-	180,768.87	119,525.53	174,923.87	170,483.30	-	345,407.17	269,518.79
1965	Watkins Forest Income	School	10.89%	17,246.05	(1,575.00)	8,009.70	398,906.82	20,450.98	2,604.54	-	15,120.18	744,313.99
1965	Watkins Town Forest	School & Town	0.86%	-	1,575.00	-	25,255.75	-	-	-	-	40,375.93
	TOTALS		100.00	2,004,138.20	-	695,036.06	2,699,174.26	1,714,978.01	422,769.24	(22,789.12)	2,114,958.13	4,814,132.39

(1) Per minutes dated April 29, 2016, not more than \$50,000 encumbered for "programming curriculum" on the student side for Grades 1-8 from Watkins Fund

(2) Per minutes dated March 17, 2017, not more than \$110,000 encumbered for renovations to the Upper Elementary School Library from Watkins Fund

Town of Merrimack, NH

Permanent Funds Summary - Period ending June 30, 2017																
MS-10		PRINCIPAL						INCOME					PRINCIPAL ONLY			
# Shares / Units	Description of Investment	Balance Beginning of Year	Additions		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	Principal & Income Total	Beginning of Year Fair Value	Unrealized Gain/Loss	End of Year Fair Value
			Buys	Capital Gains												
	Cash & Cash Equivalent	91,841.07	508,879.25	476,134.89	841,349.44	-	235,505.77	523,969.31	61,612.91	(22,789.12)	(443,878.40)	118,914.70	354,420.47	91,841.07	-	235,505.77
75,000	Amazon.com, Inc. 3.8%	-	-	-	-	-	-	-	540.18	-	78,204.34	78,744.52	78,744.52	-	-	-
75,000	Anheuser-Busch 5%	-	81,080.25	-	(202.69)	(202.69)	80,877.56	-	333.33	-	(333.33)	-	80,877.56	-	(2.06)	80,875.50
75,000	Automatic Data Processing 3.375%	-	77,490.75	-	(9.16)	(9.16)	77,481.59	-	49.21	-	(49.21)	-	77,481.59	-	462.91	77,944.50
75,000	Bank of America Corp. 5%	-	81,261.75	-	(260.03)	(260.03)	81,001.72	-	625.00	-	(625.00)	-	81,001.72	-	833.03	81,834.75
100,000	Commercewest Bank NA CD .8%	-	100,000.00	-	-	-	100,000.00	-	133.69	-	(133.69)	-	100,000.00	-	(86.00)	99,915.00
100,000	Fed Home Loan Mfg. Corp. 2%	-	-	-	-	-	-	-	-	-	100,000.00	100,000.00	100,000.00	-	-	-
75,000	Fed Home Loan Mfg. Corp. 2%	-	74,982.50	-	-	-	74,982.50	-	-	-	-	-	74,982.50	-	(252.00)	74,730.50
75,000	Home Depot Inc. 4.4%	-	-	-	-	-	-	-	67.52	-	80,879.25	80,946.77	80,946.77	-	-	-
100,000	Morgan Stanley 5.5%	-	-	-	-	-	-	-	(748.61)	-	110,139.61	109,391.00	109,391.00	-	-	-
75,000	Schlumberger Investment 3.65%	-	-	-	-	-	-	-	505.77	-	77,167.63	77,673.40	77,673.40	-	-	-
100,000	TAB Bank Inc. CD 1.1%	-	-	-	-	-	-	-	183.83	-	99,816.17	100,000.00	100,000.00	-	-	-
75,000	Target Corp. 3.5%	-	-	-	-	-	-	-	(525.00)	-	77,574.00	77,049.00	77,049.00	-	-	-
75,000	Visa, Inc. 3.15%	-	-	-	-	-	-	-	597.19	-	74,394.56	74,991.75	74,991.75	-	-	-
0	Abbvie, Inc	-	-	-	-	-	-	5,116.80	1,175.06	-	(6,291.86)	-	-	-	-	-
0	Aflac, Inc.	-	-	-	-	-	-	27,322.00	13,418.14	-	(40,740.14)	-	-	-	-	27,322.00
0	Alltria Group, Inc.	-	-	-	-	-	-	2,572.68	4,670.66	-	(7,243.34)	-	-	-	-	-
0	American Electric Power	13,004.02	-	-	57,520.16	44,516.14	-	-	1,272.50	-	(1,272.50)	-	-	59,576.50	-	-
0	American Electric Power	8,409.22	-	-	33,835.39	25,426.17	-	-	1,076.50	-	(1,076.50)	-	-	35,045.00	-	-
0	American Electric Power	39,061.34	-	-	101,506.16	62,444.82	-	-	3,450.00	-	(3,450.00)	-	-	105,135.00	-	-
300	Applia, Inc.	28,511.97	-	-	-	-	28,511.97	-	1,044.00	-	(1,044.00)	-	28,511.97	28,680.00	14,694.03	43,206.00
2,500	Aqua America, Inc.	38,356.00	-	-	-	-	38,356.00	-	2,199.95	-	(2,199.95)	-	38,356.00	89,150.00	44,894.00	83,250.00
1,500	Aqua America, Inc.	27,059.00	-	-	-	-	27,059.00	-	1,147.80	-	(1,147.80)	-	27,059.00	53,490.00	22,881.00	49,950.00
5,071	AT & T	31,982.21	-	-	-	-	31,982.21	-	14,705.90	-	(14,705.90)	-	31,982.21	219,117.91	159,346.62	191,328.83
0.00	AT & T	14,349.99	-	-	-	-	48,666.13	-	3,615.00	-	(3,615.00)	-	-	64,815.00	-	-
1,445	Automatic Data Processing	-	147,718.74	-	-	-	147,718.74	-	823.65	-	(823.65)	-	147,718.74	-	335.96	148,054.70
0	Berwyn Income	65,039.94	-	-	69,607.86	4,567.92	-	-	2,166.08	-	(2,166.08)	-	-	68,077.30	-	-
0	Berwyn Income	50,039.95	-	-	53,612.58	3,572.63	-	-	221.87	-	(221.87)	-	-	52,321.00	-	-
400	Caterpillar, Inc.	26,165.96	-	-	-	-	26,165.96	-	1,848.00	-	(1,848.00)	-	26,165.96	30,324.00	16,818.04	42,984.00
0	Centerpoint Energy	9,525.69	-	-	30,936.52	21,410.83	-	-	618.00	-	(618.00)	-	-	28,800.00	-	-
0	Chemours Company	1,507.35	-	-	7,604.83	6,097.48	-	-	18.00	-	(18.00)	-	-	2,472.00	-	-
1,200	Chevron Texaco, Inc.	13,049.50	-	-	-	-	13,049.50	14,498.00	5,712.00	-	(5,712.00)	14,498.00	27,547.50	83,864.00	70,414.50	83,464.00
500	Chevron Texaco, Inc.	-	-	-	-	-	-	18,207.11	2,150.00	-	(2,150.00)	18,207.11	18,207.11	-	-	-
2,465	Cisco Systems	13,999.45	-	-	-	-	13,999.45	-	1,364.85	-	59,663.99	60,418.84	74,418.29	14,345.00	1,660.55	15,650.00
2,035	Cisco Systems	-	-	-	66,908.78	-	66,908.78	-	-	-	-	-	66,908.78	-	(3,214.28)	63,695.50
1,600	Coca-Cola Company	18,625.11	-	-	-	-	18,625.11	-	3,577.00	-	(3,577.00)	-	18,625.11	72,528.00	53,134.89	71,760.00
500	Coca-Cola Company	19,644.90	-	-	-	-	19,644.90	-	875.00	-	(875.00)	-	19,644.90	22,665.00	2,780.10	22,425.00
0	Colgate Palmolive Co.	25,164.00	-	-	64,708.58	39,544.58	-	-	1,950.00	-	(1,950.00)	-	-	73,200.00	-	-
0	Columbia Pipeline Group, Inc.	15,136.57	-	-	25,500.00	10,363.43	-	-	-	-	-	-	-	25,490.00	-	-
180	Cullen Frost Bankers	11,089.68	-	-	-	-	11,089.68	-	491.40	-	(491.40)	-	11,089.68	11,471.40	5,814.12	16,903.80

Trustees of Trust Fund Reports

MS-10 – Permanent Funds Summary				PRINCIPAL					INCOME				PRINCIPAL ONLY		
# Shares / Units	Description of Investment	Balance Beginning of Year	Additions	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	Principal & Income Total	Beginning of Year Fair Value	Unrealized Gain/Loss	End of Year Fair Value
2,000	Dominion Resources	67,551.60	-	-	-	67,551.60	67,565.60	5,820.00	-	(5,820.00)	67,565.60	135,117.20	77,930.00	9,078.40	76,630.00
0	Duke Energy Company	11,367.37	-	23,324.79	11,957.42	-	65,486.70	70,107.11	-	(135,593.81)	-	-	57,221.93	-	-
0	Dupont de Nemours Co.	19,279.51	-	116,371.50	97,091.99	-	-	1,140.00	-	(1,140.00)	-	-	97,200.00	-	-
1,100	Eaton Vance Corp Non-Vig	-	47,674.00	-	-	47,674.00	-	784.00	-	(784.00)	-	47,674.00	-	4,378.00	52,052.00
600	Eaton Vance Corp Non-Vig	-	-	-	-	-	-	-	-	25,633.98	25,633.98	25,633.98	-	-	-
4,000	Enterprise Products Partners	-	-	-	-	-	46,662.76	6,520.00	-	(6,520.00)	46,662.76	46,662.76	-	-	-
0	Equity Residential REIT	-	-	-	-	-	11,685.10	1,488.88	-	(13,173.98)	-	-	-	-	-
0	Federated Money Market	-	-	-	-	-	-	827.77	-	(827.77)	-	-	-	-	-
550	First Republic Bank	-	-	-	-	-	-	93.50	-	49,818.46	49,811.96	49,811.96	-	-	-
0	Ford Motor Company	30,281.81	-	24,559.46	(5,722.35)	-	-	1,300.00	-	(1,300.00)	-	-	25,140.00	-	-
6,000	General Electric Corp.	9,681.65	-	-	-	9,681.65	-	9,372.00	-	(9,372.00)	-	9,681.65	188,880.00	152,378.35	162,060.00
3,950	General Electric Corp.	72,562.50	-	-	-	72,562.50	47,112.00	2,765.00	-	(2,765.00)	47,112.00	119,674.50	86,570.00	1,715.00	74,277.50
100	General Electric Corp.	-	-	-	-	-	2,591.75	70.00	-	(70.00)	2,591.75	2,591.75	-	-	-
0	Glaxo Smith Kline PLC	-	-	-	-	-	5,394.75	(1,335.96)	-	(4,058.79)	-	-	-	-	-
1,600	Hershey Foods Corp.	14,775.69	-	-	-	14,775.69	-	3,955.20	-	(3,955.20)	-	14,775.69	181,584.00	157,016.31	171,792.00
500	Home Depot, Inc.	-	-	-	-	-	26,794.95	1,925.00	-	(1,925.00)	26,794.95	26,794.95	-	-	-
0	IBM	19,025.95	-	22,102.47	3,076.52	-	133,011.20	16,181.30	-	(149,192.50)	-	-	18,972.50	-	-
1,000	Interpublic Group Co. Inc.	-	24,740.00	-	-	24,740.00	-	180.00	-	(180.00)	-	24,740.00	-	(140.00)	24,600.00
0	ISHARES High Dividend	-	-	-	-	-	119,071.40	32,295.52	-	(151,366.92)	-	-	-	-	-
0	ISHARES High Yield Bond	-	-	-	-	-	13,598.85	(302.15)	-	(13,296.70)	-	-	-	-	-
0	ISHARES Preferred Dividend	9,761.00	-	9,472.69	(288.31)	-	9,750.98	900.33	-	(10,651.31)	-	-	9,972.50	-	-
0	ISHARES Preferred Stock	29,570.93	-	27,828.82	(1,742.11)	-	-	1,594.44	-	(1,594.44)	-	-	29,917.50	-	-
0	ISHARES Preferred Stock	-	-	-	-	-	11,903.97	(447.37)	-	(11,456.60)	-	-	-	-	-
700	ISHARES Select Dividend	-	-	-	-	-	50,723.80	2,459.65	-	(2,459.65)	50,723.80	50,723.80	-	-	-
1,800	Kellogg Company	7,362.08	-	72,300.42	69,671.11	4,732.77	-	5,354.38	-	(5,354.38)	-	4,732.77	228,620.00	120,265.23	125,028.00
0	Kinder Morgan, Inc.	7,990.00	-	4,884.69	(3,105.31)	-	-	54.76	-	(54.76)	-	-	4,099.68	-	-
370	M & T Bank Corp.	60,677.00	-	-	-	60,677.00	-	277.50	-	(277.50)	-	60,677.00	-	(755.50)	59,921.50
735	M & T Bank Corp.	111,907.66	-	-	-	111,907.66	-	828.75	-	(828.75)	-	111,907.66	-	7,125.59	119,033.25
600	McDonald's Corp.	73,254.00	-	-	-	73,254.00	7,544.68	1,865.60	-	50,251.50	59,661.78	132,915.78	-	18,642.00	91,896.00
490	McDonald's Corp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
915	Medtronics PLC	-	-	-	-	-	-	230.05	-	70,979.08	71,209.13	71,209.13	-	-	-
1,285	Merck & Co.	-	79,528.65	-	-	79,528.65	-	603.95	-	(603.95)	-	79,528.65	-	2,827.00	82,355.65
1,030	Merck & Co.	-	-	-	-	-	-	-	-	64,699.35	64,699.35	64,699.35	-	-	-
620	Microsoft Corp.	21,905.75	-	-	-	21,905.75	-	1,284.30	-	(1,284.30)	-	21,905.75	25,585.00	12,559.25	34,465.00
500	Microsoft Corp.	-	-	-	-	-	9,915.50	331.80	-	23,289.00	33,536.30	33,536.30	-	-	-
450	Minnesota Mining Manuf.	11,319.75	-	-	-	11,319.75	-	2,556.00	-	(2,556.00)	-	11,319.75	78,004.00	82,965.75	93,665.50
1,215	Nadara Energy, Inc.	97,829.78	-	-	-	97,829.78	-	6,049.88	-	(6,049.88)	-	97,829.78	158,436.00	72,428.17	170,257.95
500	Nadara Energy, Inc.	-	-	-	-	-	20,244.00	1,796.25	-	(1,796.25)	20,244.00	20,244.00	-	-	-
0	NISOURCE	8,477.43	-	24,020.47	15,543.04	-	-	835.00	-	(835.00)	-	-	26,520.00	-	-
0	Peoples United Financial	18,412.65	-	25,164.94	6,752.29	-	-	981.75	-	(981.75)	-	-	20,890.50	-	-

Trustees of Trust Fund Reports

MS-10 – Permanent Funds Summary		PRINCIPAL						INCOME					PRINCIPAL ONLY			
# Shares / Units	Description of Investment	Balance Beginning of Year	Additions		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	Principal & Income Total	Beginning of Year Fair Value	Unrealized Gain/Loss	End of Year Fair Value
			Buys	Capital Gains												
0	Peoples United Financial	22,095.24	-	-	26,489.42	4,394.18	-	-	1,020.00	-	(1,020.00)	-	-	21,990.00	-	-
0	Pepsico, Inc.	13,252.00	-	-	13,252.00	-	-	-	564.39	-	(564.39)	-	-	26,485.00	-	-
1,700	Pfizer, Inc.	40,974.00	-	-	33,829.25	13,342.25	20,487.00	30,450.00	5,923.68	-	(5,923.68)	30,450.00	50,937.00	70,420.00	13,103.00	33,590.00
3,364	Pfizer, Inc.	-	-	-	-	-	-	28,382.00	2,085.68	-	(2,085.68)	28,382.00	28,382.00	-	-	-
800	PNC Financial Services Group	-	59,559.50	-	-	-	59,559.50	-	-	-	37,867.71	37,867.71	97,427.21	-	1,626.80	61,186.30
455	PNC Financial Services Group	-	-	-	-	-	-	-	440.00	-	53,149.85	53,589.85	53,589.85	-	-	-
0	Polash Corp.	-	-	-	-	-	-	10,049.97	(5,087.32)	-	(4,962.65)	-	-	-	-	-
850	Praxair, Inc.	-	101,697.49	-	-	-	101,697.49	-	1,468.69	-	(1,468.69)	-	101,697.49	-	10,970.01	112,667.50
165	Praxair, Inc.	-	-	-	-	-	-	-	-	-	19,467.87	19,467.87	19,467.87	-	-	-
1,750	Proctor & Gamble	123,332.88	-	-	-	-	123,332.88	13,057.23	7,064.95	-	(7,064.95)	13,057.23	136,390.11	107,954.25	24,822.12	148,155.00
974	Raytheon Company	60,006.08	-	-	-	-	60,006.08	-	2,917.15	-	(2,917.15)	-	60,006.08	132,415.30	97,275.44	157,281.52
2,135	Royal Dutch Shell	67,483.20	-	-	-	-	67,483.20	-	4,826.90	-	60,558.07	65,384.97	132,868.17	56,000.00	(13,053.20)	54,430.00
435	Royal Dutch Shell	19,644.00	-	-	15,054.81	(4,589.19)	-	-	2,895.20	-	21,694.27	24,589.47	24,589.47	16,566.00	-	-
725	Schlumberger LTD.	-	61,464.99	-	-	-	61,464.99	-	362.50	-	(362.50)	-	61,464.99	-	(13,730.99)	47,734.00
1,000	Six Flags Entertainment Corp.	-	60,880.00	-	-	-	60,880.00	-	1,430.40	-	(1,430.40)	-	60,880.00	-	(1,270.00)	59,610.00
235	Six Flags Entertainment Corp.	-	-	-	-	-	-	-	-	-	14,019.87	14,019.87	14,019.87	-	-	-
0	Southern Co.	25,150.58	-	-	47,353.62	22,203.04	-	11,596.00	12,589.00	-	(24,185.00)	-	-	53,630.00	-	-
0	Synchrony Financial	9,110.97	-	-	10,803.24	1,692.27	-	-	156.00	-	(156.00)	-	-	7,584.00	-	-
0	Sysco Corp.	25,099.00	-	-	37,036.19	11,937.19	-	-	1,099.00	-	(1,099.00)	-	-	35,518.00	-	-
0	TCW Total Return Bond	92,006.00	1,159.58	-	91,634.98	(1,530.60)	-	-	3,603.74	-	(3,603.74)	-	0.00	96,487.81	-	-
0	TCW Total Return Fund	20,000.00	-	-	19,559.90	(440.10)	-	-	370.47	-	(370.47)	-	(0.00)	20,480.37	-	-
0	TCW Total Return Fund	-	-	-	-	-	-	75,810.77	710.56	-	(76,521.33)	-	-	-	-	-
1,000	Texas Instruments	48,187.70	-	-	-	-	48,187.70	-	2,760.00	-	(2,760.00)	-	48,187.70	62,650.00	28,742.30	76,930.00
600	TJX Cos Inc.	-	45,190.02	-	-	-	45,190.02	-	343.50	-	(343.50)	-	45,190.02	-	(1,888.02)	43,302.00
0	Toronto Dominion Bank	40,889.40	-	-	44,540.03	3,650.63	-	-	2,263.43	-	(2,263.43)	-	-	38,637.00	-	-
0	Toronto Dominion Bank	-	-	-	-	-	-	26,608.20	4,987.69	-	(31,595.89)	-	-	-	-	-
0	United Parcel Service	12,947.70	-	-	18,272.89	5,325.19	-	-	234.00	-	(234.00)	-	-	16,158.00	-	-
0	United Parcel Service	27,968.00	-	-	38,829.89	10,861.89	-	-	1,248.00	-	(1,248.00)	-	-	43,088.00	-	-
495	United Health Group, Inc.	-	-	-	-	-	-	-	680.63	-	80,100.30	80,780.93	80,780.93	-	-	-
1,465	US Bancorp	-	58,366.00	-	-	-	58,366.00	-	410.20	-	19,079.89	19,490.09	77,856.09	-	(1,254.00)	57,112.00
3,320	Verizon	81,332.05	-	-	-	-	81,332.05	-	7,627.70	-	(7,627.70)	-	81,332.05	185,388.80	66,939.15	148,271.20
485	VISA, Inc.	10,527.65	-	-	-	-	10,527.65	-	280.43	-	27,343.67	27,624.10	38,151.75	11,125.50	3,539.35	14,067.00
325	VISA, Inc.	-	-	-	-	-	-	-	-	-	29,051.75	29,051.75	29,051.75	-	-	-
1,600	Wal-Mart Stores, Inc.	-	-	-	-	-	-	78,567.45	3,232.00	-	(3,232.00)	78,567.45	78,567.45	-	-	-
-	Watkins Town Forest	1,575.00	-	-	-	-	1,575.00	-	-	-	-	-	1,575.00	-	-	1,575.00
720	Watsco, Inc.	-	-	-	-	-	-	-	420.00	-	105,014.14	105,434.14	105,434.14	-	-	-
225	WEC Energy Group	-	-	-	-	-	-	10,118.25	339.76	-	(339.76)	10,118.25	10,118.25	-	-	-
575	WEC Energy Group	-	34,850.75	-	-	-	34,850.75	-	416.00	-	(416.00)	-	34,850.75	-	442.75	35,293.50
0	Wells Fargo & Co.	13,125.28	-	-	15,881.96	2,756.68	-	14,893.28	3,869.01	-	(18,762.29)	-	-	15,382.25	-	-

Capital Improvement Fund and Reports Projects

MS-10 – Permanent Funds Summary				PRINCIPAL					INCOME				PRINCIPAL ONLY			
# Shares / Units	Description of Investment	Balance Beginning of Year	Additions		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	Principal & Income Total	Beginning of Year Fair Value	Unrealized Gain/Loss	End of Year Fair Value
			Buy	Capital Gains												
0	Weyerhaeuser Company	12,707.28	-	-	47,075.15	34,367.87	-	-	1,276.89	-	(1,276.89)	-	-	40,874.21	-	-
-	Shedd Harris Fund	218,005.81	-	-	218,005.81	-	-	174,700.98	33,816.23	-	(208,517.21)	-	-	369,085.43	-	-
640	Xylem, Inc.	-	32,339.20	-	-	-	32,339.20	-	-	-	-	-	32,339.20	-	3,136.00	35,475.20
825	Xylem, Inc.	-	40,812.50	-	-	-	40,812.50	-	412.20	-	(412.20)	-	40,812.50	-	4,917.25	45,729.75
	TOTAL	2,004,138.19	1,965,494.58	543,044.67	2,376,846.03	563,342.84	2,699,174.25	1,714,978.02	422,769.23	(22,788.12)	0.00	2,114,958.13	4,814,132.38	3,976,611.71	1,254,747.92	3,953,922.17

Name of Bank - Cambridge Trust Company
Fees Paid: \$20,765.31
Expenses Paid:
Were these fees and expenses paid for totally from income? Yes

Capital Improvement Program – Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6
Assessing			Revaluation	Revaluation CRF	-	-	-	-	75,000	-	-
Building & Grounds	2004	15-20 yrs	450 4x4	Budget	-	-	-	-	-	40,000	-
Building & Grounds		15-20 yrs	Small pickup	Budget	-	-	-	25,000	-	-	-
Building & Grounds			HVAC (Town Hall & PD)	Budget	-	225,000	-	-	-	-	-
Building & Grounds			Reconstruct Parking Lots (Fire station)	Budget	-	-	-	-	90,000	-	-
Building & Grounds			Replace brick veneer siding	Budget	-	-	-	-	-	-	-
Building & Grounds			Reconstruct Parking Lots (Lower PD and ACC)	Budget	-	-	45,000	-	-	-	40,000
Communications			Communications Recorder	Communication CRF	-	-	-	-	25,000	-	-
Communications			Radio Base Stations	Communication CRF	516,000	-	-	-	-	120,000	-
Communications			Fire Dispatch Station 1, Radio Base Stations	Communication CRF	43,000	-	-	-	-	-	-
Communications			Access Control / Facility Monitoring	Communication CRF	-	-	-	30,000	-	-	-
Communications			Backup console fire/police	Communication CRF	-	50,000	-	-	-	50,000	-
Communications			CAD/RMS Server replacement/Dispatch upgrade	Communication CRF	-	-	-	-	250,000	-	-
Comm. Development			GIS Update & Maintenance Program	GIS CRF	-	-	-	-	-	-	-
Comm. Development			Pool Car	Budget	-	20,000	-	-	-	-	-
Fire			HVAC (Central Station)	Budget	-	-	-	-	-	-	25,000
Fire	2017	100K miles	Ambulance 226	Ambulance CRF	-	-	-	-	-	-	-
Fire	2016	100K miles	Ambulance 233	Ambulance CRF	235,000	-	-	-	-	-	-
Fire	2014	100K miles	Ambulance 231	Ambulance CRF	-	-	-	-	-	235,000	-
Fire	2014	EOL	Cardiac Defibrillator/Monitor/Transmitter	Ambulance CRF	-	-	-	-	-	180,000	-
Fire	2014	EOL	Automatic Rescue CPR Devices	Ambulance CRF	-	-	-	-	-	90,000	-
Fire	2008	10 yrs First Due	Pumper Engine E1	Fire Equip CRF	-	-	578,000	-	-	-	-
Fire	2013	10 yrs First Due	Pumper Engine E2	Fire Equip CRF	-	-	-	-	-	578,500	-
Fire	1996	20 yr EOL Review	Pumper Engine E3	Fire Equip CRF	-	-	-	-	-	-	-
Fire	2005	20 yr EOL Review	Pumper Engine E4	Pass Down from 10 yrs-1st Due	-	-	-	-	-	-	-
Fire	2003	EOL	Rescue 1 Breathing Air Cascade Replacement	Fire Equip CRF	-	25,000	-	-	-	-	-
Fire	2000	EOL	Fire Apparatus Computer Replacement	Fire Equip CRF	-	15,000	15,000	-	-	-	-
Fire			Pumper Engine 5 Reserve	Pass Down from 10 yrs-1st Due	-	-	-	-	-	-	-
Fire	2017	EOL	Pickup (1 ton) Forestry Truck F1	Fire Equip CRF	-	-	-	-	-	-	-
Fire	1968	EOL	Pickup (1 ton) Forestry Truck F2	Fire Equip CRF	-	-	-	-	98,500	-	-
Fire	1989	EOL	Forestry Tanker Truck F3	Fire Equip CRF	-	-	-	-	-	-	-
Fire	1994	EOL	Boat Rigid Hull Inflatable	Fire Equip CRF	-	-	-	49,000	-	-	-
Fire			Boat Inflatables	Fire Equip CRF	-	-	-	-	-	-	-
Fire	2002	25 yr	Tower/Ladder Quint	Fire Equip CRF	-	-	-	-	-	-	-
Fire	2003	EOL	Heavy Rescue Vehicle R1	Fire Equip CRF	-	-	-	-	-	-	-
Fire	2001	EOL	Rescue / Forestry UTV	Fire Equip CRF	-	-	-	-	-	-	-
Fire	2014	EOL	Fire Command Vehicle	Fire Equip CRF	-	-	-	-	-	-	-
Fire	2010	EOL	Fire Command Vehicle	Fire Equip CRF	-	-	-	40,000	-	-	-
Fire	2002	EOL	Fire Command Vehicle	Fire Equip CRF	-	39,000	-	-	-	-	-
Fire	2015	EOL	Fire Command Vehicle	Fire Equip CRF	-	-	-	-	-	-	-
Fire	1998	EOL	Prevention/Inspection/Education/Utility Vehicle	Fire Equip CRF	-	-	-	-	42,000	-	40,000
Fire	2006	EOL	162 SD SC Chassi Utility 1 (1 ton) (6 wheel)	Fire Equip CRF	-	-	-	57,000	-	-	-
Fire	2000	EOL	Equipment Trailer	Fire Equip CRF	-	-	-	15,000	-	-	-
Fire	2004	EOL	Special Op Trailer EMS / Incident Command	Fire Equip CRF	-	-	-	-	-	-	25,000
Fire	2012	EOL	Gator Rescue / Forestry Vehicle Trailer	Fire Equip CRF	-	-	-	-	-	15,000	-
Fire	2011	EOL	Hazardous Materials Trailer	Fire Equip CRF	-	-	-	-	-	-	25,000
Fire	1995	EOL	Thermal Imaging / Night Vision Rescue Cameras	Fire Equip CRF	40,000	40,000	-	-	-	-	-
Fire	1990	EOL	Emergency Breathing Air (SCBA) Cascade System Replacement	Fire Equip CRF	-	-	-	-	-	-	-
Fire	2000	EOL	Toxic Gas Monitoring Equipment	Fire Equip CRF	-	-	-	24,000	-	-	-
Fire	1980	EOL	Large Diameter Supply Hose	Fire Equip CRF	13,000	15,000	15,000	-	-	-	-
Fire	1980	EOL	Fire Suppression Hose	Fire Equip CRF	-	17,000	17,000	-	-	-	-
Fire	2000	EOL	Portable Radios	Fire Equip CRF	-	298,000	-	-	-	-	-
Fire	2003	EOL	Hydraulic Rescue Tools (Jaws of Life)	Fire Equip CRF	-	-	-	-	-	-	-
Fire	2000	EOL	Fire House Software Upgrades	Computer CRF	-	-	-	52,000	-	-	-

Capital Improvement Program – Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6
Fire	N/A	EOL	Opticon Repair / Replace	Traffic Pre-emption CRF	25,000	-	-	-	-	-	-
Fire	N/A	EOL	Access Control / Facility Monitoring	Budget	-	20,000	-	-	-	-	-
Fire	2000	EOL	Building Official Vehicle (166) (Used)	Budget	-	20,000	-	-	-	-	-
Fire	2000	EOL	Building Inspector Vehicle (184) (Used)	Budget	-	20,000	-	-	-	-	-
Fire	2000	EOL	Fire Inspector Vehicle (111) (Used)	Budget	-	-	20,000	-	-	-	-
Fire		EOL	Message Board	Budget	-	35,000	-	-	-	-	-
Highway	1992	20 yr	Hdbox, Asphalt	Highway Equip CRF	-	-	-	-	-	-	30,000
Highway	2005	10 yr	6 Wheel Dump H-22	Highway Equip CRF	170,000	-	-	-	-	-	-
Highway	2005	10 yr	6 Wheel Dump H-34	Highway Equip CRF	170,000	-	-	-	-	-	-
Highway	1990	25 yrs	Trailer, Paint	Highway Equip CRF	15,000	-	-	-	-	-	-
Highway	2005	10 yrs	6 Wheel Dump H-28	Highway Equip CRF	-	180,000	-	-	-	-	-
Highway	2005	10 yrs	6 Wheel Dump H-27	Highway Equip CRF	-	180,000	-	-	-	-	-
Highway	2000	15 yrs	SUV H-1	Highway Equip CRF	28,000	-	-	-	-	-	-
Highway	2008	10 yrs	3/4 T Pickup, H-6	Highway Equip CRF	-	-	35,000	-	-	-	-
Highway	2002	10 yrs	6 Wheel Dump H-24	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2002	10 yrs	6 Wheel Dump H-25	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2002	10 yr	Tractor H-41	Highway Equip CRF	-	-	-	-	-	-	-
Highway	1988	25 yr	Trailer	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2001	10 yr	6 Wheel Dump H-31	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2003	10 yr	Loader H-16	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2002	10 yr	6 Wheel Dump H-21	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2017	10 yr	Utility Vehicle H-43	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2006	10 yr	3/4 T Pickup H-2	Highway Equip CRF	-	35,000	-	-	-	-	-
Highway	2006	10 yr	6 Wheel Dump H-20	Highway Equip CRF	-	-	185,000	-	-	-	-
Highway	2006	10 yr	6 Wheel Dump H-30	Highway Equip CRF	-	-	185,000	-	-	-	-
Highway	2008	10 yr	1 Ton Dump H-10	Highway Equip CRF	-	-	-	60,000	-	-	-
Highway	2004	15 yr	Tree chipper	Highway Equip CRF	-	-	-	50,000	-	-	-
Highway	2006	12 yr	Bucket Truck H-18	Highway Equip CRF	-	-	-	100,000	-	-	-
Highway	2009	10 yr	6 Wheel Dump H-35	Highway Equip CRF	-	-	-	185,000	-	-	-
Highway	1981	25 yr	Trailer, Roller	Highway Equip CRF	-	-	-	10,000	-	-	-
Highway	2008	12 yr	3/4 T Pickup H-4	Highway Equip CRF	-	-	-	40,000	-	-	-
Highway	2009	10 yr	6 Wheel Truck H-29	Highway Equip CRF	-	-	-	190,000	-	-	-
Highway	1996	25 yr	Trailer	Highway Equip CRF	-	-	-	15,000	-	-	-
Highway	2011	10 yr	1 Ton Dump H-7	Highway Equip CRF	-	-	-	60,000	-	-	-
Highway	2007	15 yr	Backhoe/loader H-13	Highway Equip CRF	-	-	-	-	140,000	-	-
Highway	2010	12 yr	10 Wheel Dump H-33	Highway Equip CRF	-	-	-	-	-	195,000	-
Highway	1997	25 yr	Grader H-12	Highway Equip CRF	-	-	-	-	-	250,000	-
Highway	1998	25 yr	Trailer, wash	Highway Equip CRF	-	-	-	-	-	-	15,000
Highway	2008	15 yr	Message Board	Highway Equip CRF	-	-	-	-	-	-	65,000
Highway	2008	15 yr	Catch Basin Cleaner H-19	Highway Equip CRF	-	-	-	-	-	-	170,000
Highway	2013	10 yr	1 Ton Dump H-9	Highway Equip CRF	-	-	-	-	-	-	60,000
Highway	2013	10 yr	1 Ton Dump H-11	Highway Equip CRF	-	-	-	-	-	-	60,000
Highway	2013	10 yr	1 Ton Dump H-8	Highway Equip CRF	-	-	-	-	-	-	60,000
Highway	2013	10 yr	6 Wheel Dump H-26	Highway Equip CRF	-	-	-	-	-	-	170,000
Highway	2012	12 yr	3/4 T Pickup H-5	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2002	25 yr	Trailer	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2012	15 yr	Utility Vehicle H-44	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2003	25 yr	Trailer	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2013	15 yr	Backhoe/loader H-17	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2013	15 yr	6 Wheel Dump H-23	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2013	15 yr	1 Ton Utility Truck, M-1	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2005	25 yr	Trailer	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2011	25 yr	Roller, Steel Drum	Highway Equip CRF	-	-	-	-	-	-	-

Capital Improvement Program – Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year 2017/18	YR 1 2018/19	YR 2 2019/20	YR 3 2020/21	YR 4 2021/22	YR 5 2022/23	YR 6 2023/24
Highway	2013	12 yr	3/4 T Pickup H-3	Highway Equip CRF	-	-	-	-	-	-	-
Highway			H-29 Plow and Spreader flt up	Highway Equip CRF	-	29,000	-	-	-	-	-
Highway			Athletic Field Groomer	Highway Equip CRF	-	35,000	-	-	-	-	-
Highway	2013	10 yr	Mower, Exmark	Budget	-	-	-	-	-	-	12,000
Highway	2013	15 yr	Hydraulic Power Unit	Budget	-	-	-	-	-	-	-
Highway	2014	10 yr	Mower, Exmark	Budget	-	-	-	-	-	-	-
Highway	2013	10 yr	Mower, Exmark	Budget	-	-	-	-	-	-	-
Highway	2007	10 yr	Mower, Exmark	Budget	-	12,000	-	-	-	-	-
Highway	2002	15 yr	Cement Mixer	Budget	-	-	4,000	-	-	-	-
Highway			Trailer for Hot Box	Budget	-	16,000	-	-	-	-	-
Highway			Asphalt Milling attachment for H-43	Budget	-	25,000	-	-	-	-	-
Library			Book Mobile	Budget	-	-	-	-	100,000	-	-
Library			Granite Steps	Library Maintenance CRF	-	-	-	-	-	75,000	-
Library			Children Room Windows	Library Maintenance CRF	-	-	75,000	-	-	-	-
Library			Sign	Library Maintenance CRF	-	-	-	75,000	-	-	-
Library			Reader Boards	Library Maintenance CRF	-	-	-	-	-	-	-
Parks & Recreation	2013		F-150	Budget	-	-	-	-	-	-	-
Parks & Recreation			Pond Dredging	Budget	-	49,549	-	-	-	-	-
Parks & Recreation			Netting Twardosky Field	Athletic Field CRF	50,000	-	-	-	-	-	-
Parks & Recreation			Dock Replacement	Budget	-	42,326	-	-	-	-	-
Parks & Recreation			O'Garra Drive renovations	Budget/warrant article?	-	150,000	-	-	-	-	-
Parks & Recreation			Reconstruct Parking Lot (MYA)	Budget	-	-	-	-	-	45,000	-
Parks & Recreation			Function Hall Flooring	Budget	-	-	75,000	-	-	-	-
Parks & Recreation			Tennis Court resurfacing - Wasserman	Budget	-	-	-	37,000	-	-	-
Parks & Recreation			Function Hall basement Retro fit	Budget	-	-	-	-	80,000	-	-
Police	Var		Patrol Vehicles	Budget	90,000	90,000	92,700	95,481	98,345	101,296	104,335
Police			Motorcycle	Budget	-	25,000	-	-	-	-	-
Police			Detective Vehicles	Budget	-	-	-	30,000	-	27,000	-
Police			Crime Scene Vehicle Replacement	Budget	-	25,000	-	-	-	-	-
Police			Animal Control Vehicle	Budget	-	-	-	-	-	-	-
Solid Waste Disposal	2003		100 CY Trailers (4)	Solid Waste CRF	70,000	70,000	-	70,000	70,000	-	-
Solid Waste Disposal	2005	10 yrs	Landfill Slope Mower	Solid Waste CRF	-	-	45,000	-	-	-	-
Solid Waste Disposal	1999	15 yrs	Truck Cab & Chassis - Peterbilt Tractor	Solid Waste CRF	-	120,000	-	-	-	-	-
Solid Waste Disposal	2005	15 yrs	Truck Cab & Chassis - International Tractor	Solid Waste CRF	-	-	-	-	-	120,000	-
Solid Waste Disposal	2003	15 yrs	Fork Lift	Solid Waste CRF	-	-	-	25,000	-	-	-
Solid Waste Disposal	2005	12 yrs	Transfer Station Loader	Solid Waste CRF	-	-	250,000	-	-	-	-
Solid Waste Disposal	2013	12 yr	Transfer Station Loader	Solid Waste CRF	-	-	-	-	-	-	-
Solid Waste Disposal	2005	15 yrs	Skid Steer Loader	Solid Waste CRF	-	-	-	35,000	-	-	-
Solid Waste Disposal	2012	15 yr	Skid Steer Loader	Solid Waste CRF	-	-	-	-	-	-	-
Solid Waste Disposal	2010	10 yrs	Pickup Trucks w/Plow	Solid Waste CRF	-	-	-	35,000	-	-	-
Solid Waste Disposal	2016	10 yr	Pickup Trucks w/ Plow	Solid Waste CRF	-	-	-	-	-	-	-
Solid Waste Disposal			Mower, Exmark	Budget	-	12,000	-	-	-	-	-
Technology			Licenses	Computer CRF	35,000	-	-	-	-	-	-
Technology			Campus WiFi	Computer CRF	10,000	-	-	-	-	-	-
Technology			Telephone Upgrade	Computer CRF	-	71,311	-	-	-	-	-
Town Clerk/Tax Collector			Voting Booths	Budget	-	50,000	-	-	-	-	-
Town Clerk/Tax Collector			Computer Equipment	Computer CRF	-	-	-	10,000	-	-	-
TOTAL GENERAL FUND					\$ 1,510,000	\$ 2,056,186	\$ 1,636,700	\$ 1,370,481	\$ 1,313,845	\$ 2,121,796	\$ 901,335
Wastewater Treatment	2017	ongoing	Manhole/Sewer Line Rehabilitation	User Fees	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Wastewater Treatment	1996	10 yrs	CCTV Camera Equipment for Sewer System	User Fees	98,000	-	-	-	-	-	-
Wastewater Treatment	2012	5	2-Bobcat Skid Steer Loaders-compost facility	User Fees	40,000	-	-	-	-	45,000	-
Wastewater Treatment	2016	20	Bobcat Toolcat, Trailer & acc-XCountry Sewer Maint	User Fees	-	-	-	-	-	-	-

Capital Improvement Program – Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6
Wastewater Treatment	2001	20	Compost Screener	User Fees	-	-	-	-	200,000	-	-
Wastewater Treatment	2005	15	Sewer Vacuum Truck	User Fees	-	-	-	300,000	-	-	-
Wastewater Treatment	2005	15	Ford Explorer -Sewer Inspector	User Fees	-	-	-	32,000	-	-	-
Wastewater Treatment	2007	15	Ford Explorer -Pre-treatment Manager	User Fees	-	-	-	-	-	35,000	-
Wastewater Treatment	2006	10	Cat 938 loader C-1-compost facility	User Fees	-	200,000	-	-	-	-	-
Wastewater Treatment	2006	10	Cat 938 loader C-2-compost facility	User Fees	-	-	200,000	-	-	-	-
Wastewater Treatment	2006	10	Cat 938 loader C-3-compost facility	User Fees	-	-	-	-	-	-	-
Wastewater Treatment	2009	15	Ford Focus Assistant DPW	User Fees	-	-	-	-	-	-	25,000
Wastewater Treatment	2012	15	Ford F-150 4X4- Maintenance	User Fees	-	-	-	-	-	-	-
Wastewater Treatment	2012	20	Kenworth T-500 Roll Off truck-sludge hauling	User Fees	-	-	-	-	-	-	-
Wastewater Treatment	2014	10	Ford F-250 4X4 Maintenance/plow vehicle	User Fees	-	-	-	-	-	-	-
Wastewater Treatment	2016	10	Ford F-250 4X4 Maintenance/plow vehicle	User Fees	-	-	-	-	-	-	-
Wastewater Treatment	2017	15	Chevy 350 Cut Away (Camera) Van-Sewer System CCTV & Maint	User Fees	-	-	-	-	-	-	-
Wastewater Treatment	2013	10	Husquarna Zero Turn riding mower	User Fees	-	-	-	-	-	-	-
Wastewater Treatment	2015	10	Exmark walk behind mower	User Fees	-	-	-	-	-	-	-
Wastewater Treatment	2009	10	Update Sewer Rate Study	User Fees	-	-	20,000	-	-	-	-
Wastewater Treatment	1970	20	Replace OEM lights with new LED lights in all plant buildings	User Fees	-	48,000	-	-	-	-	-
Wastewater Treatment	1996	20	Emergency generator - Pearson Rd pump station	User Fees	-	-	-	-	20,000	-	-
Wastewater Treatment	1970	20	Replace two sludge pumps	User Fees	-	25,000	25,000	-	-	-	-
Wastewater Treatment	2007	10	Replacement instrumentation controllers & probes	User Fees	37,000	-	-	-	-	-	-
Wastewater Treatment			Sewer System Assessment Program	User Fees	-	25,315	14,564	13,920	13,020	12,500	-
			TOTAL SEWER FUND		\$ 200,000	\$ 323,315	\$ 284,564	\$ 370,920	\$ 258,020	\$ 117,500	\$ 50,000
Cable Television			Replace Cablecast / WebCast Devices	Franchise Fees	20,000	-	-	-	-	-	-
Cable Television			Town Hall Matthew Thornton Room Equipment	Franchise Fees	-	40,000	-	-	-	-	40,000
Cable Television			Town Hall Memorial Conf Room Equipment	Franchise Fees	-	-	-	20,000	-	-	-
Cable Television			Software	Franchise Fees	-	-	-	-	-	-	-
Cable Television			Remote Equipment	Franchise Fees	-	10,000	-	-	20,000	-	10,000
Cable Television			Public Access Studio Lighting	Franchise Fees	-	-	-	10,000	-	-	-
Cable Television			Public Access Studio Equipment	Franchise Fees	-	-	-	10,000	-	-	-
Cable Television			Public Access Studio Cameras & Video Switcher	Franchise Fees	-	-	-	-	-	-	-
Cable Television			Cable Company HD Tier Upgrade	Franchise Fees	-	-	50,000	-	-	-	-
Cable Television			Public Access Edling Systems	Franchise Fees	-	-	-	-	-	10,000	-
Cable Television			Media Staff Hardware	Franchise Fees	-	-	-	-	-	10,000	-
Cable Television			Public Access Cameras and Audio Equipment	Franchise Fees	-	-	-	-	-	-	-
Cable Television			Lower Power FM Equipment	Franchise Fees	20,000	-	-	-	10,000	-	-
Cable Television			Other CATV Equipment	Franchise Fees	10,000	10,000	10,000	10,000	10,000	10,000	10,000
			TOTAL CATV FUND		\$ 50,000	\$ 60,000	\$ 60,000	\$ 50,000	\$ 50,000	\$ 60,000	\$ 60,000
			CRF		1,420,000	1,219,311	1,400,000	1,108,000	965,500	1,908,500	720,000
			Funded through Budget		90,000	836,875	236,700	262,481	348,345	213,296	181,335
			User Fees/Bonds		200,000	323,315	284,564	370,920	258,020	117,500	50,000
			Cable Franchise Fees		50,000	60,000	60,000	50,000	40,000	50,000	60,000
			TOTALS		\$ 1,760,000	\$ 2,439,501	\$ 1,981,264	\$ 1,791,401	\$ 1,611,865	\$ 2,289,296	\$ 1,011,335

Capital Improvements Program – Major Projects

Department	Project Description	Funding Source	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Planning Board Recommendation
Fire	Public Safety Complex	Fire Station CRF (South)	-	25,000	240,000	-	-	-	-	-
		Budget	-	25,000	-	-	-	-	-	II - Necessary
		Bond	-	-	4,095,000	-	-	-	-	-
		Private Donation	-	-	650,000	-	-	-	-	-
Admin./Engineering	Bridge Replacement - US 3 (DW Highway)/(Babooic Brook (\$3,320,000))	Road Infrastructure CRF	60,000	-	-	-	-	604,200	-	I - Urgent
		State Funding	240,000	-	-	-	-	2,415,800	-	-
Admin./Engineering	Stormwater Drainage Improvements	Road Infrastructure CRF	200,000	200,000	200,000	200,000	200,000	200,000	200,000	II - Necessary
Admin./Engineering	Paving - Infrastructure Improvements (\$750,000)	Road Improve. (Reg. Fees)	125,000	125,000	125,000	125,000	125,000	125,000	125,000	II - Necessary
		Budget	625,000	675,000	725,000	775,000	825,000	875,000	925,000	-
Admin./Engineering	Paving - Infrastructure Improvements - Gravel Roads	Road Infrastructure CRF	-	100,000	100,000	100,000	-	-	-	II - Necessary
Admin./Engineering	Paving - DW Highway	DW Highway CFR	50,000	-	-	-	-	50,000	300,000	III - Desirable
Admin./Engineering	Wire Road Intersection Improvements (TYP, FY2027)	Road Infrastructure CRF	-	-	-	-	-	-	230,425	III - Desirable
		Federal Funding	-	-	-	-	-	-	921,700	-
Admin./Engineering	Turkey Hill Road Intersection Improvements	Road Infrastructure CRF	-	-	300,000	-	-	-	-	III - Desirable
Admin./Engineering	Merrimack River Boat Ramp Access Improvement (formerly Griffin Street)	Road Infrastructure CRF	67,000	-	200,000	-	-	-	-	IV - Deferrable
		Federal Funding	-	-	200,000	-	-	-	-	-
Admin./Engineering	Seavens Bridge Canoe Launch Ramp Access Improvement	Road Infrastructure CRF	-	50,000	-	-	-	-	-	II - Necessary
Admin./Engineering	Daniel Webster & Woodbury Sidewalks	Road Infrastructure CRF	21,000	-	109,000	-	-	-	-	II - Necessary
		Federal Funding	84,000	-	436,000	-	-	-	-	-
Admin./Engineering	Daniel Webster & Babooic Lake Sidewalks (place holder)	Road Infrastructure CRF	-	-	30,400	-	152,000	-	-	III - Desirable
		Federal Funding	-	-	121,600	-	608,000	-	-	-
Admin./Engineering	Babooic Lake Rd Sidewalk (Joppa Rd to Madeline Bennett)(place holder)*	Road Infrastructure CRF	-	-	-	-	42,000	-	210,000	III - Desirable
		Federal Funding	-	-	-	-	168,000	-	840,000	-
Admin./Engineering	Sewer Line Extension (Mayflower and McQuestion Sewer Basins)	Bond	-	-	2,360,000	-	-	-	-	II - Necessary
Library	Sidewalk	Library Maintenance CRF	-	-	-	-	-	-	100,000	IV - Deferrable
Library	Slate Roof	Library Maintenance CRF	-	-	-	-	-	200,000	-	IV - Deferrable
Library	Drainage Trench by Children's Windows	Library Maintenance CRF	-	-	-	-	100,000	-	-	II - Necessary
Library	Elevator	Library Maintenance CRF	-	-	100,000	-	-	-	100,000	IV - Deferrable
Library	New Library (place holder)	Budget	-	-	-	-	-	-	6,000,000	III - Desirable
		Bond	-	-	-	-	-	-	-	-
Parks & Recreation	New Athletic Fields (place holder)	Athletic Field CRF	-	-	-	-	-	-	250,000	V - Premature
		Bond	-	-	-	-	-	-	1,750,000	-
	TOTAL GENERAL FUND		1,422,000	1,250,000	9,992,000	1,200,000	2,220,000	4,470,000	11,952,125	
Wastewater	Relocate sewer connector under Everett Turnpike (FKA Exec. Pk. Pump Station)	Wastewater CRF	-	-	-	-	1,300,000	-	-	II - Necessary
Wastewater	Wastewater Treatment Plant Phase III and Pump Station Upgrades	User Fees State Loan SRF	350,000	-	12,600,000	-	-	-	-	II - Necessary
	TOTAL SEWER FUND		350,000	-	12,600,000	-	1,300,000	-	-	
	* Included in CIP just in case we are a recipient of TAP Grant		348,000	425,000	1,179,400	300,000	494,000	1,054,200	1,390,425	
		Funded through Budget	625,000	700,000	825,000	775,000	825,000	875,000	925,000	
		Bonds	-	-	6,455,000	-	-	-	7,750,000	
		Road Improvement (RSA261:153)	125,000	125,000	125,000	125,000	125,000	125,000	125,000	
		Private Donation	-	-	650,000	-	-	-	-	
		State Aid	240,000	-	-	-	-	2,415,800	-	
		Federal Aid	84,000	-	757,600	-	776,000	-	1,761,700	
		User Fees/Bonds	350,000	-	12,600,000	-	1,300,000	-	-	
			1,772,000	1,250,000	22,592,000	1,200,000	3,520,000	4,470,000	11,952,125	

TOWN OF MERRIMACK, NH



2017 BOARDS, COMMISSIONS AND COMMITTEE REPORTS

Agricultural Commission

The beginning of 2017 was the start of a busy year for the Merrimack Agricultural Commission. We conduct monthly meetings in the Town Hall, which are recorded by Merrimack TV systems.

During the colder winter months, the Farmers' Market mailing list was updated and the new applications for the summer market were sent out. This is our third winter market season at the John O'Leary Center. A new Community Garden tri-fold was created and provided to Merrimack residents for the May opening of the Community Garden at Wasserman Park. New garden plot applications are mailed out to old gardeners and new clients.

Presently, we have five full-time members and one alternate. Our "commissioners" share their knowledge in beef, fish, game, equine studies, sheep and lambing, arboriculture, raising and growing plant material, and plant production. Questions can be answered by inquiring through phone, websites and in person at our monthly meetings. More in-depth information is available by reaching out to UNH Extension Service, Natural Resource Conservation Service and the Department of Agriculture.

Our Commission equine reporter offers information on keeping horses of all ages healthy and happy, from nutritional updates to riding/driving etiquette and safety. Each month at our meeting we speak of a variety of continuing education classes available to the public. Our members encourage us all to become more knowledgeable by attending new classes and training in the field of agriculture.

The Commission's agriculture reporter provides us with current agricultural topics involving New England and other parts of the United States. Topics include beef, dairy, sheep and turkey production, corn and potato news, and production rates; agricultural irrigation and spray technology – all of which have huge impacts on our food and diet.

The Community Garden is ready to be planted each year by the first week of May, weather permitting. We have garden plots available. In Mid-June through Mid-October, we sponsor and manage the Merrimack Summer Farmers' Market at Vault Storage, 562 DW Highway every Wednesday from 3:00 – 6:00 p.m. We have a variety of vendors with many products to sell to support local agriculture.

The Commission supports many 4-H projects. We sponsor donations for the New Boston 4-H Fair. We also donate to the Education Farm at Joppa Hill Farm where Merrimack residents intern. We offer tuition incentives for agricultural and environmental majors in college. We continue to interview and plan funding up to a year in advance.

We would welcome and encourage anyone interested in agriculture to apply and become a full-time member of our Commission.

This year the Agricultural Commission lost another member of the Currier family. Trudy was a great asset while serving with Eber on the Commission. Eber Currier passed away last year and called her home to be with him. Both are also a great loss to Currier Orchards and to the Town of Merrimack. Rest in Peace.

Submitted by,
Bob McCabe
Chairman

Conservation Commission

The Merrimack Conservation Commission (MCC) was established in 1967 per the Town Charter and operates in accordance with State Law, RSA 36-A. The MCC is a volunteer organization responsible for the proper utilization and protection of the natural and watershed resources in Town. The MCC reviews all projects that are proposed in the Aquifer Conservation District and the Wellhead Protection Areas. The MCC also reviews Dredge & Fill permits for the NH Department of Environmental Services (NHDES). The MCC has been given the stewardship responsibility for over 1,600 acres of Commission and Town owned open space including: Horse Hill Nature Preserve (HHNP), Wasserman Conservation Area (WCA), Wildcat Falls Conservation Area (WFCA), Fields Farm, Mitchell Woods, Gilmore Hill Memorial Forest (GHMF), and the Grater Woods Forest (GW).

During 2017, the MCC accomplished the following:

- Enjoyed the benefit of private and Eagle Scout Projects, such as the installation of memorial benches in WFCA and WCA
- The completion of a number of new trails in GW and HHNP.
- The installation and repair of over 120' of bridge structure in GW by the Girls Scouts and GW Sub Comm.
- Contracted and received an endangered species assessment of GHMF.
- Reviewed a number of construction projects in relation to potential impacts to wetlands, town aquifers, storm water management, invasive species control and conservation management.
- Purchased approximately 30 acres of waterfront land along the Merrimack River and abutting the current town-owned boat ramp.
- Completed and printed trail maps for the 4 major properties, all of which are available on-line.
- Continued to improve the trails, trail markers, and signage on our major properties.
- In cooperation with Currier Orchards, we held our 17th Annual Seedling Give-Away for residents.
- Continued to improve and add to our website: www.merrimackoutdoors.org

While the MCC receives funding in the Town budget for its business related activities, its primary operating budget is fueled from the Land-Use Change Tax assessments. The MCC manages three 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 2016/17 fiscal year (June 30, 2017), the balances in these funds were as follows:

- 51- Special Conservation Fund.....\$ 45,945.60
- 53- Land-Use Change Conservation Fund.....\$ 664,472.49
- Horse Hill Nature Preserve Fund\$ 796.21

The MCC is now beginning to plan on the transition from land acquirement to land maintenance, volunteer training, educational events and promotion of the properties.

The MCC currently has three Sub-Committees to help with the management of the HHNP, WCFA, and GW. Each is very active and is continually improving the outdoor experience at each property. The MCC is always looking for new members and volunteers to support the properties in Merrimack. If you have an interest in being involved, please email the MCC at merrimackoutdoors@merrimacknh.gov.

The MCC very much appreciates the significant support we receive from the Staff of the Community Development Department.

Submitted by,
Gage Perry
Chairman

Economic Development Citizens Advisory Committee (EDCAC)

The Economic Development Citizens Advisory Committee (EDCAC) engages in activities intended to foster and augment a positive business environment in Merrimack.

This year the Committee's activity was directed by the results of the survey the EDCAC conducted in 2016. A key finding of the survey was the lack of awareness regarding the wealth of information pertaining to business resources and economic development available on the Town website. The Committee devoted the year to reviewing, updating and streamlining the economic development content that had been added to the Town website in 2009 and had been largely unchanged since then. The results of the initial evaluation by the members found accessing the information could be cumbersome, requiring multiple link clicks to reach the desired information, and several of the links on the site needed updating or removal. The Committee developed a revised version of the website information and will share this with Timothy Thompson, Director of Community Development, for his review and if approved, implementation.

The membership of the Committee shrank significantly in 2017. Dawn Shepherd, the President of the Merrimack Chamber of Commerce, left to pursue a unique international opportunity. In June, the EDCAC said a heartfelt goodbye to long time member Douglas Dowell, who had decided to refocus his energy on a new volunteer pursuit.

As a result of current reduced membership, during the annual vote for committee officers, the members voted to eliminate the Vice Chairman position and combine the duties of Vice Chairman with those of the Committee Secretary.

The Committee is open to new members and always welcomes Town residents to attend and participate in our meetings held, up to 12 times a year, on the second Wednesday of the month at 7:00PM in the Merrimack Memorial Room.

Submitted by,
Susan B. Lee
Chairman

Heritage Commission

The end of 2017 found the Heritage Commission with four full members and a liaison. We are actively seeking another member and three alternates. We have met 7 times during 2017. Our meeting nights are on the second Monday of alternating months.

The historic tour brochures for all the four villages - Reeds Ferry, Souhegan Village, South Merrimack and Thornton's Ferry - are still available online, at the Town Hall, the Library and the Historical Society. They continue to be very popular.

The display case at the top of the stairway in the west wing of the Town Hall currently has a display provided by Merrimack Historical Society. The display features the Civil War, but will be changed soon to recognize the anniversary of the opening of the Town Hall.

Commemorative plaques have been made for 16 more historical homes, and will be installed in the spring.

Two granite signs were constructed, originally planned as welcome signs for the north and south entrances to the Town, but due to complications, have now been transferred to the Town and erected at Town Hall and Watson Park. They show Merrimack as having been chartered in 1750, because the second charter was in effect in that year, having added the northern portion of the Town to the original charter in effect in 1746.

Two new wooden welcome signs are on order for the original locations. They should be ready in the spring. These signs will give the year as 1746, the date of the original charter.

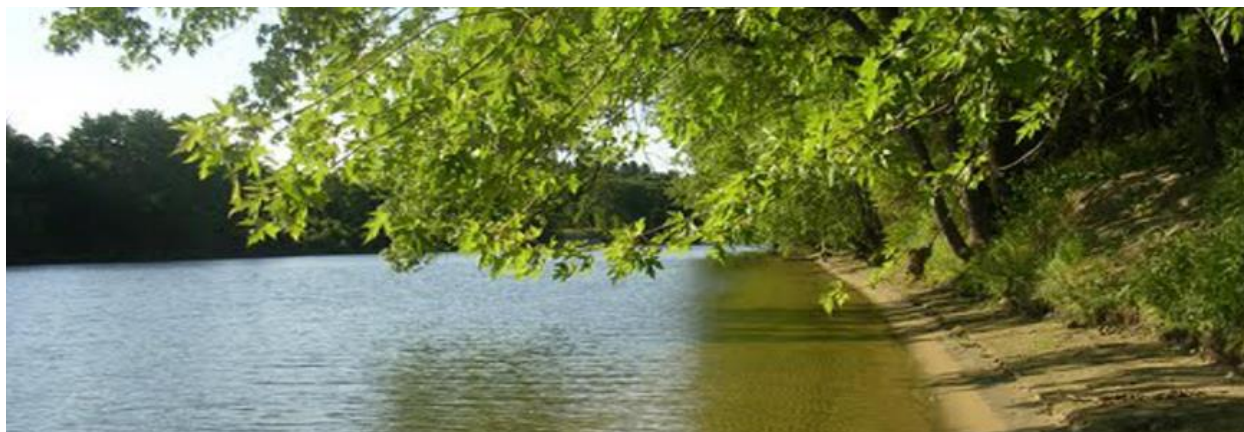
The plaque with the history of the Village Dam and the signage for the Chamberlain Bridge are still on hold until the construction is complete in that area.

The Commission manned booths at the July 4th celebration and Knights of Columbus Craft Fair. These were jointly sponsored with the Historical Society.

Greeting cards were again available for sale at the craft fair and at the Town Hall. New copies of the photo book, "Images of America - Merrimack, NH" are again available at the Town Hall and Historical Society.

As you see, the Commission and the Historical Society are working jointly on many projects, and most 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 Lower Merrimack River Local Advisory Committee (LMRLAC) is chartered by New Hampshire RSA 483 Section 8-a to advise local authorities on matters pertaining to the management of the Lower Merrimack River corridor, which consists of the Designated River itself and the land within one quarter mile of the shoreline in the towns of Hudson, Litchfield, and Merrimack, and the city of Nashua. To that end the LMRLAC reviews and comments to the appropriate permitting authorities on every proposed project within the corridor that could impact the resource values and characteristics of the River. The LAC also advocates for general public support for River management and protection activities and is required to report annually to the municipalities on the status of compliance with applicable laws, regulations, and approved plans. This report responds to that requirement.

In 2017, LMRLAC reviewed or followed developments on projects in Merrimack, Litchfield, Hudson, and Nashua. LMRLAC also followed the progress of the Crest Gate project on the Pawtucket Dam in Lowell, MA, prospective boat launch projects in Litchfield and Nashua, and the PFOA contamination in Merrimack and Litchfield. In Merrimack, LMRLAC reviewed the applications for Pennichuck Water distribution improvements.

Because public awareness of the River is essential to gaining widespread support for its protection, the provision of greater public access – both on the water and from the shore – is an important goal of the LMRLAC, and is consistent with the Town's and Nashua Regional Planning Commission Long Range Plans. To that end, the LAC will continue to advocate for granting of conservation and public access easements for trails be made a condition of approval for development projects along the shoreline of the Merrimack River.

LMRLAC members representing the Town of Merrimack are Nelson Disco and George May.

LMRLAC meetings are held at the Nashua Public Library on the 4th Thursday of the month at 7pm. We encourage new membership. Applications and information can be found at: <http://www.nashuarpc.org/LMRLAC/index.htm>.

Cordially,
Gene Porter
Chairman, LMRLAC
Gporter77@gmail.com

2017 Merrimack Membership Benefits

The NRPC provides comprehensive planning services for local land use, transportation, and environmental planning efforts, and delivers extensive mapping and data management assistance utilizing the latest technologies available. Membership in NRPC allows our communities to access a broad range of services by request and gain access to valuable planning resources as summarized below.

- **Transportation Planning:** Standardized and customized vehicular traffic, bicycle and pedestrian counts; circulation and corridor studies; transportation modeling; intersection analyses; road safety audits; pavement conditions surveys; traffic study reviews and parking studies.
- **Land Use Planning:** Planning and Zoning Board staff support and training; draft ordinance and regulation review; special projects and research assistance; distribution of planning related fact sheets, guidebooks and educational resources; master plan development; capital improvement program preparation, and economic development consultation.
- **Data Management and GIS Mapping:** Demographic, land use, transportation, natural resources and related data collection and analyses; individual municipal and regional base map sets; production of annual tax maps; natural features, water resources, trails and street mapping; and development of online interactive apps.
- **Environment and Energy:** Electrical energy purchase aggregation for municipal and school facilities; consultation with local Energy Committees; MS4 Stormwater Permit coordination; Natural Resource Conservation planning; Hazard Mitigation Planning; and household hazardous waste collections.

NRPC uses local dues to leverage grant funds and support the planning needs of local communities. The most recent NRPC budget was comprised of 73% federal funding, 8% private foundation grants, 12% local dues, 7% local contracts and 1% from the State of NH. Highlights of 2017's regional initiatives of benefit to all communities include:

- **Renewable Energy Tool Belt:** Community leaders representing municipalities and school districts across NH want to incorporate renewable energy into their operations for various reasons. Some wish to save money, others want more reliable energy, and others have goals of reducing their environmental impact. The Renewable Energy Tool Belt is designed to help community leaders evaluate potential renewable energy systems. It was created by the Nashua Regional Planning Commission in partnership with the Local Energy Solutions Work Group with funding from NH Charitable Foundation, Charles H. Cummings Fund.
- **Metropolitan Transportation Plan:** NRPC coordinated a public engagement process to generate input on transportation projects to be included in future editions of the region's Metropolitan Transportation Plan.
- **Planning for Parks and Playgrounds:** With grant funding assistance from the HNHfoundation, NRPC developed a suite of resources to support municipal recreation planning including a GIS inventory of recreation sites in the region and online StoryMap, an analysis of "play deserts", and a guide book for municipal leaders looking to implement a park or playground improvements.
- **Climate Health and Adaptation Plan:** NRPC has partnered with the Greater Nashua Regional Public Health Network through a grant from the NH Department of Health and Human Services to develop a plan that identifies potential health hazards related to severe weather events. NRPC conducted outreach

Nashua Regional Planning Commission (NRPC)

with planners, healthcare workers, and emergency responders to help identify and implement intervention strategies to mitigate the effects and reduce costs of severe weather events on the region's health care system.

- Technical Support for Stormwater Permitting:** NRPC continues to provide EPA Small Municipal Separate Storm Sewer Systems (MS4) permit technical assistance to the affected NRPC communities and the Nashua/Manchester Stormwater Coalition. As part of this effort, NRPC prepared a short guide outlining the new permit requirements and organized a "Demystifying the MS4 Permit" with NHDES, UNH, NHARPC, and NHMA. GIS assistance has been focused on addressing the general mapping requirements of the permit and completion of Phase I System Mapping.
- Census State Data Center Affiliate Activities:** As a State Data Center affiliate, NRPC has partnered with the U.S. Census Bureau to raise awareness of the Local Update of Census Addresses (LUCA) initiative that is crucial to an accurate 2020 census of population. NRPC hosted a Census workshop on LUCA and offered to serve as an official reviewer for communities wishing to participate. NRPC also hosted a separate Census Bureau workshop focused on web applications for economic development.
- MapGeo Workshops:** NRPC hosted two workshops on MapGeo, NRPC's flagship web GIS application. The agenda included a review of the main functionality of the MapGeo application with a particular emphasis on conservation-related data, followed by questions and answers.
- New Conservation and Recreation Maps:** NRPC has completed a comprehensive re-design of our environmentally-themed maps. Each of the 13 community-specific posters emphasizes conservation, recreation, and natural resource data. These maps are now available for free download from the NRPC online Map Gallery.

HIGHLIGHTED MERRIMACK MEMBERSHIP BENEFITS	ESTIMATED VALUE
<u>Household Hazardous Waste Collection</u> www.nashuarpc.org/hhw NRPC staff conducted seven HHW collections this year on behalf of the Nashua Region Solid Waste Management District (NRSWMD) to allow residents to properly dispose of hazardous products. Five of the events were located in Nashua, one was held in Milford, and one in Pelham. Residents of Merrimack could attend any of the seven events. In 2017, a total of 1,808 households participated in the HHW collections District-wide.	NRPC Staff Time: 500 hours Merrimack households served: 273 (15% of total served). Single collection event cost savings to NRSWMD: \$16,250.
<u>Custom Maps</u> NRPC created several custom maps for Merrimack including a brochure-size adaptation of the Merrimack Town Center Master Plan map and a town-wide inventory map of conservation properties. NRPC also completed extensive mapping to support bike-pedestrian planning along D.W. Highway.	Estimated staff time: 24 hours
<u>Trail Mapping Project For Conservation Commission</u> NRPC finished a project with the MCC to enhance their trail mapping for key properties in town. NRPC delivered final kiosks and brochure-sized maps, gpx download files, and interactive apps for Wildcat Falls, Horse Hill Nature Preserve, Grater Woods, and Wasserman Conservation Area properties to supplement the property information offered on www.merrimackoutdoors.org	Estimated staff time: 40 hours
<u>Online GIS</u> http://nrpcnh.mapgeo.io NRPC's Live Maps is a public-facing resource that the Town's citizens can use	Licensing fee: \$6,000/year

Nashua Regional Planning Commission (NRPC)

to view regional GIS data. NRPC's Live Maps also functions as a backup parcel viewer if the Town's site experiences any downtime.	NRPC staff time: 40 hours
<u>Transportation Planning Administration</u> NRPC maintained the region's Transportation Improvement Program (TIP) and Long Range Metropolitan Transportation Plan (MTP). These documents list multimodal projects over a 25-year planning horizon and serve as the source from which specific projects are identified, prioritized and selected for funding through the Ten Year Plan. This is a critical step to ensure federal highway transportation dollars are available to Merrimack and the rest of the region.	NRPC Staff Time: 200 hours
<u>Traffic Counting</u> www.nashuarpc.org/transview NRPC collected traffic counts at 19 locations within Merrimack. The data that was collected included volume and vehicle classification. These counts were collected in cooperation with NH Department of Transportation to support the Highway Performance Monitoring System. NRPC also collected traffic volume data at the request of Merrimack town officials at 5 locations and speed data at 1 location.	NRPC Staff Time: 24 hours
<u>Bicycle And Pedestrian Planning</u> NRPC completed Phase I of the Route 3 Bicycle and Pedestrian Corridor Plan. This included developing a base map of the existing bicycle and pedestrian infrastructure along the corridor, field checking the data and developing an analysis of how existing conditions impact the comfort level of bicyclists and pedestrians along the corridor. NRPC staff presented the final map and analysis at a Merrimack Planning Board work session.	NRPC Staff Time: 80 hours
<u>Congestion Management Report</u> NRPC published a report that measured current transportation system congestion through data collection, travel demand modeling, and capacity analysis on the Merrimack section of Everett Turnpike. Data were collected in cooperation with NH Department of Transportation to support the Congestion Management Process.	NRPC Staff Time: 50 hours

Payments to NRPC

- FY 18 Membership Dues: \$21,121.00
- Other Contractual Amounts: \$4,350.00

Representatives From Merrimack To NRPC

NRPC extends its heartfelt thanks to the citizens and staff of Merrimack who volunteer to support regional planning. The work of NRPC would not be possible without the support of the dedicated Commissioners and Advisory Committee members from Merrimack. Special thanks to:

Commissioners: Karin Elmer, William W. Boyd III, Anant Panwalkar, Margaret Morris

Transportation Technical Advisory Committee: Kyle Fox, Tim Thompson, Dawn Tuomala

Nashua Regional Solid Waste Management District: Steve Doumas

Energy Facilities Advisory Committee: Tim Thompson

Respectfully Submitted,
 Jay Minkarah
 Executive Director

Parks and Recreation Committee

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

In 2017, the Committee welcomed several new members. Membership includes representatives from the Town Council, the School Board, Merrimack Youth Association, the Merrimack Senior Club and six members at large. Open seats still exist and we welcome new members of any age.

The Committee has reviewed and made recommendations on rules for renting various park facilities and for operation of the Dog Park, as well as providing budget input. Parks Director Matthew Casparius has collaborated with other community organizations in planning and running several new events. These organizations include the Merrimack Boy and Girl Scouts, the Merrimack Public Library and the Merrimack Public schools.

In conjunction with the Parks and Recreation Department staff, Committee members partnered with other organizations to host several community events. These included the Halloween Party in October, a Turkey Scavenger Hunt in November, the Holiday Parade and Tree Lighting in December, the Winter Carnival in February and the Easter Egg Hunt in April. In 2017, the Parks and Recreation Department also coordinated the July 4th parade and fireworks.

Many long-term goals were accomplished in 2017. The improvements at Wasserman Park are helping this facility become more “user” friendly. The Function Hall and the Director’s office have been renovated with heat and can be used all year round. Plans for usage includes vacation camps, adult education classes, family get-togethers, etc.

In November of 2017, a collaborative meeting was held between the School Board and the Town Council to create goals for the use of O’Gara Drive. This property has been in a lease agreement with the School Board for town park and recreation use. This lease will be up in 2018. For this meeting, Parks and Recreation Matt Casparius, created a comprehensive power point presentation with suggestions of where to place the town ice skating rink, a full size basketball court and the skateboard park.

The “Friends of Merrimack Dog Park”, a subcommittee of Parks and Recreation, has been successful in finishing the major construction of the Dog Park. This Dog Park is located at the south end of the south parking lot at Wasserman Park. A grand opening was held in the spring of 2017. The “Friends” continue to fundraise and tax-deductible donations can be paid to “Town of Merrimack.”

Please visit our website at www.merrimackparksandrec.org for routine updates and meeting agendas.

Submitted by,
Laura Jaynes
Chairman

Planning Board

The Merrimack Planning Board held 19 regular meetings during 2017 primarily for the review of subdivision and site plans. The Board reviewed and approved 6 residential subdivision plans, which created a total of 11 new cluster residential building lots and 11 new conventional residential building lots.

	New Cluster Residential Building Lots	New Conventional Building Lots	Total
2017	11	11	22
2016	66	15	81
2015	72	6	78
2014	19	1	20
2013	16	18	34

The Board approved 1 Voluntary Lot Merger this year. One performance bond was established and two were reduced. The Board did not consider any amendments to either the Zoning Ordinance or Subdivision Regulations this year.

The Planning Board approved 8 commercial and 8 industrial site plans and 1 Conditional Use Permit during the year. Notable site plans included the total renovation of the former Shaw's plaza, which will include 4,650 square feet of new restaurant space, and the redevelopment of a portion of the "Summit Realty" site into a school bus transportation facility. The Conditional Use Permit proposed 388,520 square feet of new development including retail, hotel/conference center, restaurant, office and multi-family residential uses at the base of the Merrimack Premium Outlets site.

Tom Koenig again served the Board as the full member Town Council representative and in June, Robert Best was re-elected as Chair and Alastair Millns was re-elected as Vice Chair to the Board. The Board welcomed Paul McLaughlin and Dan Ricker as new Alternate members this year. Later, Vincent Russo and Paul McLaughlin swapped positions making Paul a full member and Vincent an alternate. At year-end, the Board consists of seven full members and three alternates. Anyone interested in serving when any vacancies arise can contact the Town Staff for more information.

Community Development Director Tim Thompson, Planning and Zoning Administrator Robert Price, former Planning and Zoning Administrator Jillian Harris, Assistant Planner Kellie Shamel, the clerical staff, Diane Simmons, Sharon Haynes and former Secretary Amy Casparius of the Community Development Department, Recording Secretaries Zina Jordan and Dawn MacMillan, and CLD | Fuss & O'Neill engineering consultants provided invaluable support to the Planning Board. Additional assistance was provided to the Board by the Public Works Department, the Fire Department, Merrimack Village District and the Nashua Regional Planning Commission.

Submitted by,
Robert Best
Chairman

Souhegan River Local Advisory Committee (SoRLAC)

The purpose of the Rivers Management and Protection Program, established in 1988 and defined in RSA 483, is to protect certain New Hampshire rivers, called designated rivers, for their outstanding natural and cultural resources. The Souhegan is one of those rivers. The program is administered by the New Hampshire Department of Environmental Services and uses a two-tier approach to manage and protect rivers at the state and local levels through the advisement of Local River Management Advisory Committees (LACs).

Work being done within a quarter mile of the Souhegan River is looked at by SoRLAC at its regular monthly meeting and recommendations are made for permitting by the state. Each of the six corridor towns has room for three members who are nominated by the BOS. Merrimack representatives are George May and Nelson Disco – there is an opening for one more. Meetings are informal and anyone is invited to attend. Minutes and agendas may be posted at <http://www.nashuarpc.org/about/related-organizations/sorlac>.

SoRLAC reviewed four construction permits and made recommendations to benefit the river. SoRLAC monitored the EPA cleanup at the Fletcher Paint site in Milford and obtained a small canoe access at the park. We also participated in the Wilton Sustainability Fair and attended the statewide LAC workshop in Concord. We work in cooperation with the Souhegan Watershed Association on cleanups along the river, canoe trips, water quality monitoring during the summer months – weekly at Watson Park, and the Adopt a Salmon Family program in Wilton and Milford schools.

The Souhegan River this season stayed in relatively good shape. Water quality was good and the river recovered nicely from the sustained drought the previous year. This data is available on the SWA site at www.souheganriver.org. All NH designated rivers have requirements for protection of instream flow beginning this year – the Souhegan was proud to be one of the two rivers chosen as the pilot program for the state several years ago.

Submitted by,
George May
Chairman

Technology Committee

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 all Department heads as a resource for investigation and recommendation of future software and technology related hardware purchases. In addition, the Committee should promote the Town to businesses.

The Committee meets on a quarterly basis or when called upon. In 2017, the Committee held three meetings. There was an additional meeting held, but a quorum was not present. None of the meetings were precipitated by a request from the Town Council, so they were used to discuss the current issues at hand.

The main issue the Town faces from a long term perspective is the ability to maintain a technology infrastructure that can support current and future needs of town departments and employees, while at the same time, making sure that the network and systems that provide this infrastructure are secure, reliable, performant and fail-safe. It is no secret that in this day and age, it takes a significant effort to stay at the forefront of these areas. The current staff has done a tremendous job in the attempt to provide the aforementioned with the resources available.

Open Source Software vs. Cots Software

The State has been moving towards the use of open source software and data formats to replace licensed software and closed data formats. The Technology Department has replaced Microsoft Office on systems where feasible with OpenOffice. Open Kiosk systems and the Police Department cruisers have OpenOffice installed. It has been determined that OpenOffice will not work for many situations, thus no further actions on this item.

Document operation and recovery procedures are still being reviewed. This is needed in the event of a major issue with the environment.

System continuity, Security assessment

At this point there have been little assessments performed on intrusion and security for the Town's environment. The Committee is looking at ways to have this performed.

Specifically, as mentioned previously, there has been much discussion on using virtual and cloud environments and services to make these goals more attainable without significantly driving up costs. Given all the Town's requirements on software, this can be challenging to enact. Regardless, in the coming future, this Committee will provide the Town Council with proposals on how we can take steps toward these goals.

In regards to news about our committee members; one of our long-serving members, Dustin Liukkonen and Chairman has resigned as he moved out of state. He was an important member of the Committee and we all thank him for his time and effort. Paul Mondoux was voted on and accepted to take the position of Chairman going forward. He has been a long time Merrimack resident, and is a technology professional with a wide-breadth of experience including crucial positions at large companies. With Dustin leaving there is an open position on the Committee.

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

Submitted by,
Paul Mondoux
Chairman

Town Center Committee

Formed in 2009, the Town Center Committee's (TCC) mission is to coordinate the development of a safe and inviting town center for Merrimack residents and visitors to patronize local business and key recreation destinations in the Merrimack Town Center. Efforts are focused on the Town Center area as defined in Chapter X of the Town of Merrimack Master Plan Update, 2002, consisting of the area east of the F. E. Everett Turnpike (FEET) between Fraser Square and Front Street. In the Committee's efforts to accomplish the several "Action Items" of our "Town Center Pedestrian & Trail Master Plan", developed with the Nashua Regional Planning Commission under the iTrac Program, we have concentrated efforts throughout 2017 on the following:

- Souhegan River Trail - In 2015, the Town of Merrimack received a \$436,000 grant awarded through the Federal Alternative Transportation Program (TAP), administered by the NH Department of Transportation to construct the Souhegan River Hiking Trail that, when completed, will connect Watson Park westward, under the Chamberlain Bridge via a former mill sluiceway and along the Souhegan River, to the pedestrian bridge across the Souhegan River at the FEET. The trail will connect from there westward to Wildcat Falls, through the 80 Acre Forest to the end of Currier Road. The Public Works Department will oversee the project for the Town and Quantum Engineering Associates has been selected to implement the project design and construction. The first phase of the project has been to present alternative routes for the trail and a second public hearing for alternate routes was held in January. The trail route through the sluiceway under Route 3 was favored and the alternative route across Route 3 was not recommended. At present, the consultants are working with a certified archaeologist to ascertain that no important historical artifacts are lost through the trail construction.
- The Town, through the Public Works Department, received a second TAP grant last year to implement sidewalk construction on Woodbury Street and north of the Library on Route 3. An RFP has been prepared to select an engineering consultant for the project.
- The Rotary Club of Merrimack has constructed a pedestrian way connecting the Abbie Griffin Park to Route 3. This was among the first recommendations of the NRPC iTrac Study. Work was accomplished at no cost to the Town through the generosity of the Rotary.
- The Merrimack SAU continues to sponsor an annual "Walk to School Day", which was held on October 4th this past year. The Merrimack School Board has recommended that construction of sidewalks on O'Gara Drive be included future Capital Improvement Programs. This will be implemented, along with future changes to the tennis court, ice rink and skate board park, which are being considered.
- The 2017 Capital Improvement Plan (CIP) now includes some of the iTrac recommended sidewalks. Having these projects in the CIP is very helpful in obtaining matching ATP funds.
- The TCC continued an outreach program to keep Merrimack citizens informed as to the projects being undertaken by the Committee. Through the NRPC we have created a handout map of the Town Center Plans, erected booths for public display of our projects at the 4th of July Pancake Breakfast, the Merrimack Farmers Market, and the Town Halloween Party. The displays have been well received by public visitors to these events.
- TCC plans for 2018 include continuing work on the Souhegan River Trail and the Woodbury Street projects, by design suggestions and co-ordination with Public Works, continue support to any new ATP Projects, and continued public outreach.

Submitted by,
Nelson R. Disco
Chairman

Zoning Board of Adjustment

In 2017, the Zoning Board of Adjustment held 12 regularly scheduled meetings. Meetings are normally held every fourth Wednesday at 7:00 P.M. in the Matthew Thornton Room at Town Hall. The Board heard 55 applications for variances, special exceptions and equitable waivers and appeals of administrative decision. There was one request for a rehearing heard this year and two applications for a variance were withdrawn:

<u>Variances</u>	<u>Granted</u>	<u>Denied</u>	<u>Withdrawn</u>
Yard Setbacks	17	3	0
Septic System Setbacks	0	0	1
Wetlands Setbacks	1	1	0
Frontage	4	1	0
Depth	0	1	0
Area	0	1	0
Signage	13	1	0
Use	3	1	1
Other Miscellaneous	5	0	0
	43	9	2
<u>Special Exceptions</u>			
Use (R)	0	0	0
Use (I-1)	1	0	0
Use (C-1)	0	0	0
Use (C-2)	1	0	0
Use (Town Center Overlay)	0	0	0
No Disturb Wetland Buffer	1	0	0
	3	0	0
<u>Other</u>			
Appeals of Administrative Decisions	0	0	0
Equitable Waivers	0	0	0
Requests for Rehearing	0	1	0
Rehearing	0	0	0
	0	0	0
Totals	0	1	0

In August, the Board re-elected Patrick Dwyer as Chair and Fran L'Heureux as Vice Chair. At year end, the Board consisted of five full members and two alternate members. There is one alternate position available. Residents interested in volunteering to serve on the ZBA are encouraged to contact staff.

Staff support was provided by Timothy Thompson, AICP, Community Development Director; Robert Price, Planning and Zoning Administrator; former Planning and Zoning Administrator Jillian Harris, AICP; Kellie Shamel, Assistant Planner; Diane Simmons and Sharon Haynes, Community Development secretaries; former Community Development secretary Amy Casparius; and Zina Jordan and Dawn MacMillan, recording secretaries.

Submitted by,
Patrick Dwyer
Chairman

TOWN OF MERRIMACK, NH



2017 DEPARTMENT REPORTS

Assessing Department

Greetings from the Assessing Department! It's time once again to bring you some news regarding property values in Merrimack. 2017 was a busy and productive year in the Assessing Department.

In 2017, we have continued to see real estate values appreciating. The equalization ratio finalized by the State of NH Department of Revenue (DRA) indicates the new assessments are at 92.6% of market value (as of April 1, 2017). Your assessment is available for review online (link on front page of Town website) and we suggest you periodically review the data for accuracy, as the taxpayer shares the responsibility to ensure the data they are essentially taxed on is accurate. If an error exists, please notify us immediately so we may review and rectify. An interior inspection will be required to verify interior data.

For 2017, the median home assessment is \$259,100. We qualified and granted 357 exemption applications including blind, improvements to assist those with disabilities, elderly and disabled taxpayers. We have 1,181 residents receiving the Veterans tax credit and there are 85 property owners who have property assessed under the current use program.

The cyclical inspections that have occurred in the past will continue to occur. We visit a portion of the properties annually to verify the data that exists on your property record card. We are only correcting errors and omissions during this non-update period. This process is crucial to maintain equity and consistency throughout the Town and it is our hope that you take an active role in this process to ensure that assessments are fair and equitable for all taxpayers.

The cooperation and understanding from the taxpayers has made this year a success. We maintain an open door policy and hope that if you have questions or concerns regarding your assessment that you will contact to us to discuss. 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

Community Development Department

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.

With the adoption of the Town's Master Plan in 2013, staff and the Planning Board continues each year the process of implementing the Plan's recommendations. During 2017, the Planning Board, with the assistance of the Nashua Regional Planning Commission, began the process of creating a bicycle and pedestrian plan for the Daniel Webster Highway (Rt. 3) Corridor. Work is expected to continue into 2018 on the project.

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: Buckley's Café & Bakery commercial kitchen expansion; Mixed Use Development Conditional Use Permit for the parcel at the corner of Industrial Drive and Continental Blvd. (see more below); Stanley Elevator (Henry Clay Drive) - 9,800 sq. ft. warehouse expansion; Redevelopment of the former Shaw's Plaza (see more below); NH Hydraulics (Columbia Circle) - 9,600 sq. ft. addition; and Mi-Box New England (Herrick St) - 39,100 sq. ft. self-storage and corporate headquarters building. More details of the work completed by the Planning Board can be found in their annual report.

In January, the Mixed Use project at the entrance of the Merrimack Premium Outlets (corner of Industrial Dr. and Continental Blvd.) was granted a Conditional Use Permit that would allow for a mixed use development containing a hotel, conference/event space, retail, restaurants, offices, and housing. The site plan for the first phase of the development is scheduled to be reviewed by the Planning Board in early 2018.

In May, the Planning Board granted site plan approval for the redevelopment of the former Shaw's Plaza on DW Highway. The project will entail a facelift and reconstruction of the building facades and development of 2 restaurant "pad sites" in the front of the property. Early tenants are expected to include Planet Fitness, Aroma Joe's, Dollar General, and a trampoline park.

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 2018, to either fill existing vacancies (there are currently vacancies on the Planning Board, Zoning Board, and EDCAC) or new terms in June.

During 2017, the Department said goodbye to Planning and Zoning Administrator Jillian Harris (who moved on to the City of Portsmouth) and part-time secretary Amy Casparius (to a full-time position in the private sector). Following these departures, Assistant Planner Robert Price was promoted to the Planning and Zoning Administrator position in August, and Kellie Shamel, coming to us from the State of NH, filled the vacancy in the Assistant Planner position. Sharon Haynes, a Merrimack resident, was hired to fill the part-time secretary vacancy, coming to us after various administrative assistant and financial services positions in southern NH.

Last, but certainly not least, I would like to thank all of my staff for their dedication and commitment in support of the Department's mission.

Submitted by,
Tim Thompson, AICP
Community Development Director

Finance Department

Financial Condition of Town

The Town's financial condition at June 30, 2017, is excellent. There is an unreserved fund balance (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.

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 19,543 payroll transactions per year for almost 387 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 788 purchase orders, 8,796 invoices, and 5,357 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.

Submitted by,
Paul T. Micali, CPA
Finance Director/Assistant Town Manager

Fire and Rescue Department

Fire, Rescue, Ambulance, Wildland Fire, Fire Prevention, Office of the Fire Marshal, Emergency Management, Building, Code Enforcement and Health Divisions

It is my pleasure to present to you the Merrimack Fire and Rescue Annual Report for 2017, which recaps our busiest year of the Department. The information contained in this report is a reflection of the combined efforts of the outstanding men and women who proudly serve Merrimack Fire and Rescue and the community at large. It is through their arduous work and dedication that the Department had a successful and productive year; they are the best of the best. We want to thank our Town Council and you, the citizens of Merrimack, for your unwavering support of all the members of the Merrimack Fire and Rescue Department.

It is my distinct honor and privilege to lead a progressive, customer-driven, Fire, Rescue, EMS, Building, Health, and Emergency Management Department that constantly works hard to meet the needs of its community. I encourage you to contact us if you have any questions or if you have suggestions to improve our services to you. I also invite you to visit our website, www.merrimacknh.gov/fire, to find more information about your Fire and Rescue Department and how we help contribute to this vibrant, progressive, responsible, and safe community for all who call Merrimack home.

Introduction

The members of the Department are ready for the New Year; as 2017 was a challenging year, we continue to move ever progressively forward. We have taken on the responsibility of protecting our community by providing the necessary services of Fire Suppression, Specialized Technical Rescue, Community Risk Assessment, Risk Reduction, Advanced Emergency Medical Services, Fire Prevention Education, Industrial and Residential Fire Inspections, Gas and Propane Tank Inspections, Hazardous Materials (Chemical) Response, Terrorism Response, Emergency Management (Disaster Preparedness and Response,) Fire and Arson Investigations, Building Permits and Inspections, Health Department Inspections (Restaurants, Community Pools, Hotels, Foods Establishments, Farmers Market, food trucks/carts) and Safety Inspections for Special Events (Rib Fest, Triathlons, Car Shows, Dog shows etc.).

The Communications Division, although under the Police Department direction, has made strides forward with the implementation of computer enhanced emergency run cards for all identified emergencies, instituted electronic “Q” sheets to enhance our report quality and through training, enhanced their ability to understand and provide the needed information to assist our emergency personnel when responding to calls. These dispatchers receive calls from individuals and E-911 who need assistance from firefighters, police officers and emergency medical services. Our dispatchers are an integral part of the Department’s success.

As we move into 2018, it is time to start reaping the benefits of what we learned in past years. In the last years, we have laid a foundation for the future with accurate data collection, to show the departments future needs to assist us in our mission, vision, and values. This will hopefully pave the way for the Department’s future needs assessment possibilities. The continuous improvement through future technologies will make the emergency response more efficient, more effective, and more importantly safer.

OPERATIONS DIVISION

The Operations Division continues to be the flagship of the Department. They respond in adverse conditions (sometimes extreme) to emergency incidents that can only be imagined by the average citizen. Yet, these men and women do it day in and day out, with a smile on their face, and a heart of gold that is second to none simply for the love of community and the job they are so passionate about. What some citizens do not realize is that every call we respond to, in most cases, is a citizen’s worst day, and we are here to help and try to make that day better.

The Operations Division is under the direction of Assistant Chief (AC) Richard Pierson, reporting directly to the

Fire and Rescue Department

Fire Chief. AC Pierson is directly responsible for all Fire, Technical Rescue and Emergency Medical Services to the community. With this responsibility, he is in charge of all vehicle and apparatus maintenance, testing and certifications. AC Pierson administers the Department's Preplan and Standard Operating Guideline programs. Along with this responsibility is developing emergency Dispatch Cards (Run Cards) that provide our emergency dispatchers with information on what emergency vehicles and equipment are needed at each emergency scene. AC Pierson is in control for all reporting mandates required by the National Fire Incident Reporting System (NFIRS) and State reporting systems, including the State of NH TEMSIS Reporting System. AC Pierson is accountable for the maintenance and repair of all Fire Department buildings and stations. He also works with the Fire Chief to oversee the planning aspects of the Hazardous Materials Chemical Response Plan and all biological and terrorist events, and planning for day-to-day activities or special events within the Town or in surrounding communities.

The Department may spend upwards of 71% of emergency responses activities geared towards Emergency Medical Services (EMS). The members are constantly striving for excellence in low frequency, high-risk responses in structure fires, hazardous material emergencies, and technical rescues including high angle rope rescue, ice rescue, swift water rescues, and vehicle extrication. The year 2017 was another busy time for Operations personnel.

Fire Related Calls	876	29%
Medical Calls	2,155	71%
Total	3,031	100%

Fire Related: Includes building fires, vehicle fires, wildland Fires, vehicle accidents, dumpster fires, fire alarms, hazardous materials, natural disasters, rescues and service calls.

Medical: Ambulance Calls

Emergency Activity

BLS Calls	915	42%
ALS Calls	1,240	58%
Total	2,155	100%

ALS: Advanced Life Support - Serious medical incident, heart attack etc.

BLS: Basic Life Support - Moderate medical incident, broken bones sick, etc.

This past year, personnel responded to numerous significant incidents including three multiple alarm fires, one 2-alarm brush fire, multiple serious motor vehicle accidents requiring Med flights (helicopter) to Level 1 Trauma Centers in Boston, as well as 26 propane and/or natural gas leaks. Fire personnel responded to 10 cooking fires within residences; these types of calls require a rapid response to prevent extensive damage from fire spreading beyond the cooking area. Fire companies also provided mutual aid to numerous structure fires in neighboring towns, but we received more assistance from these neighboring communities during 2017 than was given.

Once again this year, early Advanced Life Support intervention by our paramedics successfully identified a number of cardiac blockages in patients, allowing rapid medical intervention and immediate transport to cath labs in area hospitals with direct admittance and lives saved. They were also able to identify early stroke symptoms in patients and advise area hospitals to have a Stroke Team ready to receive and treat the patient immediately. In addition, rapid response and treatment by our EMT's and paramedics resulted in a number of drug over-dose patients being revived and transported to hospitals for follow-up treatment.

This year we replaced an Ambulance and a Zodiac Inflatable Rescue Boat.

Training Overview

This year, fire department personnel spent over 4,574 person-hours of training in various categories such as Engine Company and Ladder Company Operations, Firefighter Self Rescue and Rapid Intervention Team training, Mass Casualty, and Technical Rescue Training to include Water Rescue, Rope Rescue Vehicle Extrication, and Hazardous Materials Emergencies. Many of these hours also included emergency medical training, including Advanced Life Support, as well as training and testing on new State of New Hampshire Patient Emergency Medical

Fire and Rescue Department

Treatment Protocols. These protocols are updated as new equipment and procedures become accepted as best practice for emergency medical care. Many hours were also spent training our new firefighters. In addition to on-shift training, our officers took our new firefighters to the NH Fire Academy for strategy and tactics training.

New this past year was a Tactical Emergency Casualty Care program that has brought most of our members state-of-the-art training on mass casualty active shooter situations. This course is designed to train members to respond to danger areas and provide rapid assessment and rapid lifesaving treatments while working with law enforcement. This level of certification will be vital as we advance our active shooter/mass casualty program and work together with the Merrimack Police Department training for these events.

Merrimack Fire Rescue was also awarded an active shooter grant from the Department of Homeland Security for a total of \$6,000. This program marks the first time Merrimack Fire has been able to confront an active shooter scenario while providing a level of protection for its Firefighter Emergency Medical and Command personnel. This purchase of protective ballistic vests, ballistic helmets, tourniquets, quick-clotting bandages, and other medical supplies allows us to outfit teams to enter a warm zone and provide aggressive patient care.

SUPPORT SERVICES DIVISION

The Support Services Division is under the direction of Assistant Chief (AC) Brian Borneman, reporting directly to the Fire Chief. AC Borneman is responsible for overseeing Fire Prevention and Education activities, Fire Marshal actions to include Code Enforcement, Fire/Arson Investigations, and the Juvenile Fire Setter Education Program. He also coordinates and oversees the Building and Health Divisions when executive leadership is needed in the absence of the Fire Chief. AC Borneman is the Department human resources professional. He works directly with the Town's human resource coordinator to ensure the Department adheres to town policy and applicable laws. Most specifically job postings, hiring, background checks and orientation for new employees. He also conducts internal investigations as required. AC Borneman works with all personnel in regards to protective clothing maintenance, replacement and is the Department liaison coordinating with the outside vendor that provides our uniforms, including personal protective equipment. 2017 was a busy year for hiring. Ten new employees started which is the single biggest year for hiring new employees since 1987. Six positions were for replacements of resignations and retirements and four positions were for personnel added by the taxpayers to return the Department to 2010 staffing levels.

Firefighter and EMS Provider of the Year

The firefighter of the year was Lieutenant Shawn Brechtel. Lt. Brechtel was selected for many reasons, but most specifically, his leadership and work with preparing this department in Emergency Medical Services (EMS) in the Warm Zone. He identified, arranged and assisted in the delivery of specialized training in active shooter events for all Firefighters and EMS personnel within the Department. Further he identified needed equipment and assisted in acquiring a grant for a majority of the equipment needed at no cost to the Town. During the year, Lt. Brechtel spent countless hours providing cross training with the Police Department, ensuring that fire and police personnel are speaking the same language and working together if these events were to occur.

The EMS provider of the year was Firefighter/AEMT William Dodge. Whenever needed, FF/AEMT Dodge takes the lead with patient care and operates at the Advanced Life Support (ALS) level. This was especially important for a significant portion of the year due to retirements and turnover before a second paramedic could be hired for his shift. At every step FF/AEMT Dodge provided high quality patient care routinely and professionally.

Fire Prevention/Fire Marshal's Office

This year, Fire Prevention continued to be involved with many new construction projects and major renovations in town.

Fire and Rescue Department

- Anheuser-Busch continues to expand their operations in town, with this year's construction of a new "craft beer" brewhouse, a 10,000 square foot, 5 story production facility which required numerous inspections and consultations.
- BAE is also expanding their presence in Merrimack with new construction and major renovations on their existing campus, as well as a major renovation of an existing office and manufacturing facility located at 21 Continental Boulevard. This renovation resulted in the complete replacement of the existing fire alarm system with a brand new state of the art system, as well as similar improvements to the sprinkler system.
- Colt Refining is also investing in Merrimack. They have relocated an existing electronics salvage operation from Hudson, NH, to a formerly vacant facility at 19 Continental Boulevard with improvements and updates to the fire alarm and sprinkler systems.
- Other major projects this year included the repurposing of the former Nashua Corporation production facility at 57 Daniel Webster Highway into a major warehouse hub for Law Motor freight with numerous fire and life safety system improvements.

Three local businesses built large additions to their existing facilities, New Hampshire Hydraulics at 3 Columbia Circle, Mi-Box Storage at 18 Continental Boulevard and Stanley Elevator at 11 Henry Clay Drive. All 3 required numerous plan reviews, consultations and inspections. Some other projects include the new Franklin Savings Bank, the completion of the Woodspring Suites Hotel and the ongoing reconstruction of the former Shaw's Plaza at 360 Daniel Webster Highway.

Residential construction continues on the Pollard Road Subdivision (13 single family homes), Cota Subdivision (10 single family homes), Blanchard Point (50 unit condo development), Tomasian Drive Subdivision (19 single family homes) and several new developments on Wilson Hill Road totaling over 20 new homes. We are also working with developers on 3 large multifamily developments that are still in the planning stage, The Flatley mixed use development of 250 apartments, as well as retail located on the land north of Reeds Ferry Fire Station, the similar sized apartment complex located at 4 and 6 Executive Park Drive and the large mixed use development located at 10 Premium Outlets Boulevard. All these developments have the potential to add almost 1,000 living units to the Town over the next several years.

Fire Prevention performed well over 3,000 fire and life safety inspections within our community in 2017. Many of these fire safety and code inspections were for fire safety, place of assembly, new occupancy and licensing programs. We also had numerous tent and outside event inspections. Each inspection is highly focused to ensure that the businesses, schools, places of worship and areas of recreation are safe for our citizens, businesses, their customers and visitors. The inspection and building/site plan review process generated almost \$24,000 in revenue to the Town, an increase of over \$8,000 from the 2016 total.

The Fire Prevention Division continues to get our fire safety message out to the public with new and innovative ideas. This year we started an ice cream contest in cooperation with several local businesses. The on-duty crews would challenge school age children during their normal daily operations and ask them a few fire and safety related questions. If the child could answer the questions a card for a free ice cream was given to them as a prize.

We are also conducting a "Help Us Find You" program, in which we find homes with missing or hard to read addressing and inform the occupant of the many reason why we need to easily find them in an emergency. We also continue to conduct Fire and Life Safety presentations at many local businesses. During October, which is National Fire Prevention month, Fire Prevention presentations were conducted at all public schools and most daycares in the

Fire and Rescue Department

community. The Merrimack Fire and Rescue Department open house, also held in October, was a great success and largely attended by the public.

This year there were over 2,400 consultations conducted by personnel from the Fire Prevention. These consultations included providing fire/safety advice and education to local citizens and contractors on various subjects such as generator safety, smoke and carbon monoxide detectors, fire extinguishers, wood and pellet stoves, emergency exits, code requirements and compliance. Additionally, consultations with businesses included life safety and fire code requirements, fire alarms, fire sprinkler requirements, building and room capacity requirements, egress and exit requirements, removal of oil and propane tanks, school safety, and construction requirements.

The Merrimack Fire Marshal's Office investigated 26 fires this year, including 3 vehicle fires, 15 structure fires, 5 brush fires and 1 railroad trestle fire. Two of the structure fires were determined to be as a result of arson resulting in the arrests of 2 suspects. Numerous hazardous materials spills were also investigated, as were citizen complaints such as blocked fire exits, fireworks complaints, dangerous conditions in buildings and code violations.

This year included fire prevention programs at all the Merrimack Elementary schools, the Merrimack High School Driving Under the Influence (DUI) assembly, Reeds Ferry Fun Day. Police Open House, Fire and Rescue Department Open Houses, the annual Rib Fest at Anheuser Busch, the Merrimack Business Expo and Safety Days at numerous local businesses delivering important life safety information. We conducted fire and carbon monoxide safety presentations at the John O'Leary Adult Community Center, PC Connections, Rotary Club of Merrimack and Merrimack Premium Outlets Tenants' Meeting. We are continuing to broadcast fire safety videos on the Merrimack TV public access channels and have had great success on social media campaigns. Several new projects include the planning of a Citizens Fire Academy and producing a fire department television presentation on Merrimack TV. 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 Department provides a critical coordination and administration of the Town's Emergency Management Program 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. Key component of preparedness is planning and providing key concepts to the emergency plan and the needed education of the community to be prepared.

AC Borneman works with the Fire Chief overseeing the planning aspects of the Emergency Management Program coordinating the Local and Regional Emergency Planning Committees with businesses in the community and surrounding towns and cities.

BUILDING AND HEALTH DIVISIONS

Our Building Division continues to monitor, review plan designs, inspect and educate businesses regarding code compliance and best management practices for construction and safety. Our goal is to help home owners and contractors build within our community, follow the requirements and most of all ensure consistency. The impact of the Building Division can be seen daily throughout the Town of Merrimack, as the number of building permits continues to increase. The focus on customer service and doing everything we can to assist in completing the project rather than trying to make it difficult through regulatory road blocks to stop the project. This proactive approach is the epitome of addressing the building needs from all angles in order to help our citizens and our builders and in addition, allowing the department to manage risk and identify specific hazards to the community while addressing them through education, enforcement, and engineering.

Fire and Rescue Department

The Building Division of Merrimack Fire and Rescue endeavors to add a model of safety and oversight to the community by following all current adopted building regulations and interacting with the builders, homeowners, and business owners in a friendly and helpful manner. We are dedicated to serving the community of Merrimack.

<u>Revenue collected for permits</u>	\$ 158,012.75
Application Fees.....	9,625.00
Building Permit Fees	134,471.00
Test Pit Fees	3,250.00
Septic Fees	8,400.00
Sewer Inspection Fees	1,400.00
Copy Fees	866.75

<u>Revenue collected from Health</u>	\$ 24,875.00
Food License Fees	23,100.00
Public Pool/Spa Fees	1,775.00

Total Revenue Collected by Building & Health **\$182,887.75**

Permits Issued	1,162
Plan review, consultations, counter and phone activities.....	21,902
Other inspections to include industrial, commercial and residential... ..	3,740
Certificate of Occupancy	51
Certificate of Unit Completion	11

Building Division Inspections

Septic/Sewer/Test Pits	142	Plan Review/Applications	1,203
Foundations/Footings/Drains	105	Framing	186
Electrical.....	492	Plumbing.....	189
Sono Tube.....	48	Insulation	107
Boiler/Furnace	87	Above Ceiling Grid	29
HVAC	7	Hot Water Heater	48
Fire Stop/Draft stops.....	15	Deck Framing/Final	63
Generator Gas.....	37	Generator Electrical.....	34
Building Final	144	Gas Piping.....	251
Pool/Spa Electrical	23	Pool/Spa Final.....	8
Virtual Inspections.....	13	General Inspection	30

Responsibilities of the Health Division include licensing and inspection of all food service facilities, day cares, foster care, 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. The Health Division has also refined the Farmers Market Rules and Regulations in order that we assist our local vendors with updated food and safety information to help insure another productive season.

Complaint Investigations.....	9	Food Establishment Licenses Issued	85
Food Service Inspections	136	Emer. Response/Public Health Asst.....	8
Pool and Beach Inspections/Licenses.....	16	Food Establishment Assistance	9
Day Care/Foster Care Inspections.....	6	School Inspections (Public and Private)	10
New Food Establishment Plan Reviews	6	Mobile Vendor Food Inspections	8

Fire and Rescue Department

Fire and Rescue Department Conclusion

The members of the Merrimack Fire and Rescue Department are dedicated in the ready, serving our residents twenty-four hours each day every day without waiver. We are proud and passionate of our profession, we are caring and we are dedicated to our Core “life” values, our Mission and our Vision Statements of this department. The Mission of the Department is to protect life, property and the environment for those who live, work or invest in our community. We do this with our Vision; through a combination of teamwork, dedication, compassion and education; we strive to be a professional organization to which others will benchmark their efforts.

Challenged again this year with ever increasing requests for emergency service, we have prevailed with an increasing emergency response with 2155 of our calls being emergency medical, 670 Fire related, 106 Hazardous Materials Incidents, 163 Motor Vehicle Accidents, 16 Technical Rescue and the remainder Service Calls, Mutual Aid and Natural Disasters. We are now responding with more 70 % (2128 calls) of our total incidents occurring simultaneously (which means within the same hour and/or back to back) resulting in a great strain on our ability to have staffing to respond to additional calls. The next few years will continue to be very demanding for the Department and continued support from our citizens will be needed more than ever. We understand that there are wants and needs in this situation and we will continue to be budget aware, while still providing the needed medical, emergency services and care to the citizens of this community. Our town has grown but our staffing has been much to the same as in 1998.

The Building and Health Divisions at the Fire Department has provided an excellent value and continues to be a benefit to the community which is more focused on customer service and supporting the citizens of Merrimack, contractors and builders within the community. We continually receive comments from our customers on the efficiencies that have occurred and will continue to provide a high level of service within the budget guidelines to the growing community.

I am proud of all of the members of the Merrimack Fire and Rescue Department and its long, rich history and to also be a part of a family like no other. The men and women of the Merrimack Fire and Rescue Department have and always will be committed to the highest level of service to our citizens. As firefighters, paramedics, EMT's, building and Health Inspectors, Officers and Administration, the work we are doing is much more than a job; it's a way of life and we are all proud to serve you in everything that we do each day. You can be proud of your Merrimack Fire and Rescue Department now and into the future as it sets the example of service delivery excellence in all levels and types of services that are delivered.

As new building projects are approved and the community continues to develop, service gaps are identified, the expansion of the fire department staffing will be necessary. We continue to look at the replacement of Fire Station 2 in South Merrimack as well as the addition of a Northwest Fire Station to support the people in the Baboosic Lake Area. Each of these will increase the level of service, but will also ensure that we are meeting the established performance objectives for response capabilities to provide a level of service that will allow our citizens to get assistance when needed.

Thank you for your support and please be safe, prevent fires, learn CPR.

Submitted by,
Michael P. Carrier
Fire Chief/EMD

Media Division

In 2017, Merrimack Public, Education, and Government Television's continued growth is due to community outreach aimed towards Merrimack residents and nonprofit groups. The three channels are branded simply as "Merrimack TV," to make them identifiable to residents. Marketing the three channels begins with staff and volunteers being 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 2017, there were 310 programs that broadcast on the three channels, totaling 16,829 hours of original content. The Government and Education Channel featured 68 live broadcasts.

Merrimack TV's three channels were available to watch online 24 hours a day at merrimacktv.com. Merrimack TV's YouTube channel offered 132 on-demand programs, mostly meetings of Boards and Committees, for residents to review online.

Throughout 2017, community volunteers demonstrated the many possibilities that residents have with our resources, specifically having the ability to share opinions using cable television. State Representative Jeannine Notter, has taped a total of 318 episodes of her "Chattin' with" programs since 2006. This year, Ron Moore's "Impact Zone" taped its 143rd episode. Tom and Carrie Young's "Young and Younger" recorded 38 episodes.

Most notably, the Media Division staff recorded important public events including the Governor's Advisory Commission on Intermodal Transportation and hosted the Governor and Executive Council for their September meeting. Staff produced a monthly series with the Police Department. Working with the School District, staff recorded Merrimack High's "4 Way Speech Contest", "Merrimack Early Education: Challenging Behavior Strategies", and "Understanding the Special Education Process". Staff assisted several Girl Scout troops and leaders in creating videos to earn their merit badges. Staff covered the Rotary's "Excellence in the Workplace" event for cablecast on the Community Channel.

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

Submitted by,
Nicholas Lavallee
Media Services Coordinator

Merrimack Public Library

Our Mission:

As the town's learning center, the Merrimack Public Library will acquire and provide access to a variety of information sources and will offer a robust slate of programming to promote life-long learning. The staff 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.

In 2017, the Library Board of Trustees accepted the Library's Strategic Plan 2014-2020 and we were able to address several new initiatives and focus on meeting our new Goals. We kicked off 2017 highlighting our First Goal: To be a cultural and educational center, with a visit by former Merrimack resident Heather Ehrman Krill, who read from her first book, *True North*. This was a wonderful reunion of sorts during which Heather reconnected with many of her former teachers, neighbors and classmates. We also continued our partnership with local business, Merrymac Games & Comics, with events that brought our community together during monthly Family Game Nights and *Magic: The Gathering* Saturdays. We were honored to partner with Junior Girl Scout Sarah Hardy, who completed her Silver Award with the Library this year. Sarah collected and compiled recipes in a community cook book and collected specialty cake pans to create a collection for our residents to check out.

Expanding our digital collection through Hoopla - which allows users to borrow movies, music, audiobooks, ebooks, comics and TV shows to enjoy on their computers, tablets or phones - addressed our Second Goal: Cultivate technology. We broadened our kit lending program with new educational toys. We offered additional genealogy classes that allow attendees to search for their ancestors using in-house genealogy databases, *American Ancestors* and *Ancestry Library Edition*. We added *Auto Repair Reference Center*, *AutoMate* and *Small Engine Repair Reference Center* to our online database collection.

2018 marked several service milestones for our staff. Jennifer Stover celebrated her 20th anniversary with the library. Suzanne Wall celebrated her 20th anniversary with the library and over 200 residents, young and old, attended Mrs. Wall's Crafternoon Retirement Party at the end of the summer, sharing fond memories about how Mrs. Wall had first instilled their love of reading. Gail "Gigi" Dahl retired after working for 21 years in the Circulation Department. We wish both Suzanne and Gigi the very best as they embark on this next chapter in their lives. Focusing on our Third Goal: Invest in staff, helps us to think strategically about succession planning and ensures that we use our resources to not only adequately train current staff so they are equipped to perform their tasks to the best of their abilities, but also reminds us of our commitment to excellence while we conduct interviews for the best candidate to fill an open position. We hired Emily Sennott as our Head of Youth Services and Brendan Chella as our Head of Adult Services and we are already benefitting from their fresh perspective. Additionally, we were able to combine existing funds from these openings to create full time positions and to promote current staff: Cathy Walter was promoted from PT Aide to FT Library Assistant, Jennifer Stover was promoted from PT Aide to FT Library Assistant, and Effat Koushski was promoted from PT Aide to FT Library Assistant. These changes will enable us to retain skilled staff and to expand their duties to provide services we haven't yet been able to offer to the community.

Several of our staff were commissioned as Notaries Public and one as a Justice of the Peace, enabling us to offer these services and address our Fourth Goal: To improve the patron experience. We also rearranged the furniture on the Main Floor, first relocating the Reference Desk and creating a consultation area; this, in addition to rearranging the placement of the public computers, will allow for better patron privacy when working on a computer or with our staff. We also updated our public copier and streamlined our printing procedures. Addressing the exterior, we used 2016 Turkey Shoot funds to purchase two outdoor picnic tables, two benches and two trashcans. We hope to continue to address this goal as we continue to raise funds to purchase and install an exterior book drop that will enable patrons to return their items while driving through the parking lot. The 2017 Turkey Shoot: Night of Raffles event raised over \$5000 already ~ a great start!

Our most challenging goal is probably our *Fifth Goal: To be good stewards of an historic building*. Unfortunately, our Children's Room again flooded after a heavy rain in June. The downpour flooded our parking lot and gully along the D.W. Highway, spilling into our lower level and flooding the Children's Room with several inches of storm water. Thankfully our staff acted quickly to relocate materials and electronics, and the Children's Room was closed for several days while the room dried out. Working together during challenges is, as they say, a test of true friendship and we are thankful to the community for their patience and support during our busy summer months. We are also grateful to our Town colleagues, Paul Micali, the Town's Finance Director, for helping us navigate the insurance claim, and to Matt Casparius, the Director of Merrimack's Parks and Recreation Department, who, on very short notice, allowed us to relocate several of our Summer Reading Program events to other locations in Town. On a separate note, the parking lot was later repaved and several areas of our sidewalk were repaired, and the regarding seems to help better direct water run-off. Thanks to Kyle Fox, Director of the Public Works Department for help coordinating the vendors to complete this work.

During the fall, the Library Trustees invited members of the Library Building Marketing and Development Committee to meet and discuss the Strategic Plan and how to move forward so that we could address our *Sixth Goal: Plan for our future*. The LBDMC members were pleased with the improvements that have been made since the Committee had gone on hiatus. During 2018, the staff will be scrutinizing our print collection and collecting information about how patrons are interacting with our updated spaces and responding to new services to prepare to write the next Strategic Plan in 2019.

We believe that library services are not limited to our "brick and mortar" building; rather, we should be meeting our residents' needs where they are. Our *Seventh Goal: To provide outreach to underserved populations* was crafted because our research has identified those who weren't using the library and because we believe the library is a valuable resource for Everyone, our outreach has taken several different forms, including:

- Our Friends of the Library group purchased a second Little Free Library that was installed at the Kids' Kove Playground at Twin Bridges Park in June. Thanks to Matthew Casparius, Director of Parks and Recreation and to Greg Blecharczyk, Highway Foreman at Merrimack Public Works Department, for installing the library.
- Our staff set up a stall at the Town's outdoor Farmers' Market, fielding questions from visitors and promoting our events. Staff also visited Brookstone's Employee Benefits Fair to discuss how employees who work in Merrimack are eligible for a library card; we can arrange to come to your workplace to talk to your employees about our collection, to train them on using our digital services and to register your employees for a library card.
- We beta-tested the Teen Summer Intern Squad initiative, a 6-week long program designed to provide a unique internship opportunity for Merrimack teens. We invited local teens to apply for one of 20 spots and earn 15 community service hours and practical work experience in a safe environment while learning about the services and programs that the library offers during our Summer Reading Challenge. Our four squads focused on four different Goals of library service: the 470 Society Squad assisted with special projects and community outreach at the Farmer's Market; the Teach Me 3D Squad focused on technology and created an instructional and promotional video highlighting our Kossel Model A 3D Printer; the Beta Battalion Squad focused on life-long learning and created educational kits of a variety of learning toys, including Magformers and Ozo-Bots, and prepared them for circulation; and finally, the Book Buddies Squad focused on literacy and created and executed Storytimes for younger patrons to develop their reading skills and a love of reading.

Merrimack Public Library

- We've taken to the airwaves! Each month, the Library Director can be heard on the "Books & Crooks Radio Show" on Bartis Radio 1590 AM, along with representatives from the Merrimack Police Department.
- We've forged a partnership with St. Joseph Community Services that enables library materials to be delivered to Meals on Wheels clients. This is a trial program that we hope to expand through the help of volunteers.

We've accomplished quite a lot this year, and we're eager to continue to improve our services and continue to be a special place in Merrimack. Follow the links on our website, www.merrimacklibrary.org, to stay connected.

Submitted by,
Rick Barnes, Chair, Library Board of Trustees
Yvette Couser, Library Director

Merrimack Library Board of Trustees

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

<u>Member</u>	<u>Term Expires</u>
Rick Barnes, Chair	2019
Janet Krupp, Treasurer	2018
Karen Freed, Secretary	2020
Jennifer Jobin	2018
Lora Philp	2020
Janice Tibbetts (alternate)	2018

Merrimack Public Library – Trustees Accounts Fiscal Year 2016/17

SPECIAL

Balance as of July 1, 2016\$ 14,549.09

Receipts

Anonymous Donations.....332.50
 Book Sale.....6,799.90
 Book Sale, Ongoing Display.....845.36
 Book Sale Start Up615.00
 Gifts – General.....0.00
 Gifts – 3D Printer.....0.00
 Gift – DCU Bank3,500.00
 Gift – Friends of the Library2013.26
 Gift – Heather MacDonald300.00
 Gifts – Merrimack Garden Club – Fells100.00
 Gifts – Merrimack Karate Kickathon (CR).....1447.00
 Gift – St. James Preschool1,000.00
 Grants – Kids, Books & the Arts0.00
 Grants – NH Humanities Council.....0.00
 Hospitality72.25
 Interest.....10.67
 Madeline Bennett Memorial Donations.....0.00
 Miscellaneous8.00
 Miscellaneous – ADM Vending17.00
 Seismograph0.00
 TD Bank Affinity Program0.00
 Transfers.....392.37
 Trust Fund A&B.....3,615.91
 Turkey Shoot.....175.00
 Wanda Corkum Estate0.00
 Watson Interest Deposit.....180.63
Total Receipts.....\$ 20,424.85

Disbursements

Book Sale (Friends).....(0.00)
 Book Sale Start Up(615.00)
 Equipment (Gifts).....(1,942.80)
 Hospitality(2,761.38)
 Materials (Amazon).....(21.90)
 Memberships.....(655.00)
 Merrimack Karate Kickathon Funds.....(320.88)
 Miscellaneous(322.91)
 Miscellaneous, Chamber Ad(485.00)
 Miscellaneous, Crown Trophy(64.00)
 Miscellaneous – ADM Vending.....(0.00)
 Miscellaneous, fees.....(42.62)
 Miscellaneous Gift – St. James(82.22)
 Programs.....(5195.73)
 Programs – DCU Donation(1618.50)
 Programs – FLIR.....(437.65)

Programs – Friends.....(159.35)
 Programs – KBA(350.00)
 Programs – NH Humanities Council(350.00)
 Seismograph.....(0.00)
 Supplies (Quicken)(385.59)
 Training.....(55.00)
 Transfers.....(0.00)
 Travel Reimbursement(0.00)
 Trust Fund A&B(3,296.76)
 Turkey Shoot (to FOL).....(175.00)
 Turkey Shoot Reimbursements.....(0.00)
 Wage & Classification Study (MRI)(875.00)
 Watson Book Purchases(0.00)
Total Disbursements\$ (20,212.29)
Balance as of June 30, 2017\$ 212.56

FINES

Balance as of July 1, 2016\$ 18,148.24

Receipts

Cassie (Copies).....2,929.63
 Copy Machine.....425.82
 New Copy Machine828.80
 eCommerce624.72
 Fines13,661.30
 Fines (coin).....504.74
 Interest17.01
 Miscellaneous.....64.12
 Non-Resident200.00
 Out-of-State ILL3.00
 Transfers.....541.63
Total Receipts.....\$ 19,800.77

Disbursements

Cassie Renewal (Smart Pay).....(0.00)
 Deposited Item Return Fee(20.00)
 Equipment(8385.40)
 Maintenance, Building(13,779.61)
 Materials, Damaged(164.80)
 Materials T100 Fic & Non-Fiction(3.70)
 Materials T105 AV(4,000.00)
 Materials T106 Museum Passes.....(4,965.00)
 Materials T107 LP(1,078.56)
 Materials T200 eAudio Books.....(98.01)
 Miscellaneous.....(74.13)
 Programs(567.40)
 Supplies(674.61)
 Transfers.....(573.00)
Total Disbursements\$ (34,384.22)
Balance as of June 30, 2017\$ 3,564.79

Merrimack Public Library – Trustees Accounts Fiscal Year 2016/17

MERRIMACK PUBLIC LIBRARY FIDELITY ACCOUNTS 2016-2017

Fidelity (Special)

Balance as of 7/01/2016	6,926.67
Investment (losses)/gains	465.43
Balance as of 6/30/2017	7,392.10

Fidelity (Building)

Balance as of 7/01/2016	2,907.24
Investment (losses)/gains	7.13
Balance as of 6/30/2017	2,914.37

Fidelity (Fines)

Balance as of 7/01/2016	1,002.67
Investment (losses)/gains	1.87
Balance as of 6/30/2017	1,004.54

YTD TOTAL VALUE..... \$ 11,311.01

MERRIMACK PUBLIC LIBRARY DIGITAL CREDIT UNION ACCOUNTS 2016-2017

Digital Credit Union (Account 1 Savings)

Balance as of 7/01/2016	765.11
Investment (losses)/gains	31.22
Balance as of 6/30/2017	796.33

Digital Credit Union (Account 10 Savings) (Fines)

Balance as of 7/01/2016	69,644.48
Investment (losses)/gains	629.71
Balance as of 6/30/2017	70,274.19

Digital Credit Union 12M Regular Certificate (Acct 20) (Special, Building)

Balance as of 7/01/2016	7,684.77
Investment (losses)/gains	3.88
Balance as of 6/30/2017	7,688.65

Digital Credit Union 12M Jumbo Certificate (Acct 21) (Watson)

Balance as of 7/01/2016	30,060.56
Investment (losses)/gains	30,180.63
Balance as of 6/30/2017 ACCOUNT CLOSED AS OF 3/31/ 2017	0.00

Digital Credit Union 12M Jumbo Certificate (Acct 32) (Fines)

Balance as of July 1, 2016	0.00
Investment (losses)/gains	64.35
Balance as of June 20, 2017 NEW ACCOUNT AS OF 3/31/17	30,064.35

YTD TOTAL VALUE..... \$ 108,823.52

Merrimack Public Library – Trustees Accounts Fiscal Year 2016/17

2016-2017 LIBRARY STATISTICAL REPORT

Circulation

Adult Fiction.....	20,781
Adult Non-Fiction.....	10,914
Large Print.....	4,763
Young Adult.....	6,298
Books to Go	1,219
Paperback	1,246
Children's Fiction.....	14,148
Children's Non-Fiction.....	9,762
Children's Audiovisual	8,944
Children's CD ROMs.....	16
Children's Periodicals.....	523
Children's Kits	159
Easy Books.....	27,888
Video Games.....	1,320
Periodicals	3,379
Sound Recordings.....	5,485
Video Recordings.....	6
DVD	21,440
Compact Discs	3,492
CD ROMs	0
Museum Passes.....	908
Equipment & Kits	194
eReaders	13
Telescope	16
Inter-Library Loan.....	937
GMILCS.....	41,887
Downloadable Audio.....	8,203
eBooks (NHSL&MMK).....	9,830
eMagazines.....	199
Combined Circulation Total	203,970

Telecommunication Access

Database Usage	62,205
FreegalMusic	11,624
Website Usage.....	196,146
Network Users in Library	12,937

Total Library Card Holders as

of 6/30/17 12,475

Programs and Meetings

Children's Programs	170
Teen Programs	27
Adult Programs	226
Library Meetings	61

Community Groups.....	68
Outreach Programs	11

2016-2017 LIBRARY COLLECTION REPORT

Number of Items per Collection as of June 30, 2017

Books

Adult Fiction	15,188
Adult Non-Fiction	18,460
Large Print Fiction.....	2,230
Large Print Non-Fiction	197
Teen Fiction	2,720
Teen Non-.....	563
Children's Fiction	5,812
Children's Non-Fiction	9,232
Easy Books	8,868
Videocassettes.....	6
DVDs.....	3,819
Blu-Rays	148
Books on CD	1,557
Music CDs.....	2,174
Children's Audio Visual.....	1,522
Children's CD ROMs.....	7
Teen Sound Recordings	74
Video Games.....	200
Equipment (Kill-A-Watt Meter).....	12
Toys (Children's Kits [non-audiovisual])	12
eReaders	7
Telescope	1
Total Collection	72,809

Magazine Subscriptions	95
Newspaper Subscriptions.....	6
Museum Passes.....	12

Digital Library

Cloud Library fka "3M" eBook.....	3,033
Cloud Library fka "3M" audio eBook ..	456
Overdrive eBook.....	447,785
Overdrive audio eBook	426,449
Overdrive eMagazines.....	28,222
Hoopla audiobook	497
Hoopla Comics.....	159
Hoopla eBook.....	415
Hoopla Movie	320
Hoopla Music	335
Hoopla Television	54

Parks and Recreation Department

In 2017, the Parks and Recreation Department offered 213 different recreational programs, activities and events for the Merrimack community. Organizing recreation programs and special events around Town is not all that Parks and Recreation undertakes. The Department is also responsible for managing some of Merrimack's greatest natural resources including athletics fields, parks, playgrounds and picnic areas.

2017 Department Highlights

- As a result of the improvements made to the Function Hall in 2016, the Hall was able to be used year round for recreation programs, as well as rented out by the general public for private functions. In 2017, the Hall had 845 hours of usage.
- Despite the lack of snow, the 25th Annual Winter Carnival was held at Wasserman Park on February 25th where a large crowd turned out for the event despite the warm weather.
- The 25th Annual Easter Egg Hunt, which is co-sponsored by the Merrimack Friends and Families, was held on April 8th. 6,000 Easter Eggs were given out and more than 1,000 people showed up at the event, making it the largest turnout in its 25 year history.
- The Merrimack Skate Park was opened for its 16th season from April through October.
- Summer Concerts returned to the Abbie Griffin Park Bandstand for the 21st year and 9 concerts were held between June 22nd and August 16th. Average attendance at the Summer Concert Series was 120 people.
- The Department offered three free family Movie Nights in the Park this Summer. On August 1st, we partnered with the Police Department for their National Night Out Event and showed the movie *Moana*, which had more than 250 people in attendance. On August 25th we held our second movie night of the summer and showed the movie *Sing*, which brought in an estimated 200 people. The third movie of the summer, *Trolls*, was held on September 30th. Due to inclement weather only 10 people attended.
- The 25th Annual Halloween Party at Wasserman Park was held on Friday, October 27th, and was a tremendous success! Co-sponsored by the Merrimack Police Department, the party included games and activities from a variety of community organizations. An estimated 1,000 participants attended the event, making it the largest turnout in the event's history.
- In January, the Department welcomed new Program Coordinator Megan Boisvert. Megan was hired initially part-time and then in July, the position was increased to full-time.
- "A Whoville Christmas" was the theme for the 24th Annual Holiday Parade and Tree Lighting Ceremony, held on Sunday, December 3rd. This year there were 17 floats registered in the parade and an estimated 600 people attended the Tree Lighting Ceremony at Abbie Griffin Park.
- The Annual Santa Calling Program delighted 140 children this year who were happy to receive a call from Santa himself, right before Christmas. A special thank you to the Officers in the Merrimack Police Department for being Santa's helpers this year!

If you were one of the participants who made leisure and recreation a part of your life in Merrimack by playing a sport, attending Summer Camp, participating in one of our special events, attending one of our Summer Concerts or simply visiting one of our Parks, we thank you for your participation and we hope to see you again in 2017!

A special thanks to the Town Council, Town Manager Eileen Cabanel, the Parks and Recreation Committee and the residents of the Town of Merrimack for your continued support. Participate in what we do best: provide spaces and places, activities and events for you and your family to grow, laugh, play, and relax. Parks and Recreation... where the benefits are endless!

Submitted by,
Matthew Casparius, CPRE
Director of Parks and Recreation

Police Department

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 2017 calendar year.

The Merrimack Police Department experienced significant personnel changes throughout 2017. The Department saw the retirement of Chief Mark Doyle, who dedicated over thirty years to serving the citizens of this Town. Although Chief's Doyle's departure has brought a new generation of law enforcement leaders to the forefront, the community policing philosophy which has been passed on for generations, remains a top priority. The partnerships which we have formed with the schools, civic organizations, and residents have allowed us to remain one of the best places in the United States to raise a family. In 2017, Merrimack was named the 5th safest city to raise a family; an accomplishment which is a direct result of those formed partnerships.

The dedicated women and men of the Police Department continue to improve their skills through constant training. In 2017, these women and men completed approximately 2,435 hours of training in every area of law enforcement. The training will help these officers better meet the needs of the citizens of Merrimack and continue to prioritize their officer safety techniques.

The Police Public Safety Communications Center operates 24 hours per day, 7 days per week and dispatches for all Emergency Services, including the Fire Department, EMS, and Public Works. We received 3,686 "911" emergency calls from the E911 Center in Concord, and we received approximately 50,000 telephone calls during the year as call-takers, handling requests for service and as part of the normal course of business for the Police Department.

The Merrimack Police Department continues to have a strong presence on social media, utilizing these important tools to keep the citizens of Town informed on important issues. Social media, as well as Nixle alerts have proven to be a valuable resource during emergency situations, such as power outages and major storms. Having approximately 6,900 followers on Facebook allows us to disseminate information at a rate previously unheard of. If you have not seen us on Facebook, Instagram or Twitter, search "Merrimack Police" and follow us to get up to date information on what is happening in our Town.

Our Community Services Division continues to stay connected to the Town through programs and services. The Merrimack Police Department has 35 community programs, from house checks while you are away on vacation to firearms safety classes. Each year we hold a Citizen's Police Academy which bridges us to the community members who want to take an in-depth look at what our officers do on a daily basis. We are committed to reevaluating these programs and to bring new, innovative ones in order to keep the community involvement present. The Merrimack Police Volunteer Program is comprised of citizens of Merrimack who selflessly give their time to help our organization. In 2017, members of this valuable volunteer group gave over 402 hours of their time for the Merrimack community. Thank you to all of you for your service.

The Town of Merrimack experienced new crime trends over the last year. Similar to other communities throughout New Hampshire, we have seen a dramatic increase in the drug crisis plaguing our nation. The crimes which align with this crisis have placed immense strain the Police Department's resources, causing us to focus more than ever on drug activity and those who are bringing these drugs into our town. With the assistance of other local, state, county, and federal organizations, as well as the members of this great town, it is our hope to eradicate the issues we have encountered.

The Merrimack Police Department remains steadfast on keeping our community one of the safest in the nation. We will continue to maintain order within Merrimack and will strive to keep Merrimack a community which people want to live, work, and visit. Thank you for your continued support of the Merrimack Police Department; we are truly honored to part of such a great community.

Police Department

CALLS FOR SERVICE BREAKDOWN

During 2017, your Police Department handled **33,299** calls for service, and also effected **478** arrests. A call for service can be any contact with the public that generates a report.

Request for Service by Beats (Sector)

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Beat #1	8,197	8,310	7,595
Beat #2	8,320	8,473	7,990
Beat #3	9,414	9,881	9,763
Beat #4	7,399	7,458	6,483
Merrimack Outlets (MPO)	1,401	1,410	1,326

Request for Service by Time of Day

	<u>2015</u>	<u>2016</u>	<u>2017</u>
0800 - 1600	14,801	10,250	13,803
1600 - 0000	10,362	15,007	10,162
0000 - 0800	10,632	10,451	9,334

Motor Vehicle Accident Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Fatal Accidents	0	0	0
Personal Injury Accidents	77	91	94
Property Damage Accidents	471	451	388
M/V Off the road (No Damage)	48	35	27
Uninvestigated Accidents	48	18	19
Hit & Run / Personal Injury	1	1	1
Hit & Run / Property Damage	35	41	39

“Drive Defensively at all Times”

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

8 A.M. - 4 P.M.	276
4 P.M. - 12 A.M.	235
12 A.M. - 8 A.M.	69
Total	580

Motor Vehicle Enforcement Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Motor Vehicle Summons	710	752	656
Defective Equipment Tags Issued	850	619	529
Traffic Warnings Issued	6,116	5,769	5,882

Animal Control

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Cruelty Reports	19	13	10
Bites Reported	22	41	48
Running at Large	220	198	217
Nuisance Offense	15	19	28
Summons Served	0	0	3
Stray Farm Animals	3	0	0
Wild Life & Bear Calls	82	89	149
Dogs Released to Animal Rescue League	26	22	31
Cats & Miscellaneous	24	74	83
Animal Control Complaints - Total	429	456	665

Police Department

School Resource Officers

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

The Merrimack Police Department and the Merrimack School District, continue to work closely to ensure the safety of the children attending Merrimack schools. Once again, Merrimack was fortunate to receive funding from the Federal Drug Free Community Grant which funds the School Resource Officer in the Merrimack Middle School. Because of the valued partnership between the police and school system, this detective has a daily presence with your children while they are at school, and continues to be a positive influence in your child's life.

Along with Detective Prentice, who serves as the SRO at the Merrimack Middle School, Detective Murray is located at Merrimack High School. Both detectives continuously strive to maintain a safe learning environment for your children while they are located at school, and also serve as mentors to them when they are not.

The information below reflects activity between January 01, 2017 and December 31, 2017 and is a combination between the Merrimack High School and Merrimack Middle School.

	MHS	MMS	Total
Calls for service	391	36	427
Arrest	28	1	29
Accidents	6	1	7
Thefts	4	9	13
Criminal Mischief	4	9	13
Assaults	13	3	16
Court	5	1	6
Counsel Students	1,260	705	1,965
Parental Consultations	164	132	296
Classroom Lecture	27	42	69
Truancy	68	9	77
Agency referral	73	12	85
Meetings	86	90	176
Events attended	35	31	66
Mediation	24	15	39
Meeting with JPPO	7	5	12

Submitted by,
Denise I. Roy
Police Chief

Public Works Department

ADMINISTRATION / ENGINEERING DIVISION – Submitted by Kyle Fox, Director

Public Works Administration is responsible for the management and coordination between the six divisions of Public Works: Administration/Engineering, Buildings and Grounds, Highway Maintenance, Equipment Maintenance, Solid Waste and Wastewater, and oversees the Department policies, budgets and the Capital Improvement Program as it relates to the municipal infrastructure such as roads, bridges, wastewater and drainage facilities. The Department has 55 full time employees, 4 part time employees, 2 summer engineering student interns and 3 summer maintainers.

Participation and attendance in monthly Transportation Technical Advisory Committee (TTAC) meetings and various Municipal Separate Storm Sewer System (MS4) Coalition meetings help Administration officials to coordinate between the Town, State and Regional regulatory agencies.

The Engineering Division provides technical assistance to the other Public Works divisions, other Town departments, local boards and commissions. Duties also include surveying and preparing plans and bid documents for various Town projects. Construction inspections for the Town projects as well as road construction, pavement and drainage installation and other Right of Way (ROW) improvement projects are also conducted through the Engineering Division.

The Engineering interns, working under the direction of the Town Engineer, worked on several projects this summer, including surveying for a Merrimack River Boat Ramp and Reeds Cemetery. Ground penetrating radar was performed on the cemetery, a field survey conducted and plans prepared for the existing and future burial lots. They also aided in various construction inspections and helped Wastewater officials with an analysis project.

Engineering projects worked on during the year have included management and coordination with consultants for the design of several projects including the Bedford Road and US Route 3 over Baboosic Brook bridge construction projects, Souhegan River Walk Trail Project and the Daniel Webster Highway and Woodbury Street Sidewalk projects.

Completed projects this year include the reconstruction of the Town Hall sidewalks, conversion of street lights to LEDs, two emergency culvert replacements along Naticook Brook at Amherst Road and Daniel Webster Highway, and paving of 3.6 miles of road including the reconstruction of Amherst Road from Seaverns Bridge to Meetinghouse.

BUILDINGS AND GROUNDS – Submitted by Kyle Fox, Director

The Buildings and Grounds Division has the responsibility to maintain the Town Hall campus including Abbie Griffin Park, the Police Station campus and the John O'Leary Community Center throughout the year. Duties include lawn care (mowing, raking and watering), planting flowers, bulbs and shrubs on the grounds and snow shoveling and plowing for the sidewalks and parking lots. Other duties include the assistance for the concerts in the park and maintenance of the equipment.

Building maintenance includes repairs to windows, doors, floors, bathroom fixtures, lighting, maintaining the HVAC systems and painting of the walls. They call in and oversee the contractors as needed to work on the fire sprinkler system, generators, key locks and doors, along with the day to day general cleaning, vacuuming and trash removal from the buildings.

HIGHWAY MAINTENANCE – Submitted by Lori Barrett, Operations Manager

The Highway Division is responsible for maintaining 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 22 gravel roads, shoulder repairs, tree branch trimming and roadside mowing.

Public Works Department

We also maintain 5 Town parks, 4 burial grounds, 2 boat ramps, 50 acres of athletic fields, the grounds of 3 municipal facilities, the community ice rink, and Wasserman Park, where we assist the Parks and Recreation Department with its annual opening and closure.

This year we completed hundreds of service requests, completed pre-paving repairs and maintenance to right-of-ways including pavement repairs, tree trimming, catch basin improvements and swale restoration. We are responsible for maintaining our draining system and this work includes clearing vegetation from drainage easements and redefining about 2 miles of roadside ditch lines/swales. The crews were responsible for cleaning and inspecting over 1,360 of the Town's 3,000+ catch basins and rebuilding 20 damaged ones. Other drainage projects consisted of installing 100' of underdrain on Dahl Road, removing tree roots on Gail Road and assisting the contractor on both Amherst Road and Daniel Webster Highway culvert replacements.

There were 85 Right of Way permits issued and 25 Certificate of Occupancy inspections performed by our Construction and Highway Foreman. He also inspected and coordinated the Town wide paving contract along with the post-pavement loam and seeding needed to restore any disturbed areas from the paving contract.

An ongoing project for the Highway Division is transitioning to high-visibility and federally-compliant road signage. Each year we replace damaged or worn signs and upgrade them to the new standards.

On April 8th, we held our first Open House/Touch-A-Truck event at the Highway Garage. It was a big success and many residents came out to learn and experience hands-on what the Highway Division does within the community. The Highway Division also got asked to be part of Merrimack School District's first grade field trip to places in the community.

One of our biggest responsibilities is to respond to winter snow and ice events. There were 26 winter events that we had to respond to in the winter of 2016/2017.

Crews also assist other departments and events throughout the Town. This past year some of those included setting up for elections, the 4th of July events, and coordinating with the Library and Parks and Recreation to hold "Big Truck Day" at Wasserman Park. We also placed American flags along Baboosic Lake Road and prepared Town cemeteries in honor of Memorial Day, Independence Day and Veterans Day. In addition, we help coordinate the Town-wide Food Drive during the holidays. Donations go to the local food pantries in Town.

Along with ongoing training throughout the year we had a team participate in the New Hampshire Plow Rally. We are proud to say that Dean Stearns and John Trythall placed 3rd in the statewide competition.

The Highway Division has many long standing employees and this year we got to congratulate Lou Lapointe and Wayne Lombard on 20 years of service, Bob Golemo on 15 years, Greg Blecharczyk and Betsy Berube on 10 years of service. We would also like to welcome three new employees: Ryan Boisvert, Kevin Montminy and Fred Mackey.

EQUIPMENT MAINTENANCE – Submitted by Lori Barrett, Operations Manager

The Equipment Maintenance Division is responsible for maintaining and repairing a fleet of approximately 240 units and associated equipment assigned to Police, Fire, Public Works and Town Hall. This talented group of employees works year round ensuring our vehicles and equipment is running safely.

Within the Division we would like to thank Mike McCann for his years of service to the Town and wish him well in his retirement. We would also like to congratulate Ed Boisvert on 10 years and Chris Connacher on 5 years of service with the Town.

Public Works Department

SOLID WASTE – Submitted by Steven Doumas, Foreman

The Solid Waste Division of Public Works is responsible for the acceptance and disposal distribution of a wide range of items for Merrimack residents. This year we collected and transported 7,798 tons of municipal solid waste and recycled 2,135 tons of recyclables including single-stream material (1,520 tons), scrap metal, electronics, clothing, auto batteries, and tires. Efforts to educate the public on the financial benefits of recycling for tax payers continued throughout the year.

Town of Merrimack, NH		
Congratulations for being such active recyclers!		
Below please find information on the positive impact your recycling has had on our environment.		
The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.		
Recyclable Material	Amount Recycled In 2017	Environmental Impact! Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources
Aluminum Cans	30,408 lbs.	Conserved enough energy to run a television for 3,095,534 hours!
Electronics	158,159 lbs.	Conserved enough energy to power 20.2 houses for one year!
Paper	1011 tons	Saved 17,187 trees!
Plastics	190,629 lbs.	Conserved 142,972 gallons of gasoline!
Scrap Metal	639.9 gross tons	Conserved 1,791,808 pounds of iron ore!
Steel Cans	40.7 gross tons	Conserved enough energy to run a 60 watt light bulb for 2,371,824 hours!
Tires	45.8 tons	Conserved 30.2 barrels of oil!
Avoided Emissions: Recycling uses much less energy than making products from virgin resources, and using less energy means fewer greenhouse gases emitted into the atmosphere. By recycling the materials above, you have avoided about 7,011 tons of carbon dioxide emissions This is the equivalent of removing 1,492 passenger cars from the road for an entire year		

We also collected and composted approximately 1,000 tons (3,100 cu. yds.) of yard waste for distribution to residents and use as a topsoil supplement by the Highway Division. Extended hours of operation on Thursday evenings from 4:00-7:00pm during the summer months (May - September) continued for the convenience of residents.

There were seven household hazardous waste collection days open to residents this year at the Nashua Public Works Garage. We continued to maintain of the current facility and the closed landfill i.e. mowing, trimming of drainage swales, monitor ground water quality, and policing of blown trash in yard.

We are proud that the residents have made good use of the swap shop located in a trailer next to the Transfer Station building. This facility helps to reduce waste that the Town would have to pay to dispose of while providing additional use of items to residents.

Responding to the State's change in location of their vehicle inspection stickers, we developed a new Transfer Station decal design this year. The decal still goes in the bottom driver side corner of the windshield but is now rectangular to maximize visibility out of the windshield when placed above the State sticker.

Household Hazardous Waste Program

Introduction

This report highlights the benefits to the Town of Merrimack from its participation in the Nashua Region Solid Waste Management District's (NRSWMD) 2017 Household Hazardous Waste Program. This program was funded by municipal assessments, user fees, and a grant received by the Nashua Regional Planning Commission from the NH Dept. of Environmental Services. The following charts and figures reflect data from collection events held during the spring, summer, and fall of 2017.

2017 Collection Overview

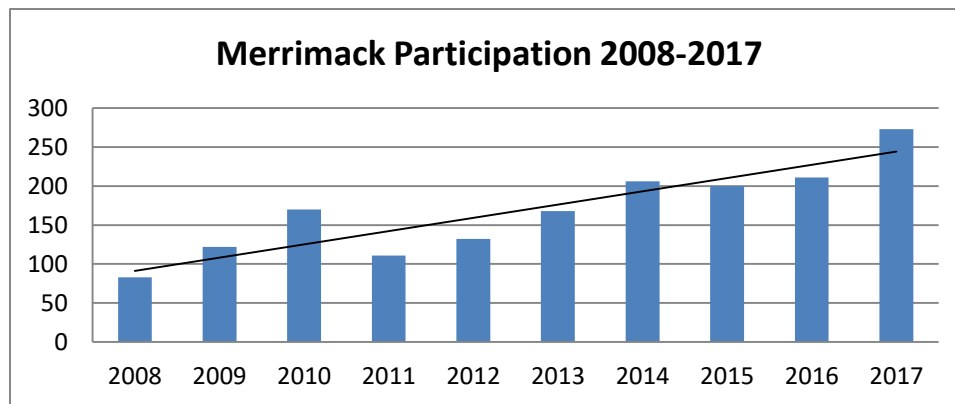
Seven (7) collections were held during the 2017 HHW season between the months of April and November. Five of the events were located at the Nashua Public Works Garage and satellite events were held in Milford and Pelham. Residents from any NRSWMD member municipality can participate in any event.

Public Works Department

2017 Total Participation

In 2017, a total of 1,808 households participated in the HHW collections District-wide; of those, 273 households or 15.1% came from Merrimack. This was the highest annual participation from Merrimack residents to-date. According to the 2016 NH Office of Energy and Planning (OEP) estimates, the population of the NRSWMD region is 215,868. The 2016 OEP population estimate for the Town of Merrimack is 25,396, which is 11.8% of the District's total population. Thus, Merrimack residents utilize the collection events at a higher rate than expected based on their population. 39% of Merrimack participants were first time attendees.

Households	April 22	May 6	June 1	Aug. 5	Aug. 26	Oct. 7	Nov. 4	Total	Percent Participation	Percent Population
NRSWMD	326	153	204	278	217	275	355	1,808	N/A	N/A
Merrimack	53	27	33	54	3	37	66	273	15.1%	11.8%



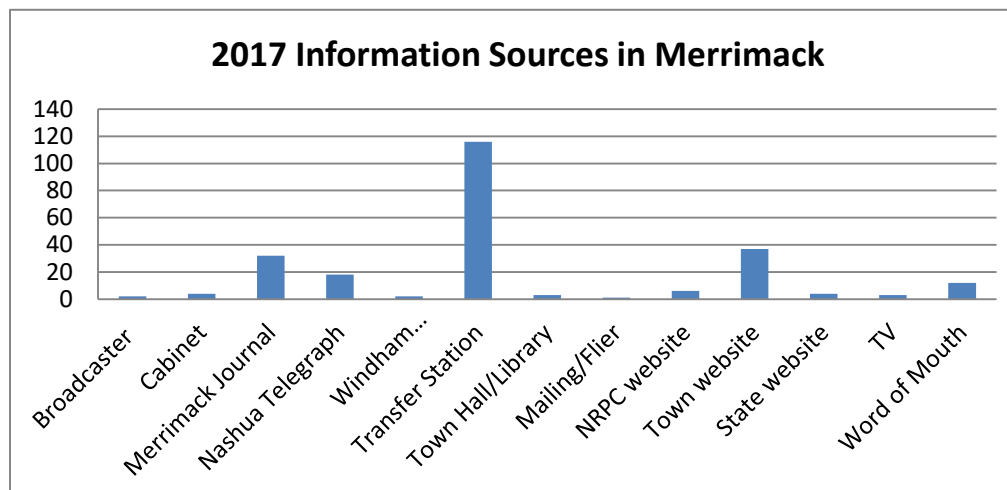
Historic Participation Trends

NRSWMD has charged a \$10 user fee per vehicle since 2008, so it is a relevant start date for making historical comparisons. 2017 saw higher participation rates District-wide than any other year during this period. Merrimack participation rates by household have also trended upward since 2008.

Households	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Merrimack	83	122	170	111	132	168	206	200	211	273
District	1,216	1,312	1,368	1,032	1,280	1,532	1,623	1,696	1,736	1,808
Merrimack % of Total	6.83%	9.30%	12.43%	10.76%	10.31%	10.97%	12.69%	11.79%	12.15%	15.1%

Information Sources

By tracking how participants learn about HHW events, we can better target our marketing and outreach. In 2017, most Merrimack residents learned about HHW collections through the Transfer Station (116 households).



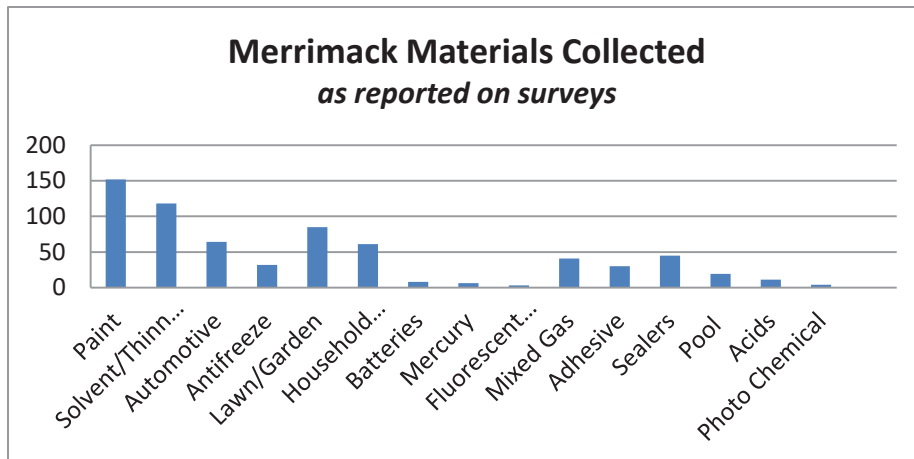
Materials Collected

The Solid Waste District manifested a total of 98,284 pounds of waste during the 2017 collection season. Of this, 88,005 pounds were hazardous and 10,279 pounds were universal wastes. This is an increase of 4,899 pounds from the 2016 total (93,385 total pounds of

Public Works Department

waste in 2016; 82,237 pounds hazardous and 11,148 pounds universal). Participant surveys provide more detailed information on the types of waste being collected from each municipality. This information can be used to target community-specific outreach and education efforts on the most prominent types of waste being collected.

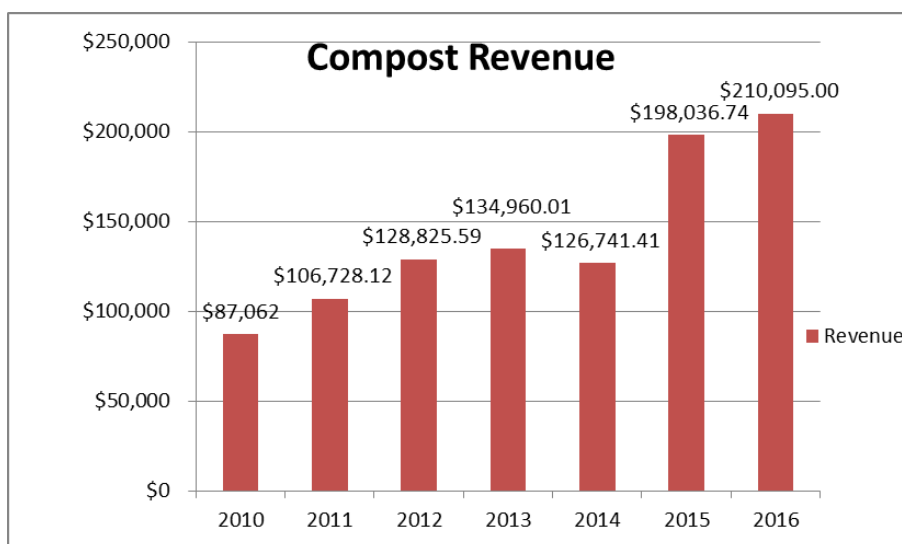
The composition of waste collected through the 2017 HHW events, as reported on participant surveys, is shown below. Paint continued to be the most common item received; 951 households District-wide (52.6%) brought paint to the 2017 collection events. This is slightly lower than the percentage of households who brought paint in 2016 (54.5%). Solvents and thinners were the second most common item again in 2017, with 757 households (41.9%) reporting to bring these materials. Lawn and garden products were the third most common item again in 2017, at 558 households (30.9%).



Merrimack residents reflected this pattern. Among Merrimack residents, 152 out of the 273 participating households (55.7%) brought paint to the collection events, 118 households (43.2%) brought solvents and thinners, and 85 households (31.1%) brought lawn and garden products.

WASTEWATER DIVISION – Submitted by James Taylor, Assistant Director /Wastewater

The Wastewater Treatment Facility (WWTF) processed 635 million gallons of wastewater with a removal efficiency of 97.1% for biochemical oxygen demand and 98.3% for suspended solids. Average daily flow was 1.740 million gallons per day. The Facility received and treated 2.3 million gallons of septage from the towns of Merrimack, Hollis, Amherst, Brookline, Mont Vernon, Wilton, Lyndeborough and Mason, resulting in revenues of approximately \$180,300



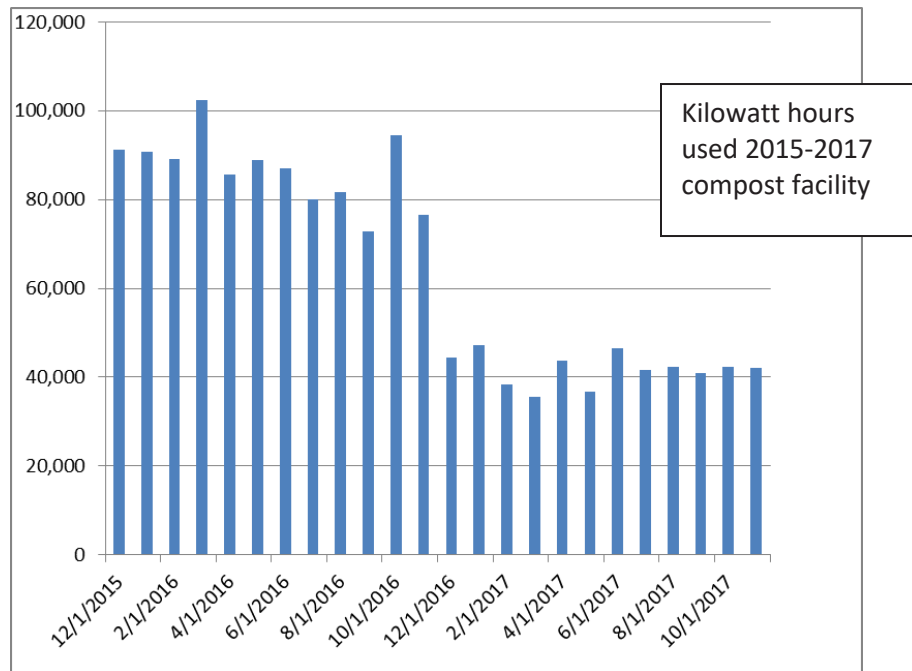
Agresource marketed over 17,000 cubic yards of compost for the Town in addition to our local marketing efforts. This is the most compost sold in the last 20 years and at the highest price per yard! An additional 865 yards of compost were distributed locally to Merrimack residents, plus surrounding communities and local contractors.

The WWTF received 5,104 tons of sludge from the towns of Jaffrey, Hooksett, Bristol, Henniker,

Milford and Amesbury, MA, for composting, generating revenues of \$309,984. We met all permit requirements for

Public Works Department

air, compost (including other states we market to) and plant effluent. Also, we rebuilt the compost facility biofilter and reduced energy consumption by more than 50%.



Staff reviewed several proposals for residential and commercial developments to ensure compliance with Town and State standards for sewer installation. We also maintained and cleared sewer easements to allow access, and eventual condition assessment, of the pipes and manhole structures in 2017. Purchased camera equipment to begin assessing the condition of the sewer system. This program will begin in the spring of 2018 and will take approximately 5 years to complete.

Employee achievements/updates: Robert MacGrath, Gary MacGrath, and Dick Blanchard all retired. We welcomed aboard Chris Ciardelli, Lab Manager, and William Hoyt, Equipment Operator III. Sarita Croce, Industrial Wastewater Pretreatment Manager, graduated from the Primex Emerging Leaders program. The program identifies those government employees who have leadership potential and works, through a 7 month intensive program, to enhance those qualities. Ray Valdes and Ed Boisvert passed the NHDES Grade II certification exam, and Joe Piccolo passed the Grade IV exam, a tremendous accomplishment!

Town Clerk/Tax Collector Department

2017 was a much quieter year for the Department following last year's very busy schedule which centered around four elections. One large project completed during the year was the completion of the last phase of our credit card acceptance project. The Department is now able to accept credit cards for property tax payments at the service window. This now completes a multi-year phase in project for credit and debit card acceptance both at the service window and on-line.

Personnel changes was an area that kept the Department very busy this year. During the year we experienced particularly high turnover, especially within the part-time positions. The Department lost part-time employees Kayla Chase, Deborah Barbuto, and Joanne Perron who all moved on to new ventures. Long-time employee Janet Killpartrick also retired this year. With training and certification requirements taking upwards of six months to one year, the Department was very grateful to hire Janet back as one of our part-time employees. We were also very excited to welcome Laura Mills to our team. Laura came to us from the town of Hooksett, and similar to Janet, she was able to "hit the ground running" as she was trained and in possession of all certification requirements. In hopes of alleviating the continual vacancies within the part-time positions, the 2018-19 budget submitted includes a request to reclassify a part-time position to full-time. We thank all of our customers who have been frustrated or inconvenienced waiting in a long line or for a return call or email while we have been shorthanded. We do appreciate your patience and understanding through these trying times.

An exciting event with regard to Vital Records occurred during the year. The State Division of Vital Records in Concord completed their "One Million Records" project. This was a very significant project that took 18 months to complete and affects all 234 city and town clerks within the State. The project entailed the keying of over one million records into the State data base. What this means to you, is that if you are in need of a record for an event that occurred in NH, it's likely that it can be obtained right here at Town Hall. Records that the Clerk's office will have access to are all NH vital records for the following periods:

- Birth Records from 1935 to present (except 1949 & 1950 – not yet keyed)
- Death Records from 1965 to present
- Marriage Records from 1960 to present
- Divorce Records from 1979 to within 6 month of present search date

For many years the Rotary Club of Merrimack and the Town Clerk's office have held a rabies and dog licensing clinic on a Saturday in April. 2017 saw the end of this joint clinic. Due to the number of local venues offering clinics in the area, the Merrimack Rotary decided to stop sponsoring a rabies clinic. The Merrimack Town Clerk's office thanks and appreciates the more than 40 years of rabies clinic services offered to Merrimack residents.

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

Welfare Department

Welfare Budget Overview

	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>
Reimbursements	\$ 16,759	\$ 18,927	\$ 250
Total Operating Budget	\$ 154,940	\$ 155,057	\$ 157,509
Client Expenditures	\$ 28,102	\$ 32,634	\$ 33,405
Health & Social Service Agencies	\$ 75,300	\$ 74,000	\$ 74,000
<u>Client Expenditures Broken Down:</u>			
Housing	\$ 23,389	\$ 31,263	\$ 18,318
Oil / Gas / Propane	\$ 458	\$ 9	\$ 51
Electricity	\$ 2,044	\$ 1,208	\$ 730
Food	\$ 251	\$ 62	\$ 0
Prescriptions	\$ 386	\$ 35	\$ 0
Other (property taxes, burials, non-food & vehicle fuel)	\$ 1,174	\$ 57	\$ 13,261
Crisis / Heating Donation Funds	\$ 400	\$ 0	\$ 1,045

Summary and Highlights

The Welfare Department saw housing assistance requests go back to average. Heating requests were down due to the mild winter temperatures this past year. We had an unusual amount of requests to assist with property taxes due to deeding. Reimbursements were unusually low probably due to the amount last year being higher than usual. Prescription /medical were nonexistence due to expansion of Medicaid in New Hampshire.

Thank you to all the generous Community Organizations and private residents:

Abbie Griffin Fund	Hospital Bills for 5 residents totaling \$18,101.72
Bear Christensen Trust Fund	Camp Scholarships
Merrimack Fire Fighters Union	Thanksgiving Food Boxes
Merrimack Friends & Families	Easter Baskets, School Supplies, Camp Scholarships
Merrimack Girl Scouts	Camp Scholarship
Merrimack NEPBA Police Union	Holiday Food Boxes
Merrimack Lions Club	Camp Scholarships
Merrimack Lioness Club	Operation Santa Gifts for 45 Residents
Merrimack Rotary Club	Christmas Trees and New Coats for Kids
MHS First Team	New built bikes for kids

Submitted by,
Patricia A. Murphy
Welfare Administrator

TOWN OF MERRIMACK, NH



2017 VITAL STATISTICS

Registered Births

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION RESIDENT BIRTH REPORT 01/01/2017-12/31/2017

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
BROWN, SEBASTIAN BLAKE	01/18/2017	NASHUA,NH	BROWN III, LENWOOD	BROWN, DEBORAH
BERRY, LUCAS EDWARD	01/19/2017	NASHUA,NH	BERRY, ANDREW	FOLEY, KATHLEEN
CONNOLLY, RYAN DANIEL	01/21/2017	NASHUA,NH	CONNOLLY, CHRISTOPHER	CONNOLLY, HOLLY
RULE, COLETON SPENCER	01/30/2017	NASHUA,NH	RULE, BENJAMIN	BOWEN, LEEANN
MCCLUNG, LILA BRENNIA	02/02/2017	NASHUA,NH	MCCLUNG, BRIAN	HUSTON, MICHELLE
TENHAVE, CLAYTON THOMAS	02/08/2017	NASHUA,NH	TENHAVE, RYAN	TENHAVE, KIMBERLY
GEORGE, MARY-ANNE SOPHIA	02/10/2017	NASHUA,NH		GEORGE, ANDREA
SMITH, GISELE LOUISA	02/11/2017	NASHUA,NH	SMITH, DAVID	SMITH, ANDREA
MORRIS, AUDREY MARGARET	02/11/2017	NASHUA,NH	MORRIS, MARK	MORRIS, MARGARET
WARDWELL, IAN DANIEL	02/11/2017	NASHUA,NH	WARDWELL, BENJAMIN	WARDWELL, RACHEL
MCCEE, CAMERON JOSEPH	02/13/2017	MANCHESTER,NH	MCCEE, SEAN	MCCEE, JENNIFER
BURTSSELL, NATALIE MAE	02/16/2017	NASHUA,NH	BURTSSELL, TRAVIS	JEAN, MARIAH
TOMICH, FINLEY GRACE	02/23/2017	NASHUA,NH	TOMICH, ADAM	TOMICH, COURTNEY
TISDALE, FREYA SKY	02/23/2017	NASHUA,NH	TISDALE, JAKE	TISDALE, TANYA
MCMANUS, SCARLETT RAE	02/27/2017	NASHUA,NH	GREEN, BEARY	MCMANUS, CASEY
MONAHAN, RILEY MORGAN	03/04/2017	MANCHESTER,NH	MONAHAN, JASON	MONAHAN, KARY
BLICHMANN, CALVIN JAMES	03/06/2017	MANCHESTER,NH	BLICHMANN, JEFFREY	BLICHMANN, REBECCA
REIG-WHITTEMORE, SILVIA ISABEL	03/12/2017	NASHUA,NH	REIG BALAGUER, ALVARO	WHITTEMORE, MARY
SIUDUT, EVERLEE ANN	03/14/2017	NASHUA,NH	SIUDUT, JASON	SIUDUT, LAURA
AHMED, ARMAAN	03/16/2017	NASHUA,NH	AHMED, SAMEER	SABA, ROSHAN
ADAMS, JONATHAN WILLIAM	03/19/2017	NASHUA,NH	ADAMS, GREGORY	ADAMS, JENNIFER
HAYES-HUNSICKER, EMMA ROSE	03/20/2017	NASHUA,NH	HUNSICKER, JERRY	HAYES-HUNSICKER, JENNIFER
BROCKWAY, THOMAS COLE	03/20/2017	NASHUA,NH	BROCKWAY, JOHN	BROCKWAY, CARLA
HANNIGAN, JACKSON PETER	03/21/2017	NASHUA,NH	HANNIGAN III, JOHN	HANNIGAN, NICOLE
MALDONADO, MATTHEW ENRIQUE	03/21/2017	NASHUA,NH	MALDONADO, LUIS	MALDONADO, ANABELICE
MELLOR, JACKSON EDWARD	03/24/2017	NASHUA,NH	MELLOR, BRIAN	MELLOR, CHRISTINA
RADFORD, ELAINA MAE	03/27/2017	NASHUA,NH	RADFORD, DINO	PICOTT, MARGARET
PAYEUR, CHARLOTTE PEARL	03/29/2017	NASHUA,NH	PAYEUR, JONATHAN	PAYEUR, JOHANNA
HAWKES, JACKSON RANSOM	03/30/2017	NASHUA,NH	HAWKES, MICHAEL	HAWKES, REBECCA
CAMPBELL, WILLIAM EDWARD	04/01/2017	NASHUA,NH	CAMPBELL, TRAVIS	CAMPBELL, KRISTIN
BROYER, OSWALD LUCAS	04/03/2017	MANCHESTER,NH	BROYER, LUCAS	BROYER, AUDREY
SCHMIDT, JENNA MICHELLE	04/03/2017	NASHUA,NH	SCHMIDT, MICHAEL	SCHMIDT, BRITTANY
RUTHENBERG, MICHAEL HENRY	04/04/2017	NASHUA,NH	RUTHENBERG, ERIC	RUTHENBERG, REBECCA
CRAIG, LILAH JUNE	04/19/2017	NASHUA,NH	CRAIG, TYLER	CRAIG, CANDACE
COLLINS, SOPHIA LEE	04/21/2017	NASHUA,NH	COLLINS, NICHOLAS	OTTMAN, ERIN

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--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
RODON, LUCAS ALFRED	04/24/2017	NASHUA,NH	RODON, BENJAMIN	RODON, EMILY
RODON, LONDON MARC	04/24/2017	NASHUA,NH	RODON, BENJAMIN	RODON, EMILY
STRATTON, ELENA ROSE	04/26/2017	MANCHESTER,NH	STRATTON, PARTICK	MAAS, JESSICA
SKIANES, HADLEY ROSE	04/27/2017	NASHUA,NH	SKIANES, NICHOLAS	SKIANES, AMANDA
CANDELARIO, ANAIS HOPE	04/30/2017	NASHUA,NH	CANDELARIO JR, LUIS	MOLINA ACEVEDO, ANAIS
SOUSA, GRACE ANN	05/01/2017	NASHUA,NH	SOUSA, NELSON	SOUSA, BARBARA
GAGNE, CHASE JOSEPH ROSAIRE	05/08/2017	NASHUA,NH	GAGNE, MATTHEW	GAGNE, ELIDA
TOOMEY, CHARLOTTE HUDSON	05/09/2017	MANCHESTER,NH	TOOMEY JR, CHRISTOPHER	TOOMEY, LINDSAY
POMBRIO, LUKA MICHAEL	05/11/2017	NASHUA,NH	POMBRIO, MICHAEL	RAVEY, STEPHANIE
CHERVINCKY, WILLIAM THOMAS	05/12/2017	NASHUA,NH	CHERVINCKY III, MICHAEL	CHERVINCKY, LAUREN
COLUMBUS, CAMERON JACK	05/12/2017	NASHUA,NH	COLUMBUS, DANIEL	COLUMBUS, JESSICA
MUCKENTHALER, JOHN WILLIAM	05/13/2017	NASHUA,NH	MUCKENTHALER, ROBERT	MUCKENTHALER, KELLY
APONTE, TATEM EMANUEL	05/14/2017	MANCHESTER,NH	APONTE, JASON	MOUNSEY, HEATHER
GAUDET, ISLA ROSE	05/15/2017	NASHUA,NH	GAUDET, KEVIN	DISEDARE, CARLA
ZUR-LIENEN, MARLON ERIC	05/20/2017	NASHUA,NH	ZUR-LIENEN, JULIAN	ZUR-LIENEN, CHRISTINE
DUPONT, AVERIE MICHELLE	05/22/2017	NASHUA,NH	DUPONT, CHRISTIAN	DUPONT, NICOLE
PIEKARSKI, KEELAN CASH	05/22/2017	NASHUA,NH	PIEKARSKI, BRENTON	PIEKARSKI, JACQUELINE
FONGEMIE, RYAN JEFFREY	05/25/2017	MANCHESTER,NH	FONGEMIE, PAUL	SULLIVAN, MELISSA
MAYE, GRAYDEN CARTER	05/26/2017	MANCHESTER,NH	MAYE, KYLE	MAYE, LINDSEY
COUTO, LYDIA MARIE	05/28/2017	NASHUA,NH	COUTO, MATTHEW	COUTO, KAYLIE
MCCRUM, DECLAN GEORGE	05/30/2017	NASHUA,NH	MCCRUM, JARED	MCCRUM, ANGELA
MARSHALL, SAWYER ELLIOT	06/09/2017	NASHUA,NH	MARSHALL, RYAN	MARSHALL, JENNIFER
LAFLAMME-MEEK, SYLAS NORMAN	06/09/2017	NASHUA,NH		LAFLAMME, VICTORIA
LEMIEUX, MARSHALL ADAM	06/09/2017	MANCHESTER,NH	LEMIEUX, RYAN	LEMIEUX, CHRISTINA
MUNGOVAN, ELLA LOUISE	06/10/2017	NASHUA,NH	MUNGOVAN, THOMAS	MUNGOVAN, LISA
HURD, HARRY WILLIAM	06/15/2017	NASHUA,NH	HURD, MATTHEW	HURD, GWEN
MATTE, HANLEY JOHN	06/16/2017	NASHUA,NH	MATTE, JONATHAN	MATTE, CANDACE
BEEBE, CHARLOTTE CECILIA	06/19/2017	NASHUA,NH	BEEBE, ALAN	BEEBE, SABRINA
BERGENDAHL, JOSEPH ANDREW	06/22/2017	MILFORD,NH	BERGENDAHL, SCOTT	BERGENDAHL, ANNMARIE
ANNINO, LUCAS EDWARD	06/22/2017	NASHUA,NH	ANNINO, EDWARD	ANNINO, MEGAN
MONCRIEFF, TYLER ISAAC	06/23/2017	MANCHESTER,NH	MONCRIEFF, STUART	MONCRIEFF, KIMBERLY
DAVIS, ELIAH JOY	06/26/2017	NASHUA,NH	DAVIS, MICHAEL	DAVIS, REBEKAH
MARKS, BLAYKE SHELLEY	06/29/2017	NASHUA,NH	MARKS, KYLE	MARKS, MIKAYLA
GAUDETTE, MILA SAVANH	07/05/2017	NASHUA,NH	GAUDETTE, JAMES	DAVIS, MALY
FISCHER, ELIANA KATE	07/07/2017	NASHUA,NH	FISCHER, CURT	FISCHER, DANIELLE

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Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
GREGUSKE, LILLIAN AMBER	07/07/2017	NASHUA,NH	GREGUSKE, JASON	GREGUSKE, ELIZABETH
MCFARLAND, GRAEME JAMES	07/12/2017	NASHUA,NH	MCFARLAND, CHRISTOPHER	MCFARLAND, REBECCA
TRILL, ISABELLA RAE	07/13/2017	NASHUA,NH	TRILL, LUKE	TRILL, KIMBERLY
MCDONALD, FIONA JUDITH	07/14/2017	NASHUA,NH	MCDONALD, RORY	MCDONALD, HEATHER
FLYNN, MADELINE SOPHIA	07/15/2017	NASHUA,NH	FLYNN, RYAN	FLYNN, KRISTEN
SYLVAIN, EMILY DIANN	07/17/2017	MANCHESTER,NH	SYLVAIN, GREG	SYLVAIN, MELISSA
KENNEDY, LEAH PAIGE	07/24/2017	NASHUA,NH	KENNEDY, JONATHAN	KENNEDY, NICOLE
LAVENTURE, BECKETT ADEN	07/25/2017	NASHUA,NH	LAVENTURE, MATTHEW	LAVENTURE, JENNIFER
CZERLONKA, WESLEY ELIAN	07/28/2017	NASHUA,NH	CZERLONKA, JAMES	CZERLONKA, LAURA
ARP, CALEB ROBERT	07/29/2017	NASHUA,NH	ARP, BRANDON	ARP, NICOLE
MESSIER, CLARA EVE	07/29/2017	MANCHESTER,NH	MESSIER, BRANDON	KOCINSKI, JESSIE
WOOD, JEREMY ALLEN	07/29/2017	NASHUA,NH	WOOD, JACOB	WOOD, CATHERINE
SZATELA, ISAAC HENRY	07/31/2017	NASHUA,NH	SZATELA JR, DONALD	SZATELA, MELINDA
MARTIN, CAMILLE WHITNEY	07/31/2017	MANCHESTER,NH	MARTIN, EVAN	MARTIN, REBEKAH
FRAPPIER, KOLBIE ALEXANDRIA	08/05/2017	MANCHESTER,NH	FRAPPIER, PETER	FRAPPIER, MELISSA
LAPHAM, HARRISON EDWARD	08/06/2017	NASHUA,NH	LAPHAM, RICHARD	LAPHAM, KYLE
LESSARD, DANIELLE LYNN	08/07/2017	MANCHESTER,NH	LESSARD, SHAUN	VANDENBERG, REBECCA
ROSENBERG, DELANEY BEA	08/09/2017	MANCHESTER,NH	ROSENBERG, MICHAEL	ROSENBERG, RACHEL
REID, MERRILL LYNN	08/09/2017	NASHUA,NH	REID, MICHAEL	REID, STEPHANIE
GOGUEN, SADIE JAYNE	08/16/2017	NASHUA,NH	GOGUEN, JASON	GOGUEN, ALICIA
CERRA, ELLIOT JOSEPH	08/20/2017	NASHUA,NH	CERRA, JOSEPH	CERRA, LAURA
FOURNIER, LIAM EDWARD	08/22/2017	NASHUA,NH	FOURNIER, PATRICK	FOURNIER, RENE
BEAULIEU, ADELINE BETTE	08/27/2017	NASHUA,NH	BEAULIEU, TIMOTHY	BEAULIEU, LAURA
PATTERSON, DOMINICK GEORGE	08/29/2017	NASHUA,NH	PATTERSON, KEITH	PATTERSON, AMANDA
GHANNEM, MAYA JENNIFER	09/01/2017	NASHUA,NH	GHANNEM, BASSEL	GHANNEM, MELISSA
HEBERT, AMIYA LYNN	09/08/2017	NASHUA,NH	HEBERT JR, DARRYL	HEBERT, KELLY
BELCH, JOSHUA CHASE	09/11/2017	MANCHESTER,NH	BELCH, MARK	BELCH, JESSICA
HENCHEY, GLENN FRANCIS	09/20/2017	NASHUA,NH	HENCHEY, BRIAN	HENCHEY, JILL
PAGE, EVAN MICHAEL	09/30/2017	NASHUA,NH	PAGE, DEREK	PAGE, AMY
LUBELCZYK, LANDRY JULES	10/03/2017	NASHUA,NH	LUBELCZYK, JOSEPH	LUBELCZYK, KIMBERLY
BERNARDINI, CORA WILLOW	10/04/2017	NASHUA,NH	BERNARDINI, ANTHONY	BERNARDINI, KELLIE
WESOLOWSKI, DOMINICK BRIAN	10/06/2017	NASHUA,NH	WESOLOWSKI, BRIAN	WESOLOWSKI, TAWNY
WILKIE, AUBREE NICOLE	10/09/2017	NASHUA,NH	WILKIE, JUSTIN	WILKIE, ASHLEY
JANTAUSCH, LENA MAE	10/09/2017	NASHUA,NH	JANTAUSCH, DAVID	JANTAUSCH, CAITLIN
GOODEN, AVA LILLIAN	10/09/2017	NASHUA,NH	GOODEN, BRIAN	GOODEN, ASHLIE

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WIEGERT, LUCY ANN	10/10/2017	NASHUA,NH	WIEGERT, CHRISTOPHER	WIEGERT, ELIZABETH
SOUCY, QUINTON LUCIEN	10/11/2017	NASHUA,NH	SOUCY, GARRETT	SOUCY, JILLIAN
MARCHETTI, ADELE MAYRINA	10/11/2017	NASHUA,NH	MARCHETTI, JAMES	MARCHETTI, ADELE
GIROUARD, MATTHEW ROBIE	10/22/2017	NASHUA,NH	GIROUARD, PETER	GIROUARD, LISA
COLTON, MACKENZIE ROSE	10/23/2017	MANCHESTER,NH	COLTON, JAMES	COLTON, STEPHANIE
BHARATH, SHRUTI	11/02/2017	NASHUA,NH	RAGHAVAN, BHARATH	SWAMINATHAN, SNEHA
TALBOTT, JULIAN ANTHONY	11/04/2017	NASHUA,NH	TALBOTT, DEREK	TALBOTT, LAURA
WEISS, HUNTER DANA	11/08/2017	MANCHESTER,NH	WEISS, DON	WEISS, ROBIN
ALUKONIS, LUKE RYAN	11/08/2017	MANCHESTER,NH	ALUKONIS, MICHAEL	ALUKONIS, ERIN
JACOBS, DECLAN ALWOOD	11/09/2017	NASHUA,NH	JACOBS, AARON	JACOBS, ASHLEY
WILLIAMS, BENNETT ARCHAR	11/10/2017	MANCHESTER,NH	WILLIAMS, KEITH	WILLIAMS, JANELLE
BEIKMOHAMADI, KIAN THOMAS	11/12/2017	NASHUA,NH	BEIKMOHAMADI, KAMRAN	BEIKMOHAMADI, RACHAEL
SWEETSER, VIVIAN MARIE	11/13/2017	NASHUA,NH	SWEETSER, DEVIN	SWEETSER, KAITLYN
PETERSON, MAXWELL JOSEPH	11/14/2017	NASHUA,NH	PETERSON, ALEXANDER	RONDEAU, JILLIAN
GOUVEA, SAMUEL DE OLIVEIRA	11/18/2017	NASHUA,NH	SILVA, WAGNER	DE OLIVEIRA GOUVEA, ALCIONE
PRUKOP, OLIVIA MARIE	11/19/2017	NASHUA,NH	PRUKOP, TRAVIS	BRIGGS, JEANINE
ORDZIE, ADELINE BELLE	11/20/2017	NASHUA,NH	ORDZIE, NICHOLAS	ORDZIE, JOANNE
ARNOLD, BRODY SANDERSON	11/22/2017	MANCHESTER,NH	ARNOLD JR, DEREK	RODGERS, BRITTANY
CHAMPAGNE, MICHAEL WILLIAM	11/24/2017	NASHUA,NH	CHAMPAGNE, MICHAEL	CHAMPAGNE, KYLEE
FLYNN, DAVEN LEON	11/27/2017	NASHUA,NH	FLYNN, KYLE	BOHONNON, LACEY
SONNTAG, LILY SUE	11/29/2017	NASHUA,NH	SONNTAG, NICHOLAS	SONNTAG, DONNA
LAROCK, JUDE CHARLES	12/01/2017	NASHUA,NH	LAROCK, ADAM	LAROCK, BRIDGID
MORHAUSER, LEO ROBERT	12/01/2017	LEBANON,NH	MORHAUSER, JUSTIN	MORHAUSER, GINA
SHERMAN, MAKENZIE CARLEEN	12/06/2017	NASHUA,NH	SHERMAN, KEVIN	SHERMAN, MAURA
LABROSSE, NORA FRANCINE	12/08/2017	LEBANON,NH	LABROSSE, ISAIAH	LABROSSE, MICHELLE
RICHARD, DAXTON KING	12/11/2017	NASHUA,NH	RICHARD, RANDALL	RICHARD, MELISSA
FERRITER, EMILY REBECCA	12/11/2017	MANCHESTER,NH	FERRITER, JEREMY	FERRITER, CHRISTINE
CARON, LUKE JOSEPH	12/13/2017	NASHUA,NH	CARON, KIP	CARON, MICHELLE
PELLETIER, BENJAMIN NICKLAUS	12/14/2017	NASHUA,NH	PELLETIER, NICKLAUS	PELLETIER, ASHLEY
HILL, CHASE MICHAEL	12/15/2017	NASHUA,NH	HILL, DEVIN	HILL, MARTINA
FRETWELL, ELOISE VICTORIA	12/16/2017	MANCHESTER,NH	FRETWELL, MARK	FRETWELL, JULIA
BELL V, JAMES ALEXANDER	12/18/2017	NASHUA,NH	BELL IV, JAMES	BELL, NICOLE
GLENN, MALIYAH MARIE	12/30/2017	NASHUA,NH	GLENN, BYRON	PAPALIA, NICOLE

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Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
ZYLA, GARY	01/02/2017	MERRIMACK	ZYLA, JOHN	PADDEN, KATHLEEN	Y
GOLEY, WAYNE	01/04/2017	MERRIMACK	GOLEY, THOMAS	CATES, ALICE	N
CUDWORTH, MARY	01/08/2017	MERRIMACK	DONNELLY, WILLIAM	SHEEHAN, ALICE	N
BASILIERE, RAYMOND	01/12/2017	MERRIMACK	MARTIN, FREDERICK	BASILIERE, BEATRICE	Y
BASILIERE, FRANCES	01/13/2017	NASHUA	CALARCO, DOMENICO	ROMEO, PAOLA	N
CANNON JR, JAMES	01/14/2017	MANCHESTER	CANNON, JAMES	DUGGAN, MARY	N
SANTOS, KATHERINE	01/17/2017	MANCHESTER	FOSTER, THOMAS	MARCEL, LYDIA	N
MACAULEY, BRIAN	01/19/2017	NASHUA	MACAULEY, ARTHUR	MACCARONE, MARIE	N
GRAVELLE, RAYMOND	01/20/2017	MERRIMACK	GRAVEL, WILLIAM	ROBICHAUD, ARMELINA	Y
GALIANO, SANDRA	01/23/2017	NASHUA	BURCHILL, JOHN	ARMSTRONG, ALICE	N
LAVOIE, EDMOND	01/25/2017	MERRIMACK	LAVOIE, DELPHIS	ROY, CECILE	N
YULE, CAROL	02/04/2017	MERRIMACK	COATES, HOWARD	EVANS, MARY	N
MARTIN, RONALD	02/04/2017	MERRIMACK	MARTIN, JOSEPH	BOULEY, GLADYS	Y
HASTINGS JR, RICHARD	02/07/2017	NASHUA	HASTINGS SR, RICHARD	GRAFF, VALERIE	N
BOSS, LYNDA	02/09/2017	MERRIMACK	HOLLEY, BILL	HEFNER, MILDRED	N
CALHOUN, BONITA	02/17/2017	NASHUA	GARDENER, PAUL	ZIMMERMAN, ELIZABETH	N
STITZEL JR, WILLIAM	02/17/2017	MERRIMACK	STITZEL SR, WILLIAM	UNKNOWN, UNKNOWN	Y
WALLACE, DANIEL	02/19/2017	MERRIMACK	WALLACE, EDWARD	SHALARE, NANCY	N



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BRITTON, CAROL	02/22/2017	MERRIMACK	HESSIAN, JOHN	WHALEN, MARY	N
LALMOND, MARILYN	02/22/2017	NASHUA	MCKERLIE, NORMAN	TEEPLE, LILLIE	N
HATTON, LUANN	02/26/2017	MILFORD	FRASSO, LOUIS	HARLOW, MARGUERITE	N
GRANTHAM, NANCY	02/26/2017	MANCHESTER	BEVERS, JOE	MITCHELL, IDA	N
MANNING, DOLORES	02/27/2017	NASHUA	O'CONNELL, THOMAS	DINEEN, VIRGINIA	N
TURNER, GARY	03/01/2017	MERRIMACK	TURNER, WILSON	UNKNOWN, ROSE	Y
MCCANN, ALBERT	03/03/2017	NASHUA	MCCANN, GEORGE	GAGNON, ZELINDA	Y
PERKINS, WILBUR	03/16/2017	MERRIMACK	PERKINS, EDWARD	DREW, JUDITH	Y
BEDARD, DANIEL	03/24/2017	MERRIMACK	BEDARD, PETER	CROTEAU, GINETTE	Y
MACDONALD, MARGARETE	03/26/2017	MERRIMACK	GMEINER, WILHELM	MEIER, ELIZABETHA	N
CONNORS, DAVID	03/26/2017	NASHUA	CONNORS, MALCOLM	ALLFREY, JEAN	Y
CONLEY, JAMES	03/26/2017	BEDFORD	CONLEY, JAMES	HOGAN, ANNA	Y
TAYLOR, WILLIAM	03/29/2017	NASHUA	TAYLOR, CARL	KLINE, ZELMA	N
MANNING, LAWRENCE	03/30/2017	MERRIMACK	MANNING, GILBERT	BELL, JEANNE	Y
ZYLA, SUNSHINE	03/31/2017	BOSCAWEN	CURRIER, CLEON	TROVATO, CONSTANCE	N
MORRISON, LAWRENCE	04/02/2017	BEDFORD	MORRISON, HUGH	VINCENT, MARGARET	Y
KAISER, BARBARA	04/05/2017	MILFORD	NADEAU, ROBERT	YERMAL, MARY	N
ABELLEIRA, ANGEL	04/05/2017	BEDFORD	ABELLEIRA, ANGEL	DIAZ, JOSEFA	N



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MAGLATHLIN, GREGORY	04/09/2017	MERRIMACK	MAGLATHLIN, LEON	BENNETT, EILEEN	N
CAIRA, ENRICO	04/17/2017	MANCHESTER	CAIRA, EMILIO	TOMOLILLO, JENNIE	Y
PATTERSON, MELISSA	04/19/2017	MERRIMACK	PATTERSON, DANA	MAKER, BARBARA	N
ULMEN, PATRICK	04/21/2017	MERRIMACK	ULMEN, FELIX	TOBIN, LILLIAN	Y
BARLOW, MILDRED	04/22/2017	MERRIMACK	HARRIS, LESTER	FITZHERBERT, LULA	N
TATE, ANN	04/24/2017	MERRIMACK	WARREN, MAURICE	HAYNES, CORA	N
FRENETTE, JEAN	04/24/2017	NASHUA	FRENETTE, ROBERT	CASTONGUAY, GERTRUDE	N
ARAMBURU, CONSTANCE	05/03/2017	NASHUA	DOUAIRE, EDWARD	BOUDREAU, ELEANOR	N
DOYLE JR, GEORGE	05/07/2017	BEDFORD	DOYLE SR, GEORGE	COCKRILL, EVELYN	Y
DEMERS, MARY	05/11/2017	MERRIMACK	LOUGHLIN, MARTIN	GALLAGHER, MARGARET	N
BUKER, BARBARA	05/12/2017	MERRIMACK	POST, MARILLO	GRENIER, GLADYS	N
KRANZ, RAYMOND	05/12/2017	MERRIMACK	KRANZ, JOSEPH	CAPPO, FRANCES	Y
SHAPIRO, GEORGE	05/14/2017	MANCHESTER	SHAPIRO, HENRY	SUTHERLAND, MARION	Y
QUAYLE, VALERIE	05/22/2017	MERRIMACK	EGNER, HARRY	CHETWYND, VIOLET	N
HAHN, SIMONE	05/22/2017	MERRIMACK	FOURNIER, JOSEPH	MARQUIS, CLAUDIA	Y
MCISAAC, DANIEL	05/25/2017	NASHUA	MCISAAC, DANIEL	TIERNEY, MARY	Y
BONISLAWSKI JR, STANLEY	05/25/2017	MERRIMACK	BONISLAWSKI SR, STANLEY	MYSLINSKI, MARY	Y
SCOTT, TIMOTHY	05/28/2017	MANCHESTER	SCOTT, FRED	SCHROEDER, CAROL	N

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Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
RAUCH, ALBERT	06/02/2017	MERRIMACK	RAUCH, MACK	VANDERLOO, LUCY	Y
KEEFE, JOYCE	06/04/2017	MERRIMACK	JACKSON, CLIFTON	COTE, BERYL	N
WEDGE, CLAIRE	06/06/2017	BEDFORD	BRICKLEY, WILLIAM	DENNING, ELIZABETH	N
DEYETTE, HERMAN	06/09/2017	MERRIMACK	DEYETTE, HERMAN	NUTBROWN, BEVERLY	N
BELUSHKO, BARBARA	06/16/2017	MERRIMACK	CAWLEY, THOMAS	QUINN, KATHERINE	N
O'RILEY, PAUL	06/16/2017	MERRIMACK	O'RILEY, BRYAN	NADEAU, ANNE	Y
GLENCROSS, JOAN	06/19/2017	BEDFORD	LIGHTFOOT, WILLIAM	FINCH, EDITH	N
MACDOUGALL, GILDA	06/27/2017	MANCHESTER	RESIDORI, UMBURTO	BACCHETTA, KATHERINE	N
LISTER, SHERRY	07/09/2017	MERRIMACK	DOWD, CLIFFORD	WILLIAMS, ELSIE	N
BERRY, KENNETH	07/19/2017	MERRIMACK	BERRY, EDWARD	PARSONS, MARGUERITE	Y
AVILA, ROBERT	07/19/2017	MERRIMACK	AVILA, JOHN	COLLETTE, ROSE	Y
ROBLEY, GLEN	07/22/2017	MERRIMACK	ROBLEY, GEORGE	MERLIN, CHRISTINE	N
COLLINS, MARK	07/30/2017	MERRIMACK	COLLINS, ROGER	ANDERSON, CINDY	Y
PERKINS, KENNETH	07/30/2017	MERRIMACK	PERKINS, FREDERICK	CORBETT, ETHEL	N
FIELD, EDWARD	08/01/2017	MERRIMACK	FIELD, MAX	BEDNER, ALBERTA	Y
CRILLEY, HELENA	08/02/2017	MERRIMACK	LEPPER, PRESTON	STOWERS, LOIS	N
LEWIS, ELIZABETH	08/03/2017	MERRIMACK	LEWIS, DONALD	AGNEW, ROSE	N
CHURCH, JOYCE	08/05/2017	MANCHESTER	COUTURE, JUDES	BEAN, BEULAH	N



**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

RESIDENT DEATH REPORT

01/01/2017 - 12/31/2017

--MERRIMACK, NH --

Registered Deaths

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
O'GARA, ELIZABETH	08/05/2017	BEDFORD	FLANDERS, FRANK	WISE, FLORA	N
BITTEL, TERESA	08/09/2017	MANCHESTER	MANFRA, NICHOLAS	SCATTAGLIA, MARGARET	N
KENDALL, MATHEW	08/11/2017	MANCHESTER	KENDALL, DENNIS	COHEN, BEVERLY	N
MALIAR, WILLIAM	08/11/2017	GOFFSTOWN	MALIAR, FRANK	SMITH, MILFRED	Y
DODSON JR, HARRY	08/12/2017	MERRIMACK	DODSON SR, HARRY	GOODE, LOUISE	Y
DUXBURY, ISABEL	08/16/2017	NASHUA	READE, GEORGE	GUNN, ALICE	N
DONAHUE, PATRICK	08/18/2017	MERRIMACK	DONAHUE, PETER	MCMORROW, GAIL	N
ROCHE SR, ROBERT	08/19/2017	MERRIMACK	ROCHE SR, WILLIAM	BROWN, MAYBELLE	Y
QUINN, JOSEPH	08/20/2017	GOFFSTOWN	QUINN, JAMES	BACKHOFF, HAZEL	N
PARTRIDGE, THELMA	08/23/2017	MERRIMACK	SANDLER, ERNEST	SEWELL, GLADYS	N
CURRIER, GERTRUDE	08/26/2017	MERRIMACK	MICHAUD, EMILE	IRELAND, MYRTLE	N
STEINETZ, WILLIAM	08/29/2017	MERRIMACK	STEINETZ, WILLIAM	SCHULZE, MARGARET	N
TOMASIAN, VARTAN	09/04/2017	MERRIMACK	TOMASIAN, ARCHIE	SINKERVITCH, STEPHANIE	N
EDGEWORTH, ANN	09/04/2017	MERRIMACK	BALCOM, DUDLEY	DURKEE, DORIS	N
LANDRY, STEPHEN	09/06/2017	MERRIMACK	LANDRY, MORRIS	DIAS, FRANCES	Y
PRICE, JOHN	09/10/2017	NASHUA	PRICE, ROBERT	STEELE, ADA	Y
ALLEN, RICHARD	09/10/2017	MERRIMACK	ALLEN, GEORGE	ROCKWOOD, HELEN	Y
SCHERER, WILBUR	09/15/2017	NASHUA	SCHERER, ABE	BERMAN, DORA	Y



**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

RESIDENT DEATH REPORT

01/01/2017 - 12/31/2017

--MERRIMACK, NH --

Registered Deaths

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
AHERN, DAVID	09/19/2017	MANCHESTER	AHERN, FREDERICK	SCOTT, LYNDIA	N
LERICHE, ARMAND	09/29/2017	MERRIMACK	LERICHE, LORIS	LABONVILLE, CECILE	N
BURKE, JOANNE	09/29/2017	NASHUA	BENNETT, JOSEPH	RICHARDS, ELEANOR	N
REUTHINGER JR, RICHARD	09/30/2017	MERRIMACK	REUTHINGER SR, RICHARD	FESCOE, MARY	Y
GURNEY, BARBARA	10/05/2017	MERRIMACK	BEACH, LEMUEL	BRYANT, MARCIA	N
RICHARDSON, MARY	10/05/2017	MERRIMACK	MCCARTHY, JAMES	NAJARIAN, RUTH	N
WILLIAMS SR, DAVID	10/06/2017	BEDFORD	WILLIAMS SR, FLOYD	WEST, FLORENCE	Y
PARKER, LENA	10/07/2017	NASHUA	POTIUK, JOHN	BUDNA, MARIA	N
WATTS SR, RICHARD	10/10/2017	MERRIMACK	WATTS, JACK	UNKNOWN, HELEN	N
ROBERTSON, BEVERLY	10/20/2017	NASHUA	BROIUX, BUEFORD	RICHARDSON, CAMILLE	N
PARADISE, SHANNON	10/20/2017	NASHUA	UNKNOWN, UNKNOWN	MORIN, PAULINE	N
BARRETT, DONALD	10/22/2017	MERRIMACK	BARRETT, CHARLES	JOHNSON, JEANNETTE	Y
SULLIVAN, LAURA	10/25/2017	MERRIMACK	MAGNO, JOSEPH	ABBADESSA, FRANCES	N
MORTON, MARY	10/30/2017	NASHUA	LYNADY, THOMAS	CALLAHAN, MARGUERITE	U
RIVARD, DONALD	10/31/2017	HUDSON	RIVARD, SYLVIO	BOURBEAU, DONALDA	Y
GLIDDEN, EDWARD	11/03/2017	MERRIMACK	GLIDDEN, WILLIAM	BOLTON, BEATRICE	N
RAYMOND, CHARLES	11/04/2017	MERRIMACK	RAYMOND, TRACY	FRENCH, HILDA	Y
JIMENEZ-PEREZ, RAFAEL	11/05/2017	NASHUA	JIMENEZ, JOSE	PEREZ, MARGARITA	Y



**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

RESIDENT DEATH REPORT

01/01/2017 - 12/31/2017

--MERRIMACK, NH --

Registered Deaths

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
MAYHEW, MARIE	11/08/2017	NASHUA	PETRUZZELLI, RICHARD	AUCOIN, ELIZABETH	N
RUTHERFORD, LOUISE	11/09/2017	MERRIMACK	ROUSSEAU, HYACINTHE	VACHON, LOUISE	N
SANBORN, MILTON	11/10/2017	MERRIMACK	SANBORN, CARL	HUNTOON, PEARL	N
ZDON, ANTHONY	11/11/2017	NASHUA	ZDON, STANLEY	ZUREK, JOSEPHINE	Y
MCISAAC, AGNES	11/11/2017	NASHUA	DONALDSON SR, DANIEL	STENGEL, ROSE	N
PITCHER, TERRY	11/16/2017	NASHUA	PITCHER, LEROY	KELLOG, LILA	N
BERNARD, RITA	11/19/2017	MERRIMACK	LAROCQUE, ARTHUR	ROY, HERMINIA	N
SPOONER, SUSAN	11/25/2017	MERRIMACK	BATES, HOWARD	MCGRATH, ELIZABETH	N
CAMARA, ROBERT	11/25/2017	NASHUA	CAMARA, DANIEL	LAJOIE, DOROTHY	N
BURNS, MARY	11/30/2017	MANCHESTER	NORTON, THOMAS	HARTNEY, RITA	N
WOODS, ROBERT	12/02/2017	MANCHESTER	WOODS SR, GEORGE	REGAN, MARY	Y
BUJOLD, DONALD	12/06/2017	MERRIMACK	BUJOLD, HENRY	DUQUETTE, GRACIETTE	N
MORSE, MAXINE	12/07/2017	MERRIMACK	MORSE, FRANK	SMITH, ANN	N
CHITTICK, GEORGE	12/11/2017	MERRIMACK	CHITTICK, CLARENCE	FORTIER, BEATRICE	Y
HARTY, KEVIN	12/11/2017	MERRIMACK	HARTY, WILLIAM	DEWHURST, BARBARA	N
CHARTIER, ROBERT	12/11/2017	MERRIMACK	CHARTIER, GEORGE	NELSON, VILETA	Y
WOODS, KATHRYN	12/14/2017	MERRIMACK	HEROLD SR, HERBERT	FRASER, EVELYN	N
CARON, TORI	12/15/2017	MERRIMACK	CARON, CRAIG	ROBINSON, KAREN	N



**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

RESIDENT DEATH REPORT

01/01/2017 - 12/31/2017

--MERRIMACK, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
HALVERSON, OWEN	12/17/2017	MERRIMACK	HALVERSON, JON	WITTS, HOLLIE	N
OUELLETTE, NANCY	12/20/2017	MERRIMACK	OUELLETTE, RICHARD	CHENELL, THERESA	N
STREETTER, PRESCOTT	12/21/2017	MERRIMACK	STREETTER, HARRY	SMITH, LILLA	Y
BARTON, ERIC	12/22/2017	MERRIMACK	BARTON, JAMES	JOHNSON, JUDITH	N
TROMBLY, STEPHANIE	12/24/2017	MERRIMACK	TROMBLY JR, JAMES	MESSIER, MONICA	N
CUNNINGTON, ROBERT	12/26/2017	BEDFORD	CUNNINGTON, ROBERT	O' ROURKE, LILLIAN	N
FAVOR, ALTA	12/31/2017	MERRIMACK	MACDONALD, ALTON	LYONS, MARY	N
ROBINSON, ARNOLD	12/31/2017	NASHUA	ROBINSON, FRANCIS	WOLF, ESTEL	Y

Total number of records 134

Registered Deaths

Registered Marriages

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2017 - 12/31/2017

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
REGAN, RICHARD R MERRIMACK, NH	MAHONY, MARGARET R MILFORD, NH	MILFORD	MILFORD	01/07/2017
WIGGINS, PAUL D HUDSON, NH	BONNER, HEATHER M MERRIMACK, NH	NASHUA	HAMPTON	01/11/2017
CARDONA, CLAUDIA C MERRIMACK, NH	GIRALDO TORO, WILMER MERRIMACK, NH	MERRIMACK	NASHUA	02/18/2017
BAEZ PEREZ, CARLOS A MERRIMACK, NH	SALAZAR, LUISA F MERRIMACK, NH	NASHUA	HOOKSETT	02/18/2017
ARCHAMBAULT, NEAL MERRIMACK, NH	GAVIN, CHANDRA L MERRIMACK, NH	MANCHESTER	MANCHESTER	03/03/2017
ALLEN, JAMES E MERRIMACK, NH	BOUCHER, TAMMY A MERRIMACK, NH	MERRIMACK	MERRIMACK	03/10/2017
WILLETT, ROBERT J MERRIMACK, NH	MOREAU, LAURA B ROLLINSFORD, NH	ROLLINSFORD	NORTH CONWAY	03/12/2017
NEWELL, CHRISTOPHER L MERRIMACK, NH	OSHEA, SARAH L MERRIMACK, NH	MERRIMACK	MANCHESTER	03/17/2017
GHANNEM, BASSEL R MERRIMACK, NH	SAVICKY, MELISSA J LOUDON, NH	MERRIMACK	LOUDON	04/05/2017
BOYNTON, ADAM J MERRIMACK, NH	JONES, MICHAEL A MERRIMACK, NH	MERRIMACK	MERRIMACK	04/07/2017
GILLAM, AMY E MANCHESTER, NH	O'RILEY JR, BRYAN MERRIMACK, NH	LONDONDERY	HENNIKER	04/22/2017

Registered Marriages

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2017 - 12/31/2017

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BARRY, MEAGHAN E FREDERICK, MD	WHITNEY, SHAUN E MERRIMACK, NH	MERRIMACK	WINDHAM	04/22/2017
RUSSO JR, VINCENT A MERRIMACK, NH	SOLARTE, LILA D CARTAGO, CARTAGO	MERRIMACK	MERRIMACK	04/24/2017
HUNT, KATELYN A MERRIMACK, NH	LEBLANC, JAMES M MERRIMACK, NH	MERRIMACK	GOFFSTOWN	04/29/2017
LEONARD, CHRISTOPHER A MERRIMACK, NH	SYMANSKI, TAMMY J MERRIMACK, NH	MERRIMACK	MILFORD	05/06/2017
GRADY, JEFFREY I MERRIMACK, NH	GRADY, TAMMY L MERRIMACK, NH	MERRIMACK	NASHUA	05/13/2017
CARTER JR, LEONARD J MERRIMACK, NH	SAMONTE, EDITHA A DAU MABALACAT, PHILIPPINES	MERRIMACK	NASHUA	05/17/2017
RESCINO, MARK H MERRIMACK, NH	LEEDBERG, SUZANNE M MERRIMACK, NH	NASHUA	NASHUA	06/03/2017
GRANT, JAMIE J MERRIMACK, NH	HACKETT, STEPHEN A MERRIMACK, NH	MERRIMACK	HOLLIS	06/03/2017
HEBERT, ALEXANDRIA E MERRIMACK, NH	LEBLANC, WILLIAM W MERRIMACK, NH	MERRIMACK	LACONIA	06/04/2017
HEALD, KELLY A MERRIMACK, NH	MCCASLIN, TYLER D MERRIMACK, NH	MERRIMACK	BEDFORD	06/10/2017
HALVATZES, STEPHAN K MERRIMACK, NH	LUKKARINEN, ELIZA B MERRIMACK, NH	MERRIMACK	LINCOLN	06/10/2017

Registered Marriages

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2017 - 12/31/2017

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
ADAMS, COURTNEY R MERRIMACK, NH	FRIEND, MATTHEW R MERRIMACK, NH	MERRIMACK	DERRY	06/17/2017
ARRIA, BENJAMIN R LITCHFIELD, NH	MERCHANT, HEATHER A MERRIMACK, NH	LITCHFIELD	LACONIA	06/24/2017
GARCIA IV, JOSEPH K MERRIMACK, NH	HOLT, AMANDA A MERRIMACK, NH	MERRIMACK	SANDOWN	06/25/2017
CRERIE, DONALD R MERRIMACK, NH	ROGERS, DORA LEOMINSTER, MA	MERRIMACK	MERRIMACK	07/06/2017
SMITH, CHRISTOPHER J MERRIMACK, NH	LUONGO, DANIELLE M MERRIMACK, NH	WINDHAM	WINDHAM	07/06/2017
CHANDONNET, TIMOTHY R MERRIMACK, NH	MURRAY, STACY M MERRIMACK, NH	MERRIMACK	LINCOLN	07/21/2017
KOKOSKA, ANDREW J MERRIMACK, NH	PROVINS, SAMANTHA L MERRIMACK, NH	MERRIMACK	BEDFORD	07/22/2017
EASTER, HANNAH P MERRIMACK, NH	SCHULTZ, TIMOTHY A MERRIMACK, NH	MERRIMACK	DERRY	07/23/2017
LANK, KELSEY L ALLENSTOWN, NH	FORD, PAUL C MERRIMACK, NH	ALLENSTOWN	MANCHESTER	07/29/2017
FELLBAUM, BARBARA A MERRIMACK, NH	GOEBEL JR, WILLIAM A MERRIMACK, NH	MERRIMACK	MERRIMACK	07/30/2017
LAWRENCE, BENJAMIN T MERRIMACK, NH	SILVA, ALEXANDRA T MERRIMACK, NH	MERRIMACK	LACONIA	08/04/2017

Registered Marriages

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION RESIDENT MARRIAGE REPORT

01/01/2017 - 12/31/2017

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
CASSETTY, GWYN M MERRIMACK, NH	MATTHEWS SR, CHARLES E MERRIMACK, NH	MERRIMACK	MERRIMACK	08/05/2017
MALDONADO, MARCO R MERRIMACK, NH	STOVER, JENNIFER L NASHUA, NH	MERRIMACK	MERRIMACK	08/06/2017
HOLLAND, KATIE M MERRIMACK, NH	MCWEENEY, ANDREW M MERRIMACK, NH	MERRIMACK	MERRIMACK	08/12/2017
ADAMS, MICHELE M MERRIMACK, NH	PAIM, GUILHERME O MERRIMACK, NH	MERRIMACK	ATKINSON	08/12/2017
JOHNSON, REBECCA A BARRINGTON, NH	DEMERS, NATHAN B MERRIMACK, NH	CANDIA	EPING	08/13/2017
LEARY, TIMOTHY S MERRIMACK, NH	MCGRATH, KELLY L MERRIMACK, NH	MERRIMACK	WATERVILLE VALLEY	08/18/2017
GENDRON, GERARD J MERRIMACK, NH	ROCKWELL, KAREN M MERRIMACK, NH	MERRIMACK	MERRIMACK	08/19/2017
BUCKLEY, VINCENT E MERRIMACK, NH	GOLABIEWSKI, MELYNDA A MERRIMACK, NH	MERRIMACK	HUDSON	08/19/2017
DAMON, LUCY A MERRIMACK, NH	LECLAIRE, BRIAN J MERRIMACK, NH	MERRIMACK	MERRIMACK	08/26/2017
DUSSEAU, KAREN MERRIMACK, NH	MICHNO, MICHAEL A MERRIMACK, NH	MERRIMACK	MANCHESTER	09/09/2017
HUGH SR, JASON M MERRIMACK, NH	BANKS, VERONICA L MERRIMACK, NH	NASHUA	BROOKLINE	09/09/2017

Registered Marriages

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2017 - 12/31/2017

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
EMOND, ADAM R MERRIMACK, NH	HAZEN, STACY L MERRIMACK, NH	MERRIMACK	MERRIMACK	09/09/2017
CHARRON, KEVIN J MERRIMACK, NH	FINOCHIARO, DONNA M MERRIMACK, NH	MERRIMACK	BEDFORD	09/16/2017
LESCATRE, KEITH R MERRIMACK, NH	DA SILVEIRA, LISA M MERRIMACK, NH	MERRIMACK	MANCHESTER	09/17/2017
BAYKO, ALLYSON K HUDSON, NH	ROGALSKI, PAUL A MERRIMACK, NH	MERRIMACK	ATKINSON	09/22/2017
BOUTSELIS, SEAN C MERRIMACK, NH	FONDEN, LAURA C MERRIMACK, NH	MERRIMACK	MERRIMACK	09/23/2017
BROWN, PAULINE D MERRIMACK, NH	SORROW JR, PETER D MERRIMACK, NH	MERRIMACK	MERRIMACK	09/24/2017
BEAN, NICHOLAS D MERRIMACK, NH	COLLINS, CHRISTINA K MERRIMACK, NH	MERRIMACK	JEFFERSON	09/30/2017
CROWELL, KARLA A MERRIMACK, NH	GOSS IV, CHARLES E MERRIMACK, NH	MERRIMACK	SUNAPEE	09/30/2017
RIDER, DANIEL J CENTER BARNSTEAD, NH	HAM, EMILY E MERRIMACK, NH	PITTSFIELD	CONCORD	10/01/2017
CARCIERI, FRANK A MERRIMACK, NH	KENYON, DARLENE M MERRIMACK, NH	MERRIMACK	LONDONDERRY	10/07/2017
LAPOINTE, KRISTIA MERRIMACK, NH	SCHOFIELD, TIMOTHY A MERRIMACK, NH	MERRIMACK	MERRIMACK	10/07/2017

Registered Marriages

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2017 - 12/31/2017

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
WINN, CHRISTIAN M MERRIMACK, NH	O'DONNELL, MOLLY C DUNBARTON, NH	DUNBARTON	DUNBARTON	10/07/2017
DIBBLE, MARCUS MONT VERNON, NH	FIELD, AMANDA MERRIMACK, NH	MONT VERNON	AMHERST	10/07/2017
HARRIMAN, RYAN S MERRIMACK, NH	PRESCOTT, CHELSEA M MERRIMACK, NH	MERRIMACK	DURHAM	10/08/2017
BUCKNAM, KELLY M MERRIMACK, NH	HARDY, J W LONDONDERRY, NH	MERRIMACK	NORTH HAMPTON	10/14/2017
JOYCE, MELISSA K MERRIMACK, NH	PALMER, BRIAN D MERRIMACK, NH	MERRIMACK	WINDHAM	10/14/2017
LEONARD, MEGHAN A MERRIMACK, NH	SAUNDERS, MATTHEW S MERRIMACK, NH	MERRIMACK	GOFFSTOWN	10/14/2017
AMATO, ANTHONY P MERRIMACK, NH	MARCINO, LYNDIA S MERRIMACK, NH	MERRIMACK	HENNIKER	10/15/2017
DI PERSIO, CHRISTOPHER C MERRIMACK, NH	XIE, YUAN MERRIMACK, NH	MERRIMACK	MEREDITH	10/15/2017
PANNETON, KRYSTINA M MERRIMACK, NH	TOBIN, DANIEL H MERRIMACK, NH	MERRIMACK	FRANCESTOWN	10/21/2017
GORDON, KRISTINE L MERRIMACK, NH	POOLE JR, ROLAND A MERRIMACK, NH	MERRIMACK	LEE	11/11/2017
JOSWICK, DIANE M MERRIMACK, NH	KNIIGHT, ROBERT M MERRIMACK, NH	BEDFORD	BEDFORD	11/17/2017

Registered Marriages

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2017 - 12/31/2017

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
CHANDLER, CHARLES A MERRIMACK, NH	MALARVIZHI, JOICY NASHUA, NH	MERRIMACK	NASHUA	11/24/2017
QUINNO, MARK J MERRIMACK, NH	WILSON, SADIE F MERRIMACK, NH	MERRIMACK	MERRIMACK	12/24/2017
DELIER, REBEKAH R MERRIMACK, NH	STRINGER, RICHARD S MERRIMACK, NH	MERRIMACK	MERRIMACK	12/30/2017
BERUBE, DAVID R MERRIMACK, NH	KOCH, KATHLEEN G MERRIMACK, NH	MERRIMACK	MERRIMACK	12/31/2017

Total number of records 70

TOWN OF MERRIMACK, NH



2018 TOWN MEETING GUIDE

2018 Official Ballot - Sample



SAMPLE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
MERRIMACK, NEW HAMPSHIRE
APRIL 10, 2018

Diane Trippett
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 COUNCILOR

3 years ☐ Vote for not
more than three (3)

PETER ALBERT ☐

JASON KIMBALL ☐

NANCY M. HARRINGTON ☐

TOM KOENIG ☐

☐ (Write-in)

☐ (Write-in)

☐ (Write-in)

TOWN COUNCILOR

1 year ☐ Vote for not
more than one (1)

TOM THORNTON ☐

BRUCE MOREAU ☐

BRIAN STISSER ☐

☐ (Write-in)

ETHICS COMMITTEE MEMBER

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

☐ (Write-in)

☐ (Write-in)

LIBRARY TRUSTEES

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

JANET KRUPP ☐

JANICE M. TIBBETTS ☐

☐ (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)

MARGARET M. PETROVIC ☐

☐ (Write-in)

TOWN CLERK/ TAX COLLECTOR

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

DIANE TRIPPETT ☐

☐ (Write-in)

TRUSTEE OF THE TRUST FUNDS

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

WILLIAM T. WILKES ☐

☐ (Write-in)

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 \$34,511,890. Should this article be defeated, the default budget shall be \$31,690,307, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Town Council 7-0-0)

YES ☐

NO ☐

Article 3

Shall the town vote to adopt an "All Veterans' Tax Credit" in accordance with RSA 72:28-b in the amount of \$500. If adopted, the credit will be available to any resident or the spouse or surviving spouse of any resident who (1) served not less than 90 days on active service in the arm forces of the United States and was honorably discharged or was an officer honorably separated from service and (2) is not eligible for and not receiving a credit for veterans who served in a qualifying war or armed conflict or for veterans with a service connected disability. If adopted the credit will be in the amount of \$500 which is the same amount as the credit for a veteran who served in a qualifying war or armed conflict. If this "All Veterans' Tax Credit" is adopted, any person desiring to receive the credit shall file an application with the assessors by April 15 of the applicable tax year. If adopted, this amendment shall become effective as of April 1, 2018. (Majority vote required).

YES ☐

NO ☐

2018 Voter's Guide

Merrimack residents will have an opportunity to vote on the proposed budget and other Town matters on Tuesday, April 10, 2018, at the annual election to be held between 7:00 AM and 7:00 PM.

There are three polling places in Merrimack:

- James Mastricola Upper Elementary School - All-Purpose Room at 26 Baboosic Lake Road
- St. John Neumann Church, 708 Milford Road (Route 101A)
- Merrimack Middle School, 31 Madeline Bennett Lane

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

ARTICLE 1

Election of Public Officials

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

ARTICLE 2

Municipal Operating Budget

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

The recommended 2018-19 Municipal Operating Budget is \$34,511,890. Included in the Town Council's proposed budget are all of the capital reserve purchases (these purchases have been saved for over several years and are already funded through the CRF accounts). These are items that have historically been approved by the Town Council throughout the year.

Although the appropriation amount requested for 2018-19 is less than what was approved in 2017-18, 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 2018-19 appropriation would be \$1,529,746 or 4.85% greater than in 2017-18.

Included in the 2018-19 Budget are increases in several estimated revenues. Those revenue increases include:

- | | |
|-------------------------|-----------|
| • Motor Vehicle Permits | \$300,000 |
| • Ambulance Fees | \$75,000 |
| • Cable Franchise Fees | \$50,000 |
| • Interest | \$300,000 |

There were some revenues that decreased to offset the before mentioned increases. Those reductions include:

- | | |
|-------------------|----------|
| • Convincer Grant | \$20,000 |
|-------------------|----------|

Included in the Council's 2018-19 Budget is a continued commitment to capital funding even though the Council has decreased capital reserve funding from \$1,697,000 to \$1,640,000, a \$57,000 decrease or -3.36%.

2018 Voter's Guide

Personal Services Costs

Five of the six union contracts are in effect and will expire on June 30, 2019. The sixth union contract is in effect until June 30, 2020. The sixth union will receive a 3% pay increase for the 2018-19 year. In addition there is a proposed 3% raise for Non-union employees in the 2018-19 Budget.

The Town Council's Budget includes 1 position going from part-time to full-time, with an additional cost of \$37,000:

- Town Clerk/Tax Collector Account Clerk \$37,000

The Town Council also added a Deputy Police Chief and eliminated a Police Lieutenant. This proposed change is a net increase of \$21,000.

The biggest change to personal services is the Town Council has funded 2 new positions in Police, 1 Sergeant and 1 Patrol Officer for the Special Investigation Unit. In addition the Council has added a Custodian position. The costing breakout is below:

- Special Investigation Unit (\$304,000)
 - Wages & Benefits \$218,000
 - Overtime \$86,000
- Custodian \$62,000

In summary, the 2018-19 proposed budget contains a net increase for personnel costs and benefits of \$1,354,186, primarily the result of health insurance premiums cost increase of \$282,000, contractual raises of \$413,000, Non-union and Library pay increase of \$111,186, staffing changes listed above of \$424,000, and an increase in compensated absences of \$56,000. The remaining balance consists of benefit adjustments and the costs associated with the wage adjustments.

APPROPRIATIONS					
				Increase	
<u>General Fund Operating</u>	<u>2017-18</u>	<u>2018-19</u>		<u>(Decrease)</u>	
General Government	\$1,791,659	\$1,902,658		\$110,999	6.20%
Assessing	\$304,708	\$312,876		\$8,168	2.68%
Fire	\$5,842,661	\$6,074,956		\$232,295	3.98%
Police	\$5,687,285	\$6,303,759		\$616,474	10.84%
Communications	\$765,724	\$784,885		\$19,161	2.50%
Code Enforcement	\$385,724	\$392,304		\$6,580	1.71%
DPW Admin.	\$377,908	\$399,574		\$21,666	5.73%
Highway	\$2,516,754	\$2,634,287		\$117,533	4.67%
Solid Waste Disposal	\$1,402,195	\$1,478,611		\$76,416	5.45%
Parks & Recreation	\$446,626	\$459,339		\$12,713	2.85%
Library	\$1,098,088	\$1,110,308		\$12,220	1.11%
Equipment Maint.	\$455,432	\$458,204		\$2,772	0.61%
Buildings & Grounds	\$239,928	\$303,397		\$63,469	26.45%
Community Development	\$485,335	\$488,316		\$2,981	0.61%
Town Clerk/ Tax Collector	\$508,632	\$553,126		\$44,494	8.75%
Welfare	\$157,378	\$158,832		\$1,454	0.92%
Debt Service	\$423,366	\$440,627		\$17,261	4.08%
Subtotal G/F Operating	\$22,889,403	\$24,256,059		\$1,366,656	5.97%

2018 Voter's Guide

CRF Deposits	2017-18		2018-19			
Gen. Govt.-Computers	\$35,000		\$35,000		\$0	0.00%
Gen. Govt. - Milfoil	\$10,000		\$10,000		\$0	0.00%
Assessing - Reval.	\$15,000		\$15,000		\$0	0.00%
Fire- Ambulance	\$115,000		\$80,000		(\$35,000)	-30.43%
Fire-Trucks	\$192,000		\$250,000		\$58,000	30.21%
Communications-Equipt.	\$185,000		\$125,000		(\$60,000)	-32.43%
DPW Equipt.	\$325,000		\$400,000		\$75,000	23.08%
DPW Roads & Bridges	\$600,000		\$450,000		(\$150,000)	-25.00%
DPW- DW Highway	\$50,000		\$50,000		\$0	0.00%
Solid Waste- Equipt.	\$100,000		\$125,000		\$25,000	25.00%
Traffic Signal Preemption	\$15,000		\$5,000		(\$10,000)	-66.67%
GIS	\$20,000		\$20,000		\$0	0.00%
Library	\$35,000		\$75,000		\$40,000	114.29%
Subtotal CRF Deposits	\$1,697,000		\$1,640,000		(\$57,000)	-3.36%
Other Capital	2017-18		2018-19			
Safety Complex study	\$0		\$25,000		\$25,000	100.00%
Parks & Recreation	\$10,400		\$0		(\$10,400)	-100.00%
Fire - Station 1 HVAC	\$0		\$16,500		\$16,500	100.00%
HVAC - Town Hall	\$0		\$200,000		\$200,000	100.00%
Community Dev. - car	\$0		\$20,000		\$20,000	100.00%
TC- Voting Booths	\$0		\$20,690		\$20,690	100.00%
Highway Equipment	\$12,000		\$41,000		\$29,000	241.67%
Highway Build Maint.	\$18,500		\$0		(\$18,500)	-100.00%
Police- Vehicles	\$90,000		\$115,000		\$25,000	27.78%
Solid Waste - Netting	\$9,000		\$0		(\$9,000)	-100.00%
Solid Waste - HVAC	\$5,600		\$0		(\$5,600)	-100.00%
Bldg. & Grounds- Repairs	\$19,200		\$10,000		(\$9,200)	-47.92%
Subtotal Other Cap.	\$164,700		\$448,190		\$283,490	172.13%
Road Infrastructure	\$750,000		\$800,000		\$50,000	\$0
CRF Expend.*	\$1,983,809	-	\$1,454,311	-	(\$529,498)	-26.69%
State & Federal Grants	\$1,387,231	-	\$0	-	(\$1,387,231)	-100.00%
General Fund Totals	\$28,872,143		\$28,598,560		(\$273,583)	-0.95%
Self Supporting Funds						
Fire Protection	\$99,811		\$99,811		\$0	0.00%
Outside Details	\$416,516		\$413,886		(\$2,630)	-0.63%
Library	\$3,500		\$3,500		\$0	0.00%
Fire Outside Detail	\$10,026		\$10,026		\$0	0.00%
Media	\$285,520		\$302,512		\$16,992	5.95%
Wastewater	\$4,385,515		\$4,270,268		(\$115,247)	-2.63%
Wastewater Debt	\$825,842	-	\$813,327	-	(\$12,515)	-1.52%
Subtotal Self Sup. Funds	\$6,026,730	-	\$5,913,330	-	(\$113,400)	-1.88%
Grand Totals All Funds	\$34,898,873		\$34,511,890		(\$386,983)	-1.11%

2018 Voter's Guide

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 Capital Reserve Funds (similar to savings accounts) in past years and in the current budget submitted by the Town Council, so that sufficient monies are available in these funds 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 2018-19 Budget includes \$1,640,000 in Capital Reserve Fund (CRF) deposits, while the current budget proposes \$1,752,311 in CRF withdrawals.

Proposed Capital Purchases			
CRF	2018-19 Projects	\$\$	
Computer Equipment	Telephone System Upgrade		71,311
Fire	Fire Station Space Needs Assessment	25,000	
	Rescue 1 Breathing Air Cascade Replacement	25,000	
	Fire Apparatus Computer Replacement	15,000	
	Fire Command SUV (including Fit-up)	39,000	
	Fire Suppression Hose	17,000	
	Large Diameter Supply Hose	15,000	
	Portable Radio Replacement	<u>298,000</u>	434,000
Road Infrastructure	Drainage Improvements	200,000	
	Seaverns Bridge Canoe Launch	<u>50,000</u>	250,000
Highway	H-29 Spreader and Plow fit up	29,000	
	3/4T Pickup H-2	35,000	
	6 Wheel dump truck, H-28	180,000	
	6 Wheel dump truck, H-34	180,000	
	Athletic Field groomer	<u>35,000</u>	459,000
DW Highway	DW Hwy Paving - Crack sealing	-	50,000
Solid Waste	Trailer	70,000	
	Truck Cab & Chassis, Peterbilt	<u>120,000</u>	190,000
		-	
Total General Fund			<u>1,454,311</u>
Wastewater Fund			
Sewer Infrastructure	Manhole/Sewer Line rehab	25,000	
	1-front end loader replacement	200,000	
	Replacement of OEM lights with LED lights	48,000	
	Replacement of 1 sludge pump	<u>25,000</u>	-
Total Wastewater Fund			<u>298,000</u>
Grand Total CRF Purchases			<u>1,752,311</u>

2018 Voter's Guide

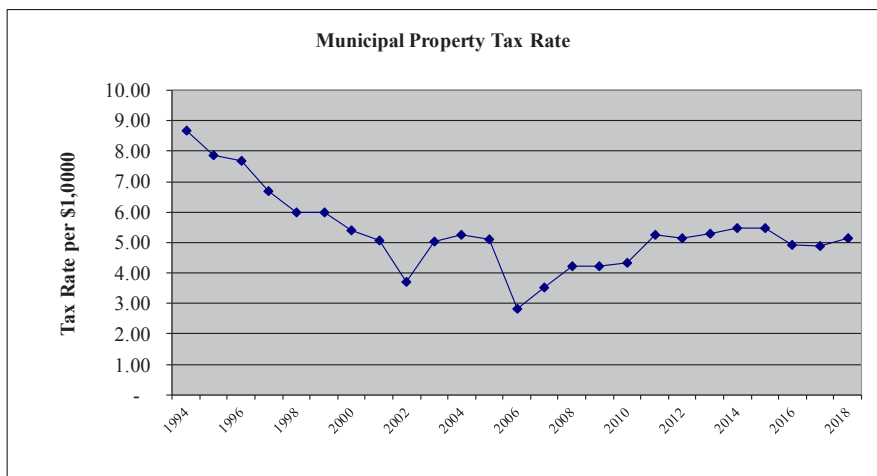
In addition, other proposed capital outlays of \$1,180,000 consist of the following:

Town Hall - Window Replacements - Phase II	\$10,000
Trailer for Hotbox	\$16,000
Asphalt milling attach for H-43	\$25,000
Police- Vehicles	\$90,000
TC/TC- Voting Booths	\$19,000
Town Hall - HVAC	\$200,000
Community Development - Pool Car	\$20,000
Road Infrastructure	\$800,000
Total	\$1,180,000

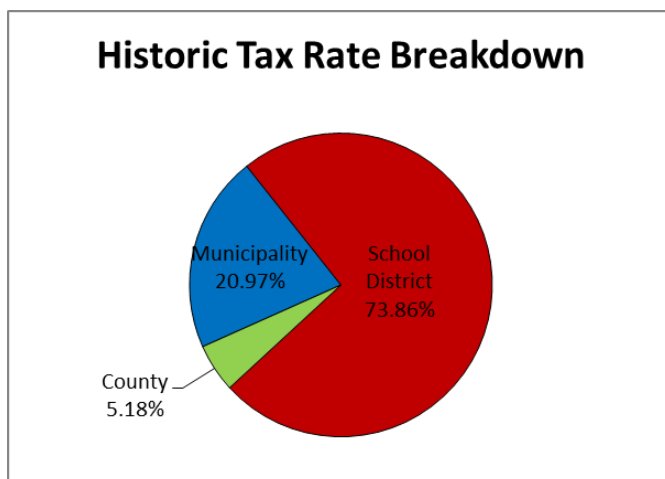
Projected Tax Rate

Based on the recommended budget (Article 2) and current estimates of 2018 net assessed valuations and 2018-19 non-tax revenues, the municipal portion of the 2018 property tax rate is expected to be \$5.15, which correlates to a tax bill of \$515 per \$100,000 of assessed valuation.

This budget represents an increase of \$.25 or 5.081% compared to the 2017 rate. However, this projection includes only the impact of Article 2 and not any of the other Articles.



The chart below is a historic representation of how your tax bill is broken down.



2018 Voter's Guide

Debt Service

There are 6 outstanding bond issues:

- 2007 Drainage Improvement Bond - \$815,000 principal balance;
- 2008 Interceptor Bond - \$223,291 principal balance;
- 2009 Dewatering Upgrade Bond - \$1,317,342 principal balance;
- 2015 Phase II Wastewater Treatment Facility (WWTF) upgrade - \$3,924,132;
- 2015 Compost Facility Upgrade - \$2,682,151; and
- 2017 Highway Garage Bond - \$3,300,000.

Debt service costs for 2018-19 represent an increase of \$4,746 and consist of the following:

2007 Drainage Bond	\$152,525
2008 Interceptor Bond	59,072
2009 Dewatering Upgrade	281,384
2015 Phase II Upgrade WWTF Facility	281,511
2015 Compost Upgrade	191,360
2017 Highway Garage Bond	288,101
Contingency for tax anticipation notes	<u>1</u>
Total	\$1,253,954

Default Budget

If the proposed budget of \$34,511,890 in Article 2 should fail, an appropriation of \$31,690,307 (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 (Article 2) 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 2018-19 Default Budget, the difference between the default budget and the current operating budget (\$34,511,890) is \$2,821,583. 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 \$1,069,272 more than the 2018-19 proposed operating budget. ***One important point to remember is that the \$1,752,311 in capital purchases for 2018-19 is fully offset by revenues which the Town has saved for in the Capital Reserve Funds.***

2018 Voter's Guide

Chart 3 – Default Calculations		
	2017-18	2018-19
	<u>Voted Budget</u>	<u>Default Budget</u>
General Town operations and charges - Article 2	34,839,898	34,898,873
Union Contracts:		
NEPBA 112 Article 4 (2016-17)	-	16,282
Teamsters 633 Article 5 (2016-17)	-	23,864
AFSCME 2986 Article 6 (2016-17)	-	86,808
AFSCME 3657 Article 3 (2016-17)	-	48,496
IAFF 2904 Article 7 (2016-17)	-	69,421
NEPBA 12 Article 4 (2017-18)	58,975	120,794
Union Contract Benefit Increases (decreases)		
Health Insurance		274,002
STD		30,360
Workers Comp		21,435
NHRS		-
One Time Purchases		
Elections		16,266
One time CRF purchases		(3,921,040)
Debt service:		
2017-18		(1,249,208)
2018-19	-	<u>1,253,954</u>
Total	<u>34,898,873</u>	<u>31,690,307</u>
Default Budget		31,690,307
Proposed Council 2018-19 budget		<u>34,511,890</u>
Difference		2,821,583
CRF purchases included in 2018-19 budget		<u>(1,752,311)</u>
Apples to apples comparison		1,069,272

2018 Voter's Guide

Default Calculations			
	2017-18	2018-19	
	<u>Voted Budget</u>	<u>Default Budget</u>	
General Town operations and charges - Article 2	34,839,898	34,898,873	
Union Contracts:			
NEPBA 112 Article 4 (2016-17)	-	16,282	
Teamsters 633 Article 5 (2016-17)	-	23,864	
AFSCME 2986 Article 6 (2016-17)	-	86,808	
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IAFF 2904 Article 7 (2016-17)	-	69,421	
NEPBA 12 Article 4 (2017-18)	58,975	120,794	
Union Contract Benefit Increases (decreases)			
Health Insurance		274,002	
STD		30,360	
Workers Comp		21,435	
NHRS		-	
One Time Purchases			
Elections		16,266	
One time CRF purchases		(3,921,040)	
Debt service:			
2017-18		(1,249,208)	
2018-19	-	1,253,954	
Total	34,898,873	31,690,307	
Chart 4 2018-19 Default Tax Rate Comparison			
		Est. Default	
		<u>2018 Tax Rate</u>	
Default Appropriations		31,690,307	
Estimated Default Revenues (see below)		(16,375,571)	
Tax overlay		375,000	
Veterans exemptions		655,500	
Property tax levy		16,345,236	
Valuation for state property tax rate		3,382,236.206	
Default property tax rate		4.83	
Proposed Budget tax rate		5.15	
Variance			(0.32)
Revenue comparison:			
2018-19 revenue Proposed Budget	(18,127,882)		
Less: Capital revenue			
General Fund	1,454,311		
WWTF	298,000		
		(16,375,571)	
Appropriation Comparison			
2018-19 Proposed Budget Comparison	34,567,890		
Less: Capital revenue			
General Fund	(1,454,311)		
WWTF	(298,000)	32,815,579	
Default Budget (from above)		31,690,307	
Increase in appropriations (default verses proposed budget)		(1,125,272)	
Tax Rate variance Appropriations		(0.32)	
Tax Rate variance Revenue		-	
Overall tax rate variance		(0.32)	

ARTICLE 3

All Veterans' Tax Credit

This article will allow any resident veteran or the spouse or surviving spouse of any resident who served to get a \$500 tax credit, which is the same amount as the credit for a veteran who served in a qualifying war or armed conflict, if the following conditions were met:

1. They served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or was an officer honorably separated from service **and**
2. Is not eligible for and not receiving a credit for veterans who served in a qualifying war or armed conflict or for veterans with a service connected disability.

If this "All Veterans' Tax Credit" is adopted, any person desiring to receive the credit shall file an application with the assessors by April 15 of the applicable tax year

2018 Town Warrant



2018 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 Mastricola Upper Elementary School's All-Purpose Room on Baboosic Lake Road in said Merrimack on Wednesday, March 14, 2018 (snow date Thursday, March 15, 2018), 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 10, 2018, 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 places 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 three aforementioned polling places will be as follows:

James Mastricola Upper Elementary School All-Purpose Room, 26 Baboosic Lake Road

St. John Neumann Church, 708 Milford Road (Route 101A)

Merrimack Middle School, 31 Madeline Bennett Lane

Article 1

To choose all necessary town officers for the ensuing year.

Article 2

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$34,511,890 Should this article be defeated, the default budget shall be \$31,690,307, 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)

Article 3

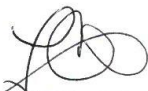
Shall the town vote to adopt an “All Veterans’ Tax Credit” in accordance with RSA 72:28-b in the amount of \$500. If adopted, the credit will be available to any resident or the spouse or surviving spouse of any resident who (1) served not less than 90 days on active service in the arm forces of the United States and was honorably discharged or was an officer honorably separated from service and (2) is not eligible for and not receiving a credit for veterans who served in a qualifying war or armed conflict or for veterans with a service connected disability. If adopted the credit will be in the amount of \$500 which is the same amount as the credit for a veteran who served in a qualifying war or armed conflict. If this “All Veterans’ Tax Credit” is adopted, any person desiring to receive the credit shall file an application with the assessors by April 15 of the applicable tax year. If adopted, this amendment shall become effective as of April 1, 2018. (Majority vote required).

2018 Town Warrant

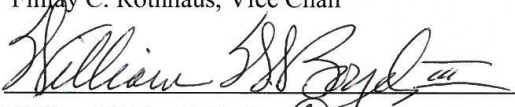
Town of Merrimack, New Hampshire Certificate of Service

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 26th day of February 2018.


MERRIMACK TOWN COUNCIL



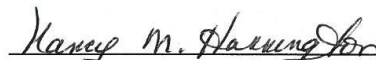
Finlay C. Rothhaus, Vice Chair



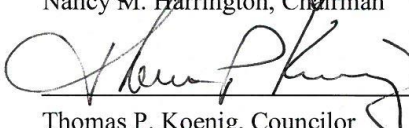
William W. Boyd III., Councilor



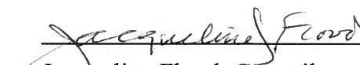
Tom Thornton, Councilor



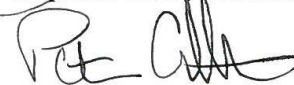
Nancy M. Harrington, Chairman



Thomas P. Koenig, Councilor



Jacqueline Flood, Councilor



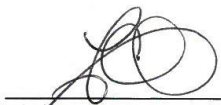
Peter Albert, Councilor

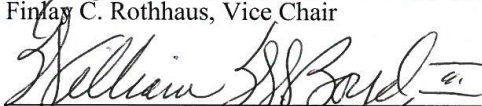


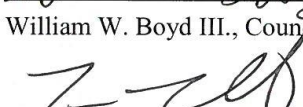
2018 Town Warrant

Given under our hands and seal this 15th day of February, in the year of our Lord,
Two Thousand Eighteen

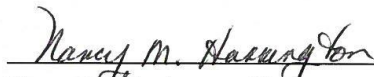
MERRIMACK TOWN COUNCIL

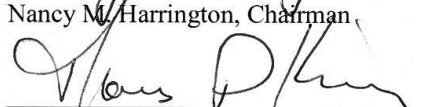


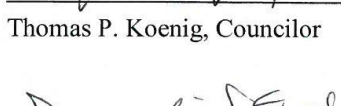
Finlay C. Rothhaus, Vice Chair


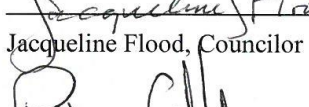
William W. Boyd III., Councilor


Tom Thornton, Councilor



Nancy M. Harrington, Chairman


Thomas P. Koenig, Councilor



Jacqueline Flood, Councilor


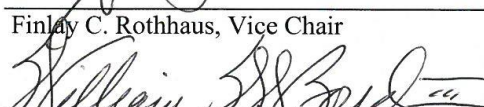
Peter Albert, Councilor

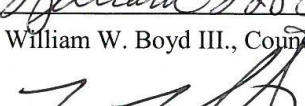
Attest: a true copy of the Warrant

MERRIMACK TOWN COUNCIL

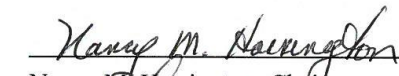


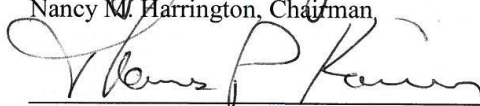


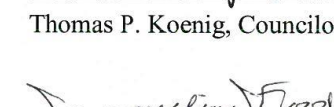
Finlay C. Rothhaus, Vice Chair


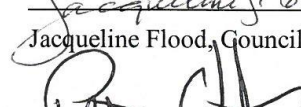
William W. Boyd III., Councilor


Tom Thornton, Councilor



Nancy M. Harrington, Chairman


Thomas P. Koenig, Councilor


Jacqueline Flood, Councilor


Peter Albert, Councilor

2018 Operating Budget



New Hampshire
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Proposed Budget

Merrimack

For the period beginning July 1, 2018 and ending June 30, 2019

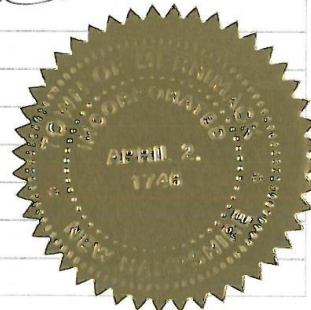
Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: February 23, 2018

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.

Name	Position	Signature
Nancy M. Harrington	Town Councilor	Nancy M. Harrington
Thomas P. Kelly	Town Councilor	Thomas P. Kelly
WILLIAM W. BOYD, JR.	Town Councilor	William W. Boyd, Jr.
Tom Thornter	Town Councilor	Tom Thornter
Jacqueline Flood	Town Councilor	Jacqueline Flood
FINLAY ROTHHAUS	Town Councilor	Finlay Rothhaus



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

2018 Operating Budget



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Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive		\$0	\$0	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics	2	\$31,222	\$58,167	\$35,413	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0
4152	Revaluation of Property	2	\$301,299	\$286,539	\$311,876	\$0
4153	Legal Expense		\$0	\$0	\$0	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	2	\$463,732	\$448,096	\$483,185	\$0
4194	General Government Buildings	2	\$213,456	\$222,381	\$303,397	\$0
4195	Cemeteries		\$0	\$0	\$0	\$0
4196	Insurance		\$0	\$0	\$0	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government	2	\$2,159,511	\$2,066,175	\$2,431,570	\$0
General Government Subtotal			\$3,169,220	\$3,081,358	\$3,565,441	\$0
Public Safety						
4210-4214	Police	2	\$6,039,535	\$5,938,015	\$6,731,740	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire	2	\$5,384,719	\$5,436,166	\$6,037,652	\$0
4240-4249	Building Inspection	2	\$369,542	\$330,957	\$389,804	\$0
4290-4298	Emergency Management	2	\$6,880	\$5,881	\$6,230	\$0
4299	Other (Including Communications)	2	\$817,578	\$788,230	\$883,696	\$0
Public Safety Subtotal			\$12,618,254	\$12,499,249	\$14,049,122	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration	2	\$383,640	\$360,443	\$399,574	\$0
4312	Highways and Streets	2	\$2,503,769	\$3,531,914	\$2,585,787	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other	2	\$437,167	\$402,160	\$458,204	\$0
Highways and Streets Subtotal			\$3,324,576	\$4,294,517	\$3,443,565	\$0

2018 Operating Budget



New Hampshire
Department of
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Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	2	\$1,322,922	\$1,345,612	\$1,476,611	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	2	\$3,486,420	\$3,242,093	\$3,652,268	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$4,809,342	\$4,587,705	\$5,128,879	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	2	\$74,000	\$74,000	\$75,000	\$0
Health Subtotal			\$74,000	\$74,000	\$75,000	\$0
Welfare						
4441-4442	Administration and Direct Assistance	2	\$83,509	\$77,915	\$83,832	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Welfare Subtotal			\$83,509	\$77,915	\$83,832	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	2	\$586,013	\$637,906	\$451,359	\$0
4550-4559	Library	2	\$1,044,468	\$1,052,527	\$1,111,098	\$0
4583	Patriotic Purposes	2	\$41,000	\$38,258	\$41,000	\$0
4589	Other Culture and Recreation	2	\$230,692	\$245,234	\$242,512	\$0
Culture and Recreation Subtotal			\$1,902,173	\$1,973,925	\$1,845,969	\$0

2018 Operating Budget



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Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation	2	\$4,231	\$37,765	\$5,131	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$4,231	\$37,765	\$5,131	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	2	\$1,058,041	\$1,051,990	\$950,865	\$0
4721	Long Term Bonds and Notes - Interest	2	\$238,161	\$217,675	\$303,088	\$0
4723	Tax Anticipation Notes - Interest	2	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$1,296,203	\$1,269,665	\$1,253,954	\$0
Capital Outlay						
4901	Land	2	\$1	\$0	\$1	\$0
4902	Machinery, Vehicles, and Equipment	2	\$1,101,320	\$149,174	\$1,773,696	\$0
4903	Buildings	2	\$120,000	\$0	\$237,000	\$0
4909	Improvements Other than Buildings	2	\$4,166,500	\$1,980,306	\$1,100,000	\$0
Capital Outlay Subtotal			\$5,387,821	\$2,129,480	\$3,110,697	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	2	\$1,687,000	\$1,687,000	\$1,940,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	2	\$10,300	\$10,300	\$10,300	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$1,697,300	\$1,697,300	\$1,950,300	\$0
Total Operating Budget Appropriations			\$34,366,629	\$31,722,879	\$34,511,890	\$0

2018 Operating Budget



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Special Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Fund		\$0	\$0	\$0	\$0
Total Proposed Special Articles						

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Individual Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
Total Proposed Individual Articles						

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Revenues

Account	Source	Article	Estimated Revenues Prior Year	Actual Revenues	Estimated Revenues Ensuing Year
Taxes					
3120	Land Use Change Tax - General Fund	2	\$125,000	\$85,465	\$75,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	2	\$5,000	\$14,308	\$7,315
3186	Payment in Lieu of Taxes	2	\$6,654	\$6,930	\$6,930
3187	Excavation Tax	2	\$4,900	\$0	\$1,412
3189	Other Taxes	2	\$384,000	\$424,592	\$400,000
3190	Interest and Penalties on Delinquent Taxes	2	\$298,671	\$170,333	\$229,051
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$824,225	\$701,628	\$719,708
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	2	\$4,300,000	\$5,133,914	\$5,200,000
3230	Building Permits	2	\$100,000	\$126,559	\$135,000
3290	Other Licenses, Permits, and Fees	2	\$263,566	\$279,896	\$284,451
3311-3319	From Federal Government	2	\$131,381	\$247,950	\$113,613
Licenses, Permits, and Fees Subtotal			\$4,794,947	\$5,788,319	\$5,733,064
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	2	\$1,314,837	\$1,314,817	\$1,314,837
3353	Highway Block Grant	2	\$576,321	\$576,311	\$590,197
3354	Water Pollution Grant	2	\$44,846	\$44,848	\$81,372
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	2	\$2,621,902	\$1,172,718	\$3,902
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$4,557,906	\$3,108,694	\$1,990,308
Charges for Services					
3401-3406	Income from Departments	2	\$6,477,494	\$6,868,929	\$6,785,653
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$6,477,494	\$6,868,929	\$6,785,653
Miscellaneous Revenues					
3501	Sale of Municipal Property	2	\$25,000	\$111,525	\$82,951
3502	Interest on Investments	2	\$81,050	\$180,365	\$406,163
3503-3509	Other	2	\$91,160	\$241,618	\$79,223
Miscellaneous Revenues Subtotal			\$197,210	\$533,508	\$568,337
Interfund Operating Transfers In					
3912	From Special Revenue Funds	2	\$0	\$0	\$125,000

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2018 Operating Budget



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Revenues

Account	Source	Article	Estimated Revenues Prior Year	Actual Revenues	Estimated Revenues Ensuing Year
Interfund Operating Transfers In					
3913	From Capital Projects Funds		\$125,000	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	2	\$1,690,500	\$983,909	\$1,752,311
3916	From Trust and Fiduciary Funds	2	\$3,500	\$3,500	\$3,500
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$1,819,000	\$987,409	\$1,880,811
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	2	\$0	\$0	\$450,000
Other Financing Sources Subtotal			\$0	\$0	\$450,000
Total Estimated Revenues and Credits			\$18,670,782	\$17,988,487	\$18,127,881

2018 Operating Budget



New Hampshire
*Department of
Revenue Administration*

**2018
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Budget Summary

Item	Prior Year	Ensuing FY (Recommended)
Operating Budget Appropriations	\$34,273,625	\$34,511,890
Special Warrant Articles	\$0	\$0
Individual Warrant Articles	\$93,005	\$0
Total Appropriations	\$34,366,630	\$34,511,890
Less Amount of Estimated Revenues & Credits	\$18,776,843	\$18,127,881
Estimated Amount of Taxes to be Raised	\$15,589,787	\$16,384,009

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MS-DTB

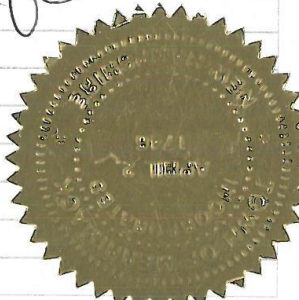
Merrimack

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: February 23, 2018

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.

Name	Position	Signature
KARAY M. HARRINGTON	Town Counselor	Karay M. Harrington
Thomas P Koenig	Town Councilor	Thomas P Koenig
WILLIAM W. BOYD, III	Town Councilor	William W. Boyd, III
Tom Thornton	Town Clerk	Tom Thornton
Jacqueline Flood	Town Councilor	Jacqueline Flood
JO FINKLEY ROTHHAUS	Town Councilor	JO FINKLEY ROTHHAUS



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2018 Default Budget



New Hampshire
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$691,462	\$0	\$691,462
4130-4139	Executive	\$0	\$0	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics	\$19,147	\$16,266	\$0	\$35,413
4150-4151	Financial Administration	\$0	\$0	\$0	\$0
4152	Revaluation of Property	\$299,929	\$0	\$0	\$299,929
4153	Legal Expense	\$0	\$0	\$0	\$0
4155-4159	Personnel Administration	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	\$473,356	\$0	\$0	\$473,356
4194	General Government Buildings	\$257,162	\$0	\$0	\$257,162
4195	Cemeteries	\$0	\$0	\$0	\$0
4196	Insurance	\$0	\$0	\$0	\$0
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$2,305,103	\$0	\$0	\$2,305,103
General Government Subtotal		\$3,354,697	\$707,728	\$0	\$4,062,425
Public Safety					
4210-4214	Police	\$6,086,672	\$0	\$0	\$6,086,672
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$5,768,502	\$0	\$0	\$5,768,502
4240-4249	Building Inspection	\$367,758	\$0	\$0	\$367,758
4290-4298	Emergency Management	\$9,217	\$0	\$0	\$9,217
4299	Other (Including Communications)	\$863,535	\$0	\$0	\$863,535
Public Safety Subtotal		\$13,095,684	\$0	\$0	\$13,095,684
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$378,104	\$0	\$0	\$378,104
4312	Highways and Streets	\$2,491,898	\$0	\$0	\$2,491,898
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other	\$455,432	\$0	\$0	\$455,432
Highways and Streets Subtotal		\$3,325,434	\$0	\$0	\$3,325,434

2018 Default Budget



New Hampshire
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	\$1,401,926	\$0	\$0	\$1,401,926
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$3,526,015	\$0	\$0	\$3,526,015
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$4,927,941	\$0	\$0	\$4,927,941
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$74,000	\$0	\$0	\$74,000
Health Subtotal		\$74,000	\$0	\$0	\$74,000
Welfare					
4441-4442	Administration and Direct Assistance	\$82,235	\$0	\$0	\$82,235
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$82,235	\$0	\$0	\$82,235
Culture and Recreation					
4520-4529	Parks and Recreation	\$437,199	\$0	\$0	\$437,199
4550-4559	Library	\$1,098,878	\$0	\$0	\$1,098,878
4583	Patriotic Purposes	\$41,000	\$0	\$0	\$41,000
4589	Other Culture and Recreation	\$235,520	\$0	\$0	\$235,520
Culture and Recreation Subtotal		\$1,812,597	\$0	\$0	\$1,812,597

2018 Default Budget



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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$4,231	\$0	\$0	\$4,231
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$4,231	\$0	\$0	\$4,231
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$1,056,990	(\$106,125)	\$0	\$950,865
4721	Long Term Bonds and Notes - Interest	\$192,217	\$110,871	\$0	\$303,088
4723	Tax Anticipation Notes - Interest	\$1	\$0	\$0	\$1
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$1,249,208	\$4,746	\$0	\$1,253,954
Capital Outlay					
4901	Land	\$1	\$0	\$0	\$1
4902	Machinery, Vehicles, and Equipment	\$2,214,505	\$0	(\$1,620,000)	\$594,505
4903	Buildings	\$39,600	\$0	\$0	\$39,600
4909	Improvements Other than Buildings	\$2,681,440	\$0	(\$2,301,040)	\$380,400
Capital Outlay Subtotal		\$4,935,546	\$0	(\$3,921,040)	\$1,014,506
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$2,027,000	\$0	\$0	\$2,027,000
4916	To Expendable Trusts/Fiduciary Funds	\$10,300	\$0	\$0	\$10,300
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$2,037,300	\$0	\$0	\$2,037,300
Total Operating Budget Appropriations		\$34,898,873	\$712,474	(\$3,921,040)	\$31,690,307

2018 Default Budget



New Hampshire
Department of
Revenue Administration

2018
MS-DTB

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
0000-0000	union contracts and benefits
4140-4149	extra election
4909	one time
4721	increase in debt interest
4711	decrease in Principal payments
4902	one time

2018 Default Budget

Chart 3 – Default Calculations		
	2017-18	2018-19
	<u>Voted Budget</u>	<u>Default Budget</u>
General Town operations and charges - Article 2	34,839,898	34,898,873
Union Contracts:		
NEPBA 112 Article 4 (2016-17)	-	16,282
Teamsters 633 Article 5 (2016-17)	-	23,864
AFSCME 2986 Article 6 (2016-17)	-	86,808
AFSCME 3657 Article 3 (2016-17)	-	48,496
IAFF 2904 Article 7 (2016-17)	-	69,421
NEPBA 12 Article 4 (2017-18)	58,975	120,794
Union Contract Benefit Increases (decreases)		
Health Insurance		274,002
STD		30,360
Workers Comp		21,435
NHRS		-
One Time Purchases		
Elections		16,266
One time CRF purchases		(3,921,040)
Debt service:		
2017-18		(1,249,208)
2018-19	-	1,253,954
Total	34,898,873	31,690,307

Meeting Schedule for Town Committees, Commissions and Boards

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

The following groups currently hold meetings with times and dates to be determined:

- Ethics Committee
- Heritage Commission
- Grater Woods Subcommittee
- Highway Safety Committee
- Horse Hill Nature Preserve Subcommittee
- Technology Committee
- Trustees of Trust Funds
- Wildcat Falls Subcommittee

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.

TOWN COMMITTEES NEED YOUR HELP! MAKE A DIFFERENCE IN YOUR COMMUNITY!

The Town of Merrimack has several Boards, Committees and Commissions and is always looking for capable volunteers to serve.

If you are interested in serving on any Board, Committee or Commission (with the exception of the Ethics Committee whose members are elected in the April election), please submit a letter of interest that includes your qualifications, personal characteristics, length of residency, previous positions held, either elected or appointed, and intent or experience related to the position to: Town of Merrimack, Attn: Committees, 6 Baboosic Lake Road, Merrimack, NH 03054.

For a list of openings, please visit our website at: <http://www.merrimacknh.gov/get-involved> or call the Town Manager's office at (603) 424-2331.

Thank you to all of our current and future volunteers!

For further information, please contact the Town Manager's office at (603) 424-2331
or visit our website at www.merrimacknh.gov to view the event calendar.

Merrimack Town Department Contacts

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

Mary Ellen Tufts, 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

Denise Roy, Chief

Public Works Department**Administration(603) 424-5137**

Kyle Fox, Public Works Director

Equipment Maint.....(603) 423-8552

Brian Friolet, Foreman

Highway Maintenance(603) 423-8551

Lori Barrett, Operations Manager
Greg Blecharczyk, 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 TC/TC

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

