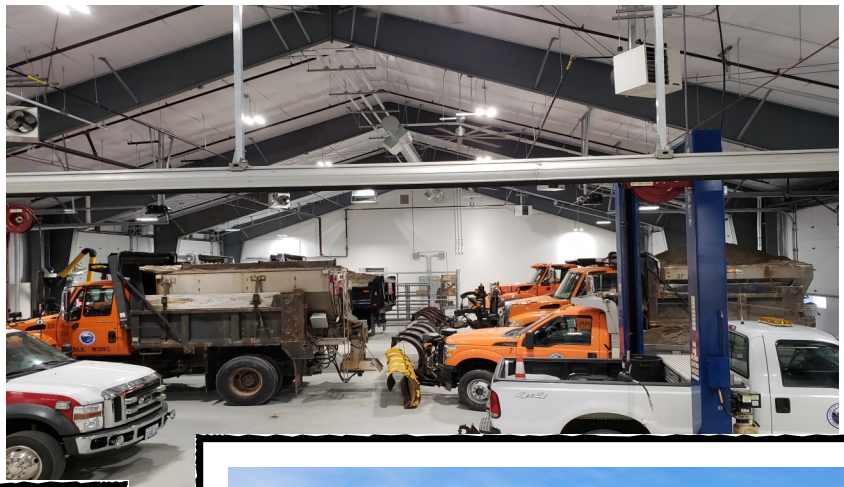


Town of Merrimack

New Hampshire



2018 Annual Report



Old Highway Garage (Dedicated to Edgar & Emma Thibodeau)



New Highway Garage

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

2019 Town Hall Holidays – Town Hall Offices will be closed on these days

New Year’s Day.....	Tuesday, January 1
Martin Luther King, Jr. Day.....	Monday, January 21
Presidents’ Day.....	Monday, February 18
Memorial Day.....	Monday, May 27
Independence Day.....	Thursday, July 4
Labor Day.....	Monday, September 2
Veterans Day.....	Monday, November 11
Thanksgiving.....	Thursday, November 28 & Friday, November 29
Christmas	Wednesday, December 25

Important Dates to Remember

March 1, 2019:	Last day to file Abatement Application for tax year 2018, per RSA 76:16.
April 1, 2019:	All real property assessed to owner of records this date.
April 15, 2019:	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, 2019:	Dog licenses expire.
May 15, 2019:	Timber Tax Report of Cut due.
June 30, 2019:	Fiscal year ends.
July 1, 2019:	Fiscal year begins.
Dec. 1, 2019:	Last day to pay final installment of 2019 property taxes without interest penalty.

2018 ANNUAL REPORT



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

TOWN COUNCIL

Chairman Finlay Rothhaus <i>Term expires 2020</i>	(603) 494-0893	frothhaus@merrimacknh.gov
Vice Chairman Thomas P. Koenig <i>Term expires 2021</i>	(603) 429-1455	tkoenig@merrimacknh.gov
Councilor Nancy Harrington <i>Term expires 2021</i>	(603) 494-5139	nharrington@merrimacknh.gov
Councilor William W. Boyd, III <i>Term expires 2020</i>	(603) 377-7574	bboyd@merrimacknh.gov
Councilor Peter Albert <i>Term expires 2021</i>	(603) 321-2055	palbert@merrimacknh.gov
Councilor Tom Thornton <i>Term expires 2019</i>	(603) 801-0069	tthornton@merrimacknh.gov
Councilor Barbara Healey <i>Term expires 2019</i>	(603) 424-1753	bhealey@merrimacknh.gov

Town Manager
Eileen Cabanel

Town Attorney
Matthew H. Upton

Town Treasurer
Thomas Boland

Town Clerk/Tax Collector
Diane Trippett

Town Moderator
Lynn Christensen

Table of Contents

Introduction	5
Town Council/Town Manager's Report	6
Donations Accepted	8
Appointed and Elected Town Officials.....	9
Elected State Officials	10
Town Employees	11
Employee Recognitions & Retirees.....	15
In Memory.....	16

2018 Town Meeting

Deliberative Session Minutes	21
Town Meeting Results	23

2017-18 Financial Reports and Summaries

Auditor's Report	27
Expendable Trust Funds.....	96
Long-Term Debt Schedules	99
Tax Rate History	103
Summary of Inventory Valuation.....	105
Statement of Appropriations, Estimated	
Revenues & Property Tax Assessed.....	106
Net Assessed Valuation History	108
Tax Collector's Report (MS-61).....	109
Town Clerk's Report	115
Treasurer's Report	116
Trustees of the Trust Funds Reports.....	117
Capital Improvement - Minor Projects	130
Capital Improvement - Major Projects.....	132

Boards, Commissions & Committee Reports

Agricultural Commission	137
Conservation Commission.....	138
Heritage Commission	140
Nashua Regional Planning Commission	141
Parks and Recreation Committee	143

Planning Board	144
Souhegan River Local Advisory Committee....	145
Town Center Committee	146
Zoning Board of Adjustment	147

Department Reports

Adopt-a-Road	151
Assessing Department	152
Community Development Department	153
Finance Department.....	154
Fire and Rescue Department	155
Media Division	162
Merrimack Public Library.....	163
Parks and Recreation Department.....	168
Police Department.....	170
Public Works Department	174
Town Clerk/Tax Collector Department	179
Welfare Department.....	180

Vital Statistics

Births.....	183
Deaths	188
Marriages.....	196

2019 Town Meeting Guide

Sample Official Ballot	207
Voter's Guide.....	211
Town Warrant	224
2019 Operating Budget (MS-6)	232
2019 Default Budget	241

Introduction



Merrimack Town Council

(Back Row Standing - L to R): Councilor Bill Boyd, Councilor Peter Albert, Councilor Nancy Harrington, Councilor Tom Thornton and Councilor Barbara Healey.

(Front Row Seated- L to R): Chairman Finlay Rothhaus and Vice Chairman Tom Koenig

We, the Merrimack Town Council and Town Manager, are pleased and proud to present you with the 2018 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 2018.

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 2018 Report

2018 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 2018. Those projects include:

- The new Highway Garage ground breaking event was held with the second Open House/Touch-A-Truck event. The new highway garage building is a modern, bright facility that is very inviting to the staff and the public alike.
- There were two culvert replacement projects completed on Wilson Hill Road to replace failing metal pipes. The first project was in the vicinity of 74 Wilson Hill Road which involved replacing a failing 24 inch metal pipe with a 36 inch high-density polyethylene (HDPE) pipe. The second replacement was at the Merrimack and Amherst town line and involved replacing a 2 foot by 4 foot culvert pipe with a 48" concrete pipe.
- There were 7.4 miles of paving completed this past year. Parts of Wire Road, Bean Road and Naticook Road were paved. Many subdivision roads were paved which included Vista Way, Bramber Lane, Blueberry Court, Hansom Drive, Nora Road, Peter Road, Jay Road, Curt Road, Joey Road, Lantern Lane, Hilton Drive, Pinewood Drive, Heather Circle, Elm Street and Pleasant Street. Additional paving was done on parts of Four Winds Road, Landau Way, Dahl Road and Gail Road.
- As part of a developer subdivision project, a sewer siphon project was completed under Baboosic Brook which allowed for extension of the Town's sewer system to run from Brenda Lane to Blair Road and down Whispering Pines Lane to the project entrance. This has allowed many residents to connect into town sewer that previously did not have access.

We continue to have growth in our current businesses throughout town, as well as adding new businesses over the last year. In March, the site plan for Phase 1 of Merrimack Park Place (a mixed use project at the entrance of the Merrimack Premium Outlets) was granted a conditional approval for 372,800 square feet (SF) of development including retail, hotel/event center, restaurant, office, multi-family residential uses. The developer is finalizing the plans, with a potential modification to the initial design, with the hopes of starting construction in 2019. In addition to the above project here are some examples of other completed projects: Devonshire Energy/Fidelity – 12 Acre Solar Energy array (Fidelity Campus); Merrimack Stone, Inc. (Webb Dr.) – 7,000 SF warehouse expansion; Vault Motor Storage (DW Highway) – 21,000 SF. expansion; and TechNH (Continental Blvd.) – 11,000 SF expansion.

The Town of Merrimack was honored again to host Governor Christopher Sununu on September 25, 2018, to sign House Bill 1101 dealing with regulating groundwater pollution caused by polluting emissions in the air.

The Merrimack Youth Association celebrated 50 years of dedicated service by volunteers. We honor the many coaches, parents, and all past and present leaders who give so much to support our youth.

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 increased to \$5.10 per \$1,000 of assessed value in 2018. This increase was due to several factors including an increase to capital reserve deposits, funding a Special Investigation Unit for the Police Department, as well an increase in funding the Town Hall HVAC project.

This past year we saw a number of employees hit employment milestones. We currently have nine employees with over 30 years of service, five employees with over 35 years of service and one employee with over 45 years of service.

Town Council/Town Manager's 2018 Report

Merrimack continues to be a great place to live and work.

In April 2018, Finlay Rothhaus was elected as Chair and Thomas Koenig as Vice Chair of the Town Council. There was also some shuffling of Councilors throughout the year. Thomas Thornton was elected to complete a one year term vacated by Daniel Dwyer. Barbara Healey was appointed as a Town Councilor on May 10, 2018, to replace Jackie Flood. We wish Dan and Jackie 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

Finlay Rothhaus, Town Council Chair
frothhaus@merrimacknh.gov

Donations Accepted by Town Council - 2018

The Town Council gratefully accepted the following donations throughout 2018 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
1/25/18	Police	Merrimack Crimeline, Inc.	Monetary donation to be used towards the K-9 Program	\$4,110.00
3/15/18	Parks & Rec.	Merrimack Lions Club	Sponsor (2) Summer Movie Nights in the Park	\$600.00
4/26/18	Police	23rd Citizen's Police Academy	Monetary donation	\$500.00
4/26/18	Police	St. John Newmann Youth Ministry	Monetary donation to be used towards the PACT Program	\$2,250.00
5/24/18	Parks & Rec.	Rotary Club of Merrimack	Monetary donation to replace existing trash barrels in Kids Kove w/ combo unit	\$1,226.93
6/14/18	Parks & Rec.	Merrimack Lions Club	Monetary donation for the Camp Scholarship Fund	\$210.00
6/14/18	Parks & Rec.	OVP Management, Inc.	Monetary donation for the Camp Scholarship Fund	\$1,050.00
6/14/18	Police	Anonymous	Monetary donation	\$500.00
6/14/18	Police	Merrimack Crimeline, Inc.	Monetary donation to be used towards the K-9 Program	\$1,436.75
6/28/18	Parks & Rec.	Bear Christensen Charitable Trust	Monetary donation for the Camp Scholarship Fund	\$420.00
8/16/18	Parks & Rec.	OVP Management, Inc.	Monetary donation for the Camp Scholarship Fund	\$210.00
8/16/18	Parks & Rec.	Merrimack Friends and Families	Monetary donation for the Camp Scholarship Fund	\$1,050.00
9/13/18	Police	Digital Federal Credit Union	Monetary donation for the PACT Program, National Night Out and to benefit our community	\$5,000.00
9/27/18	Parks & Rec.	Mr. Rohan Sreenivasan	Monetary donation for Parks and Recreation (Wasserman Park)	\$278.30
9/27/18	Parks & Rec.	Ms. Kim Sheman	Donation of a commemorative bench for Wasserman Park	\$575.00
10/11/18	Police	Campers at Naticook Day Camp	Monetary donation to be used towards the K-9 Program	\$142.00
10/11/18	Police	Mr. Theodore Curtis	Monetary donation to be used towards the Special Investigation Unit	\$520.00
10/11/18	Parks & Rec.	Santander Bank	Monetary donation to be used towards the annual Halloween party	\$500.00
10/25/18	Fire	Digital Federal Credit Union	Monetary donation to be used towards Fire, Rescue or hazardous materials equipment	\$5,000.00
10/25/18	Fire	Ms. Lucille Walker	Monetary donation to be used towards Fire, Rescue or hazardous materials equipment	\$50.00
10/25/18	Fire	Paul & Beverly Demoorjian	Monetary donation in of Lt. Paul Mondoux to be used towards Fire, Rescue or hazardous materials equipment	\$30.00
10/25/18	Parks & Rec.	MYA Basketball Program	Monetary donation for the purchase and installation of (2) basketball hoops at Twin Bridge Park	\$5,000.00
11/1/18	Parks & Rec.	Light up the Night Production	Donation to provide Holiday lighting for the Abbie Griffin gazebo	
12/20/18	Town Center Committee	Anonymous	Monetary donation to be used towards improving the Town Center sidewalks and general appearance	\$750.00
12/20/18	Police	Merrimack Crimeline, Inc.	Monetary donation to be used towards the purchase of a new canine	\$5,000.00

Appointed and Elected Town Officials

Agricultural Commission	Term	Highway Safety Committee (<i>continued</i>)	
Robert McCabe, <i>Chairman</i>	2021	Chief Michael Currier, <i>Fire Department Rep.</i>	
Paul Drone	2019	Dawn Tuomala, <i>Public Works Rep.</i>	
Donald Miner, Jr.	2020	Timothy Thompson, <i>Community Development Rep.</i>	
Ronald Miner III	2020	Tom Touseau, <i>School District Rep.</i>	
Bess Parks, <i>Treasurer & Acting Secretary</i>	2021	Finlay C. Rothhaus, <i>Town Council Rep.</i>	
Arthur "Pete" Gagnon, <i>Alternate</i>	2021		
Conservation Commission	Term	Nashua Regional Planning Commission	Term
Gage Perry, <i>Chairman</i>	2019	Karin Elmer, <i>Vice Chair</i>	2020
Matt Caron, <i>Vice Chairman</i>	2021	Timothy Tenhave	2021
Michael Boisvert	2020	William W. Boyd, III, <i>Town Council Rep.</i>	
Cynthia Glenn	2020		
Steve Perkins	2021	Parks and Recreation Committee	Term
Gina Rosati	2019	Laura Jaynes, <i>Chairman</i>	2019
Timothy Tenhave, <i>Alternate</i>	2021	Christine Lavoie, <i>Vice Chairman</i>	2019
Peter Albert, <i>Town Council Rep.</i>		Hillary Baird	2020
Timothy Thompson, <i>Staff Support</i>		Michelle Creswell, <i>Secretary</i>	2021
		Corey Davenport	2019
		Tracy McGraw	2019
Economic Development Citizen Advisory Committee (EDCAC) – DISBANDED 5/24/18	Term	Julie Poole	2021
Susan B. Lee, <i>Chairman</i>	2018	Rick Greenier, <i>MYA Liaison</i>	
David Shaw, <i>Vice Chairman</i>	2019	Brian LeClaire, <i>MYA Liaison Alternate</i>	
Ken Asai	2018	Maureen Hall, <i>Senior Citizens Club Rep.</i>	
Joshua Schiavone	2018	Brandi Nunez, <i>School Board Rep.</i>	
William W. Boyd, III, <i>Town Council Rep.</i>		Shannon Barnes, <i>School Board Rep. Alternate</i>	
Timothy Thompson, <i>Staff Support</i>		Abbigail Cote, <i>Student Rep.</i>	
		Peter Albert, <i>Town Council Rep.</i>	
		Matthew Casparius, <i>Staff Support</i>	
Ethics Committee	Term	Planning Board	Term
Melinda Szatela, <i>Chairman</i>	2020	Robert Best, <i>Chairman</i>	2019
James Ferreira	2019	Alastair Millns, <i>Vice Chairman</i>	2019
Chuck Mower	2019	Neil Anketell	2021
Wendy Thomas	2021	Lynn Christensen	2020
		Michael J. Redding	2020
Heritage Commission	Term	Dan Ricker	2021
Anita Creager, <i>Chairman</i>	2020	Nelson Disco, <i>Alternate</i>	2019
Ralph Gerenz	2019	Thomas Koenig, <i>Town Council Rep.</i>	
Chip Pollard	2021	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>		Marge Petrovic, <i>Chair</i>	2021
William Godfrey		Jane Coelho	2020
Paul Konieczka		Fran L'Heureux	2022
Bob L'Heureux			
Fran L'Heureux			
Glenn Wallace			
Claire Rioux, <i>Secretary</i>			

Appointed and Elected Town Officials

Technology Committee	Term	Trustees of Trust Funds	Term
Curtis Conrad	2019	Jack Balcom	2020
Kevin Coutreau	2021	Chris Christensen	2019
Adonis El Fakih	2020	Bill Wilkes	2021
John Sauter, <i>Secretary</i>	2020		
Barbara Healey, <i>Town Council Rep.</i>		Zoning Board of Adjustment	Term
		Patrick Dwyer, <i>Chairman</i>	2019
Town Center Committee	Term	Lynn Christensen, <i>Vice Chairman</i>	2020
Nelson Disco, <i>Chairman, Planning Board Rep.</i>		Richard Conescu	2020
Peter Flood, <i>Vice Chair</i>	2020	Fran L'Heureux	2021
Jackie Flood, <i>Secretary</i>	2021	Rod Buckley, <i>Alternate</i>	2020
Bill Cummings	2019	Drew Duffy, <i>Alternate</i>	2021
Bill Wilkes	2020	Kathleen Stroud, <i>Alternate</i>	2021
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>	
Finlay Rothhaus, <i>Town Council Rep.</i>		Timothy Thompson, <i>Staff Support</i>	

Elected State Officials

Governor

Christopher T. Sununu (R)	(603) 271-2121	www.governor.nh.gov
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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
Congressman Chris Pappas (D)	(202) 225-5456	pappas.house.gov

N.H. State Senate – District 11

Senator Shannon E. Chandley	(603) 271-4980
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N.H. House of Representatives – District 21

Representative Richard W. Barry (R)	(603) 880-3731	richard.barry@leg.state.nh.us
Representative Richard W. Hinch (R)	(603) 424-9690	dick.hinch@leg.state.nh.us
Representative Robert J. L'Heureux (R)	(603) 424-2539	bob.lheureux@leg.state.nh.us
Representative Nancy A. Murphy (R)	(603) 424-0254	Nancy.Murphy@leg.state.nh.us
Representative Jeanine M. Notter (R)	(603) 423-0408	jeanine.notter@leg.state.nh.us
Representative Rosemarie Rung (R)	(603) 271-3125	Rosemarie.Rung@leg.state.nh.us
Representative Kathryn Stack (R)	(603) 271-3125	Kathryn.Stack@leg.state.nh.us
Representative Wendy E. N. Thomas (R)	(603) 494-3851	Wendy.E.Thomas@leg.state.nh.us

N.H. Executive Council – District 5

Councilor Debora B. Pignatelli (D)	(603) 271-3632	Debora.Pignatelli@nh.gov
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Town Employees (as of 12/31/2018)

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 Simpson, Purchasing Agent/Accountant
Kelly Valluzzi, Account Clerk III
Tammie Lambert, Account Clerk II

Fire Department

Administration

Michael Currier, Fire Chief
Richard Pierson, Asst. Fire Chief – Operations
Matthew Duke, Asst. Fire Chief – Support Services
Cathy Nadeau, Executive Secretary
John Manuele, Fire Marshal
Scott Symonds, Fire Inspector (part-time)

Building & Health Divisions

Richard Jones, Building Official, Health Officer
Peter Manzelli II, Building Inspector
Carol Miner, Secretary
Leslie Tejada, Secretary (part-time)
Ivan Kwagala, Health Inspector (part-time)

Career Fire Rescue & Emergency Services

Captain Shawn Brechtel
Captain Brian Dubreuil
Captain Richard Gagne
Captain Jason Marsella
Lieutenant Scott Bannister
Lieutenant Shawn Farrell
Lieutenant Daniel Newman
Lieutenant Jeremy Penerian
Master Firefighter/Paramedic William Pelrine
Master Firefighter/Paramedic Nathan Landry

Master Firefighter/AEMT Richard Ducharme
Master Firefighter/AEMT Brennan McCarthy
Master Firefighter/AEMT Ryan Thomas
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
Firefighter/Paramedic Christopher Fyffe
Firefighter/Paramedic Matthew Loranger
Firefighter/Paramedic Brendan McAdams
Firefighter/Paramedic Gordon Othot
Firefighter/Paramedic Melissa Winters
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 Joseph Pelrine
Firefighter/AEMT Emmett Plourde
Firefighter/AEMT Kenneth White
Firefighter/AEMT Jason Worster
Firefighter/EMT Lorenzo DiPaola

Part-Time Per-diem Ambulance Attendants

Paramedic Jamison Mayhew
AEMT Marissa Marsella
AEMT Angela Mendonca
AEMT Michelle Othot
AEMT Mark Quinno
AEMT Cody Vaillancourt
EMT Robert Basha
EMT Michelle Creswell
EMT Richard Loomer
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 Katherine O'Hara

General Government

Eileen Cabanel, Town Manager
Sharon Marunicz, Human Resources Coordinator
William "Chuck" Miller, Technology Coordinator

Town Employees (as of 12/31/2018)

General Government (continued)

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, Administrative Library Assistant

Adult Services

Brendan Chella, Head of Adult Services
Lee Gilmore, Library Assistant II
Maxwell Blanchette, Reference Aide I (part-time)

Circulation

Jennifer Greene, Head of Circulation
Sheila Lippman, Library Aide I (part-time)
Susan McGowan, Library Aide I (part-time)
Angela Putnam, Library Aide I (part-time)
Jennifer Schaefer, Library Aide I (part-time)
Bret Sarbieski, Aide I (part-time)

Technical Services

Brittney Bergholm, Head of Youth Services
Jennifer Stover, Library Assistant

Youth Services (Children's and Teens)

Emily Sennott, Head of Youth Services
Catherine Walter, Library Assistant
Jenny Devost, Library Aide I (part-time)
Ben Stinson, Library Aide I (part-time)
Brianna Estrada, Page/Aide (part-time)
Nathaniel Dwyer, Summer Intern (part-time)

Maintenance

Jered Ulrich, Maintenance Aide (part-time)
Beatrice Couser, Custodial Aide (part-time)

Media Services

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

Parks and Recreation

Matthew Casparius, Director
Kierstin Merlino, Recreation Program Coordinator

Police Department

Administrative & Support Services

Denise I. Roy, Police Chief
Deputy Police Chief Brian Levesque
Captain Michael Dudash
Captain Matthew Tarleton
Atty. Jason Moore, Prosecutor
Det. William Vandersyde, 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

Lieutenant Dean KillKelley
Lieutenant Christopher Spillane
Detective Brandon Gagnon
Detective Michael Lambert
Detective Scott Park
Detective Gregory Walters
Detective Michael Murray, SRO/MHS
Detective Thomas Prentice, SRO/MMS

Patrol

Lieutenant Kenneth MacLeod
Lieutenant Eric Marquis
Sergeant Sean Cassell
Sergeant Dennis Foley
Sergeant William Gudzinowicz
Sergeant Michael Marcotte
Sergeant Sean McGuire
Sergeant Richard McKenzie
Master Patrolman John Dudash
Master Patrolman Daniel Lindbom
Master Patrolman Ryan Milligan
Master Patrolman James Sullivan
Master Patrolman Stephen Wallin
Patrolman Bryan Alvarez
Patrolman Haley Ash
Patrolman Steven Colletti
Patrolman Matthew Esposito
Patrolman Gregory Gilbert
Patrolman Amanda Groves
Patrolman Matthew Guinard
Patrolman Derek Hart
Patrolman Robert Maglio
Patrolman Kevin Manuele

Town Employees (as of 12/31/2018)

Police Department (continued)

Patrolman Brian Masker
Patrolman Jordan Miranda
Patrolman Daniel Peltier
Patrolman Aaron Petrucci
Patrolman H. Clark Preston
Patrolman Jeffrey Sprankle

Crossing Guards

Arthur Ducharme (part-time)
Mary Ann Durin (part-time)
Stratton Gatzimos (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 II
Victoria, LaPointe, Dispatcher II
Christine Maille, Dispatcher (part-time)
Louisa Cavanaugh, Call Dispatcher
Andrea Murray, Call Dispatcher

Police Volunteers

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

Public Works

Administration & Engineering

Kyle Fox, P.E., Director
Dawn Tuomala, Deputy Director/Town Engineer
Rebecca Starkey, Executive Secretary

Buildings & Grounds

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

Equipment Maintenance

Brian Friolet, Equipment Maintenance Foreman
Edward M. Boisvert, Mechanic II
Scott Bourgoin, Mechanic II
Chris Connacher, Mechanic II
Richard Parks, Mechanic I

Highway Maintenance

Lori Barrett, Operations Manager
Betsy Berube, Secretary
Jeff Strong, Construction & Highway Foreman
Greg Blecharczyk, Roads & Bridges Foreman
Bob Lovering, Equipment Operator III
Wayne Lombard, Equipment Operator II
Fred Mackey, Equipment Operator II
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
Jonathan Provost, Equipment Operator I
Matthew Rockwell, Equipment Operator I
Dean Stearns, Equipment Operator I
Jake Stevens, Equipment Operator I
John Trythall, Equipment Operator I
David Martin, Maintainer
Kevin Montminy, Maintainer
Blake Norton, Maintainer

Solid Waste

Steve Doumas, Solid Waste Foreman
Patrick Davis, Secretary / Scale Operator
Ross "Rusty" Williams, Equipment Operator III
Julio Molinari, Equipment Operator III
Paul Ford, Recycling Attendant
Ian Robinson, Recycling Attendant
Jim Killpartrick, Comm. Recycle Asst. (part-time)

Wastewater

Sarita Croce, Asst. Public Works Dir./Wastewater
Becky Sullivan, Secretary
Leo Gaudette, Chief Operator
Lee Vogel, Maintenance Manager
Jason Robbins, Assistant Maintenance Manager
Ken Conaty, Sewer Inspector
Chris Ciardelli, Laboratory Manager
Phillip Appert, Industrial WW Pretreatment Manager
Kevin Wilkins, Operator II/Lab Technician

Town Employees (as of 12/31/2018)

Wastewater - continued

Jason Bellemore, Equipment Operator III
Paul Dube, Equipment Operator III
William Hoyt, Equipment Operator III
Robert Wells, Equipment Operator III
Joseph Piccollo, Operator II
David Blaine, Operator I
Steve Wardner, Operator I
Manuel Brier, Mechanic II
Edward N. Boisvert, Mechanic II
Ronald Miner III, Mechanic I

Town Clerk / Tax Collector

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

Welfare Department

Patricia Murphy, Welfare Administrator (part-time)

EMPLOYEES WHO LEFT EMPLOYMENT IN 2018

Fire Department

Brian Borneman, Asst. Fire Chief - 9/21/18

Fire Dept. - Building & Health Division

Mary Ellen Tufts, PT Health Officer - 5/3/18

Library

Patricia Glavin, Library Aide I - 4/25/18
Meghan Ham, Library Aide I - 12/22/18
Michele Ricca, Reference Aide I - 9/13/18
Bizhan Shadlou, Custodian - 6/11/18
Samantha Small, Library Aide I - 5/12/18

Parks & Recreation Department

Megan Boisvert, Rec. Program Coord. - 8/17/18

Police Department

Christopher Dowling, Master Patrolman - 7/27/18
Andrew Keyes, Patrolman - 8/13/18

Police Dept. - Communications Division

Delilah Mendrala, Call Dispatcher - 7/18/18
Kevin O'Brien, Call Dispatcher - 3/21/18

Public Works - Highway Maintenance

Ryan Boisvert, Equipment Operator I - 5/2/18
Joshua Conley, Maintainer - 8/3/18
Ernest Doucette, Equipment Operator II - 10/12/18
Michael Stack, Equipment Operator I - 2/7/18

Public Works - Wastewater

Wayne Barnard, Mechanic II - 9/14/18

Cecil Peters, Operator II/LabTech. - 3/2/18
James Taylor, Asst. PW Dir./WW - 4/27/18
Raymond Valdes, Mechanic II - 4/26/18

Town Clerk / Tax Collector

Laura Mills, Account Clerk II - 9/6/18

Employee Recognitions & Retirees

The following employees were recognized in 2018 for their years of service:

<u>Employee Name</u>	<u>Position</u>	<u>Department</u>	<u>Years of Service</u>
Thomas W. Boland	Deputy Finance Director	Finance	5 years
Lenwood Brown III	Firefighter	Fire & Rescue Department	5 years
Justin J. Slez	Asst. Media Services Coord.	Media	5 years
Derek M. Zagzoug	Dispatcher III	Police – Communications	5 years
Steven W. Cook	Equipment Operator I	Public Works – Highway	5 years
George D. King	Equipment Operator I	Public Works – Highway	5 years
Robert E. Wells	Equipment Operator III	Public Works – Wastewater	5 years
Keith W. Hines	Master Firefighter	Fire & Rescue Department	10 years
Jeremy M. Penerian	Master Firefighter/Paramedic	Fire & Rescue Department	10 years
Kristin L. Wardner	Executive Secretary	General Government	10 years
William P. Gudzinowicz	Detective First	Police Department	10 years
Kenneth A. Conaty	Sewer Inspector	Public Works – Wastewater	10 years
Shawn M. Farrell	Lieutenant	Fire & Rescue Department	15 years
John H. Spence	Asst. Comm. Supervisor	Police – Communications	15 years
Paul A. Ford	Recycling Attendant	Public Works – Solid Waste	15 years
Matthew J. Duke	Assistant Fire Chief	Fire & Rescue Department	20 years
Holly E. Estey	Detective Secretary	Police Department	20 years
Nancy M. Deslauriers	Account Clerk II	Town Clerk / Tax Collector	20 years
Catherine F. Nadeau	Executive Secretary	Fire & Rescue Department	30 years
Michael D. Murray	SRO / Detective First	Police Department	30 years
Scott C. Park	Detective First	Police Department	30 years
Michael J. Dudash	Police Captain	Police Department	35 years
Rebecca F. Starkey	Executive Secretary	Public Works – Administration	35 years

The following employees retired from employment in 2018:

<u>Employee Name</u>	<u>Position</u>	<u>Department</u>	<u>Years of Service</u>
Brian L. Borneman	Assistant Fire Chief	Fire & Rescue Department	24 years
Theodore M. Dillon	Lieutenant	Police Department	20 years
Ernest T. Doucette	Equipment Operator II	Public Works – Highway	24 years
Robert S. Kelleher	SRO / Detective First	Police Department	17 years
Fred T. Kelley	Building Official	Fire & Rescue – Building Div.	8 years
Dean R. Killkelley	Lieutenant	Police Department	29 years
Cecil E. Peters	Operator II / Lab Tech.	Public Works – Wastewater	40 years
James E. Taylor	Assistant Director/WW	Public Works – Wastewater	41 years

In Memory



James A. McSweeney
1939 – 2018

James A. McSweeney of Merrimack, NH passed away Friday, February 2, 2018, at home surrounded by his loving family. Jim was born in Hartford, CT, on July 19, 1939, and was a graduate of St. Michael's College in Winooski, VT.

He served as municipal manager for the towns of St. Albans, VT, Franklin, NH, Merrimack, NH, Wolfeboro, NH, Portsmouth, NH, and Lebanon, NH. During retirement, Jim worked as the Business Manager/Superintendent for the Merrimack Village Water District.

Jim served in the Vermont National Guard from 1963 - 1969 and was a 60 year member of the Knights of Columbus as well as a member of the American Legion. He was also a life member of the International City Management Association (ICMA). In addition, he served on multiple professional boards and volunteer committees, and most of all he truly enjoyed traveling with his wife of 55 years, Evie.

Jim is survived by his wife Evie; daughter Karen Palmer and her husband Steve; sons Jay and wife Kathleen; Kevin; Mark and his wife Dorthie; and Steven and his wife Michelle. He is also survived by his twelve grandchildren and his sister Barbara Carbone and her husband Dr. John Carbone.



Paul E. Mondoux
1955 – 2018

Paul E. Mondoux, born July 11, 1955, passed away unexpectedly on Sunday, September 9, 2018. He was born, raised and educated in Nashua, NH, and earned a Master's Degree before working for Lockheed Martin for many years as an IT Engineer.

He volunteered with the Auxiliary United States Air Force as a commander for the search and rescue unit of the Civil Air Patrol. He was an officer with the Manchester Motorcycle Club, served on the Technology Committee for the Town of Merrimack, and was a Lieutenant with the Merrimack Fire

Department's EMS call division.

In his free time, Paul enjoyed photography, shooting, Ti Chi, Shaolin Kempo in which he earned a black belt, was always up on the latest electronic gadgets, but most of all spending time with his family, especially his grandkids whom he adored.

Paul is survived by his wife, Luane, son Johnathan and his wife Heather, daughters Tanya and Amanda, as well as his brothers Philip and his wife Trisha, Richard and his wife Lisa, and Robert, and grandchildren Christopher, Amber, Breana, Christine and Lauren.

In Memory



Martin P. Carrier
1939 – 2018

Born January 13, 1939, in Dover, NH, Marty served in the U.S. Navy from 1957 to 1961 and graduated with an Associate's degree in accounting from Bentley College in 1964. He worked as a financial officer for several companies in New England before founding Carrier Business Advisory Services in Manchester in 1991.

Marty lived in Merrimack for 42 years, where he served as a volunteer firefighter, reaching the rank of Deputy Fire Chief, as a member of the Budget Committee. He also served as a volunteer firefighter in Rochester and Durham. He was a member of the NH Association of Fire Chiefs for over 50 years and served as its treasurer for 20 years. Marty served as the accountant and financial advisor for the Capital Area Fire Mutual and Compact for over 25 years. He was a long-time member of the National Association of Volunteer Fire Chiefs and was also a member of the NH Federation of Fire Mutual Aid Districts. In recent years, Marty also served as the Emergency Management Director and Treasurer for the town of Sutton.

Marty is survived by his sister Claudette Gagnon and her husband Frank; son Ronald; daughter Susan Carrier and her husband Gary Dombrowski; and two grandchildren, Paige and Andrew.



James W. Dwire
1944 – 2018

James W. Dwire, 73, of Manchester, died at Elliot Hospital on October 19, 2018, after a brief illness. He was born in Manchester on October 27, 1944. His parents were Alfred and Mildred Dwire. He was a West High graduate and he retired from the Town of Merrimack as a mechanic.

He was predeceased by his wife Addie Daniels Dwire in 2012. He leaves a sister, Cynthia Beaugard and her husband Dennis, and her children Mary and Daniel. He leaves 3 children, Candy Saindon and husband Robert; William and his girlfriend Crystal Mandeville; and Alfred and his wife Gina. He also leaves 10 grandchildren and 6 great-grandchildren.

TOWN OF MERRIMACK, NH



2018 TOWN MEETING MINUTES AND RESULTS

2018 Annual Town Meeting

DELIBERATIVE SESSION – MARCH 14, 2018

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

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

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 60-0)

Motion was made by Councilor Harrington and seconded by Councilor Rothhaus to move Article 2 as written.

Assistant Town Manager/Finance Director Paul Micali presented the changes in the budget. Mr. Micali stated that the proposed budget totaled \$34,511,890 and consists of several components; operating funds, capital reserve funds deposits, other capital expenditures, road resurfacing expenditures, capital reserve fund expenditures, and self-supporting funds. He explained that the majority of the increase in the operating budget is due to staffing and benefits. Non-union and union employee pay increases are at 3% this year, health insurance saw an 8.6% increase and there were increases with short-term disability and workers compensation. Changes in staffing consist of three new full-time positions being proposed and a change in one position from part-time to full-time. The three full-time positions consist of one custodian in the Building and Grounds division and two new positions in the Police Department for the new special investigation unit. One position will be a sergeant and the other will be a patrolman. Changes to staffing in the Police Department consist of the position of administrative lieutenant being eliminated a deputy chief position being created. The other staffing change is in the Town Clerk/Tax Collector department with a change from a part-time to a full-time position.

Other increases seen in the budget are with general insurance, debt service, waste recycling tipping fees, and elections. Major decreases within the budget are reflected within Building and Grounds and office equipment maintenance. Mr. Micali explained the increases with capital expenditures are for paving infrastructure, the Town Hall HVAC project and for new voting booths. Mr. Micali reviewed the balances in the capital reserve funds and discussed the intended projects and timelines for them. He stated that there are \$1.7 million dollars in projects being completed this year with monies saved in capital reserve funds. Some of the projects include replacing two dump trucks, a new truck and trailer for Solid Waste, a telephone system upgrade at Town Hall, equipment for the Fire Department and drainage improvements. Mr. Micali then discussed the proposed deposits to capital reserve funds and the future projects expected to be completed.

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)

2018 Annual Town Meeting

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)*

Motion was made by Councilor Koenig and seconded by Councilor Boyd to move Article 3 as printed. Councilor Koenig spoke to the Article noting that currently there is a credit given to veterans who have served in an armed conflict. The state legislature modified the criteria to encompass all veterans who have served at least 90 days and have been honorably discharged. This is enabling legislation which requires the voters to decide if they wish to support this change or not. If the article passes, it would provide for a \$500 tax credit to all veterans not just those who served during a conflict or war time.

Robert L'Heureux, 94 Back River Rd, asked if qualified, would a person need to re-apply every year. Town Manager Cabanel responded and stated that they would. Mr. L'Heureux questioned if a person had a general discharge, would they still qualify. Town Attorney Matt Upton responded that to qualify it has to be an honorable discharge. He is of the opinion that if the discharge is a general discharge under honorable conditions, it would likely apply.

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

The meeting adjourned at 7:23 PM.

Respectfully submitted,



Diane Trippett,
Town Clerk/Tax Collector

2018 Annual Town Meeting

VOTING DAY – APRIL 10, 2018

The second session of the Merrimack Town Meeting was held on April 10, 2018. The following offices and questions were on the ballot:

Town Councilor - Three years: Vote for not more than three (3)

Peter Albert	1,654 votes
Nancy M. Harrington	1,864 votes
Jason Kimball	1,129 votes
Tom Koenig	1,623 votes

Peter Albert, Nancy Harrington and Tom Koenig were elected to the position of Town Councilor and were so declared.

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

Tom Thornton.....	1,187 votes
Bruce Moreau.....	641 votes
Brian Stisser	449 votes

Tom Thornton was elected to the position of Town Councilor and was so declared.

Ethics Committee Member - Three years: Vote for not more than two (2)

No candidates filed for the position.

Barbara Healey	63 write-in votes
Wendy Thomas.....	16 write-in votes

Barbara Healey and Wendy Thomas were elected to the position of Ethics Committee member and were so declared.

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

Janice M. Tibbetts	2,142 votes
Janet Krupp	2,094 votes

Janice M. Tibbetts and Janet Krupp were elected to the position of Library Trustee and were so declared.

Moderator – Two years: Vote for not more than one (1)

Lynn Christensen.....	2,282 votes
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Lynn Christensen was elected to the position of Moderator and was so declared.

Supervisor of the Checklist – Six years: Vote for not more than one (1)

Margaret M. Petrovic	2,302 votes
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Margaret M. Petrovic was elected to the position of Supervisor of the Checklist and was so declared.

Town Clerk/Tax Collector – Three years: Vote for not more than one (1)

Diane Trippett	2,445 votes
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2018 Annual Town Meeting

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

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

William T. Wilkes..... 2,282 votes

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

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 1,717

NO..... 1,095

Article 2 passed and was so declared.

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 2,343

NO..... 509

Article 3 passed and was so declared.

Respectfully submitted,



Diane Trippett,
Town Clerk/Tax Collector

TOWN OF MERRIMACK, NH



2018 FINANCIAL REPORTS AND SUMMARIES

**TOWN OF MERRIMACK,
NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018**

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

TABLE OF CONTENTS

	<u>PAGES</u>
INDEPENDENT AUDITOR'S REPORT	1 - 2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3 - 11
 BASIC FINANCIAL STATEMENTS 	
Government-wide Financial Statements	
A Statement of Net Position	12
B Statement of Activities.....	13
Fund Financial Statements	
<i>Governmental Funds</i>	
C-1 Balance Sheet.....	14
C-2 Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position.....	15
C-3 Statement of Revenues, Expenditures, and Changes in Fund Balances	16
C-4 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities	17
<i>Budgetary Comparison Information</i>	
D Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund.....	18
<i>Proprietary Fund</i>	
E-1 Statement of Net Position	19
E-2 Statement of Revenues, Expenses, and Changes in Net Position.....	20
E-3 Statement of Cash Flows	21
<i>Fiduciary Funds</i>	
F-1 Statement of Net Position	22
F-2 Statement of Changes in Net Position.....	23
NOTES TO THE BASIC FINANCIAL STATEMENTS	24 - 50
 REQUIRED SUPPLEMENTARY INFORMATION 	
G Schedule of the Town's Proportionate Share of Net Pension Liability.....	51
H Schedule of Town Contributions – Pensions	52
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION - PENSION LIABILITY	
	53
I Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability	54
J Schedule of Town Contributions – Other Postemployment Benefits	55
K Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios.....	56
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - OTHER POSTEMPLOYMENT BENEFITS LIABILITY	
	57 - 58

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

TABLE OF CONTENTS

	<u>PAGES</u>
<i>COMBINING AND INDIVIDUAL FUND SCHEDULES</i>	
Governmental Funds	
<i>Major General Fund</i>	
1	Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)..... 59
2	Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis) 60
3	Schedule of Changes in Unassigned Fund Balance 61
<i>Nonmajor Governmental Funds</i>	
4	Combining Balance Sheet..... 62
5	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances..... 63



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

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

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, 2018, 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that 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, 2018, and 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.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in fiscal year 2018 the Town adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinions are not modified with respect to this matter.

Auditor's Report for Fiscal Year Ending June 30, 2018

Town of Merrimack Independent Auditor's Report

Other Matters

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis
- Schedule of the Town's Proportionate Share of Net Pension Liability
- Schedule of Town Contributions – Pensions
- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability
- Schedule of the Town Contributions – Other Postemployment Benefits
- Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios
- Notes to the Required Supplementary Information

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

*Plodzik & Sanderson
Professional Association*

December 26, 2018

Auditor's Report for Fiscal Year Ending June 30, 2018

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, 2018.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. The basic financial statements present two (2) different views of the Town through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Town.

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

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

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, 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, 2018

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 Funds Balance Sheet and the Governmental Funds 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 Funds Balance sheet and in the Governmental Funds 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. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules in the combining and individual fund schedules section of this report.

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 Town's sewer operations. The Sewer Fund is classified as a major fund.

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 \$96,888,774 (i.e., net position), a decrease of \$324,704 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$23,243,566, an increase of \$4,173,069 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the governmental funds was \$8,013,356, an increase of \$794,122 in comparison to the prior year.
- Cash and cash equivalents plus investments for Governmental Funds totaled \$56,051,635 as of June 30, 2018, as compared to a total of \$51,089,161 as of June 30, 2017.
- Total bonds and notes payable at the close of the current fiscal year was \$11,474,926, an increase of \$2,243,010 in comparison to the prior year. This increase reflects the issuance of the Highway Garage bond of \$3,300,000 during the current fiscal year, offset by scheduled repayments on outstanding bonds and notes of approximately \$1,057,000.

Auditor's Report for Fiscal Year Ending June 30, 2018

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	
	2018	2017 *	2018	2017 *	2018	2017 *
Current and Other assets	\$ 66,588	\$ 59,187	\$ 4,755	\$ 3,924	\$ 71,343	\$ 63,111
Capital assets	67,429	67,700	41,807	42,929	109,236	110,629
Total assets	134,017	126,887	46,562	46,853	180,579	173,740
Deferred outflows of resources	6,479	5,004	349	322	6,828	5,326
Long-term liabilities outstanding	36,089	31,106	9,104	9,714	45,193	40,820
Other liabilities	3,034	1,280	252	225	3,286	1,505
Total Liabilities	39,123	32,386	9,356	9,939	48,479	42,325
Deferred inflows of resources	41,152	39,401	887	127	42,039	39,528
Net Position:						
Net investment in capital assets	63,434	66,615	34,328	34,782	97,762	101,397
Restricted	5,889	2,893	204	430	6,093	3,323
Unrestricted	(9,102)	(9,404)	2,136	1,897	(6,966)	(7,507)
Total net position	\$ 60,221	\$ 60,104	\$ 36,668	\$ 37,109	\$ 96,889	\$ 97,213

* 2017 amounts reflect the prior period adjustments described in Note 18 to the financial statements.

Auditor's Report for Fiscal Year Ending June 30, 2018

CHANGES IN NET POSITION						
(In thousands)						
	<u>Governmental</u>		<u>Business-Type</u>		<u>Totals</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2018</u>	<u>2017 *</u>	<u>2018</u>	<u>2017 *</u>	<u>2018</u>	<u>2017 *</u>
Revenues:						
Program revenues						
Charges for services	\$ 2,221	\$ 2,519	\$ 4,550	\$ 4,625	\$ 6,771	\$ 7,144
Operating grants and contributions	561	482	136	57	697	539
Capital grants and contributions	1,108	1,504	-	-	1,108	1,504
General revenues						
Property and other Taxes	16,461	14,820	-	-	16,461	14,820
Licenses and permits	5,813	5,539	-	-	5,813	5,539
Grants and contributions not restricted to specific programs	1,488	2,672	-	-	1,488	2,672
Investment income	696	331	44	9	740	340
Other	239	195	11	40	250	235
Total revenues	28,587	28,062	4,741	4,731	33,328	32,793
Expenses:						
General government	3,629	3,756	-	-	3,629	3,756
Public safety	13,474	14,608	-	-	13,474	14,608
Highways and streets	5,464	6,990	-	-	5,464	6,990
Health and welfare	164	152	-	-	164	152
Sanitation	1,645	1,639	-	-	1,645	1,639
Culture and recreation	2,145	2,236	-	-	2,145	2,236
Community development	17	231	-	-	17	231
Interest on long-term debt	80	47	-	-	80	47
Capital outlay	1,852	187	-	-	1,852	187
Sewer operations	-	-	5,182	4,951	5,182	4,951
Total expenses	28,470	29,846	5,182	4,951	33,652	34,797
Change in net position	117	(1,784)	(441)	(220)	(324)	(2,004)
Net position - beginning of year, as restated	60,104	61,888	37,109	37,329	97,213	99,217
Net position - end of year	<u>\$ 60,221</u>	<u>\$ 60,104</u>	<u>\$ 36,668</u>	<u>\$ 37,109</u>	<u>\$ 96,889</u>	<u>\$ 97,213</u>

* 2017 amounts reflect the prior period adjustments described in Note 18 to the financial statements.

Auditor's Report for Fiscal Year Ending June 30, 2018

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 in the amount of \$97,761,884 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 totaling \$6,093,139 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$(6,966,249) 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 unfunded net pension liability and other future post-employment benefits in the Town's current Financial Statements, 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 \$116,710. Key elements of this change are as follows:

Excess of revenues and transfers in over expenditures and transfers out:	
General fund operations	\$ 1,295,001
Special revenue funds	37,020
Capital project funds	2,633,899
Permanent funds	<u>207,149</u>
Subtotal	4,173,069
Depreciation in excess of debt service principal paydown	(2,391,640)
Capital assets acquired from current and prior year revenues, non-bonded	2,510,806
Proceeds from bond issuance	(3,300,000)
Change in recognized pension obligations	(824,894)
Change in recognized OPEB obligations	(34,594)
Changes in compensated absences, accrued interest expense and accrued landfill postclosure care costs	63,840
Change in deferred tax revenue	<u>(79,877)</u>
Total	<u>\$ 116,710</u>

Business-type activities. Business-type activities for the year resulted in a change in net position of \$(441,414). This change primarily resulted from an increase in operating expenses for the Town's sewer operations.

Auditor's Report for Fiscal Year Ending June 30, 2018

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 \$8,013,356; committed fund balance (non-sewer capital reserves) was \$4,526,154, while total fund balance was \$15,613,611. 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>6/30/18</u>	<u>6/30/17</u>	<u>Change</u>
Unassigned fund balance	\$ 8,013,356	\$ 7,240,738	\$ 772,618
Committed fund balance (Capital Reserves)	4,526,154	4,250,617	275,537
Other fund balance	<u>3,074,101</u>	<u>2,827,255</u>	<u>246,846</u>
Total fund balance	<u>\$ 15,613,611</u>	<u>\$ 14,318,610</u>	<u>\$ 1,295,001</u>
Unassigned fund balance as % of total general fund expenditures	29.3%	26.4%	2.9%
Committed fund balance (Capital Reserves) as a % of total general fund expenditures	16.5%	15.5%	1.0%
Total fund balance as % of general fund expenditures	57.0%	52.1%	4.9%

The total fund balance of the general fund increased by \$1,295,001 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of adjusted budget	\$ 477,369
Expenditures less than adjusted budget	2,002,905
Net transfers less than adjusted budget	(538,080)
Decrease in encumbrances	(472,730)
Other	<u>(174,463)</u>
Total	<u>\$ 1,295,001</u>

Auditor's Report for Fiscal Year Ending June 30, 2018

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 \$2,136,288. The overall net position of the Sewer Fund decreased by \$441,414 in comparison to the prior year, primarily due to higher operation and maintenance expenses for 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

Differences between the original budget and the final amended budget resulted in an overall increase in appropriations of \$499,328. The majority of the overall change represents Grants received for the Police and Fire departments during the fiscal year, which increase both revenues and expenses.

Actual revenues came in approximately \$477,000, or 1.8%, higher than budgeted revenues for the fiscal year ended June 30, 2018, as higher than anticipated auto registrations, highway block grants from the State of New Hampshire, ambulance fees and investment earnings, along with lower than expected tax abatements, were partially offset by lower than expected state bridge aid due to delays in the timing of certain bridge repair projects. Below is a brief summary of the revenue variances:

- Vehicle registration revenues were higher than projections by \$377,000.
- Federal Highway Block grants were higher than anticipated by \$499,000.
- Ambulance revenues were higher than projections by \$98,000.
- Tax overlay was lower than the budgeted amount by \$472,000.
- Building permits exceeded estimates by \$77,000.
- Revenues generated by the Town's single stream recycling program were higher than the budget by \$19,000.
- Fees charged to users of the Town's Transfer Station facilities exceeded budgeted amounts by \$25,000.
- Interest income from investments was higher than projections by \$283,000.
- Interest received on outstanding and delinquent property taxes was lower than budget by \$24,000.
- Current use and yield taxes were lower than budgeted amounts by \$36,000.
- Police grant revenues were lower than anticipated by \$31,000.
- Aid from state and federal governments for bridge and sidewalk repairs was lower than budgeted amounts by \$1,264,000 due to delays in certain projects.

Auditor's Report for Fiscal Year Ending June 30, 2018

Overall expenditures, net of transfers from the Town's Capital Reserve Funds, came in over \$1.5 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 \$710,000, primarily as a result of staff turnover and retirements that resulted in several positions being unfilled for a portion of the year.
- Overtime was over budget by \$88,000, principally as a result of the turnover referred to above, along with increased demands on the Town's Police Department resources.
- Payroll taxes and employer funded retirement, dental, health, and disability insurance were lower than budgeted amounts by \$315,000 as a result of the same staffing issues referred to above.
- Payments due to employees upon termination were higher than the budget by \$114,000 as a result of certain unexpected retirements during the current fiscal year.
- Utility expenses for electricity, heating, water, sewer, and telephone were \$20,000 below budget estimates.
- Vehicle fuel costs came in lower than appropriations by \$36,000.
- Legal expenses were higher than budgeted appropriations by \$42,000.
- Buildings and grounds maintenance and repairs expenditures were under budget by \$26,000.
- Vehicle and equipment maintenance and repairs expenditures came in \$59,000 higher than budget.
- Education and training expenses were below budget by \$57,000.
- Solid Waste Disposal costs were lower than budgeted appropriations by \$12,000.
- 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 prior fiscal year.
- Expenditures on office equipment were \$88,000 lower than budgeted amounts.
- Transfers from the Town's Capital Reserve Funds were lower than budgeted amounts by \$538,000 due to delays in certain planned capital expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year-end amounted to \$109,236,810 (net of accumulated depreciation), a change of \$(1,392,506) 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, culvert, and bridge infrastructure improvements, along with new communications equipment for the Police Department and new ambulance and forestry vehicles for the Fire Department.

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.

Auditor's Report for Fiscal Year Ending June 30, 2018

Long-term debt. At the end of the current fiscal year, total debt outstanding for bonds and notes payable was \$11,474,926, 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 and 11 of this report.

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 growth 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 1.9% from the previous year of 2.4%, and it still compares favorably with the state and national averages of 2.6% and 3.7%, respectively. There continue to be several large development projects in both the construction and planning stages that indicate that the Town can expect to 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 2018-19 budget has been adopted, and the 2018 property tax rate (Fiscal Year 2018) was set in November. Municipal appropriations, net of non-tax revenues, have increased by \$859,147 (5.2%) compared to 2017-18 net appropriations, and the municipal portion of the tax rate was set at \$5.10 per thousand. The Town's portion of the tax rate increased by twenty cents from the prior fiscal year which can primarily be attributed to the need to increase staffing of both the Police and Fire Departments, along with the general effects of inflation and rising health care costs on overall operating expenses.

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, 2018

EXHIBIT A
TOWN OF MERRIMACK, NEW HAMPSHIRE
Statement of Net Position
June 30, 2018

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 49,154,364	\$ 2,697,274	\$ 51,851,638
Investments	6,897,271	244,765	7,142,036
Accounts receivable (net)	797,324	929,800	1,727,124
Taxes receivables (net)	9,066,817	-	9,066,817
Intergovernmental receivable	454,946	883,271	1,338,217
Inventory	158,428	-	158,428
Prepaid items	15,061	-	15,061
Tax deeded property, subject to resale	43,147	-	43,147
Capital assets:			
Land and construction in progress	19,239,158	238,770	19,477,928
Other capital assets, net of depreciation	48,190,242	41,568,640	89,758,882
Total assets	134,016,758	46,562,520	180,579,278
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	6,188,708	333,161	6,521,869
Deferred amounts related to OPEB	289,924	15,608	305,532
Total deferred outflows of resources	6,478,632	348,769	6,827,401
LIABILITIES			
Accounts payable	1,899,929	142,659	2,042,588
Accrued salaries and benefits	963,359	49,455	1,012,814
Retainage payable	15,617	-	15,617
Accrued interest payable	60,965	60,013	120,978
Intergovernmental payable	93,741	-	93,741
Long-term liabilities:			
Due within one year	320,431	666,990	987,421
Due in more than one year	35,768,665	8,437,475	44,206,140
Total liabilities	39,122,707	9,356,592	48,479,299
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	39,730,546	-	39,730,546
Deferred amounts related to pensions	1,204,176	64,825	1,269,001
Deferred amounts related to OPEB	6,013	324	6,337
Unavailable revenue - Other	201,326	-	201,326
Unavailable revenue - CATV	10,000	-	10,000
Unavailable revenue - Sewer fund	-	821,396	821,396
Total deferred inflows of resources	41,152,061	886,545	42,038,606
NET POSITION			
Net investment in capital assets	63,434,400	34,327,484	97,761,884
Restricted net position	5,888,759	204,380	6,093,139
Unrestricted	(9,102,537)	2,136,288	(6,966,249)
Total net position	\$ 60,220,622	\$ 36,668,152	\$ 96,888,774

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

Auditor's Report for Fiscal Year Ending June 30, 2018

EXHIBIT B
TOWN OF MERRIMACK, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended June 30, 2018

	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Governmental activities:							
General government	\$ 3,628,664	\$ 31,696	\$ -	\$ -	\$ (3,596,968)	\$ -	\$ (3,596,968)
Public safety	13,474,203	1,411,748	169,903	-	(11,892,552)	-	(11,892,552)
Highways and streets	5,464,243	-	124,075	1,108,249	(4,231,919)	-	(4,231,919)
Sanitation	1,645,368	532,643	-	-	(1,112,725)	-	(1,112,725)
Health and welfare	164,459	-	-	-	(164,459)	-	(164,459)
Culture and recreation	2,144,896	244,015	267,104	-	(1,633,777)	-	(1,633,777)
Community development	16,527	462	275	-	(15,790)	-	(15,790)
Interest on long-term debt	79,543	-	-	-	(79,543)	-	(79,543)
Capital outlay	1,851,946	-	-	-	(1,851,946)	-	(1,851,946)
Total governmental activities	28,469,849	2,220,564	561,357	1,108,249	(24,579,679)	-	(24,579,679)
Business-type activities:							
Sewer	5,182,049	4,549,710	136,126	-	-	(496,213)	(496,213)
Total	\$ 33,651,898	\$ 6,770,274	\$ 697,483	\$ 1,108,249	(24,579,679)	(496,213)	(25,075,892)
General revenues:							
Taxes:							
Property					15,958,002	-	15,958,002
Other					503,134	-	503,134
Motor vehicle permit fees					5,277,284	-	5,277,284
Licenses and other fees					535,874	-	535,874
Grants and contributions not restricted to specific programs					1,487,561	-	1,487,561
Unrestricted investment earnings					695,325	43,490	738,815
Miscellaneous					239,209	11,309	250,518
Total general revenues and special items					24,696,389	54,799	24,751,188
Change in net position					116,710	(441,414)	(324,704)
Net position, beginning, as restated (see Note 18)					60,103,912	37,109,566	97,213,478
Net position, ending					\$ 60,220,622	\$ 36,668,152	\$ 96,888,774

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

Auditor's Report for Fiscal Year Ending June 30, 2018

EXHIBIT C-1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
June 30, 2018

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 44,085,807	\$ 5,068,557	\$ 49,154,364
Investments	4,021,001	2,876,270	6,897,271
Accounts receivable (net)	699,098	98,226	797,324
Taxes receivable (net)	9,066,817	-	9,066,817
Intergovernmental receivable	454,946	-	454,946
Inventory	158,428	-	158,428
Prepaid items	15,061	-	15,061
Tax deeded property, subject to resale	43,147	-	43,147
Total assets	<u>\$ 58,544,305</u>	<u>\$ 8,043,053</u>	<u>\$ 66,587,358</u>
LIABILITIES			
Accounts payable	\$ 1,512,448	\$ 387,481	\$ 1,899,929
Accrued salaries and benefits	963,359	-	963,359
Intergovernmental payable	93,741	-	93,741
Retainage payable	-	15,617	15,617
Total liabilities	<u>2,569,548</u>	<u>403,098</u>	<u>2,972,646</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	40,159,820	-	40,159,820
Unavailable revenue - Other	201,326	-	201,326
Unavailable revenue - CATV	-	10,000	10,000
Total deferred inflows of resources	<u>40,361,146</u>	<u>10,000</u>	<u>40,371,146</u>
FUND BALANCES			
Nonspendable	785,985	1,587,475	2,373,460
Restricted	650,000	6,042,480	6,692,480
Committed	4,526,154	-	4,526,154
Assigned	1,638,116	-	1,638,116
Unassigned	8,013,356	-	8,013,356
Total fund balances	<u>15,613,611</u>	<u>7,629,955</u>	<u>23,243,566</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 58,544,305</u>	<u>\$ 8,043,053</u>	<u>\$ 66,587,358</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2018

EXHIBIT C-2
TOWN OF MERRIMACK, NEW HAMPSHIRE
Reconciliation of the Balance Sheet Governmental Funds to the Statement of Net Position
June 30, 2018

Total fund balances of governmental funds (Exhibit C-1)		\$ 23,243,566
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	\$ 133,840,120	
Less accumulated depreciation	<u>(66,410,720)</u>	
		67,429,400
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 6,188,708	
Deferred inflows of resources related to pensions	(1,204,176)	
Deferred outflows of resources related to OPEB	289,924	
Deferred inflows of resources related to OPEB	<u>(6,013)</u>	
		5,268,443
Revenues that are reported under the accrual basis of accounting and are not deferred until collection.		429,274
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(60,965)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bonds	\$ (3,743,875)	
Unamortized bond premium	(251,125)	
Compensated absences	(1,040,576)	
Net pension liability	(26,910,224)	
Other postemployment benefits	(3,603,296)	
Accrued landfill postclosure care costs	<u>(540,000)</u>	
		(36,089,096)
Net position of governmental activities (Exhibit A)		<u><u>\$ 60,220,622</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, 2018

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, 2018

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 16,497,583	\$ 43,430	\$ 16,541,013
Licenses and permits	5,813,974	205,456	6,019,430
Intergovernmental	2,738,744	823	2,739,567
Charges for services	1,897,946	322,618	2,220,564
Investment earnings	457,302	269,156	726,458
Miscellaneous	246,546	172,858	419,404
Total revenues	<u>27,652,095</u>	<u>1,014,341</u>	<u>28,666,436</u>
EXPENDITURES			
Current:			
General government	3,450,175	17,440	3,467,615
Public safety	12,537,854	88,384	12,626,238
Highways and streets	3,332,007	-	3,332,007
Sanitation	1,457,045	-	1,457,045
Health and welfare	164,253	-	164,253
Culture and recreation	1,507,226	513,842	2,021,068
Conservation	11,773	4,754	16,527
Debt service:			
Principal	390,000	-	390,000
Interest	33,365	-	33,365
Capital outlay	3,473,096	812,153	4,285,249
Total expenditures	<u>26,356,794</u>	<u>1,436,573</u>	<u>27,793,367</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,295,301</u>	<u>(422,232)</u>	<u>873,069</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	300	300
Transfers out	(300)	-	(300)
Bond proceeds	-	3,048,875	3,048,875
Premium on bonds issued	-	251,125	251,125
Total other financing sources (uses)	<u>(300)</u>	<u>3,300,300</u>	<u>3,300,000</u>
Net change in fund balances	1,295,001	2,878,068	4,173,069
Fund balances, beginning	14,318,610	4,751,887	19,070,497
Fund balances, ending	<u>\$ 15,613,611</u>	<u>\$ 7,629,955</u>	<u>\$ 23,243,566</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2018

EXHIBIT C-4
TOWN OF MERRIMACK, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2018

Net change in fund balances of governmental funds (Exhibit C-3)		\$ 4,173,069
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 depreciation expense exceeded capitalized capital outlay in the current period.		
Capitalized capital outlay	\$ 2,551,455	
Less: disposal of capital assets	(40,649)	
Depreciation expense	<u>(2,781,640)</u>	
		(270,834)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ 300	
Transfers out	<u>(300)</u>	
		-
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		(79,877)
The issuance of long-term debt provides current financial resources to governmental funds while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Proceeds of debt	\$ (3,048,875)	
Bond premium on new issuance	(251,125)	
Principal repayment of bond	<u>390,000</u>	
		(2,910,000)
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.		
Increase in accrued interest expense	\$ (46,178)	
Decrease in compensated absences payable	122,018	
Increase in accrued landfill postclosure care costs	(12,000)	
Net increase in net pension liability and deferred outflows and inflows or resources related to pensions	(824,894)	
Net decrease in net OPEB liability and deferred outflows and inflows or resources related to OPEB	<u>(34,594)</u>	
		(795,648)
Changes in net position of governmental activities (Exhibit B)		<u><u>\$ 116,710</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, 2018

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, 2018

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES				
Taxes	\$ 16,028,617	\$ 16,028,617	\$ 16,497,583	\$ 468,966
Licenses and permits	5,321,886	5,321,886	5,813,974	492,088
Intergovernmental	3,423,625	3,922,953	2,738,744	(1,184,209)
Charges for services	1,667,707	1,667,707	1,897,946	230,239
Investment earnings	150,000	150,000	433,036	283,036
Miscellaneous	59,297	59,297	246,546	187,249
Total revenues	<u>26,651,132</u>	<u>27,150,460</u>	<u>27,627,829</u>	<u>477,369</u>
EXPENDITURES				
Current:				
General government	3,329,930	3,329,930	3,464,451	(134,521)
Public safety	13,055,246	13,055,246	12,497,013	558,233
Highways and streets	3,330,594	3,330,594	2,636,008	694,586
Sanitation	1,416,795	1,416,795	1,459,345	(42,550)
Health and welfare	157,378	157,378	164,253	(6,875)
Culture and recreation	1,552,350	1,552,350	1,568,554	(16,204)
Conservation	9,231	9,231	11,773	(2,542)
Debt service:				
Principal	390,000	390,000	390,000	-
Interest	33,366	33,366	33,365	1
Capital outlay	4,102,751	4,602,079	3,649,302	952,777
Total expenditures	<u>27,377,641</u>	<u>27,876,969</u>	<u>25,874,064</u>	<u>2,002,905</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(726,509)</u>	<u>(726,509)</u>	<u>1,753,765</u>	<u>2,480,274</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,983,809	1,983,809	1,445,729	(538,080)
Transfers out	(1,707,300)	(1,707,300)	(1,707,300)	-
Total other financing sources (uses)	<u>276,509</u>	<u>276,509</u>	<u>(261,571)</u>	<u>(538,080)</u>
Net change in fund balances	<u>\$ (450,000)</u>	<u>\$ (450,000)</u>	<u>1,492,194</u>	<u>\$ 1,942,194</u>
Decrease in nonspendable fund balance			30,424	
Increase in assigned for contingency			(750,000)	
Unassigned fund balance, beginning			7,240,738	
Unassigned fund balance, ending			<u>\$ 8,013,356</u>	

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

Auditor's Report for Fiscal Year Ending June 30, 2018

EXHIBIT E-1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Proprietary Fund
Statement of Net Position
June 30, 2018

	Business-type Activities Enterprise Fund (Sewer Department)
ASSETS	
Cash and cash equivalents	\$ 2,697,274
Investments	244,765
Accounts receivable	929,800
Intergovernmental receivables	883,271
Capital assets, not being depreciated:	
Land	238,770
Capital assets, net of accumulated depreciation:	
Buildings and systems	40,668,233
Improvements other than buildings	3,947
Machinery, equipment, and furnishings	896,460
Total assets	<u>46,562,520</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pensions	333,161
Deferred amounts related to OPEB	15,608
Total deferred outflows of resources	<u>348,769</u>
LIABILITIES	
Current liabilities:	
Accounts payable	142,659
Accrued salaries and benefits	49,455
Accrued interest payable	60,013
Noncurrent liabilities:	
Due within one year:	
Notes payable	666,990
Due in more than one year:	
Notes payable	6,812,936
Compensated absences	73,285
Net pension liability	1,448,671
Other postemployment benefits	102,583
Total liabilities	<u>9,356,592</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred amounts related to pensions	64,825
Deferred amounts related to OPEB	324
Unavailable revenue	821,396
Total deferred inflows of resources	<u>886,545</u>
NET POSITION	
Net investment in capital assets	34,327,484
Restricted for capital reserve funds	204,380
Unrestricted	2,136,288
Total net position	<u>\$ 36,668,152</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2018

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, 2018

	Business-type Activities Enterprise Fund (Sewer Department)
Operating revenues:	
User charges	\$ 4,549,710
Miscellaneous	11,309
Total operating revenues	<u>4,561,019</u>
Operating expenses:	
Salaries and wages	1,763,297
Operation and maintenance	1,923,204
Depreciation	1,341,896
Total operating expenses	<u>5,028,397</u>
Operating loss	<u>(467,378)</u>
Nonoperating revenue:	
Intergovernmental grants	136,126
Interest income	43,490
Interest expense	(153,652)
Total nonoperating revenues	<u>25,964</u>
Change in net position	(441,414)
Net position, beginning, as restated (see Note 18)	37,109,566
Net position, ending	<u>\$ 36,668,152</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2018

EXHIBIT E-3
TOWN OF MERRIMACK, NEW HAMPSHIRE
Proprietary Fund
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2018

Cash flows from operating activities:	
Receipts from customers and users	\$ 4,686,429
Payments to employees and suppliers	(3,618,616)
Net cash provided by operating activities	<u>1,067,813</u>
Cash flows from capital and related financing activities:	
Principal paid on bonds	(666,990)
Acquisition and construction of capital assets	(257,337)
Interest paid	(158,853)
Intergovernmental reimbursements	39,561
Net cash used by capital and related financing activities	<u>(1,043,619)</u>
Cash flows from investing activities:	
Change in investment balances	59,469
Interest received	80,606
Net cash provided by investing activities	<u>140,075</u>
Net increase in cash	164,269
Cash, beginning	2,533,005
Cash, ending	<u>\$ 2,697,274</u>

Reconciliation of Operating Loss to Net Cash Provided by Operating Activities

Operating loss	\$ (467,378)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation expense	1,341,896
Decrease in other receivables	46,132
Increase in accounts payable	62,031
Increase in accrued salaries and benefits	27,197
Decrease in retainage payable	(2,301)
Decrease in net pension liability and deferred outflows and inflows of resources related to pensions	(17,514)
Decrease in net pension liability and deferred outflows and inflows of resources related to OPEB	(1,528)
Increase in deferred inflows of resources	79,278
Total adjustments	<u>1,535,191</u>
Net cash provided by operating activities	<u>\$ 1,067,813</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2018

EXHIBIT F-1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Net Position
June 30, 2018

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	\$ 15,013	\$ 2,096,376
Investments	203,634	8,082,813
Total assets	218,647	10,179,189
LIABILITIES		
Intergovernmental payables	-	10,179,189
NET POSITION		
Held in trust for specific purposes	\$ 218,647	\$ -

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

Auditor's Report for Fiscal Year Ending June 30, 2018

EXHIBIT F-2
TOWN OF MERRIMACK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Net Position
For the Fiscal Year Ended June 30, 2018

	Private Purpose Trust
ADDITIONS	
New funds	\$ 11,700
Interest	5,010
Change in fair market value	10,962
Total revenue	27,672
DEDUCTIONS	
Trust distributions	9,025
Change in net position	18,647
Net position, beginning	200,000
Net position, ending	\$ 218,647

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

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

	<u>NOTE</u>
Summary of Significant Accounting Policies	1
Reporting Entity	1-A
Basis of Accounting, and Measurement Focus	1-B
Cash and Cash Equivalents	1-C
Statement of Cash Flows	1-D
Investments	1-E
Receivables	1-F
Inventory	1-G
Prepaid Items	1-H
Capital Assets	1-I
Interfund Transfers	1-J
Property Taxes	1-K
Accounts Payable	1-L
Deferred Outflows/Inflows of Resources	1-M
Long-term Obligations	1-N
Compensated Absences	1-O
Claims and Judgments	1-P
Postemployment Benefits Other Than Pensions (OPEB)	1-Q
Defined Benefit Pension Plan	1-R
Net Position/Fund Balances	1-S
Use of Estimates	1-T
Stewardship, Compliance, and Accountability	2
Budgetary Information	2-A
Budgetary Reconciliation to GAAP Basis	2-B
Accounting Change/Restatement	2-C

DETAILED NOTES ON ALL FUNDS

Cash and Cash Equivalents	3
Investments	4
Taxes Receivable	5
Other Receivables	6
Capital Assets	7
Accrued Liabilities	8
Intergovernmental Payables	9
Deferred Outflows/Inflows of Resources	10
Long-term Liabilities	11
Defined Benefit Pension Plan	12
Postemployment Benefits Other Than Pensions (OPEB)	13
New Hampshire Retirement System (NHRS)	13-A
Town of Merrimack Retiree Health Benefit Program	13-B
Encumbrances	14
State Aid to Water Pollution Projects	15
Net Position	16
Governmental Fund Balances	17

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

Prior Period Adjustments	18
Risk Management	19
Contingent Liabilities	20
Subsequent Events	21

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Merrimack, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

In 2018, the Town implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which changed the way other postemployment benefit (OPEB) liabilities and related expenses are recorded. See Note 2-C for further information on this pronouncement.

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 Basis of Accounting, and Measurement Focus

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-wide Financial Statements – The Town's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental and business-type activities for the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the Town are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Governmental Fund Financial Statements – Include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for the major governmental fund and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

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, with the exception of reimbursement-based grants, which use a period of one year. 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. Only the portion of special

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE *NOTES TO THE BASIC FINANCIAL STATEMENTS* *AS OF AND FOR THE FISCAL YEAR ENDED* *JUNE 30, 2018*

assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current 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.

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, *Fund Balance Reporting and Governmental Fund Type Definitions* guidance, the other special revenue funds and expendable trust funds are consolidated in the general fund.

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 Funds – are 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.

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

Proprietary Fund Financial Statements – Include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Net Position, and a Statement of Cash Flows for the major proprietary fund.

Proprietary funds are reported using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows.

Operating revenues in the proprietary fund are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The Town reports the following major proprietary fund:

Sewer Fund – accounts for the activities related to the operation of the sewer treatment plant, pumping stations, and sewer lines.

Fiduciary Fund Financial Statements – Include a Statement of Net Position and a Statement of Changes in Net Position. These funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting as are the proprietary funds explained above.

The Town reports the following fiduciary funds:

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

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE *NOTES TO THE BASIC FINANCIAL STATEMENTS* *AS OF AND FOR THE FISCAL YEAR ENDED* *JUNE 30, 2018*

Agency Fund – is custodial in nature and does 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.

1-C 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-D Statement of Cash Flows

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

1-E Investments

The Town's investment policy dictates the nature of investments that may be used, which vary depending on the fund's type. For capital and other reserve funds, the purpose of investments shall be to maintain principal and provide liquidity, due to the expendable nature and short-term time horizon of the funds. The Trustees of Trust Funds are aware that meeting these objectives may restrict the level of yield attainable.

For the Town's non-expendable (endowment type) funds, such as privately donated gifts, legacies, and perpetual care, the Town's investment policy states that all funds shall be invested on a total return basis; that is, the aggregate return from capital appreciation and dividend and interest income. 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 nonspendable equity component is to meet or exceed the S&P 500 Index total return over a full market cycle. The goal of the fund's spendable income component is to meet or exceed the return of the Barclays Intermediate Government/Credit Bond Fund Index over a full market cycle.

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.

Fair Value Measurements of Investments – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by U.S. GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

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

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

Level 2 – Inputs are other than quoted prices that are observable for the assets or liabilities, 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 New Hampshire Public Deposit Investment Pool (NHPDIP) are 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.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

Investments in Certain External Investment Pools – In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the 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.

1-F 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-G 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 expendable materials, supplies, and fuel held for consumption. The cost is recorded as an expenditure/expense when consumed rather than when purchased.

1-H Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

1-I Capital Assets

Capital assets include property, plant, and equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items) which are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. 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 government-wide Statement of Net Position. Capital assets of the proprietary fund are capitalized in the fund and the cost basis for proprietary fund capital assets is the same as that used for general capital assets.

Capital assets are defined by the Town as assets with an initial, individual cost of \$10,000 or more and an estimated useful life in excess of one year. Such assets are carried at historical cost or estimated historical cost. When the cost of the capital assets cannot be determined from available records, estimated historical cost is used. Donated capital assets received on or prior to June 15, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015 are recorded at acquisition value.

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2018**

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

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

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

1-J 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 the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-K 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 5, 2017 and November 3, 2017, and were due on July 3, 2017 and December 13, 2017. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

Property tax receivables are recognized on the levy or lien date, which is the date the tax warrant is issued. Current year property tax receivables represent taxes levied but not remitted to the Town at June 30, 2018 and unpaid taxes. The succeeding year property tax receivable represent taxes certified by the Town to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. Although the succeeding year property tax receivables have been recorded, the related revenue is reported as a deferred inflow of resources in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

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, 2017 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 3,248,052,506
For all other taxes	\$ 3,382,236,206

The tax rates and amounts assessed for the year ended June 30, 2018 were as follows:

	<u>Per \$1,000 of Assessed Valuation</u>	<u>Property Taxes Assessed</u>
Municipal portion	\$4.90	\$ 16,577,003
School portion:		
State of New Hampshire	\$2.16	7,008,220
Local	\$15.10	51,085,892
County portion	\$1.21	4,081,908
Total	<u>\$23.37</u>	<u>\$ 78,753,023</u>

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

1-L 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, 2018.

1-M Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance 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. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year.

1-N Long-term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities, business-type activities, or proprietary fund Statements of Net Position. Bond premiums are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums, as well as bond issuance costs, during the current period. The face amount of debt issued and premiums received on debt issuances are reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

1-O 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-P Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as an expense when the related liabilities are incurred.

1-Q Postemployment Benefits Other Than Pensions (OPEB)

The Town maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2018**

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the Town's actuarial report. For this purpose, benefit payments are recognized when payable in accordance with benefit terms.

1-R 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 prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-S Net Position/Fund Balances

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

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets.

Restricted net position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future project.

Unrestricted net position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

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 are more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – 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 – 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 – 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.

Assigned – 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 – Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

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.

Based on its adopted fund balance policy, the Town strives to maintain an unassigned fund balance of not less than 4% and not higher than 8% of the gross municipal appropriations, plus net school district appropriations, as approved for a fiscal year. This excludes any appropriations for capital projects or improvements funded entirely by bonds/notes proceeds, operating transfers, or other financing sources.

1-T 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 capital 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 U.S. 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 2018, \$450,000 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, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 29,073,558
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	24,266
To eliminate transfers between blended funds	(1,445,729)
Per Exhibit C-3 (GAAP basis)	<u>\$ 27,652,095</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 27,581,364
Adjustment:	
Basis differences:	
Encumbrances, beginning	1,360,846
Encumbrances, ending	(888,116)
GASB Statement No. 54:	
To record expendable trust expenditures during the year	10,000
To eliminate transfers between general and expendable trust funds	(1,707,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 26,357,094</u>

2-C Accounting Change/Restatement

Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), was implemented during fiscal year 2018. The revised requirements establish new financial reporting requirements for state and local governments which provide their employees with OPEB benefits, including additional note disclosure and required supplementary information. In addition, GASB Statement No. 75 requires a state or local government employer to use the entry age normal actuarial cost method and requires deferred outflows of resources and deferred inflows of resources which arise from other types of events related to OPEB to be recognized. Beginning net position for governmental activities was restated to retroactively report the change in valuation of the beginning total OPEB liability, deferred inflows and outflows of resources, as follows:

	Local OPEB	State OPEB	Total OPEB
Change in total OPEB liability under current standards	\$ (583,024)	\$ (1,999,186)	\$ (2,582,210)
Initial balance of deferred outflows of resources	-	260,311	260,311
Cumulative restatement related to GASB No. 75 implementation (see Note 18)	<u>\$ (583,024)</u>	<u>\$ (1,738,875)</u>	<u>\$ (2,321,899)</u>

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 \$53,963,027 and the bank balances totaled \$54,997,709. Petty cash totaled \$1,281.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 51,851,638
Cash per Statement of Net Position-Fiduciary Funds (Exhibit F-1)	2,111,389
Total cash and cash equivalents	<u>\$ 53,963,027</u>

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 4 – INVESTMENTS

Note 1-E 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. The Town has the following recurring value measurements and maturities as of June 30, 2018:

	Valuation Measurement		1-5 Years	Cost	Total
	Method	Fair Value			
Investments type:					
New Hampshire Public Deposit Investment Pool	Level 2	\$ 396,651	\$ -	\$ -	\$ 396,651
Certificates of deposit	Level 1	-	30,064	-	30,064
Mutual funds	Level 1	11,927	-	-	11,927
Fixed income	Level 1	9,431,948	-	-	9,431,948
Equities	Level 1	5,005,658	-	-	5,005,658
Alternatives	Level 1	550,660	-	-	550,660
Land	N/A	-	-	1,575	1,575
Total fair value		<u>\$ 15,396,844</u>	<u>\$ 30,064</u>	<u>\$ 1,575</u>	<u>\$ 15,428,483</u>

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. The Town's investment policy does not specifically limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – This is the risk that the issuer of an investment will not fulfill their obligation to the holder of the investment. The Town has no formal policy on managing credit risk; however, state law limits investments as explained in Note 1-E. As of June 30, 2018, the Town did not directly hold any securities. All such investments are maintained in investment pools or mutual funds.

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)	\$ 7,142,036
Investments per Statement of Net Position-Fiduciary Funds (Exhibit F-1)	8,286,447
Total investments	<u>\$ 15,428,483</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, 2018. The amount has been reduced by an allowance for an estimated uncollectible amount of \$223,252. Taxes receivable by year are as follows:

Property:	
Levy of 2018	\$ 8,515,178
Unredeemed (under tax lien):	
Levy of 2017	369,288
Levy of 2016	173,887
Levies of 2015 and prior	176,889
Welfare liens receivable	54,154
Yield	673
Less: allowance for estimated uncollectible taxes	(223,252)
Net taxes receivable	<u>\$ 9,066,817</u>

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 6 – OTHER RECEIVABLES

Receivables at June 30, 2018, 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, 2018 for the Town's individual 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	\$ 1,059,801	\$ 98,226	\$ 929,800	\$ 2,087,827
Intergovernmental	454,946	-	883,271	1,338,217
Gross receivables	1,514,747	98,226	1,813,071	3,426,044
Less: allowance for uncollectibles	(360,703)	-	-	(360,703)
Net total receivables	<u>\$ 1,154,044</u>	<u>\$ 98,226</u>	<u>\$ 1,813,071</u>	<u>\$ 3,065,341</u>

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018 is as follows:

	Balance, beginning	Additions	Disposals	Balance, ending
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$ 17,296,636	\$ -	\$ -	\$ 17,296,636
Construction in progress	729,457	1,213,065	-	1,942,522
Total capital assets not being depreciated	<u>18,026,093</u>	<u>1,213,065</u>	<u>-</u>	<u>19,239,158</u>
Being depreciated:				
Improvements other than buildings	1,938,736	-	-	1,938,736
Buildings and building improvements	8,785,813	-	-	8,785,813
Machinery, equipment, and furnishings	12,777,547	582,410	(154,185)	13,205,772
Infrastructure	90,112,446	755,980	(197,785)	90,670,641
Total capital assets being depreciated	<u>113,614,542</u>	<u>1,338,390</u>	<u>(351,970)</u>	<u>114,600,962</u>
Total all capital assets	<u>131,640,635</u>	<u>2,551,455</u>	<u>(351,970)</u>	<u>133,840,120</u>
Less accumulated depreciation:				
Improvements other than buildings	(1,139,113)	(48,395)	-	(1,187,508)
Buildings and building improvements	(4,479,215)	(199,185)	-	(4,678,400)
Machinery, equipment, and furnishings	(9,986,913)	(746,055)	131,781	(10,601,187)
Infrastructure	(48,335,160)	(1,788,005)	179,540	(49,943,625)
Total accumulated depreciation	<u>(63,940,401)</u>	<u>(2,781,640)</u>	<u>311,321</u>	<u>(66,410,720)</u>
Net book value, capital assets being depreciated	<u>49,674,141</u>	<u>(1,443,250)</u>	<u>(40,649)</u>	<u>48,190,242</u>
Net book value, all governmental activities capital assets	<u>\$ 67,700,234</u>	<u>\$ (230,185)</u>	<u>\$ (40,649)</u>	<u>\$ 67,429,400</u>

(Continued)

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Capital assets continued:

	Balance, beginning	Additions	Disposals	Balance, ending
Business-type activities:				
At cost:				
Not being depreciated:				
Land	\$ 238,770	\$ -	\$ -	\$ 238,770
Being depreciated:				
Buildings and systems	68,723,352	-	-	68,723,352
Improvements other than buildings	412,390	-	-	412,390
Machinery, equipment, and furnishings	6,128,498	257,337	(91,163)	6,294,672
Total capital assets being depreciated	75,264,240	257,337	(91,163)	75,430,414
Total all capital assets	75,503,010	257,337	(91,163)	75,669,184
Less accumulated depreciation:				
Buildings and systems	(26,818,407)	(1,236,712)	-	(28,055,119)
Improvements other than buildings	(406,469)	(1,974)	-	(408,443)
Machinery, equipment, and furnishings	(5,349,052)	(103,210)	54,050	(5,398,212)
Total accumulated depreciation	(32,573,928)	(1,341,896)	54,050	(33,861,774)
Net book value, capital assets being depreciated	42,690,312	(1,084,559)	(37,113)	41,568,640
Net book value, all business-type activities capital assets	\$ 42,929,082	\$ (1,084,559)	\$ (37,113)	\$ 41,807,410

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	\$ 54,032
Public safety	393,321
Highways and streets	2,122,662
Sanitation	117,686
Culture and recreation	93,939
	<u>2,781,640</u>
Business-type activities:	
Sewer	1,341,896
Total depreciation expense	<u>\$ 4,123,536</u>

NOTE 8 – ACCRUED LIABILITIES

Accrued liabilities reported by governmental and proprietary funds at June 30, 2018, were as follows:

	General Fund	Proprietary Sewer Fund
Salary and employee benefits	\$ 319,802	\$ -
Current portion of compensated absences	643,557	49,455
Total accrued liabilities	<u>\$ 963,359</u>	<u>\$ 49,455</u>

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 9 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$10,272,930 at June 30, 2018 consist of the following:

General fund:	
Amount due to the New Hampshire Retirement System	\$ 83,741
Amount due to the Merrimack School District	10,000
Total general fund	<u>93,741</u>
Agency fund:	
Amounts held for School District	4,637,547
Amounts held for Village District	5,541,642
Total agency fund	<u>10,179,189</u>
Total intergovernmental payables due	<u>\$ 10,272,930</u>

NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources are as follows:

	Entity-wide Basis		Governmental Funds	
	Governmental	Business-type	Other	
	Activities	Activities	General	Governmental
Deferred amounts related to pensions (see Note 12)	\$ 6,188,708	\$ 333,161	\$ -	\$ -
Deferred amounts related to OPEB (see Note 13)	289,924	15,608	-	-
Total deferred inflows of resources	<u>\$ 6,478,632</u>	<u>\$ 348,769</u>	<u>\$ -</u>	<u>\$ -</u>

Deferred inflows of resources are as follows:

	Entity-wide Basis		Governmental Funds	
	Governmental	Business-type	Other	
	Activities	Activities	General	Governmental
Unavailable revenues	\$ 211,326	\$ 821,396	\$ 201,326	\$ 10,000
Deferred amounts related to pensions (see Note 12)	1,204,176	64,825	-	-
Deferred amounts related to OPEB (see Note 13)	6,013	324	-	-
Unavailable tax revenue	39,730,546	-	40,159,820	-
Total deferred inflows of resources	<u>\$ 41,152,061</u>	<u>\$ 886,545</u>	<u>\$ 40,361,146</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, 2018:

	Balance at July 1, 2017 (as restated)	Additions	Reductions	Balance at June 30, 2018	Due Within One Year
Governmental activities:					
General obligation bonds payable	\$ 1,085,000	\$ 3,048,875	\$ (390,000)	\$ 3,743,875	\$ 283,875
Bond premium	-	251,125	-	251,125	12,556
Total bonds payable	1,085,000	3,300,000	(390,000)	3,995,000	296,431
Compensated absences	1,162,594	-	(122,018)	1,040,576	-
Accrued landfill postclosure care costs	528,000	12,000	-	540,000	24,000
Net pension liability	27,278,558	-	(368,334)	26,910,224	-
Other postemployment benefits	3,531,804	71,492	-	3,603,296	-
Total long-term liabilities	<u>\$ 33,585,956</u>	<u>\$ 3,383,492</u>	<u>\$ (880,352)</u>	<u>\$ 36,089,096</u>	<u>\$ 320,431</u>

(Continued)

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Long-term liabilities continued:

	Balance at July 1, 2017 (as restated)	Additions	Reductions	Balance at June 30, 2018	Due Within One Year
Business-type activities:					
General obligation notes payable	\$ 8,146,916	\$ -	\$ (666,990)	\$ 7,479,926	\$ 666,990
Compensated absences	18,504	54,781	-	73,285	-
Net pension liability	1,548,548	-	(99,877)	1,448,671	-
Other postemployment benefits	102,125	458	-	102,583	-
Total long-term liabilities	<u>\$ 9,816,093</u>	<u>\$ 55,239</u>	<u>\$ (766,867)</u>	<u>\$ 9,104,465</u>	<u>\$ 666,990</u>

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

	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2018	Current Portion
Governmental activities:					
General obligation bonds payable:					
Drainage improvement	2007	2023	4.47	\$ 695,000	\$ 125,000
Highway garage	2018	2038	2.86	3,048,875	158,875
				<u>3,743,875</u>	<u>283,875</u>
Bond premium				251,125	12,556
Total				<u>\$ 3,995,000</u>	<u>\$ 296,431</u>
Business-type activities:					
General obligation notes payable:					
Interceptor repair	2012	2019	1.94	\$ 167,468	\$ 55,823
Dewatering upgrade	2013	2022	1.70	1,053,874	263,468
Water pollution	2017	2036	2.00	6,258,584	347,699
Total				<u>\$ 7,479,926</u>	<u>\$ 666,990</u>

The annual requirements to amortize all *governmental activities* bonds outstanding as of June 30, 2018, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	\$ 283,875	\$ 159,751	\$ 443,626
2020	285,000	144,915	429,915
2021	295,000	130,435	425,435
2022	300,000	115,761	415,761
2023	310,000	100,731	410,731
2024-2028	770,000	366,675	1,136,675
2029-2033	750,000	192,375	942,375
2034-2038	750,000	71,438	821,438
Totals	<u>\$ 3,743,875</u>	<u>\$ 1,282,081</u>	<u>\$ 5,025,956</u>

The *governmental activities* 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.

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

The annual requirements to amortize all *business-type activities* notes outstanding as of June 30, 2018, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
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	347,699	97,356	445,055
2024-2028	1,738,495	382,469	2,120,964
2029-2033	1,738,495	208,619	1,947,114
2034-2036	1,043,099	104,310	1,147,409
Totals	<u>\$ 7,479,926</u>	<u>\$ 1,303,005</u>	<u>\$ 8,782,931</u>

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 the date the landfill no longer accepts waste. The estimated liability for landfill postclosure care costs has a balance of \$540,000 as of June 30, 2018. The estimated total current cost of the landfill postclosure care 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, 2018. 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, 2018 were as follows:

Original Loan Agreement	Purpose	Unissued Amount
August 8, 2012	Water Pollution Control Revolving Loan Fund Program	<u>\$ 158,631</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 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.

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

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 $\frac{1}{4}$ 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 and 11.80% for firefighters. All other employees are required to contribute 7% of earnable compensation. For fiscal year 2018, the Town contributed 25.33% for police, 27.79% for firefighters, and 11.08% for other employees. The contribution requirement for the fiscal year 2018 was \$2,287,744, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2018 the Town reported a liability of \$26,910,254 in the governmental activities and \$1,448,671 in the business-type activities for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2017, the Town's proportion was 0.58% which was an increase of 0.04% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the Town recognized pension expense of \$824,894 in the governmental activities and (\$17,514) in the business-type activities. At June 30, 2018 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	\$ 1,200,660	\$ 518,971	\$ 64,636	\$ 27,938
Changes in assumption	2,702,141	-	145,466	-
Differences between expected and actual experience	61,016	342,490	3,285	18,437
Net difference between projected and actual investment earnings on pension plan investments	-	342,715	-	18,450
Contributions subsequent to the measurement date	2,224,891	-	119,774	-
Total	<u>\$ 6,188,708</u>	<u>\$ 1,204,176</u>	<u>\$ 333,161</u>	<u>\$ 64,825</u>

The \$2,224,891 in the governmental activities and \$119,774 in the business-type activities reported as deferred outflows of resources related to pensions results from the 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, 2018. 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,	
2018	\$ 651,962
2019	1,330,784
2020	1,095,610
2021	(170,153)
Totals	<u>\$ 2,908,203</u>

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2016, using the following actuarial assumptions which, accordingly apply to 2017 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, 2016 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. Following is a table presenting target allocations and long-term rates of return for 2017:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2017
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%	4.50%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	20.00%	
Core Bonds	5.00%	0.75%
Short Duration	2.00%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	2.11%
Absolute Return Fixed Income	7.00%	1.26%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	2.84%
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.

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2018**

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 7.25%	1% Increase 8.25%
June 30, 2016	\$ 37,361,421	\$ 28,358,895	\$ 20,981,681

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 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

In accordance with the Town's adoption of GASB Statement No. 75 (see Note 2-C), the Town now reports two separate OPEB liabilities: a State component related to the Town's share of the NHRS liability, and a local component related to the Town's health plan. The State OPEB liability is measured and reported as of June 30, 2017, with the Town's 2018 contributions being reported as deferred outflows of resources. The local OPEB liability is measured and reported as of June 30, 2018, and thus has no deferred outflows of resources as a result of contributions subsequent to the measurement date. Additional information pertaining to each of the Town's OPEB liabilities is detailed as follows:

13-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2017 Comprehensive Annual Financial Report, which can be found on the System's website at www.nhrs.org.

Benefits Provided – Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal years 2017 and 2016 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2017, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish,

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

amend, and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2018, the Town contributed 4.10% for police and firefighters, and 0.30% for other employees. The contribution requirement for the fiscal year 2018 was \$267,376, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At June 30, 2018, the Town reported a liability of \$1,905,564 in the governmental activities and \$102,583 in the business-type activities for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2017, the Town's proportion was 0.44%, which was an increase of 0.03% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the Town recognized OPEB expense of (\$28,395) in the governmental activities and (\$1,528) in the business-type activities. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB 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	\$ 36,207	\$ -	\$ 1,950	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	6,013	-	324
Contributions subsequent to the measurement date	253,717	-	13,658	-
Total	<u>\$ 289,924</u>	<u>\$ 6,013</u>	<u>\$ 15,608</u>	<u>\$ 324</u>

The \$253,717 in the governmental activities and \$13,658 in the business-type activities reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending	
June 30,	
2018	\$ 36,573
2019	(1,584)
2020	(1,584)
2021	(1,585)
Totals	<u>\$ 31,820</u>

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2016 and a measurement date of June 30, 2017. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.5 % per year
Wage inflation:	3.25 % per year
Salary increases:	5.6 % average, including inflation
Investment rate of return:	7.25 % net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

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

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

The actuarial assumptions used in the June 30, 2016 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 OPEB 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.

Following is a table presenting target allocations and long-term rates of return for 2017:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2017
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%	4.50%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	20.00%	
Core Bonds	5.00%	0.75%
Short Duration	2.00%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	2.11%
Absolute Return Fixed Income	7.00%	1.26%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	2.84%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2017 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the Town's proportionate share of the OPEB liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the OPEB 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 7.25%	1% Increase 8.25%
June 30, 2017	\$ 2,185,461	\$ 2,008,147	\$ 1,854,517

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

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2018**

13-B Town of Merrimack Retiree Health Benefit Program

Plan Description – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their post-employment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time.

Benefits Provided – The Town provides postemployment healthcare benefits for certain eligible retirees. The Town provides medical benefits to its eligible retirees. The benefits are provided through the New Hampshire HealthTrust.

Employees Covered by Benefit Terms – At July 1, 2016 the following employees were covered by the benefit terms:

Active employees	175
Retired employees	66
Total participants covered by OPEB plan	<u>241</u>

Total OPEB Liability – The Town's total OPEB liability of \$1,697,732 was measured as of July 1, 2017, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability of \$1,697,732 in the July 1, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.5%
Healthcare Cost Trend Rates:	
Current Year Trend	8.0%
Second Year Trend	7.5%
Decrement	0.5%
Ultimate Trend	5.0%
Year Ultimate Trend is Reached	2025
Salary Increases:	3.0%

The discount rate is based on the prescribed discount interest rate methodology under GASB Statement No. 74/75 based on an average of three 20-year bond indices as of June 30, 2018.

Mortality rates were based on the RP 2014 Health Male and Female Tables which are based on the Employee and Healthy Annuitant Tables for both pre and post retirement projected with mortality improvements using Projection Scale AA for 3.5 years (i.e., from date of table to the valuation date), plus ten (10) years additional mortality improvement. This reflects an update to a more current mortality table compared to the prior valuation.

Changes in the Total OPEB Liability

	<u>June 30, 2018</u>
Total OPEB liability beginning of year, as restated	\$ 1,634,743
Changes for the year:	
Service cost	5,773
Interest	<u>57,216</u>
Total OPEB liability end of year	<u>\$ 1,697,732</u>

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Sensitivity of the Town's OPEB Liability to Changes in the Discount Rate – The July 1, 2017 actuarial valuation was prepared using a discount rate of 3.5%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$1,592,484 or by 6.2%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$1,820,953 or by 7.3%.

	Discount Rate		
	1% Decrease	Baseline 3.5%	1% Increase
Total OPEB Liability	\$ 1,820,953	\$ 1,697,732	\$ 1,592,484

Sensitivity of the Town's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2016 actuarial valuation was prepared using an initial trend rate of 8.0%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$1,850,768 or by 9.0%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$1,574,813 or by 7.2%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 8.0%	1% Increase
Total OPEB Liability	\$ 1,574,813	\$ 1,697,732	\$ 1,850,768

OPEB Expense – For the year ended June 30, 2018, the Town recognized OPEB expense of \$62,989.

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, 2018 and are as follows:

General fund:	
General government	\$ 171,154
Public safety	114,839
Highways and streets	309,994
Sanitation	10,060
Culture and recreation	105,863
Capital outlay	176,206
Total encumbrances	<u>\$ 888,116</u>

NOTE 15 – STATE AID TO WATER POLLUTION PROJECTS

The Town is due to receive from the State of New Hampshire the following amounts in the form of state aid to water pollution projects:

Bond Issued	Amount
State Aid Grant C-869 WWTF Dewatering Upgrade	<u>\$ 622,207</u>

Under New Hampshire RSA Chapter 486, the Town receives from the State of New Hampshire a percentage of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities. At June 30, 2018 the Town is due to receive the following annual amounts to offset debt payments:

Fiscal Year Ending June 30,	Principal	Interest	Total
2019	\$ 69,134	\$ 10,577	\$ 79,711
2020	69,134	9,402	78,536
2021	69,134	8,227	77,361
2022	69,134	7,052	76,186
2023	69,134	5,876	75,010
2024-2027	276,537	11,753	288,290
Totals	<u>\$ 622,207</u>	<u>\$ 52,887</u>	<u>\$ 675,094</u>

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

NOTE 16 – NET POSITION

Governmental and business-type activities net position reported on the government-wide Statement of Net Position at June 30, 2018 includes the following:

	Governmental Activities	Proprietary Fund	Total
Net investment in capital assets:			
Net property, buildings, and equipment	\$ 67,429,400	\$ 41,807,410	\$ 109,236,810
Less:			
General obligation bonds/notes payable	(3,743,875)	(7,479,926)	(11,223,801)
Unamortized bond premiums	(251,125)	-	(251,125)
Total net investment in capital assets	63,434,400	34,327,484	97,761,884
Restricted net position:			
Permanent funds:			
Nonspendable (principal)	1,587,475	-	1,587,475
Expendable (interest)	1,290,689	-	1,290,689
Capital project funds	2,861,345	-	2,861,345
Library purposes	149,250	-	149,250
Sewer reserve funds	-	204,380	204,380
Total restricted	5,888,759	204,380	6,093,139
Unrestricted	(9,102,537)	2,136,288	(6,966,249)
Total net position	\$ 60,220,622	\$ 36,668,152	\$ 96,888,774

NOTE 17 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2018 include the following:

	General Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:			
Inventory	\$ 158,428	\$ -	\$ 158,428
Prepaid items	15,061	-	15,061
Long-term receivable	612,496	-	612,496
Nonexpendable portion permanent funds	-	1,587,475	1,587,475
Total nonspendable	785,985	1,587,475	2,373,460
Restricted:			
Cable television	-	836,453	836,453
Capital projects	650,000	3,434	653,434
Library fines	-	149,250	149,250
Conservation	-	44,583	44,583
Current use	-	714,227	714,227
Expendable portion permanent funds	-	1,290,689	1,290,689
Fire protection	-	76,473	76,473
Heritage	-	18,967	18,967
Highway garage capital project	-	2,857,911	2,857,911
Recreation revolving	-	50,493	50,493
Total restricted	650,000	6,042,480	6,692,480
Committed:			
Capital reserve funds	4,526,154	-	4,526,154

(Continued)

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Governmental fund balances continued:

	General Fund	Other Governmental Funds	Total Governmental Funds
Assigned:			
Encumbrances	888,116	-	888,116
Contingency	750,000	-	750,000
Total assigned	1,638,116	-	1,638,116
Unassigned:			
General	8,013,356	-	8,013,356
Total fund balance	\$ 15,613,611	\$ 7,629,955	\$ 23,243,566

NOTE 18 – PRIOR PERIOD ADJUSTMENTS

Net position at July 1, 2017 was restated to give retroactive effect to the following prior period adjustments:

	Governmental Activities	Proprietary Fund
To record the NHRS OPEB liability and related deferred outflows in accordance with the implementation of GASB Statement No. 75 (see Note 2-C)	\$ (1,650,048)	\$ (88,827)
To restate the Town's OPEB liability in accordance with the implementation of GASB Statement No. 75 (see Note 2-C)	(583,024)	-
Net position, as previously reported	62,336,984	37,198,393
Net position, as restated	\$ 60,103,912	\$ 37,109,566

NOTE 19 – 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 2018, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

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, 2017 to June 30, 2018 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 workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The Town continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 20 – CONTINGENT LIABILITIES

There are various legal claims and suits pending against the Town which arose in the normal course of the Town'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.

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

NOTE 21 – 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 December 26, 2018, the date the June 30, 2018 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

Auditor's Report for Fiscal Year Ending June 30, 2018

EXHIBIT G
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, 2018

	June 30,				
	2014	2015	2016	2017	2018
Town's proportion of the net pension liability	0.56%	0.57%	0.55%	0.54%	0.58%
Town's proportionate share of the net pension liability	\$ 24,263,901	\$ 21,330,687	\$ 21,818,453	\$ 28,827,106	\$ 28,358,895
Town's covered payroll	\$ 9,390,075	\$ 9,578,569	\$ 10,375,880	\$ 10,921,043	\$ 12,177,537
Town's proportionate share of the net pension liability as a percentage of its covered payroll	258.40%	222.69%	210.28%	263.96%	232.88%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

Auditor's Report for Fiscal Year Ending June 30, 2018

EXHIBIT H
TOWN OF MERRIMACK, NEW HAMPSHIRE
Schedule of Town Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2018

	June 30,				
	2014	2015	2016	2017	2018
Contractually required contribution	\$ 1,401,861	\$ 1,843,615	\$ 1,847,730	\$ 1,941,175	\$ 2,112,466
Contributions in relation to the contractually required contributions	1,401,861	1,843,615	1,847,730	1,941,175	2,112,466
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 9,390,075	\$ 9,578,569	\$ 10,375,880	\$ 10,921,043	\$ 12,177,537
Contributions as a percentage of covered payroll	14.93%	19.25%	17.81%	17.77%	17.35%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION – PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

Schedule of the Town's Proportionate Share of Net Pension Liability and Schedule of Town Contributions - Pensions

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits G and H represent the actuarial determined costs associated with the Town's pension plan at June 30, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2017:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	22 years beginning July 1, 2017 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes; 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.56% per year
Investment Rate of Return	7.25% per year, net of investment expenses, including inflation
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 Healthy Annuitant and Employee generational mortality table for males and females with credibility adjustments, adjusted for mortality improvements using Scale MP -2015, based in the last experience study.

Other Information:

Notes	Contribution rates for Fiscal Year 2017 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, 2018

EXHIBIT I
TOWN OF MERRIMACK, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefit Plan Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2018

	June 30,	
	2017	2018
Town's proportion of the net OPEB liability	0.41%	0.44%
Town's proportionate share of the net OPEB liability (asset)	\$ 1,999,186	\$ 2,008,147
Town's covered payroll	\$ 10,921,043	\$ 12,177,537
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	18.31%	16.49%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

Auditor's Report for Fiscal Year Ending June 30, 2018

EXHIBIT J
TOWN OF MERRIMACK, NEW HAMPSHIRE
Schedule of Town Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2018

	June 30,	
	2017	2018
Contractually required contribution	\$ 239,958	\$ 260,311
Contributions in relation to the contractually required contribution	239,958	260,311
Contribution deficiency (excess)	\$ -	\$ -
Town's covered payroll	\$ 10,921,043	\$ 12,177,537
Contributions as a percentage of covered payroll	2.20%	2.14%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

Auditor's Report for Fiscal Year Ending June 30, 2018

EXHIBIT K
TOWN OF MERRIMACK, NEW HAMPSHIRE
Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios
Town of Merrimack Single Employer Defined Contribution Plan
For the Fiscal Year Ended June 30, 2018

	June 30, 2018
OPEB liability, beginning of year	\$ 1,634,743
Changes for the year:	
Service cost	5,773
Interest	57,216
OPEB liability, end of year	<u>\$ 1,697,732</u>
Covered payroll	<u>\$ 23,308,996</u>
Total OPEB liability as a percentage of covered payroll	7.28%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE **NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –** **OTHER POSTEMPLOYMENT BENEFIT LIABILITY** **FOR THE FISCAL YEAR ENDED** **JUNE 30, 2018**

Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of Town Contributions – Other Postemployment Benefits

As required by GASB Statement No. 75, Exhibits I and J represent the actuarial determined costs associated with the Town's other postemployment benefits at June 30, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market for funding purposes: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.56% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
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 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

Schedule of Changes in Town's Total Other Postemployment Benefits Liability and Related Ratios

As required by GASB Statement No. 75, Exhibit K represents the actuarial determined costs associated with the Town's other postemployment benefits at June 30, 2018. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Summary of Assumptions:

Discount Rate	3.5%																
Actuarial Cost Method	Entry Age Normal as a Level Percentage of Payroll																
Health Care Cost Trend Assumptions	The following assumptions are used for annual healthcare cost inflation (trend):																
	<table><tr><td></td><td>Year</td><td>Pre-65</td><td>Post 65</td></tr><tr><td>Year 1 Trend</td><td>July 1, 2019</td><td>8.0%</td><td>8.0%</td></tr><tr><td>Ultimate Trend</td><td>July 1, 2025 & Later</td><td>5.0%</td><td>5.0%</td></tr><tr><td>Grading Per Year</td><td></td><td>0.5%</td><td>0.5%</td></tr></table>		Year	Pre-65	Post 65	Year 1 Trend	July 1, 2019	8.0%	8.0%	Ultimate Trend	July 1, 2025 & Later	5.0%	5.0%	Grading Per Year		0.5%	0.5%
	Year	Pre-65	Post 65														
Year 1 Trend	July 1, 2019	8.0%	8.0%														
Ultimate Trend	July 1, 2025 & Later	5.0%	5.0%														
Grading Per Year		0.5%	0.5%														

Auditor's Report for Fiscal Year Ending June 30, 2018

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFIT LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

Retirement Eligibility Assumptions

Eligibility for retirement is based on a minimum of age and/or years of service (YOS). For the Town, retirement eligibility was modified based on the House Bill 2 (Chapter 224, Laws of 2011). The retirement eligibility for the school will remain the same as the prior valuation per Company. Eligibility by division of employees is as follows:

<u>Division (Group)</u>	<u>Subgrouping</u>		<u>Minimum Age</u>	<u>Minimum YOS</u>
Town NHRS	All Employees		60	n/a
Town NHRS b	All Employees		65	n/a
Town Group 2	All Employees		40	20
Town Group 2 b	All Employees		50	25
BOE - Teachers	All Employees	Method 1	55	30
		or Method 2	60	20
		or Method 3	65	n/a
BOE - Other EEs	All Employees	Method 1	60	20
		or Method 2	65	n/a

The eligibility by group above for the Town changed from the prior valuation.

Mortality

RP 2014 Healthy Male and Female Tables are based on Employee and Healthy Annuitant Tables for both pre & post retirement projected with mortality improvements using Projection Scale AA for 3.50 years (i.e., from the date of table to the valuation date), plus ten (10) years additional mortality improvement. This reflects an update to a more current mortality table compared to the prior valuation.

COMBINING AND INDIVIDUAL FUND SCHEDULES

Auditor's Report for Fiscal Year Ending June 30, 2018

*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, 2018*

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 15,509,332	\$ 16,037,879	\$ 528,547
Land use change	75,000	43,430	(31,570)
Yield	6,250	1,581	(4,669)
Other taxes	200,000	200,000	-
Excavation	2,000	-	(2,000)
Payment in lieu of taxes	6,930	7,106	176
Interest and penalties on taxes	229,105	207,587	(21,518)
Total from taxes	16,028,617	16,497,583	468,966
Licenses, permits, and fees:			
Motor vehicle permit fees	4,900,000	5,277,284	377,284
Building permits	135,000	211,978	76,978
Other	286,886	324,712	37,826
Total from licenses, permits, and fees	5,321,886	5,813,974	492,088
Intergovernmental:			
State:			
Meals and rooms distribution	1,309,095	1,309,095	-
Highway block grant	1,089,525	1,089,188	(337)
Other	527,133	190,210	(336,923)
Federal:			
Other	997,200	150,251	(846,949)
Total from intergovernmental	3,922,953	2,738,744	(1,184,209)
Charges for services:			
Income from departments	1,667,707	1,897,946	230,239
Miscellaneous:			
Interest on investments	150,000	433,036	283,036
Sale of municipal property	10,000	36,269	26,269
Rent of property	6,500	7,700	1,200
Insurance dividends and reimbursements	7,500	-	(7,500)
Contributions and donations	6,000	31,055	25,055
Other	29,297	171,522	142,225
Total from miscellaneous	209,297	679,582	470,285
Other financing sources:			
Transfers in	1,983,809	1,445,729	(538,080)
Total revenues and other financing sources	29,134,269	\$ 29,073,558	\$ (60,711)
Unassigned fund balance used to reduce tax rate	450,000		
Total revenues, other financing sources, and use of fund balance	\$ 29,584,269		

Auditor's Report for Fiscal Year Ending June 30, 2018

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, 2018

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Election and registration	\$ -	\$ 19,147	\$ 19,699	\$ -	\$ (552)
Revaluation of property	-	304,708	293,218	-	11,490
Planning and zoning	58,846	476,104	443,555	96,089	(4,694)
General government buildings	36,443	259,128	282,868	43,122	(30,419)
Other	51,589	2,270,843	2,400,835	31,943	(110,346)
Total general government	<u>146,878</u>	<u>3,329,930</u>	<u>3,440,175</u>	<u>171,154</u>	<u>(134,521)</u>
Public safety:					
Police	48,627	6,053,111	6,059,473	12,610	29,655
Fire	107,053	5,843,470	5,431,276	75,879	443,368
Building inspection	-	385,724	341,084	1,600	43,040
Emergency management	-	9,217	8,741	-	476
Dispatching	-	763,724	697,280	24,750	41,694
Total public safety	<u>155,680</u>	<u>13,055,246</u>	<u>12,537,854</u>	<u>114,839</u>	<u>558,233</u>
Highways and streets:					
Public works garage	-	377,908	417,717	-	(39,809)
Highways and streets	1,005,993	2,497,254	2,515,815	309,994	677,438
Other	-	455,432	398,475	-	56,957
Total highways and streets	<u>1,005,993</u>	<u>3,330,594</u>	<u>3,332,007</u>	<u>309,994</u>	<u>694,586</u>
Sanitation:					
Solid waste disposal	7,760	1,416,795	1,457,045	10,060	(42,550)
Health and welfare:					
Administration	-	74,000	74,000	-	-
Direct assistance	-	83,378	90,253	-	(6,875)
Total health and welfare	<u>-</u>	<u>157,378</u>	<u>164,253</u>	<u>-</u>	<u>(6,875)</u>
Culture and recreation:					
Parks and recreation	-	415,972	401,861	7,277	6,834
Library	44,535	1,095,378	1,063,739	98,586	(22,412)
Patriotic purposes	-	41,000	41,526	-	(526)
Other	-	-	100	-	(100)
Total culture and recreation	<u>44,535</u>	<u>1,552,350</u>	<u>1,507,226</u>	<u>105,863</u>	<u>(16,204)</u>
Conservation	-	9,231	11,773	-	(2,542)
Debt service:					
Principal of long-term debt	-	390,000	390,000	-	-
Interest on long-term debt	-	33,365	33,365	-	-
Interest on tax anticipation notes	-	1	-	-	1
Total debt service	<u>-</u>	<u>423,366</u>	<u>423,365</u>	<u>-</u>	<u>1</u>
Capital outlay	-	4,602,079	3,473,096	176,206	952,777
Other financing uses:					
Transfers out	-	1,707,300	1,707,300	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 1,360,846</u>	<u>\$ 29,584,269</u>	<u>\$ 28,054,094</u>	<u>\$ 888,116</u>	<u>\$ 2,002,905</u>

Auditor's Report for Fiscal Year Ending June 30, 2018

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, 2018

Unassigned fund balance, beginning		\$ 7,240,738
Changes:		
Unassigned fund balance used to reduce tax rate		(450,000)
2018 Budget summary:		
Revenue deficit (Schedule 1)	\$ (60,711)	
Unexpended appropriations (Schedule 2)	<u>2,002,905</u>	
2018 Budget surplus		1,942,194
Decrease in nonspendable fund balance		30,424
Increase in assigned for contingency		<u>(750,000)</u>
Unassigned fund balance, ending		<u>\$ 8,013,356</u>

Auditor's Report for Fiscal Year Ending June 30, 2018

*SCHEDULE 4
TOWN OF MERRIMACK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2018*

	Special Revenue Funds							Capital Projects 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	\$ 748,513	\$ 107,259	\$ 84,056	\$ 18,967	\$ 44,583	\$ 714,227	\$ 54,586	\$ 128,434	\$ 3,124,047	\$ 43,885	\$ 5,068,557
Investments	-	41,991	-	-	-	-	-	-	-	2,834,279	2,876,270
Accounts receivable	98,226	-	-	-	-	-	-	-	-	-	98,226
Total assets	<u>\$ 846,739</u>	<u>\$ 149,250</u>	<u>\$ 84,056</u>	<u>\$ 18,967</u>	<u>\$ 44,583</u>	<u>\$ 714,227</u>	<u>\$ 54,586</u>	<u>\$ 128,434</u>	<u>\$ 3,124,047</u>	<u>\$ 2,878,164</u>	<u>\$ 8,043,053</u>
LIABILITIES											
Accounts payable	\$ 286	\$ -	\$ 7,583	\$ -	\$ -	\$ -	\$ 4,093	\$ 125,000	\$ 250,519	\$ -	\$ 387,481
Retainage payable	-	-	-	-	-	-	-	-	15,617	-	15,617
Total liabilities	<u>286</u>	<u>-</u>	<u>7,583</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,093</u>	<u>125,000</u>	<u>266,136</u>	<u>-</u>	<u>403,098</u>
DEFERRED INFLOWS OF RESOURCES											
Unavailable revenue - CATV	10,000	-	-	-	-	-	-	-	-	-	10,000
FUND BALANCES											
Nonspendable	-	-	-	-	-	-	-	-	-	1,587,475	1,587,475
Restricted	836,453	149,250	76,473	18,967	44,583	714,227	50,493	3,434	2,857,911	1,290,689	6,042,480
Total fund balances	<u>836,453</u>	<u>149,250</u>	<u>76,473</u>	<u>18,967</u>	<u>44,583</u>	<u>714,227</u>	<u>50,493</u>	<u>3,434</u>	<u>2,857,911</u>	<u>2,878,164</u>	<u>7,629,955</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 846,739</u>	<u>\$ 149,250</u>	<u>\$ 84,056</u>	<u>\$ 18,967</u>	<u>\$ 44,583</u>	<u>\$ 714,227</u>	<u>\$ 54,586</u>	<u>\$ 128,434</u>	<u>\$ 3,124,047</u>	<u>\$ 2,878,164</u>	<u>\$ 8,043,053</u>

Auditor's Report for Fiscal Year Ending June 30, 2018

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, 2018

	Special Revenue Funds							Capital Projects Funds		Permanent Fund	Total
	Cable Television	Library Fines	Fire Protection	Heritage	Conservation Commission	Current Use	Recreation Revolving	General	Highway Garage		
REVENUES											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,430	\$ -	\$ -	\$ -	\$ -	\$ 43,430
Licenses and permits	205,456	-	-	-	-	-	-	-	-	-	205,456
Intergovernmental	-	-	-	-	-	-	823	-	-	-	823
Charges for services	-	-	101,216	-	-	-	221,402	-	-	-	322,618
Investment earnings	9,971	1,875	1,243	580	574	8,942	226	2,095	19,061	224,589	269,156
Miscellaneous	-	48,337	-	245	-	201	-	124,075	-	-	172,858
Total revenues	215,427	50,212	102,459	825	574	52,573	222,451	126,170	19,061	224,589	1,014,341
EXPENDITURES											
Current:											
General government	-	-	-	-	-	-	-	-	-	17,440	17,440
Public safety	-	-	88,384	-	-	-	-	-	-	-	88,384
Culture and recreation	212,219	52,972	-	6,689	-	-	241,962	-	-	-	513,842
Conservation	-	-	-	-	1,936	2,818	-	-	-	-	4,754
Capital outlay	821	-	-	-	-	-	-	371,686	439,646	-	812,153
Total expenditures	213,040	52,972	88,384	6,689	1,936	2,818	241,962	371,686	439,646	17,440	1,436,573
Excess (deficiency) of revenues over (under) expenditures	2,387	(2,760)	14,075	(5,864)	(1,362)	49,755	(19,511)	(245,516)	(420,585)	207,149	(422,232)
OTHER FINANCING SOURCES											
Transfers in	-	-	-	300	-	-	-	-	-	-	300
Debt proceeds	-	-	-	-	-	-	-	-	3,048,875	-	3,048,875
Premium on debt proceeds	-	-	-	-	-	-	-	-	251,125	-	251,125
Total other financing sources	-	-	-	300	-	-	-	-	3,300,000	-	3,300,300
Net change in fund balances	2,387	(2,760)	14,075	(5,564)	(1,362)	49,755	(19,511)	(245,516)	2,879,415	207,149	2,878,068
Fund balances (deficit), beginning	834,066	152,010	62,398	24,531	45,945	664,472	70,004	248,950	(21,504)	2,671,015	4,751,887
Fund balances, ending	\$ 836,453	\$ 149,250	\$ 76,473	\$ 18,967	\$ 44,583	\$ 714,227	\$ 50,493	\$ 3,434	\$ 2,857,911	\$ 2,878,164	\$ 7,629,955

Expendable Trust Funds for Fiscal Year Ending June 30, 2018

Fire Equipment Capital Reserve Fund

Balance - 07/01/17 \$ 489,315.64
 Expenditures:
 Zodiac Boat (13,262.00)
 Scott Air Packs (44,160.00)
 AutoPulse AED (14,220.00)
 Forestry Truck (75,916.43)
 Radios (6,187.58)
 Hose (12,518.00)
 Power Lift (18,067.22)
 Thermal Imager (26,166.00)
 Spectrum Pump (9,600.00)
 Misc. (328.65)
 Transfer from General Fund 192,000.00
 Investment Income 5,730.08
Balance - 06/30/18 \$ 466,619.84

Ambulance Capital Reserve Fund

Balance - 07/01/17 \$ 152,522.11
 Expenditures:
 Ambulance (175,586.00)
 Transfer from General Fund 115,000.00
 Investment Income 2,006.48
Balance - 06/30/18 \$ 93,942.59

Highway Equipment Capital Reserve Fund

Balance - 07/01/17 \$ 119,696.82
 Expenditures:
 Chevy Traverse (25,727.00)
 Transfer from General Fund 325,000.00
 Investment Income 3,188.41
Balance - 06/30/18 \$ 422,158.23

Property Revaluation Capital Reserve Fund

Balance - 07/01/17 \$ 7,402.04
 Transfer from General Fund 15,000.00
 Investment Income 165.38
Balance - 06/30/18 \$ 22,567.42

Land Bank Capital Reserve Fund

Balance - 07/01/17 \$ 418,128.54
 Investment Income 4,155.80
Balance - 06/30/18 \$ 422,284.34

Playground Equipment Capital Reserve Fund

Balance - 07/01/17 \$ 45,720.79
 Investment Income 442.28
Balance - 06/30/18 \$ 46,163.07

Sewer Line Extension Capital Reserve Fund

Balance - 07/01/17 \$ 48,685.96
 Investment Income 505.95
Balance - 06/30/18 \$ 49,191.91

Library Building Maint. Capital Reserve Fund

Balance - 07/01/17 \$ 48,109.13
 Expenditures:
 Parking Lot and Sidewalks (44,356.25)
 Transfer from General Fund 35,000.00
 Investment Income 653.51
Balance - 06/30/18 \$ 39,406.39

Road Infrastructure Capital Reserve Fund

Balance - 07/01/17 \$1,509,870.66
 Expenditures:
 DW Highway Culvert Project (508,475.43)
 McGaw Road Bridge (452.00)
 Bedford Road Bridge (111,387.05)
 Amherst Rd Slope/Drainage repair (244,666.75)
 US Rt. 3 Bridge (21,590.82)
 Wilson Hill Rd Culvert (66,730.00)
 Souhegan River trail (28,171.07)
 Drainage Projects (40,002.32)
 Misc (768.00)
 Transfer from General Fund 600,000.00
 State Grants 623,038.70
 Private Grants 0.00
 Investment Income 18,935.57
Balance - 06/30/18 \$ 1,729,601.49

Sewer Infrastructure Capital Reserve Fund

Balance - 07/01/17 \$ 437,880.37
 Expenditures:
 2-Bobcat S 550 T4 skid steer loaders (41,944.00)
 Sewer Camera (97,284.00)
 ORP Sensors (28,632.25)
 A/C Unit (7,410.00)
 Sewer Evaluation (6,646.18)
 Cast Iron Manhole Covers/Frames.. (44,999.10)
 New Generator (64,472.00)
 Phase III Upgrade Design (244,894.27)
 Transfer from WWTF 300,000.00
 Investment Income 5,961.31
Balance - 06/30/18 \$ 207,559.88

Computer Equipment Capital Reserve Fund

Balance - 07/01/17 \$ 74,403.62

Expendable Trust Funds for Fiscal Year Ending June 30, 2018

Expenditures:

Cisco Routers.....(11,145.84)
Wireless Access Points.....(6,455.40)
Transfer from General Fund..... 35,000.00
Investment Income 965.85
Balance - 06/30/18 \$ 92,768.23

Communication Equipment Capital Reserve Fund

Balance - 07/01/17 \$ 375,995.04
Expenditures:
Dispatch Upgrade.....(506,382.44)
Transfer from General Fund..... 185,000.00
Investment Income 4,924.75
Balance - 06/30/18 \$ 59,537.35

Salt Shed Capital Reserve Fund

Balance - 07/01/17 \$ 20,797.37
Investment Income 207.85
Balance - 06/30/18 \$ 21,005.22

Athletic Fields Capital Reserve Fund

Balance - 07/01/17 \$ 176,141.98
Investment Income 1,736.64
Balance - 06/30/18 \$ 177,878.62

Daniel Webster Highway Capital Reserve Fund

Balance - 07/01/17 \$ 110,645.46
Transfer from General Fund..... 50,000.00
Investment Income 1,456.11
Balance - 06/30/18 \$ 162,101.57

Road Improvement Capital Reserve Fund

Balance - 07/01/17 \$ 245.53
Investment Income 0.00
Balance - 06/30/18 \$ 245.53

Traffic Signal Pre-Emption Capital Reserve Fund

Balance - 07/01/17 \$ 21,103.92
Transfer from General Fund..... 15,000.00
Investment Income 303.39
Balance - 06/30/18 \$ 36,407.31

Fire Station Improvement Capital Reserve Fund

Balance - 07/01/17 \$ 283,377.47
Investment Income 2,795.89
Balance - 06/30/18 \$ 286,173.36

Solid Waste Equipment Capital Reserve Fund

Balance - 07/01/17 \$ 198,121.43

Expenditures:

Trailer - Dump.....(51,184.00)
Transfer from General Fund..... 100,000.00
Investment Income 2,254.76
Balance - 06/30/18..... \$ 249,192.19

GIS Capital Reserve Fund

Balance - 07/01/17..... \$ 140,945.28
Transfer from General Fund..... 20,000.00
Investment Income 1,587.10
Balance - 06/30/18..... \$ 162,532.38

Milfoil Expendable Trust

Balance - 07/01/17..... \$ 9,688.21
Expenditures:
Naticook Lake.....(3,231.50)
Horseshoe Pond.....(4,090.00)
Transfer from General Fund..... 10,000.00
State Grants.....2,060.00
Investment Income 296.10
Balance - 06/30/18..... \$ 14,722.81

Self Insurance Trust Funds

Balance - 07/01/17..... \$ 1,112.84
Expenditures:
Claims Paid.....(52,321.44)
Claims Reimbursed by Insurance..... 44,119.53
Transfer from General Fund..... 10,000.00
Investment Income 152.71
Balance - 06/30/18..... \$ 3,063.64

Special Conservation Trust Fund

Balance - 07/01/17..... \$ 45,945.60
Expenditures:
Claims paid.....(1,935.87)
Transfer from General Fund..... 0.00
Private grant..... 0.00
Investment Income 573.92
Balance - 06/30/18..... \$ 44,583.65

Use Change Tax Conservation Trust Fund

Balance - 07/01/17..... \$ 664,472.49
Expenditures:
Land Purchased..... 0.00
Consultant.....(2,818.22)
Land use change tax..... 43,631.85
Investment Income 8,941.68
Balance - 06/30/18..... \$ 714,227.80

Expendable Trust Funds for Fiscal Year Ending June 30, 2018

GRAND TOTAL

Balance - 07/01/17	\$ 5,400,328.30
Expenditures	(2,664,185.08)
Land use change tax.....	43,631.85
Private grants	44,119.53
Transfers from General Fund.....	1,707,000.00
Transfers from WWTF	300,000.00
Intergovernmental Transfers	625,098.70
Investment Income	<u>67,941.52</u>
Balance - 06/30/18	\$5,523,934.82

Long-Term Debt Principal and Interest Payment Schedule

\$558,226.36 Interceptor Improvement Bond - 1.940% Interest			
Year Ending June 30	Principal - January 1	Interest - January 1	Total
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
	\$ 167,467.88	\$ 6,497.76	\$ 173,965.64

\$2,634,684.18 Dewatering Upgrade Bond - 1.70% Interest			
Year Ending June 30	Principal – February 1	Interest – February 1	Total
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
	\$ 1,053,873.66	\$ 44,789.63	\$ 1,098,663.29

\$1,708,000 2007 Drainage Bond - 4.47% Interest				
Year Ending June 30	Principal – Aug. 15	Interest – Aug. 15	Interest – Feb. 15	Total
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
	\$ 695,000.00	\$ 51,781.25	\$ 34,956.25	\$ 781,737.50

\$6,953,982 Phase II Upgrade and Compost Facility - 2.00% Interest			
Year Ending June 30	Principal – Aug. 15	Interest – Feb. 15	Total
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

Long-Term Debt Principal and Interest Payment Schedule

2025	347,699.00	83,447.78	431,146.78
2026	347,699.00	76,493.80	424,192.80
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
	\$ 6,258,582.00	\$ 1,189,130.88	\$ 7,447,712.88

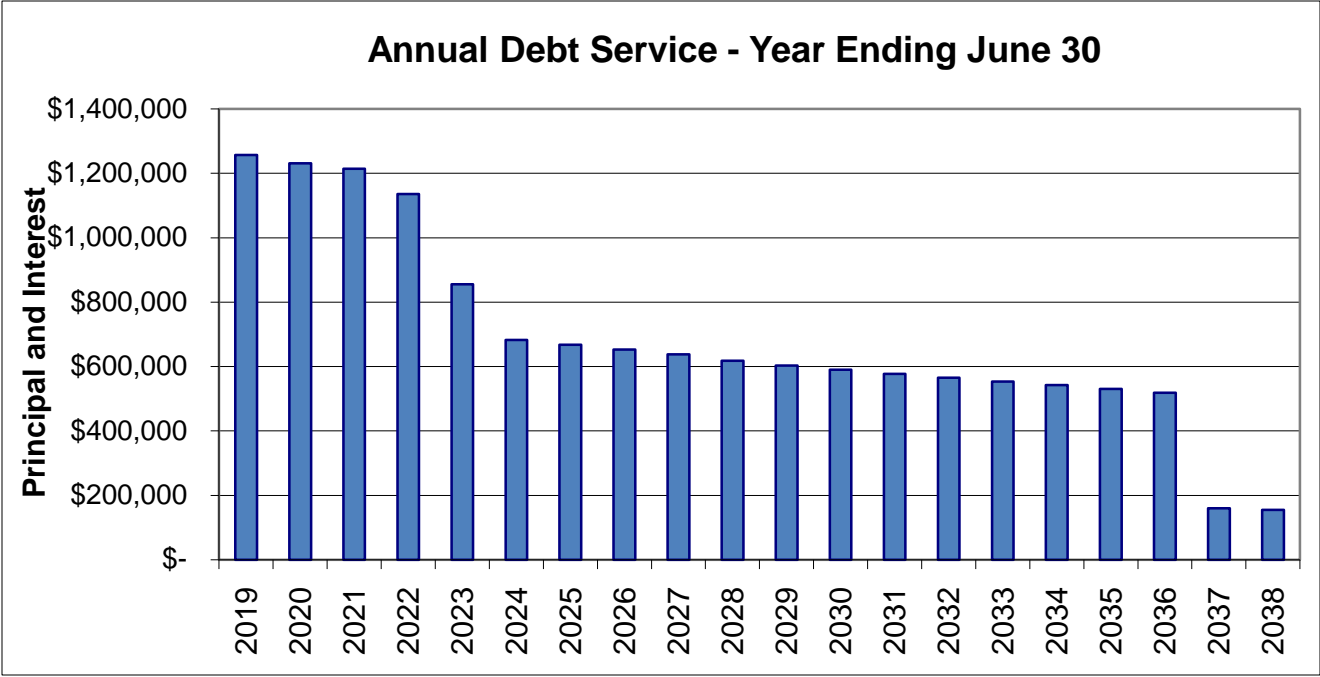
<div>\$3,300,000 Highway Garage – 2.8582% Interest</div>				
Year Ending June 30	Principal – Aug. 15	Interest – Aug. 15	Interest – Feb. 15	Total
2019	158,875.00	64,791.78	64,433.81	288,100.59
2020	155,000.00	60,382.50	60,382.50	275,765.00
2021	155,000.00	56,430.00	56,430.00	267,860.00
2022	155,000.00	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

Long-Term Debt Principal and Interest Payment Schedule

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
2019	950,865.06	306,086.99	1,256,952.05
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
	\$ 11,223,798.54	\$ 2,522,498.86	\$ 13,746,297.40

Long-Term Debt Principal and Interest Payment Schedule



Tax Rate History

<u>Year</u>	<u>School</u>	<u>Municipal</u>	<u>County</u>	<u>State</u>	<u>Total</u>	<u>Ratio</u>	<u>Equalized</u>
2018	15.66	5.10	1.21	2.15	24.12	0.87	20.98
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
2011D	14.53	5.24	1.15	2.51	23.43	1.01	23.76
2010	12.07	4.34	1.02	2.10	19.53	1.14	22.26
2009	11.81	4.23	0.99	2.14	19.17	1.09	20.90
2008	11.50	4.23	1.01	2.20	18.94	1.05	19.91
2007	10.83	3.54	1.00	2.27	17.64	1.00	17.64
2006B	11.31	2.82	1.00	2.33	17.46	0.98	17.02
2005	13.80	5.11	1.23	2.93	23.07	0.81	18.73
2004	12.80	5.26	1.18	3.12	22.36	0.88	19.68
2003B	9.77	5.04	1.21	4.22	20.24	0.95	19.25
2002B	8.94	3.70	1.38	4.49	18.51	0.96	17.70
2001B	9.00	5.07	1.56	5.67	21.30	0.88	18.74
2000 B	8.67	5.40	1.79	5.59	21.45	0.94	20.16
1999 A	8.99	5.99	2.12	7.48	24.58	0.76	18.68
1998	22.82	6.00	2.14	-	30.96	0.87	26.94
1997	22.19	6.68	2.20	-	31.07	0.92	28.58
1996	22.09	7.70	2.37	-	32.16	0.96	30.87
1995 B	21.44	7.87	2.50	-	31.81	0.97	30.86
1994	19.83	8.67	2.39	-	30.89	0.95	29.35
1993 C	18.98	7.44	2.39	-	28.81	0.94	27.08
1992	12.61	4.22	1.61	-	18.44	1.34	24.71
1991	12.71	4.14	1.59	-	18.44	1.23	22.68
1990	11.24	4.15	1.54	-	16.93	1.05	17.78
1989 B	11.46	4.16	1.37	-	16.99	1.00	16.99
1988	27.63	8.61	2.39	-	38.63	0.42	16.22
1987	23.77	7.42	2.99	-	34.18	0.43	14.70
1986	22.92	6.59	2.14	-	31.65	0.47	14.88
1985	22.19	5.61	2.05	-	29.85	0.58	17.31
1984	21.83	5.35	1.97	-	29.15	0.69	20.11
1983	21.10	6.39	1.99	-	29.48	0.73	21.52

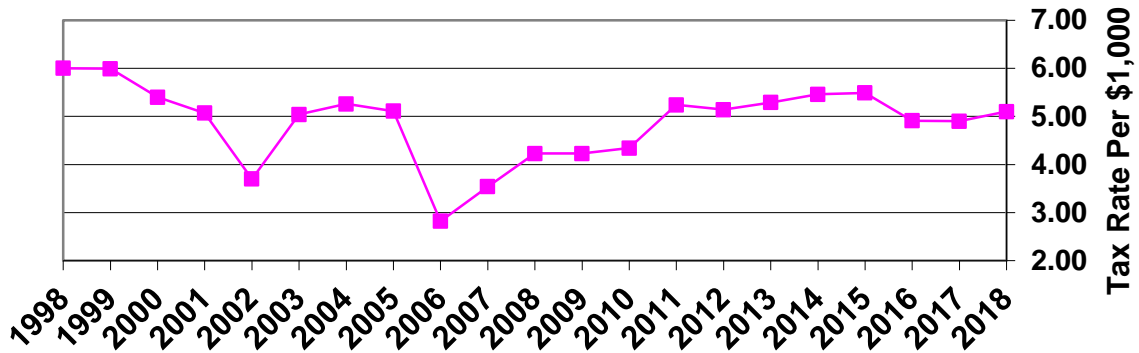
A - Reflects new state school tax and education adequacy grants

B - Reflects property revaluation

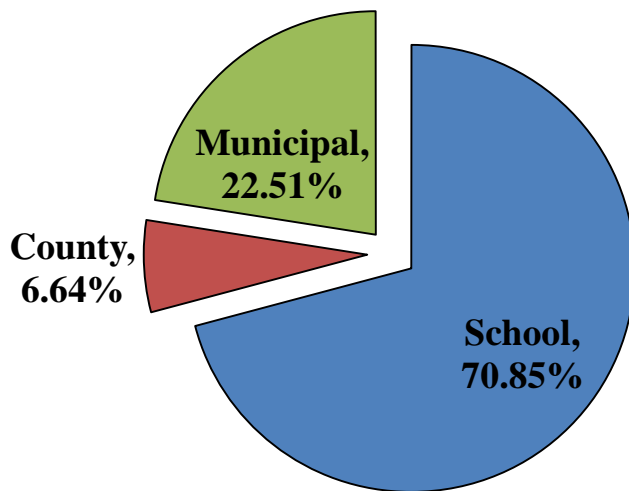
C - Reflects general 30% valuation reduction

D - Reflects on average a general 15% valuation reduction

Municipal Property Tax Rate



Historic Tax Rate Breakdown



2018 Summary Inventory of Valuation

		<u>ASSESSED VALUATION</u>	
	<u>ACRES</u>	<u>TAXABLE</u>	<u>TOTAL</u>
LAND:			
Current use	2,650.54	346,209	
Discretionary Preservation Easement	0.07	300	
Residential	8,413.57	1,015,896,300	
Commercial/industrial	<u>2,788.12</u>	<u>190,094,600</u>	
Total taxable land	13,842.63	\$ 1,206,337,409	\$ 1,206,337,409
Tax exempt and non-taxable	5,179.25		\$ 44,214,700
BUILDINGS:			
Residential		1,437,731,298	
Manufactured housing		9,478,300	
Commercial/industrial		664,802,979	
Discretionary Preservation Easement		<u>5,300</u>	
Total of taxable buildings		\$ 2,112,017,877	\$ 2,112,017,877
Tax exempt and non-taxable			\$ 171,729,802
PUBLIC UTILITIES:			
Water		4,629,300.00	
Gas		16,467,600.00	
Electric		<u>113,086,800.00</u>	
Total public utilities		<u>134,183,700.00</u>	<u>134,183,700.00</u>
Total valuation before exemptions		\$ 3,452,538,986.00	\$ 3,668,483,488.00
EXEMPTIONS:	<u>NUMBER</u>		
Blind	5.00	75,000	
Elderly	284.00	28,605,000	
Disabled - veterans	3.00	963,400	
Disabled - other	47.00	3,279,600	
School Dining/Dormitory/Kitchen	1.00	150,000	
Handicapped	<u>3.00</u>	<u>29,500</u>	
Total exemptions	343	<u>33,102,500</u>	
Net valuation on which municipal, county, and local school tax rates are computed		3,419,436,486	
Less public utilities		<u>134,183,700</u>	
Net valuation on which state school tax rate is computed		\$ 3,285,252,786	

Statement of Appropriations, Estimated Revenues, and Property Tax Assessed for 2018

APPROPRIATIONS

Election and voter registration	35,413.00
Property revaluation.....	311,876.00
Community development.....	483,185.00
General government building maintenance	303,397.00
Other general government.....	2,431,570.00
Police	6,731,740.00
Fire and ambulance	6,037,652.00
Emergency management.....	389,804.00
Building Inspection	6,230.00
Other public safety.....	883,696.00
Public works administration.....	399,574.00
Highways and streets.....	2,585,787.00
Other highways and streets.....	458,204.00
Solid waste disposal.....	1,476,611.00
Sewage collection and disposal.....	3,652,268.00
Health agencies	75,000.00
Welfare administration & direct assistance	83,832.00
Parks and recreation	451,359.00
Library	1,111,098.00
Patriotic Purposes	41,000.00
Other culture and recreation.....	242,512.00
Conservation.....	5,131.00
Economic Development	0.00
Principal - long-term bonds & lease obligations	950,865.00
Interest - long-term bonds & lease obligations	303,088.00
Interest - tax anticipation notes	1.00
Land.....	1.00
Machinery, vehicles, and equipment.....	1,773,696.00
Buildings	237,000.00
Improvements other than buildings.....	1,100,000.00
Transfer to capital projects	0.00
Transfer to capital reserve funds	1,940,000.00
Transfer to other expendable trust funds	10,300.00
Total appropriations.....	\$ 34,511,890.00

ESTIMATED REVENUES

Land Use Change Tax	75,000.00
Timber yield taxes	7,315.00
Cable television franchise tax	400,000.00
Interest and penalties on delinquent taxes	229,051.00
Excavation Tax.....	1,412.00
Motor vehicle permit fees.....	5,200,000.00
Building permits	135,000.00
Other licenses and permits.....	284,451.00
Federal Grants.....	113,613.00
State meals and rooms tax distribution.....	1,308,111.00
State highway block grant.....	598,309.00
State water pollution grants.....	79,711.00

Statement of Appropriations, Estimated Revenues, and Property Tax Assessed for 2018

Other state aid.....	1,947.00
From Trust & Fiduciary Funds	3,500.00
Charges for services.....	6,785,653.00
Sale of municipal property	82,951.00
Interest on deposits and investments.....	406,749.00
Payments in lieu of taxes.....	7,106.00
Trust funds.....	1,752,311.00
Capital Project fund.....	125,000.00
Other sources	79,223.00
Total estimated revenues	\$ 17,676,413.00

PROPERTY TAX ASSESSED

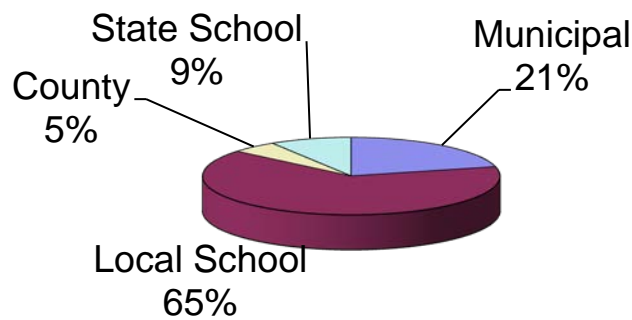
Total appropriations	34,511,890.00
Total estimated revenues	17,676,413.00
Net municipal appropriations	16,835,477.00
Tax overlay	355,673.00
Use of Fund balance	(450,000.00)
War service tax credits	695,000.00
Net municipal assessment.....	17,436,150.00
Net local school assessment.....	53,547,703.00
Net county assessment.....	4,150,000.00
State education assessment.....	7,054,459.00
Total municipal, local school and county assessments.....	\$ 82,188,312.00

ASSESSED VALUATION

Tax Rate Computation	Assessment	(\$1,000's)	Tax Rate*
Municipal	17,436,150	3,419,436.486	5.10
Local School	53,547,703	3,419,436.486	15.66
County	4,150,000	3,419,436.486	1.21
State School	7,054,459	3,285,282.786	2.15
Total	\$ 82,188,312		\$ 24.12

* Tax rate = assessment divided by property valuation

2018 Property Tax Rate



Net Assessed Valuation History

Year	Net Assessed Valuation	Ratio	Estimated 1.00 Valuation
2018	3,419,436,486.00	0.87	3,930,386,766.00
2017	3,382,236,206.00	0.93	3,652,522,901.00
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

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 for Fiscal Year Ending June 30, 2018



New Hampshire
Department of
Revenue Administration

MS-61

Tax Collector's Report

For the period beginning and ending

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

Instructions

Cover Page

- Specify the period begin and period end dates above
- 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:

County:

Report Year:

PREPARER'S INFORMATION

First Name

Last Name

Street No.

Street Name

Phone Number

Email (optional)

Tax Collector's Report MS-61 for Fiscal Year Ending June 30, 2018



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: 2017	Year: 2016	Year: 2015
Property Taxes	3110	\$5,643,294.15			
Resident Taxes	3180				
Land Use Change Taxes	3120			\$18,780.00	
Yield Taxes	3185	\$5,835.22			
Excavation Tax	3187				
Other Taxes	3189	\$117,832.46		\$12,402.80	
Property Tax Credit Balance		(\$85,952.89)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	2017	Prior Levies
Property Taxes	3110	\$39,505,113.00	\$40,355,599.63	
Resident Taxes	3180			
Land Use Change Taxes	3120		\$86,860.00	
Yield Taxes	3185		\$1,580.93	
Excavation Tax	3187			
Other Taxes	3189	\$695,844.25	\$947,447.50	

Overpayment Refunds	Account	Levy for Year of this Report	2017	2016	2015
Property Taxes	3110	\$103,365.00			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$54.50	\$76,358.47	\$4,009.35	
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$40,218,423.86	\$47,234,808.36	\$35,192.15	\$0.00

Tax Collector's Report MS-61 for Fiscal Year Ending June 30, 2018



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2017	Prior Levies 2016	2015
Property Taxes	\$31,178,625.51	\$45,551,543.30		
Resident Taxes				
Land Use Change Taxes		\$86,860.00	\$18,780.00	
Yield Taxes		\$6,743.21		
Interest (Include Lien Conversion)	\$4.50	\$69,009.97	\$3,444.35	
Penalties	\$50.00	\$7,348.50	\$565.00	
Excavation Tax				
Other Taxes	\$556,033.85	\$1,039,016.53	\$6,195.78	
Conversion to Lien (Principal Only)		\$452,758.89	\$6,207.02	
<div style="border: 1px solid black; height: 15px; width: 100%;"></div>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2017	Prior Levies 2016	2015
Property Taxes		\$4,473.71		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
<div style="border: 1px solid black; height: 15px; width: 100%;"></div>				
Current Levy Deeded				

Tax Collector's Report MS-61 for Fiscal Year Ending June 30, 2018



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2017	2016	2015
Property Taxes	\$8,515,178.49			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes		\$672.94		
Excavation Tax				
Other Taxes	\$139,810.40	\$16,381.31		
Property Tax Credit Balance	(\$171,278.89)			
Other Tax or Charges Credit Balance				
Total Credits		\$40,218,423.86	\$47,234,808.36	\$35,192.15
				\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$8,500,764.25
Total Unredeemed Liens (Account #1110 - All Years)	\$720,063.63

Tax Collector's Report MS-61 for Fiscal Year Ending June 30, 2018



New Hampshire
Department of
Revenue Administration

MS-61

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2017	Year: 2016	Year: 2015
Unredeemed Liens Balance - Beginning of Year			\$368,111.62	\$407,594.95
Liens Executed During Fiscal Year		\$483,770.06	\$7,158.40	
Interest & Costs Collected (After Lien Execution)		\$4,299.91	\$35,322.62	\$91,534.04
Total Debits	\$0.00	\$488,069.97	\$410,592.64	\$499,128.99

Summary of Credits

	Last Year's Levy	Prior Levies		
		2017	2016	2015
Redemptions		\$104,084.24	\$191,304.50	\$225,565.81
Interest & Costs Collected (After Lien Execution) #3190		\$4,299.91	\$35,322.62	\$91,534.04
Abatements of Unredeemed Liens				
Liens Deeded to Municipality		\$10,398.30	\$10,078.15	\$5,140.40
Unredeemed Liens Balance - End of Year #1110		\$369,287.52	\$173,887.37	\$176,888.74
Total Credits	\$0.00	\$488,069.97	\$410,592.64	\$499,128.99

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$8,500,764.25
Total Unredeemed Liens (Account #1110 - All Years)	\$720,063.63

Tax Collector's Report MS-61 for Fiscal Year Ending June 30, 2018



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

Aug 21, 2018

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 for Fiscal Year Ending June 30, 2018

<u>DESCRIPTION</u>	<u>DEBIT</u>	<u>CREDIT</u>
STATE WASH ACCOUNT	\$1,575,640.21	
CASH	\$5,639,944.10	\$1,575,640.21
Local Boat Registration Fees		\$7,254.07
Local Boat Clerk fee		\$408.00
Auto Registrations		\$5,281,397.87
Title Applications		\$12,080.00
Dog Licenses		\$25,856.50
State Dog License Fees		\$11,436.00
Marriage Licenses		\$945.00
Marriage Licenses State		\$5,805.00
Boat Agent Fees		\$2,810.00
Municipal Agent Fees		\$96,801.00
State Bad Check		(\$636.00)
Vitals Certified Copies Town		\$11,806.00
Certified Copies 1st		\$6,384.00
Vitals Certified Copies 2nd		\$6,220.00
Mail-In Program Fees		\$32,196.90
Miscellaneous		\$4,699.37
UCC Filings		\$4,110.00
Civil Forfeitures		\$6,393.00
Cash Over & Short		(\$162.61)
Road Improvement		\$124,140.00
Remitted to Treasurer	\$7,215,584.31	\$7,215,584.31

Submitted by,
Diane Trippett
Town Clerk/Tax Collector

Treasurer's Report for Fiscal Year Ending June 30, 2018

Balance - July 1, 2017\$ 45,451,805.06

Receipts:

General Government.....	50,618.12
Cable Television	413,313.80
Assessing.....	256.95
Fire and Ambulance	817,681.20
Police	568,592.70
Highway, Public Works Administration, Building & Grounds	191,280.00
Solid Waste Disposal.....	164,121.96
Wastewater Treatment.....	4,703,834.95
Parks and Recreation	226,816.95
Community Development.....	139,397.41
Code Enforcement	259,918.75
Town Clerk/Tax Collector.....	83,715,858.65
Welfare.....	73,214.34
Interest on pooled deposits and investments	430,102.03
Bond proceeds	3,300,000.00
Federal and state aid	3,983,572.02
Private grants.....	59,546.50
Trust fund reimbursements.....	1,508,690.75
Other expense reimbursements.....	4,068,100.27
Total receipts.....	\$ 104,674,917.35

Total cash available.....150,126,722.41

Less orders paid99,454,889.72

Balance - June 30, 2018\$ 50,671,832.69

POOLED CASH ACCOUNT

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, 2018, and interest earned by each fund during the year then ended are as follows.

Fund	Interest	Equity
General Fund	354,397.79	43,147,290.28
Sewer Fund	33,013.27	2,607,481.52
CATV Fund	9,970.19	748,159.79
Fire Protection Area Fund	1,243.54	84,055.19
Capital Projects	2,094.58	128,433.46
Highway Garage	19,061.16	3,124,047.38
Special Conservation Fund	573.92	44,583.65
Use Change Tax Conservation Fund	8,941.68	714,227.80
Heritage Fund	579.50	18,967.37
Revolving Fund Parks & Recreation	226.40	54,586.25
TOTAL	\$ 430,102.03	\$ 50,671,832.69

Capital Reserve Funds (MS-9) - Period ending June 30, 2018										
Merrimack Village District			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
2005	WD Equip & Facility Fund	2,970,705.38	500,000.00	0.01	-	3,470,705.39	39,508.34	36,734.19	-	76,242.53
2005	WD Land Acquisition	1,405,399.61	-	-	-	1,405,399.61	60,946.80	16,852.77	-	77,799.57
2010	WD System Devel. Fund	485,816.93	48,750.00	-	-	534,566.93	8,706.90	5,932.76	-	14,639.66
	TOTALS	4,861,921.92	548,750.00	0.01	-	5,410,671.93	109,162.04	59,519.72	-	168,681.76
										5,579,353.69

Capital Reserve Funds (MS-10) - Period ending June 30, 2018												
Merrimack Village District			PRINCIPAL					INCOME				
# Shares	Description of Investment	Balance Beg. of Year	Purchases	Capital Gains	Proceeds from Sales	Balance End of Year	Balance Beg. of Year	Income Received	Balance End of Year	Grand Total Principal and Income		
1,635,671.93	Fed Money Mkt Obligs Govt Obligs Tax- Mgd Fd Instlt Shrs	736,921.92	898,750.01	0.01	-	1,635,671.93	109,162.04	10,403.32	168,681.76	1,804,353.69		
	FIXED INCOME											
250,000	Ally Bank CD 3% 05/28/2021	-	250,000.00	-	-	250,000.00	-	-	-	250,000.00		
250,000	American Express Centurion Bank CD 1.85% 04/13/2020	250,000.00	-	-	-	250,000.00	-	4,625.00	-	250,000.00		
125,000	Bank Leumi USA New York, NY CD 1.25% 09/27/2019	125,000.00	-	-	-	125,000.00	-	1,562.50	-	125,000.00		
250,000	Barclay's Bank Delaware CD 1.95%	-	250,000.00	-	-	250,000.00	-	2,417.47	-	250,000.00		
0	BMW Bank of NA CD 1.4% 01/24/2018	250,000.00	-	-	250,000.00	0.00	-	3,500.00	-	0.00		
125,000	Capital One Bank US NA CD 1.25% 08/26/2019	125,000.00	-	-	-	125,000.00	-	1,562.50	-	125,000.00		
125,000	Capital One Bank USA NA CD 1.55% 07/23/2018	125,000.00	-	-	-	125,000.00	-	1,937.50	-	125,000.00		
250,000	Capital One Bank USA NA CD 1.65% 09/10/2018	250,000.00	-	-	-	250,000.00	-	4,125.00	-	250,000.00		
0	Cardinal Bank NA CD 1.05% 05/15/2018	200,000.00	-	-	200,000.00	0.00	-	2,013.15	-	0.00		
250,000	Citibank NA 2.9% 05/24/2021	-	250,000.00	-	-	250,000.00	-	-	-	250,000.00		
50,000	Comenity Capital Bank CD 1.85% 05/22/2020	50,000.00	-	-	-	50,000.00	-	924.87	-	50,000.00		
0	Community Financial Services Bank CD 1% 06/08/2018	250,000.00	-	-	250,000.00	0.00	-	2,500.01	-	0.00		
250,000	Compass Bank CD 1.55% 07/02/2018	250,000.00	-	-	-	250,000.00	-	3,875.00	-	250,000.00		
125,000	Discover Bank CD 1.2% 08/26/19	125,000.00	-	-	-	125,000.00	-	1,500.00	-	125,000.00		
100,000	Discover Bank CD 2.85% 04/26/2021	-	100,000.00	-	-	100,000.00	-	-	-	100,000.00		
200,000	Enerbank USA CD 1.75% 05/19/2020	200,000.00	-	-	-	200,000.00	-	3,499.99	-	200,000.00		
0	Firsttrust Savings Bank CD 1% 06/11/2018	250,000.00	-	-	250,000.00	0.00	-	2,506.86	-	0.00		
250,000	Franklin Synergy Bank CD 1.75% 05/26/2020	250,000.00	-	-	-	250,000.00	-	4,375.04	-	250,000.00		
0	Guaranty B&T Co Denver CD 1.15% 12/29/2017	250,000.00	-	-	250,000.00	0.00	-	1,433.56	-	0.00		
0	Merrick Bank CD 1.1% 07/24/2017	250,000.00	-	-	250,000.00	0.00	-	241.10	-	0.00		
250,000	Merrick Bank CD 1.8% 08/21/2020	-	250,000.00	-	-	250,000.00	-	3,747.93	-	250,000.00		
0	RBS Citizens NA 1.2% 01/11/2018	-	200,000.00	-	200,000.00	0.00	-	604.93	-	0.00		
175,000	Sallie Mae Bank Salt Lake City, UT CD 1.7% 07/11/2019	175,000.00	-	-	-	175,000.00	-	2,975.00	-	175,000.00		

Trustees of Trust Fund Reports

# Shares	Description of Investment	PRINCIPAL					INCOME			Grand Total Principal and Income
		Balance Beg. of Year	Purchases	Capital Gains	Proceeds from Sales	Balance End of Year	Balance Beg. of Year	Income Received	Balance End of Year	
250,000	Synchrony Bank CD 1.9% 05/26/2020	250,000.00	-	-	-	250,000.00	-	4,750.00	-	250,000.00
250,000	Wells Fargo CD 1.35% 02/12/2019	250,000.00	-	-	-	250,000.00	-	3,374.98	-	250,000.00
250,000	Whitney Bank/MS CD 1.55% 01/25/2019	250,000.00	-	-	-	250,000.00	-	3,875.00	-	250,000.00
	TOTAL PRINCIPAL	4,861,921.92	2,198,750.01	0.01	1,650,000.00	5,410,671.93	109,162.04	72,330.71	168,681.76	5,579,353.69

Trustees of Trust Fund Reports

Capital Reserve Funds (MS-9) – Period ending June 30, 2018												
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	Balance End of Year	Grand Total Principal & Income	
2005	Greenleaf Scholarship	13,679.78	-	151.09	-	13,830.87	1,706.05	414.26	(400.00)	1,720.31	15,551.18	
2007	Tim Gibson Memorial Scholarship	132,899.42	5,700.00	1,496.96	-	140,096.38	13,489.96	4,173.11	(3,500.00)	14,163.07	154,259.45	
2004	Watson Scholarship Fund	13,246.65	6,000.00	170.82	(4,626.01)	14,791.46	207.12	422.77	(498.99)	130.90	14,922.36	
		159,825.85	11,700.00	1,818.87	(4,626.01)	168,718.71	15,403.13	5,010.14	(4,398.99)	16,014.28	184,732.99	

Capital Reserve Funds (MS-10) – Period ending June 30, 2018												
Scholarships MS-10		PRINCIPAL					INCOME					
# 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
9,391.92	Federated Money Mkt Oblig Govt Tax-Mgd Fd Instl Shs (Fund #636)	9,391.92	-	-	2,988.36	-	6,403.56	7,998.26	181.45	-	8,609.41	15,012.97
	STOCK											
12,000	3M Co	2,190.12	480.40	-	1,875.36	468.92	1,264.08	-	78.22	-	-	1,264.08
10,000	Accenture PLC Ireland Shs Class	-	1,446.32	-	-	-	1,446.32	-	10.64	-	-	1,446.32
27,000	Apple Inc.	1,987.60	339.31	-	-	-	2,326.91	-	68.22	-	-	2,326.91
44,000	Aqua America Inc.	3,137.94	303.20	-	2,176.05	58.32	1,323.41	-	65.50	-	-	1,323.41
20,000	Automation Data Processing Inc.	1,011.57	231.66	-	-	-	1,243.23	-	66.69	-	-	1,243.23
12,000	Becton Dickinson & Co	1,798.21	-	-	-	-	1,798.21	-	35.76	-	-	1,798.21
3,000	Blackrock Inc.	760.56	-	-	-	-	760.56	-	32.28	-	-	760.56
20,000	Chevron Corp	1,953.11	238.86	-	-	-	2,191.97	-	83.68	-	-	2,191.97
132,000	Cisco Systems Inc.	3,541.45	375.60	-	-	-	3,917.05	-	152.60	-	-	3,917.05
0,000	Clorox Co	1,235.42	-	-	1,515.72	280.30	-	-	30.24	-	-	-
86,000	Danone Sponsored Adr	1,233.44	117.60	-	-	-	1,351.04	-	24.93	-	-	1,351.04
61,000	Eaton Vance Corp Non Vtg	1,909.57	282.90	-	-	-	2,192.47	-	70.86	-	-	2,192.47
21,000	Emerson Electric Co.	-	1,428.39	-	-	-	1,428.39	-	20.38	-	-	1,428.39
106,000	Essity Aktiebolag Publ Spons Adr	2,789.92	327.47	-	1,005.47	79.10	2,191.02	-	48.67	-	-	2,191.02
17,000	Exxon Mobile Corp	1,213.49	165.19	-	-	-	1,378.68	-	50.13	-	-	1,378.68
23,000	First Republic Bank	1,901.91	186.24	-	-	-	2,088.15	-	15.19	-	-	2,088.15
0,000	General Electric Co	3,147.84	-	-	2,474.98	(672.86)	-	-	60.00	-	-	-
0,000	Genuine Parts Co	984.75	-	-	1,119.26	134.51	-	-	33.76	-	-	-
21,000	Home Depot Inc.	2,228.53	364.54	-	-	-	2,593.07	-	77.08	-	-	2,593.07
21,000	Honeywell International Inc.	2,183.75	306.66	-	-	-	2,490.41	-	58.10	-	-	2,490.41
0,000	Interpublic Group Cos Inc.	574.75	-	-	485.58	(89.17)	-	-	4.68	-	-	-
34,000	Johnson & Johnson	2,776.66	420.69	-	-	-	3,197.35	-	111.24	-	-	3,197.35
24,000	M & T Bank Corp	4,581.38	511.50	-	2,625.93	224.61	2,691.56	-	90.45	-	-	2,691.56
26,000	McDonald's Corp	2,784.47	345.60	-	-	-	3,130.07	-	99.32	-	-	3,130.07
43,000	Medtronic PLC	2,953.82	321.92	-	-	-	3,275.74	-	63.94	-	-	3,275.74
75,000	Merck & Co Inc New	3,408.15	330.18	-	-	-	3,738.33	-	136.86	-	-	3,738.33
64,000	Microsoft Corp	2,762.61	413.10	-	1,395.37	357.49	2,137.83	-	101.55	-	-	2,137.83
33,000	Mondelez International Inc	-	1,397.74	-	-	-	1,397.74	-	7.26	-	-	1,397.74

Trustees of Trust Fund Reports

# Shares	How Invested	PRINCIPAL						INCOME				Grand Total Principal and Income
		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	
39,000	National Grid PLC	2,439.62	178.85	-	-	-	2,618.47	-	108.34	-	-	2,618.47
25,000	Nestle S A Sponsored ADR Repsig	1,656.20	172.72	-	-	-	1,828.92	-	38.77	-	-	1,828.92
48,000	Novartis Ag Sponsored ADR	4,018.52	331.96	-	-	-	4,350.48	-	91.62	-	-	4,350.48
42,000	PNC Financial Services Group	3,665.67	572.56	-	1,200.12	144.06	3,182.17	-	138.00	-	-	3,182.17
26,000	Praxair Inc.	2,766.42	301.58	-	-	-	3,068.00	-	80.70	-	-	3,068.00
77,000	Royal Dutch Shell Plc Sponsored ADR CL B	4,120.72	389.64	-	-	-	4,510.36	-	278.24	-	-	4,510.36
38,000	Schlumberger Ltd	2,732.26	186.74	-	-	-	2,919.00	-	71.50	-	-	2,919.00
46,000	Six Flags Entertainment Corp	2,327.20	261.60	-	-	-	2,588.80	-	128.04	-	-	2,588.80
26,000	Starbucks Corp	-	1,418.43	-	-	-	1,418.43	-	22.80	-	-	1,418.43
0,000	Svenska Cellulosa AB-SP ADR	729.01	-	-	978.12	249.11	-	-	-	-	-	-
22,000	Texas Instruments Inc.	553.82	1,180.21	-	-	-	1,734.03	-	38.48	-	-	1,734.03
26,000	TJX Cos Inc.	1,722.12	148.30	-	-	-	1,870.42	-	33.27	-	-	1,870.42
21,000	Unilever NV	2,840.16	230.20	-	2,326.10	550.45	1,294.71	-	60.65	-	-	1,294.71
23,000	Unilever PLC Sponsored ADR	861.62	112.18	-	-	-	973.80	-	38.36	-	-	973.80
35,000	Union Pacific Corp	2,696.29	386.07	-	-	-	3,082.36	-	91.74	-	-	3,082.36
13,000	UnitedHealth Group Inc.	1,889.13	440.34	-	-	-	2,329.47	-	44.25	-	-	2,329.47
61,000	US Bancorp	2,571.89	274.58	-	-	-	2,846.47	-	69.08	-	-	2,846.47
18,000	V F Corp	687.78	144.26	-	-	-	832.04	-	30.64	-	-	832.04
40,000	Valeo SA ADR	-	1,448.34	-	-	-	1,448.34	-	-	-	-	1,448.34
47,000	Verizon Communications Inc.	0.00	2,155.16	-	-	-	2,155.16	-	55.46	-	-	2,155.16
25,000	Visa Inc.	1,832.72	222.66	-	-	-	2,055.38	-	18.79	-	-	2,055.38
20,000	Watsco Inc.	2,345.55	337.16	-	-	-	2,682.71	-	99.00	-	-	2,682.71
44,000	WEC Energy Group Inc.	1,807.34	274.12	-	-	-	2,081.46	-	90.22	-	-	2,081.46
10,000	Xilinx Inc.	-	648.20	-	-	-	648.20	-	14.10	-	-	648.20
58,000	Xylem Inc.	2,338.14	342.25	-	-	-	2,680.39	-	43.44	-	-	2,680.39
MUTUAL FDS/INDEX FDS/ETF												
1,251,941	Doubleline Core Fixed Income	13,458.37	-	-	-	-	13,458.37	-	407.42	-	-	13,458.37
50,000	Ishares Emerging Markets ETF	-	2,972.82	-	-	-	2,972.82	-	22.09	-	-	2,972.82
90,000	Ishares MSCI Europe Financials	-	2,041.72	-	-	-	2,041.72	-	88.16	-	-	2,041.72
92,353	Matthews Asia Dividend Fund	-	1,766.72	-	-	-	1,766.72	-	19.99	-	-	1,766.72
339,771	MF'S Emerging Markets Debt Fund Class	4,830.82	-	-	-	-	4,830.82	-	232.30	-	-	4,830.82
347,746	Nuveen Municipal High Yield Bond Fund A	5,892.91	-	-	-	-	5,892.91	-	309.16	-	-	5,892.91
248,810	T. Rowe Price Tax Free High Yield Fund	2,948.31	-	0.75	-	-	2,948.31	-	108.58	-	-	2,948.31
830,241	Vanguard Fixed Income Secs Fd Short-Term Corp	8,961.26	-	-	-	-	8,961.26	-	199.24	-	-	8,961.26
2,067,277	Vanguard Intermediate Term Investment	20,093.93	-	33.28	-	-	20,093.93	-	596.52	-	-	20,093.93
	TOTALS	167,230.72	29,274.44	34.03	22,166.42	1,784.84	176,123.58	7,998.26	5,548.63	(4,398.99)	8,609.41	184,732.99

Capital Reserve Funds (MS-9) – Period ending June 30, 2018											
School District Funds 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	Balance End of Year	Grand Total Principal & Income
2003	Remedial Reading And Math	86,417.56	-	-	-	86,417.56	3,456.55	1,014.05	--	4,470.60	90,888.16
2001	Special Education	472,688.50	-	0.01	-	472,688.50	28,227.22	5,545.63	-	33,772.85	506,461.36
1992	School Roof	-	3,418.23	-	-	3,418.23	3,418.23	20.72	(3,418.23)	20.72	3,438.95
1992	School Repaving	0.01	1,313.02	-	(0.01)	1,313.02	1,313.02	7.89	(1,313.02)	7.89	1,320.91
2004	School District Repair Fund	149,918.97	75,000.01	-	(224,918.98)	-	3,708.76	1,650.85	(81.02)	5,278.59	5,278.59
	TOTALS	709,025.04	79,731.26	0.01	(224,918.99)	563,837.32	40,123.78	8,239.14	(4,812.27)	43,550.65	607,387.97

Capital Reserve Funds (MS-10) – Period ending June 30, 2018												
School District Funds MS-10			PRINCIPAL					INCOME				
# Shares	How Invested	Balance Beg. Of Year	Purchases	Capital Gains	Proceeds from Sales	Balance End of Year	Balance Beg. Of Year	Income Received	Expended During Year	Balance End of Year	Grand Total Principal & Income	
	Fed Money Mkt Oblig Govt Oblig Tax-Mgd Fd Instl Shs	159,025.04	29,812.28	0.01	-	159,025.04	40,123.78	3,197.89	-	43,550.65	232,387.97	
	FIXED INCOME											
0.00	BMO Harris Bank NA CD 1.05% 6/8/18	25,000.00	-	-	25,000.00	0.00	-	261.06	-	0.00	0.00	
0.00	Sona Bank CD .9% 12/14/17	75,000.00	-	-	75,000.00	0.00	-	338.43	-	0.00	0.00	
100.000	Cathay Bank 1.7% 03/07/19	-	100,000.00	-	-	100,000.00	-	1,271.50	-	0.00	100,000.00	
125.000	Comenity Capital Bank CD 1.15% 8/29/18	125,000.00	-	-	-	125,000.00	-	1,437.52	-	0.00	125,000.00	
50.000	Enerbank USA CD 1.1% 9/28/18	50,000.00	-	-	-	50,000.00	-	550.01	-	0.00	50,000.00	
75.000	Fairfield National Bank CD 1.75%	-	75,000.00	-	-	75,000.00	-	981.68	-	0.00	75,000.00	
0.00	Discover Bank CD 1.05%12/29/17	100,000.00	-	-	100,000.00	0.00	-	1,050.00	-	0.00	0.00	
0.00	WEX Bank CD .85% 7/11/17	100,000.00	-	-	100,000.00	0.00	-	421.51	-	0.00	0.00	
25.000	Discover Bank CD 1.75% 1/21/20	25,000.00	-	-	-	25,000.00	-	437.50	-	0.00	25,000.00	
0.00	Washington First Bank DC CD .7% 8/28/17	25,000.00	-	-	25,000.00	0.00	-	87.26	-	0.00	0.00	
0.00	Commerciwest Bank NA CD .8% 10/11/17	25,000.00	-	-	25,000.00	0.00	-	66.85	-	0.00	0.00	
	TOTAL PRINCIPAL	709,025.04	204,812.28	0.01	0.00	563,837.32	40,123.78	10,101.21	(4,812.27)	43,550.65	607,387.97	

Trustees of Trust Fund Reports

Capital Reserve Funds (MS-9) - Period ending June 30, 2018											
Town Funds 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	Balance End of Year	Grand Total Principal & Income
1989	Land Bank	397,025.10	-	-	-	397,025.10	21,103.44	4,155.80	-	25,259.24	422,284.34
1987	Property/Casualty Insurance	-	-	-	-	0.00	-	-	-	0.00	0.00
1987	Liability Insurance	14,587.62	-	-	-	14,587.62	106.08	152.71	-	258.79	14,846.41
1986	Property Revaluation Fund	7,085.38	15,000.00	-	-	22,085.38	316.66	165.38	-	482.04	22,567.42
1976/82	Ambulance Fund	142,207.78	115,000.00	-	(175,586.00)	81,621.78	10,314.33	2,006.48	-	12,320.81	93,942.59
1986	Highway Equipment Fund	118,296.48	325,000.00	-	(25,727.00)	417,569.48	1,400.34	3,188.41	-	4,588.75	422,158.23
2000	DW Hwy Improvement Fund	110,054.33	50,000.00	-	-	160,054.33	591.13	1,456.11	-	2,047.24	162,101.57
2008	Fire Station Improvement	267,103.23	-	-	-	267,103.23	16,274.24	2,795.89	-	19,070.13	286,173.36
2001	Road Improvement	-	-	-	-	0.00	245.53	-	-	245.53	245.53
2000	Athletic Fields	165,908.60	-	-	-	165,908.60	10,233.38	1,736.64	-	11,970.02	177,878.62
2000	Salt Shed	19,857.64	-	-	-	19,857.64	939.73	207.85	-	1,147.58	21,005.22
1999	Playground Equipment	42,253.19	-	-	-	42,253.19	3,467.60	442.28	-	3,909.88	46,163.07
1999	Computer Equipment	73,966.68	35,000.00	-	(20,567.53)	88,399.15	436.94	965.85	-	1,402.79	89,801.94
2008	Road Infrastructure	1,498,819.21	600,000.00	0.03	(389,425.96)	1,709,393.28	11,051.45	18,935.54	-	29,986.99	1,739,380.27
2008	Sewer Infrastructure	435,501.57	300,000.00	-	(408,226.85)	327,274.72	4,298.80	5,961.31	-	10,260.11	337,534.83
2008	Library Building Maint.	46,475.75	35,000.00	-	(44,356.25)	37,119.50	1,633.38	653.51	-	2,286.89	39,406.39
1994	Sewer Extension Fund	48,334.97	-	-	-	48,334.97	350.99	505.95	-	856.94	49,191.91
2003	Emergency Traffic Signal	20,267.59	15,000.00	-	-	35,267.59	836.33	303.39	-	1,139.72	36,407.31
1978	Communications Equip Fund	374,036.35	185,000.00	-	(111,894.94)	447,141.41	1,958.69	4,924.75	-	6,883.44	454,024.85
2005	Solid Waste Fund	191,016.81	100,000.00	-	(51,184.00)	239,832.81	7,104.62	2,554.76	-	9,659.38	249,492.19
2006	Milfoil Exp. Trust Fund	24,278.55	10,000.00	-	(18,225.08)	16,053.47	182.74	296.10	-	478.84	16,532.31
1972	Fire Equipment Fund	457,704.80	192,000.00	-	(221,262.96)	428,441.84	33,205.92	5,730.08	-	38,936.00	467,377.84
2014	Geographic Info System	140,000.29	20,000.00	-	-	160,000.29	944.99	1,587.10	-	2,532.09	162,532.38
	TOTALS	4,594,781.92	1,997,000.00	0.03	(1,466,456.57)	5,125,325.38	126,997.31	58,725.89	-	185,723.20	5,311,048.58

Trustees of Trust Fund Reports

Capital Reserve Funds (MS-10) - Period ending June 30, 2018										
Town Funds MS-10		PRINCIPAL					INCOME			Grand Total Principal & Income
# Shares	How Invested	Balance Beg. of Year	Purchases	Capital Gains	Proceeds from Sales	Balance End of Year	Balance Beg. of Year	Income Received	Balance End of Year	
1,269,781.92	Fidelity Money Mkt Oblig Govt Oblig Tax-Mgd Fd Instl Shs	1,269,781.92	-	0.03	39,315.64	1,230,466.28	126,997.31	23,218.37	185,723.20	1,416,189.48
0.00	Ally Bank CD Dtd 4/09/15 1.1% 4/09/18	250,000.00	-	-	250,000.00	0.00	-	2,750.00	0.00	0.00
250,000	American Express BK FSB CD 7/22/15 1.7% 7/23/18	250,000.00	-	-	-	250,000.00	-	4,250.00	0.00	250,000.00
250,000	Beneficial Bank CD 1/31/17 1.6% 1/31/20	250,000.00	-	-	-	250,000.00	-	4,000.00	0.00	250,000.00
0.00	Berkshire Bk Pltfield CD 2/10/17 .7% 11/28/17	250,000.00	-	-	250,000.00	0.00	-	1,308.90	0.00	0.00
0.00	BMO Harris Bank NA CD 12/23/15 1.25% 12/22/17	100,000.00	-	-	100,000.00	0.00	-	623.29	0.00	0.00
225,000	BMO Harris Bank CD 2.2% 5/16/19	-	225,000.00	-	-	225,000.00	-	-	0.00	225,000.00
0.00	Cathay Bank CD 05/29/2015 1% 11/29/17	125,000.00	-	-	125,000.00	0.00	-	630.14	0.00	0.00
75,000	Comenity Capital Bank CD 5/22/17 1.85% 5/22/20	75,000.00	-	-	-	75,000.00	-	1,387.61	0.00	75,000.00
250,000	Eaglebank CD 2% 3/15/19	-	250,000.00	-	-	250,000.00	-	1,260.28	0.00	250,000.00
250,000	East Boston Savings Bank CD 2.05% 3/28/19	-	250,000.00	-	-	250,000.00	-	1,291.77	0.00	250,000.00
75,000	Fidelity Co-Op Bank CD 2/12/16 .85% 2/12/19-16	75,000.00	-	-	-	75,000.00	-	1,036.09	0.00	75,000.00
0.00	First Business Bank CD 5/08/15 1.05% 5/08/18	250,000.00	-	-	250,000.00	0.00	-	2,625.00	0.00	0.00
175,000	First Merch Bank NA CD 5/15/17 1.65% 5/15/20	175,000.00	-	-	-	175,000.00	-	2,887.51	0.00	175,000.00
250,000	Goldman Sachs Bk CD 2/03/16 1.45% 2/4/19	250,000.00	-	-	-	250,000.00	-	3,625.00	0.00	250,000.00
250,000	Huntington National Bank CD 2.05% 3/26/19	-	250,000.00	-	-	250,000.00	-	-	0.00	250,000.00
100,000	Iniquis Fd Svgs & Loan Assoc. CD 3/24/16 1.2% 3/25/19-17	100,000.00	-	-	-	100,000.00	-	1,200.01	0.00	100,000.00
0.00	JP Morgan Chase Bank NA CD 5/21/15 1.25% 5/21/18	250,000.00	-	-	250,000.00	0.00	-	2,859.59	0.00	0.00
0.00	Key Bank NA CD 2/03/16 1.1% 2/5/18	250,000.00	-	-	250,000.00	0.00	-	2,765.07	0.00	0.00
250,000	MB Financial Bank NA CD 3/18/16 1.1% 3/18/19	250,000.00	-	-	-	250,000.00	-	2,750.00	0.00	250,000.00
0.00	Medallion Bank Utah CD 6/04/15 1.25% 6/04/18	250,000.00	-	-	250,000.00	0.00	-	3,125.00	0.00	0.00
250,000	Morgan Stanley Bank NA CD 1.7% 8/19/19	-	250,000.00	-	-	250,000.00	-	2,142.46	0.00	250,000.00
0.00	Sallie Mae Bank Murray Utah CD 2/03/16 1.15% 2/05/18	75,000.00	-	-	75,000.00	0.00	-	867.22	0.00	0.00
250,000	Third Fed. Savings & Loan Cleveland CD 1.9%	-	250,000.00	-	-	250,000.00	-	2,355.48	0.00	250,000.00
250,000	UBS Bank USA CD 2.1% 4/18/19	-	250,000.00	-	-	250,000.00	-	877.40	0.00	250,000.00
500,000	US T-Bills 12/27/18	-	494,859.10	-	-	494,859.10	-	-	0.00	494,859.10
0.00	WEX Bank CD 01/11/2017 .85% 7/11/17	100,000.00	-	-	100,000.00	0.00	-	421.50	0.00	0.00
250,000	WEX Bank CD 2% 10/19/20	-	250,000.00	-	-	250,000.00	-	2,493.15	0.00	250,000.00
	TOTAL PRINCIPAL	4,594,781.92	2,469,859.10	0.03	1,939,315.64	5,125,325.38	126,997.31	72,750.84	185,723.20	5,311,048.58

Trustees of Trust Fund Reports

Permanent Funds Summary – Period ending June 30, 2018												
MS-9			PRINCIPAL				INCOME					
Creation Date	Name of Trust Fund	Purpose	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	Grand Total Principal & Income	
1900	Perpetual Care	Cemetery	389,755.86	-	123,121.94	512,877.80	3,009.87	51,979.38	(8,779.40)	482,835.69	995,713.49	
1956+	Cemetery (Multiple)	Cemetery Perpetual Care	47,449.83	-	14,996.16	62,445.99	149,993.26	6,331.06	(3,329.56)	24,736.39	87,182.38	
1970	Griffin Fence Fund	Cemetery -Maint. of Fence	7,386.85	-	2,300.55	9,687.40	345,407.17	971.27	-	6,913.04	16,600.44	
1970	Griffin Lot Care	Cemetery Perpetual Care	673.81	-	170.40	844.21	15,120.18	71.94	-	613.75	1,457.96	
1969	Everett Parker	Cemetery General Maint.	3,741.72	-	1,192.87	4,934.59	9,942.91	503.61	-	3,513.48	8,448.07	
1951	George Carroll	Fire Dept.	119,525.53	-	37,746.03	157,271.56	6,050.37	15,935.58	-	165,928.84	323,200.40	
1925/1958	Shedd-Harris Fund	Fire Dept.	398,906.82	-	126,018.91	524,925.73	7,922.78	53,202.41	-	398,609.58	923,535.31	
1917/26/54	Patterson, Lawrence & Carroll	Library	25,255.75	-	8,009.31	33,265.06	269,151.52	3,381.35	-	18,501.53	51,766.59	
1964	Lawrence	Library	20,220.18	-	6,390.41	26,610.59	1,606.07	2,697.91	(5,331.13)	7,309.69	33,920.28	
1945	Harry Watkins	Prize Spelling Fund	9,760.41	-	3,067.41	12,827.82	645,065.29	1,294.99	(345.00)	7,000.36	19,828.18	
1945	Harry Watkins	Prize Speaking Fund	9,849.69	-	3,152.60	13,002.29	54,958.98	1,331.00	-	9,253.78	22,256.07	
1854/1921	Gage & Lawrence	School	275,969.40	-	87,165.22	363,134.62	138,875.55	36,799.22	-	305,950.74	669,085.36	
1960	Stockley	School	2,033.33	-	681.64	2,714.97	3,009.87	287.78	-	1,893.85	4,608.82	
1965	Watkins	School	1,082,881.69	-	342,014.82	1,424,896.51	149,993.26	144,391.12	(152,727.70)	636,728.71	2,061,625.22	
1950	Mastricola Fund	School	68,326.92	-	21,556.98	89,883.90	345,407.17	9,100.88	-	64,059.86	153,943.76	
1965	Watkins Forest Income	School	235,861.47	-	74,469.59	310,331.06	15,120.18	31,439.42	-	170,314.97	480,646.03	
1965	Watkins Town Forest	School & Town	1,575.00	-	-	1,575.00	-	-	-	-	1,575.00	
	TOTALS		2,699,174.26	-	852,054.84	3,551,229.10	2,114,958.13	359,718.92	(170,512.79)	2,304,164.26	5,855,393.36	

Trustees of Trust Fund Reports

Permanent Funds Summary – Period Ending June 30, 2018															
MS-10		Description of Investment	PRINCIPAL					INCOME					Principal & Income Total		
# Shares / Units	Balance Beginning of Year		Additions		Proceeds from Sales	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Gains or Losses	Expended During Year	End of Year Reallocation		Balance End of Year	
		Cash & Cash Equivalent	235,505.82	-	-	181,653.25	-	53,852.57	118,914.69	-	-	(48,082.25)	-	49,667.19	103,519.76
75,000		Amazon Com Inc 3.8% 12/05/2024-2024**Income**	-	-	-	-	-	-	78,744.52	2,400.92	-	-	(2,850.00)	78,295.44	78,295.44
0		Anheuser Busch 5% 04/15/2020	80,877.56	-	-	80,242.95	(634.61)	-	-	2,091.55	-	-	(2,091.55)	-	-
75,000		Automatic Data Processing 3.375% 09-15-2025-2025	77,481.59	-	-	257.35	-	77,224.24	-	2,273.89	-	-	(2,273.89)	-	77,224.24
75,000		Bank of America Corp 5% 05/13/2021	81,001.72	-	-	1,434.54	-	79,567.18	-	2,315.46	-	-	(2,315.46)	-	79,567.18
75,000		BMW Bank of NA CD 2.7% 03/16/2022	-	75,000.00	-	-	-	75,000.00	-	-	-	-	-	-	75,000.00
0		CommerceWest Bank NA CD .8%	100,000.00	-	-	100,000.00	-	-	-	267.39	-	-	(267.39)	-	-
75,000		Crossfirst Bank CD 2.2% 11/18/2022	-	75,000.00	-	-	-	75,000.00	-	958.38	-	-	(958.38)	-	75,000.00
0		Fed Home Loan Mtg Corp 2% 03/27/2020**Income**	-	-	-	-	-	-	100,000.00	625.00	-	-	(100,625.00)	-	-
50,000		Fed Home Loan Mtg Corp 1.5% 04/27/2020	-	50,000.00	-	-	-	50,000.00	-	533.33	-	-	(533.33)	-	50,000.00
75,000		Fed Home Loan Mtg Corp 1.5% 04/27/2020**Income**	-	-	-	-	-	-	-	800.00	-	-	74,200.00	75,000.00	75,000.00
75,000		Fed Home Loan Mtg Corp 1.5% 04/27/2020**Income**	-	75,000.00	-	-	-	75,000.00	-	546.88	-	-	(546.88)	-	75,000.00
50,000		Fed Home Loan Mtg Corp 1.6% 11/25/2020-2018	-	-	-	-	-	-	-	391.11	-	-	49,535.89	49,927.00	49,927.00
0		Fed Home Loan Mtg Corp 2% 03/29/2022	74,962.50	-	-	75,000.00	37.50	-	-	750.00	-	-	(750.00)	-	-
100,000		Fed Home Loan Mtg Corp 2% 12/29/2022	-	100,000.00	-	-	-	100,000.00	-	1,000.00	-	-	(1,000.00)	-	100,000.00
75,000		Fed Home Loan Mtg Corp 2.2% 11/28/2022-2018	-	75,000.00	-	-	-	75,000.00	-	825.00	-	-	(825.00)	-	75,000.00
75,000		Fed Home Loan Mtg Corp 3.05% 04/27/2023	-	75,000.00	-	-	-	75,000.00	-	-	-	-	-	-	75,000.00
50,000		Fed Home Loan Mtg Corp 3.05% 05/24/2023**Income**	-	-	-	-	-	-	-	-	-	-	50,000.00	50,000.00	50,000.00
50,000		FFCB 2.55% 05/15/2020**Income**	-	-	-	-	-	-	-	-	-	-	49,954.50	49,954.50	49,954.50
150,000		FFCB 2.71% 03/29/2021	-	149,887.50	-	-	-	149,887.50	-	-	-	-	-	-	149,887.50
50,000		FFCB 2.74% 04/30/2019**Income**	-	-	-	-	-	-	-	(57.09)	-	-	49,982.09	49,925.00	49,925.00
50,000		FFCB 3% 05/28/2021-2017	-	50,000.00	-	-	-	50,000.00	-	1,125.00	-	-	(1,125.00)	-	50,000.00
50,000		FFCB 3% 05/28/2021-2017**Income**	-	-	-	-	-	-	-	1,125.00	-	-	48,875.00	50,000.00	50,000.00

Trustees of Trust Fund Reports

MS-10		PRINCIPAL							INCOME						
# Shares / Units	Description of Investment	Balance Beginning of Year	Additions		Proceeds from Sales	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Gains or Losses	Expended During Year	End of Year Reallocation	Balance End of Year	Principal & Income Total	
			Buys	Capital Gains											
75,000	FHLB 1.9% 10/27/2022	-	75,000.00		-	-	75,000.00	-	712.50	-	-	(712.50)	-	75,000.00	
75,000	FHLB CALLABLE 2.5% 04/20/2020	-	75,000.00		-	-	75,000.00	-	(265.63)	-	-	265.63	-	75,000.00	
75,000	Home Depot Inc. 4.4% 04/01/2021**Income**	-	-	-	-	-	-	80,946.77	1,866.12	-	-	(3,300.00)	79,512.89	79,512.89	
75,000	Mercantile Bank CD 2.2% 12/29/2020	-	75,000.00		-	-	75,000.00	-	822.76	-	-	(822.76)	-	75,000.00	
100,000	Morgan Stanley 5.5% 07/24/2020**Income**	-	-	-	-	-	-	109,391.00	4,139.72	(1,017.57)	-	(5,500.00)	107,013.15	107,013.15	
75,000	Schlumberger Investment 3.65% 12/01/2023**Income**	-	-	-	-	-	-	77,673.40	2,361.02	-	-	(2,737.50)	77,296.92	77,296.92	
0	Tab Bank Inc CD 1.1%**Income**	-	-	-	-	-	-	100,000.00	916.13	-	-	(100,916.13)	-	-	
75,000	Target Corp 3.5% 07/1/2024**Income**	-	-	-	-	-	-	77,049.00	2,497.49	(79.57)	-	(2,625.00)	76,841.92	76,841.92	
75,000	Visa Inc. 3.15% 12/14/2025**Income**	-	-	-	-	-	-	74,991.75	2,362.50	-	-	(2,362.50)	74,991.75	74,991.75	
450	3M Co.	11,319.75	-	-	-	-	11,319.75	-	2,281.50	-	-	(2,281.50)	-	11,319.75	
140	3M Co.**Income**	-	-	-	-	-	-	-	190.40	-	-	32,906.99	33,097.39	33,097.39	
115	Accenture PLC Ireland**Income**	-	-	-	-	-	-	-	-	-	-	17,433.00	17,433.00	17,433.00	
300	Apple, Inc	28,511.97	-	-	-	-	28,511.97	-	786.00	-	-	(786.00)	-	28,511.97	
190	Apple, Inc**Income**	-	-	-	-	-	-	-	138.70	-	-	33,906.89	34,045.59	34,045.59	
1,930	Aqua America Inc.	65,415.00	-	-	69,284.60	32,346.82	28,477.22	-	2,851.47	-	-	(2,851.47)	-	28,477.22	
1,796	AT&T Inc	31,982.21	-	-	123,317.68	102,546.59	11,211.12	-	6,685.43	-	-	(6,685.43)	-	11,211.12	
1,445	Automatic Data Processing	147,718.74	-	-	-	-	147,718.74	-	3,468.00	-	-	(3,468.00)	-	147,718.74	
300	Automatic Data Processing**Income**	-	-	-	-	-	-	-	-	-	-	34,992.63	34,992.63	34,992.63	
300	Becton Dickinson & Co	-	66,478.35	-	-	-	66,478.35	-	675.00	-	-	(675.00)	-	66,478.35	
135	Becton Dickinson & Co**Income**	-	-	-	-	-	-	-	101.25	-	-	30,171.15	30,272.40	30,272.40	
55	Blackrock Inc	-	48,728.24	-	33,457.63	8,034.20	23,304.81	-	1,064.60	-	-	(1,064.60)	-	23,304.81	
40	Blackrock Inc**Income**	-	-	-	-	-	-	-	706.20	4,597.15	-	11,747.85	17,051.20	17,051.20	
0	Caterpillar, Inc.	26,165.96	-	-	54,983.40	28,817.44	-	-	624.00	-	-	(624.00)	-	-	
800	Chevron Corp	13,049.50	-	-	-	-	13,049.50	-	3,520.00	-	-	(3,520.00)	-	13,049.50	
450	Chevron Corp**Income**	-	-	-	-	-	-	32,705.11	3,368.00	35,793.84	-	(55,548.24)	16,318.71	16,318.71	
2,055	Cisco Systems	80,909.23	25,821.39	-	58,901.76	16,158.41	63,987.27	-	3,597.00	-	-	(3,597.00)	-	63,987.27	
1,885	Cisco Systems**Income**	-	-	-	-	-	-	60,418.84	2,285.20	200.93	-	(4,945.93)	57,959.04	57,959.04	
0	Clorox Co	-	33,409.28	-	31,667.06	(1,742.22)	-	-	630.00	-	-	(630.00)	-	-	
1,085	Coca Cola Co.	38,270.01	-	-	44,151.57	17,431.25	11,549.69	-	3,150.00	-	-	(3,150.00)	-	11,549.69	
0	Cullen Frost Bankers	11,089.68	-	-	16,884.30	5,794.62	-	-	102.60	-	-	(102.60)	-	-	
0	Dominion Resources	67,551.60	-	-	77,558.83	10,007.23	-	-	-	-	-	-	-	-	

Trustees of Trust Fund Reports

		PRINCIPAL						INCOME						Principal & Income Total
		Balance Beginning of Year	Additions		Proceeds from Sales	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Gains or Losses	Expended During Year	End of Year Reallocation	Balance End of Year	
# Shares / Units	Description of Investment		Buy	Capital Gains										
0	Dominion Resources**Income**	-	-	-	-	-	-	67,565.60	-	10,222.60	-	(77,788.20)	-	-
1,100	Eaton Vance Corp Non Vig	47,674.00	-	-	-	-	47,674.00	-	1,331.00	-	-	(1,331.00)	-	47,674.00
575	Eaton Vance Corp Non Vig**Income**	-	-	-	-	-	-	25,633.98	702.75	134.89	-	(1,905.72)	24,565.90	24,565.90
490	Emerson Electric Co	-	34,848.36	-	-	-	34,848.36	-	237.65	-	-	(237.65)	-	34,848.36
520	Emerson Electric Co**Income**	-	-	-	-	-	-	-	252.20	-	-	35,741.04	35,993.24	35,993.24
2,015	Enterprise Products Partners**Income**	-	-	-	-	-	-	46,662.75	6,780.00	24,413.60	-	(59,440.82)	18,415.53	18,415.53
2,295	Essity Aktiebolag Publ Spons ADR	-	64,558.35	-	-	-	64,558.35	-	1,053.79	-	-	(1,053.79)	-	64,558.35
1,235	Essity Aktiebolag Publ Spons ADR**Income**	-	-	-	-	-	-	-	567.07	-	-	34,173.48	34,740.55	34,740.55
385	Exxon Mobil Corp.	-	32,112.66	-	-	-	32,112.66	-	908.60	-	-	(908.60)	-	32,112.66
235	Exxon Mobil Corp.**Income**	-	-	-	-	-	-	-	192.70	-	-	17,335.93	17,528.63	17,528.63
0	Federated Money Market	-	-	0.01	-	-	-	-	4,089.04	-	-	(4,089.04)	-	-
520	First Republic Bank	-	47,864.75	-	-	-	47,864.75	-	182.00	-	-	(182.00)	-	47,864.75
395	First Republic Bank**Income**	-	-	-	-	-	-	49,811.96	424.70	26.31	-	(14,488.93)	35,774.04	35,774.04
0	General Electric Corp.	82,244.15	-	-	-	-	-	-	3,873.60	-	-	(3,873.60)	-	-
0	General Electric Corp.**Income**	-	-	-	-	-	-	49,703.75	312.00	(23,471.70)	-	(26,544.05)	-	-
0	Hershey Company	14,775.68	-	-	-	-	-	-	1,049.60	-	-	(1,049.60)	-	-
265	Home Depot Inc.**Income**	-	-	-	-	-	-	26,794.95	1,629.95	28,807.46	-	(43,031.04)	14,201.32	14,201.32
455	Honeywell International Inc	-	68,868.75	-	-	-	68,868.75	-	338.98	-	-	(338.98)	-	68,868.75
230	Honeywell International Inc**Income**	-	-	-	-	-	-	-	514.05	-	-	33,300.39	33,814.44	33,814.44
0	Interpublic Group Co Inc	24,740.00	-	-	-	-	-	-	180.00	-	-	(180.00)	-	-
670	Ishares DJ Select Dividend**Income**	-	-	-	-	-	-	50,723.80	1,545.24	644.55	-	(4,363.67)	48,549.92	48,549.92
1,705	Ishares MSCI Europe Financials ETF	-	40,595.88	-	-	-	40,595.88	-	1,404.19	-	-	(1,404.19)	-	40,595.88
1,055	Ishares MSCI Europe Financials ETF**Income**	-	-	-	-	-	-	-	868.87	-	-	24,250.57	25,119.44	25,119.44
685	Johnson & Johnson	-	95,262.15	-	-	-	95,262.15	-	1,380.90	-	-	(1,380.90)	-	95,262.15
475	Johnson & Johnson**Income**	-	-	-	-	-	-	-	1,645.50	(63.93)	-	61,951.58	63,533.15	63,533.15
0	Kellogg Company	4,732.77	-	-	-	-	-	-	-	-	-	-	-	-
675	M & T Bank Corp	172,584.66	-	-	-	-	102,671.86	-	3,026.25	-	-	(3,026.25)	-	102,671.86
275	M & T Bank Corp**Income**	-	-	-	-	-	-	-	220.00	-	-	52,150.89	52,370.89	52,370.89

Trustees of Trust Fund Reports

# Shares /Units	Description of Investment	PRINCIPAL						INCOME						Principal & Income Total
		Balance Beginning of Year	Additions		Proceeds from Sales	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Gains or Losses	Expended During Year	End of Year Reallocation	Balance End of Year	
			Buys	Capital Gains										
600	McDonalds Corp	73,254.00	-	-	-	-	73,254.00	-	2,382.00	-	-	(2,382.00)	-	73,254.00
240	McDonald's Corp.**Income**	-	-	-	-	-	-	59,661.78	1,652.40	6,983.00	-	(42,043.80)	26,253.38	26,253.38
875	Medtronics PLC**Income**	-	-	-	-	-	-	71,209.13	1,386.90	(104.88)	-	(4,504.02)	67,987.13	67,987.13
1,540	Merck & Co Inc	79,528.65	16,373.40	-	-	-	95,902.05	-	3,290.25	-	-	(3,290.25)	-	95,902.05
985	Merck & Co Inc**Income**	-	-	-	-	-	-	64,699.35	1,429.70	106.81	-	(4,363.18)	61,872.68	61,872.68
830	Microsoft Corp	21,905.75	22,779.70	-	-	-	44,685.45	-	1,369.50	-	-	(1,369.50)	-	44,685.45
590	Microsoft Corp.**Income**	-	-	-	-	-	-	33,536.30	985.20	270.84	-	(3,171.24)	31,621.10	31,621.10
745	Mondelez International Inc	-	32,377.63	-	-	-	32,377.63	-	163.90	-	-	(163.90)	-	32,377.63
390	Mondelez International Inc**Income**	-	-	-	-	-	-	-	85.80	-	-	16,863.56	16,949.36	16,949.36
600	Nextera Energy Inc.	97,829.78	-	-	97,463.00	47,941.26	48,308.04	-	4,402.13	-	-	(4,402.13)	-	48,308.04
475	Nextera Energy Inc.**Income**	-	-	-	-	-	-	20,244.00	2,012.44	2,655.71	-	(5,680.35)	19,231.80	19,231.80
1,010	Novartis AG Sponsored ADR	-	82,840.10	-	-	-	82,840.10	-	-	-	-	-	-	82,840.10
0	Pfizer Inc.	20,487.00	-	-	33,339.72	12,852.72	-	-	320.00	-	-	(320.00)	-	-
0	Pfizer Inc.**Income**	-	-	-	-	-	-	58,832.00	1,300.48	76,780.94	-	(136,913.42)	-	-
730	PNC Financial Services Group	59,559.50	32,068.27	-	-	-	91,627.77	-	1,830.00	-	-	(1,830.00)	-	91,627.77
440	PNC Financial Services Group**Income**	-	-	-	-	-	-	91,457.56	1,998.75	10,813.04	-	(52,446.20)	51,823.15	51,823.15
480	Praxair Inc	101,697.49	-	-	57,648.73	13,380.41	57,429.17	-	2,436.01	-	-	(2,436.01)	-	57,429.17
155	Praxair Inc**Income**	-	-	-	-	-	-	19,467.87	507.76	190.39	-	(1,878.02)	18,288.00	18,288.00
785	Procter & Gamble Co	123,332.89	-	-	71,944.78	5,204.27	56,592.38	-	4,079.96	-	-	(4,079.96)	-	56,592.38
0	Procter & Gamble Co**Income**	-	-	-	-	-	-	13,057.23	103.44	(9,125.82)	-	(4,034.85)	-	-
0	Raytheon Company	60,006.08	-	-	189,740.92	129,734.84	-	-	1,815.92	-	-	(1,815.92)	-	-
1,475	Royal Dutch Shell PLC Sponsored ADR Cl B	67,483.20	25,801.05	-	-	-	93,284.25	-	5,546.00	-	-	(5,546.00)	-	93,284.25
935	Royal Dutch Shell PLC Sponsored ADR Cl B**Income**	-	-	-	-	-	-	89,974.44	5,184.10	3,260.34	-	(45,025.46)	53,393.42	53,393.42
880	Schumberger Ltd	61,464.99	57,754.40	-	48,697.12	(12,767.87)	57,754.40	-	725.00	-	-	(725.00)	-	57,754.40
460	Schlumberger Ltd**Income**	-	-	-	-	-	-	-	-	-	-	30,189.80	30,189.80	30,189.80
1,375	Six Flags Entertainment Corp	60,880.00	22,417.46	-	-	-	83,297.46	-	3,987.50	-	-	(3,987.50)	-	83,297.46
475	Six Flags Entertainment Corp**Income**	-	-	-	-	-	-	14,019.87	853.90	(20.51)	-	14,241.52	29,094.78	29,094.78
545	Starbucks Corp	-	31,560.68	-	-	-	31,560.68	-	490.50	-	-	(490.50)	-	31,560.68
1,000	Texas Instruments	48,187.70	-	-	-	-	48,187.70	-	2,360.00	-	-	(2,360.00)	-	48,187.70
175	Texas Instruments**Income*	-	-	-	-	-	-	-	217.00	-	-	17,013.25	17,230.25	17,230.25

Trustees of Trust Fund Reports

# Shares /Units	Description of Investment	PRINCIPAL						INCOME						Principal & Income Total
		Balance Beginning of Year	Additions		Proceeds from Sales	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Gains or Losses	Expended During Year	End of Year Reallocation		
			Buys	Capital Gains										
600	TJX Cos Inc	45,190.02	-	-	-	-	45,190.02	-	796.50	-	-	(796.50)	-	45,190.02
1,180	Unilever NV	-	62,551.80	-	-	-	62,551.80	-	480.33	-	-	(480.33)	-	62,551.80
660	Unilever NV**Income**	-	-	-	-	-	-	-	268.66	-	-	34,717.94	34,986.60	34,986.60
500	Union Pacific Corp.	-	68,259.95	-	-	-	68,259.95	-	365.00	-	-	(365.00)	-	68,259.95
280	Union Pacific Corp.**Income**	-	-	-	-	-	-	-	595.00	-	-	32,313.26	32,908.26	32,908.26
305	United Health Group Inc	-	64,519.52	-	-	-	64,519.52	-	732.00	-	-	(732.00)	-	64,519.52
165	United Health Group Inc.**Income**	-	-	-	-	-	-	80,780.93	1,224.75	21,067.29	-	(76,145.99)	26,926.98	26,926.98
1,345	US Bancorp	58,366.00	32,760.30	-	19,958.16	60.66	71,228.80	-	1,557.50	-	-	(1,557.50)	-	71,228.80
655	US Bancorp**Income**	-	-	-	-	-	-	19,490.09	508.70	(3.43)	-	15,008.19	35,003.55	35,003.55
965	Valeo SA ADR	-	33,304.89	-	-	-	33,304.89	-	-	-	-	-	-	33,304.89
505	Valeo SA ADR**Income**	-	-	-	-	-	-	-	-	-	-	17,428.98	17,428.98	17,428.98
1,030	Verizon Communications Inc	81,332.06	-	-	105,583.74	46,978.99	22,727.31	-	3,067.61	-	-	(3,067.61)	-	22,727.31
460	V F Corp	-	32,020.37	-	-	-	32,020.37	-	634.80	-	-	(634.80)	-	32,020.37
500	V F Corp**Income**	-	-	-	-	-	-	-	1,548.70	6,054.07	-	23,303.08	30,905.85	30,905.85
150	VISA Inc.	10,527.65	-	-	-	-	10,527.65	-	117.00	-	-	(117.00)	-	10,527.65
300	VISA Inc.**Income**	-	-	-	-	-	-	56,675.85	427.05	11,860.09	-	(44,224.99)	24,738.00	24,738.00
1,535	Wal Mart Stores, Inc.**Income**	-	-	-	-	-	-	78,567.45	3,195.25	1,456.04	-	(8,350.28)	74,868.46	74,868.46
-	Watkins Town Forest	1,575.00	-	-	-	-	1,575.00	-	-	-	-	-	-	1,575.00
195	Watsco Inc**Income**	-	-	-	-	-	-	105,434.14	2,907.75	15,830.72	-	(97,219.26)	26,953.35	26,953.35
575	WEC Energy Group	34,850.75	-	-	-	-	34,850.75	-	1,233.38	-	-	(1,233.38)	-	34,850.75
495	WEC Energy Group**Income**	-	-	-	-	-	-	10,118.25	621.08	192.48	-	16,158.20	27,090.01	27,090.01
540	Xilinx Inc	-	33,623.59	-	-	-	33,623.59	-	572.40	-	-	(572.40)	-	33,623.59
1,465	Xylem Inc	73,151.70	-	-	-	-	73,151.70	-	1,142.70	-	-	(1,142.70)	-	73,151.70
440	Xylem Inc**Income**	-	-	-	-	-	-	-	92.40	-	-	34,124.20	34,216.60	34,216.60
	Kinder Morgan Litigation Settlement	-	-	-	6.75	6.75	-	118,914.69	-	-	-	-	49,667.19	103,519.76
	TOTAL	2,699,174.31	2,159,448.77	0.01	1,977,795.51	852,054.78	3,551,229.10	2,114,958.11	179,325.51	228,475.68	(170,512.70)	(149,347.54)	2,304,164.26	5,855,393.36

Capital Improvements Program – Major Projects

DEPARTMENT	PROJECT DESCRIPTION	FUNDING SOURCE	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Planning Board Recommendation	
Fire	Public Safety Complex	Fire Station CRF (South)	25,000	-	240,000	-	-	-	-	III - Desirable	
		Budget	25,000	-	-	-	-	-	-		-
		Bond	-	-	4,095,000	-	-	-	-		-
		Private Donation	-	-	650,000	-	-	-	-		-
Admin/Engineering	Bridge Replacement - US 3 (DW Hwy)/Baboosic Brook (\$3,320,000)	Road Infrastructure CRF	-	-	-	-	664,000	-	-	II - Necessary	
State Funding	-	-	-	-	2,656,000	-	-	-	-		
Admin/Engineering	Bridge Replacement - US 3 (DW Hwy)/Souhegan River - Chamberlain Bridge	Road Infrastructure CRF	-	-	8,600	-	-	-	34,400	II - Necessary	
State Funding	-	-	34,400	-	-	-	-	34,400	137,600		-
Admin/Engineering	Stormwater Drainage Improvements /Permit Compliance	Road Infrastructure CRF	200,000	200,000	200,000	200,000	200,000	200,000	200,000	I - Urgent	
Admin/Engineering	Paving - Infrastructure Improvements	Road Improve. (Reg. Fees)	125,000	125,000	125,000	125,000	125,000	125,000	125,000	I - Urgent	
Budget	-	675,000	725,000	775,000	825,000	875,000	925,000	975,000	-		-
Admin/Engineering	Paving - Infrastructure Improvements - Gravel Roads	Road Infrastructure CRF	-	-	-	-	-	-	300,000	IV - Deferrable	
Admin/Engineering	Paving - DW Highway	DW Highway CFR	50,000	-	-	-	50,000	300,000	-	II - Necessary	
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	-	-	200,000	-	-	-	-	IV - Deferrable	
Federal Funding	-	-	-	200,000	-	-	-	-	-		-
Admin/Engineering	Seaverns Bridge Canoe Launch Ramp Access Improvement	Road Infrastructure CRF	50,000	-	-	-	-	-	-	Not Ranked	
Admin/Engineering	Baboosic Lake Road & Woodbury Sidewalks	Road Infrastructure CRF	-	25,600	-	155,400	-	-	-	II - Necessary	
Federal Funding	-	-	-	102,400	-	621,600	-	-	-		-
Admin/Engineering	Daniel Webster Sidewalks (place holder) *	Road Infrastructure CRF	-	-	-	30,400	-	152,000	-	II - Necessary	
Federal Funding	-	-	-	-	-	121,600	-	608,000	-		-
Admin/Engineering	Baboosic Lake Rd Sidewalk (Joppa Rd to Madeline Bennett)(place holder)*	Road Infrastructure CRF	-	-	-	-	-	42,000	-	III - Desirable	
Federal Funding	-	-	-	-	-	-	-	168,000	-		-
Admin/Engineering	Sewer Line Extension (Mayflower and McQuestion Sewer Basins)	Bond	-	-	-	-	2,360,000	-	-	II - Necessary	
Admin/Engineering	Depot Street Boat Ramp Repairs	Road Infrastructure CRF	-	15,000	150,000	-	-	-	-	I - Urgent	
Library	HVAC	Library Maintenance CRF	-	-	-	-	-	-	100,000	V - Premature	
Library	Sprinkler System	Library Maintenance CRF	-	-	-	-	-	-	100,000	V - Premature	
Library	Sidewalk	Library Maintenance CRF	-	-	-	-	-	-	100,000	V - Premature	
Library	Slate Roof	Library Maintenance CRF	-	-	-	-	-	-	100,000	V - Premature	
Library	Drainage Trench by Children's Windows	Library Maintenance CRF	-	-	-	-	100,000	-	-	V - Premature	
Library	Elevator	Library Maintenance CRF	-	-	-	-	100,000	-	-	V - Premature	
Library	New Library (place holder)	Budget	-	-	-	100,000	-	-	-	V - Premature	
Library	Bond	Bond	-	-	-	-	-	-	6,000,000	-	
Community Dev.	Master Plan	Budget	-	-	-	-	-	-	200,000	II - Necessary	
Parks & Recreation	New Athletic Fields (place holder)	Athletic Field CRF	-	-	-	-	-	-	250,000	V - Premature	
		Bond	-	-	-	-	-	-	1,750,000		-
TOTAL GENERAL FUND			1,150,000	1,493,000	6,678,000	2,179,000	7,130,000	2,520,000	11,524,125		
Wastewater	Relocate sewer connector under Everett Turnpike (FKA Exec. Pk. Pump Sta.)	Wastewater CRF	-	-	-	500,000	-	-	-	II - Necessary	
Wastewater	Wastewater Treatment Plant Phase III and Pump Station Upgrades	User Fees State Loan SRF	-	13,100,000	-	12,000,000	-	-	-	I - Urgent	
TOTAL SEWER FUND			-	13,100,000	-	12,500,000	-	-	-		
* Included in CIP just in case we are a recipient of TAP Grant											

Capital Improvements Program – Major Projects

	FUNDING SOURCE	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
	Bonds	-	-	4,095,000	-	2,360,000	-	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	-	-	34,400	-	2,656,000	-	137,600	
	Federal Aid	-	102,400	200,000	743,200	-	776,000	921,700	
	User Fees/Bonds	-	13,100,000	-	12,500,000	-	-	-	
	TOTAL	1,150,000	14,593,000	6,678,000	14,679,000	7,130,000	2,520,000	11,524,125	

Capital Improvement Program – Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year 2018/19	YR 1 2019/20	YR 2 2020/21	YR 3 2021/22	YR 4 2022/23	YR 5 2023/24	YR 6 2024/25
Assessing			Revaluation	Revaluation CRF	-	-	-	75,000	-	-	-
Building & Grounds	2004	15-20 yrs	450 4x4 w/Dump Body	Budget	-	45,500	-	-	-	-	-
Building & Grounds			HVAC (PD)	Budget	-	-	-	-	-	-	100,000
Building & Grounds			HVAC (Town Hall)	Budget	200,000	-	-	-	-	-	-
Building & Grounds			Sprinkler System Town Hall	Budget	-	-	-	-	175,000	-	-
Building & Grounds			Reconstruct Parking Lots (Fire Station)	Budget	-	35,000	-	55,000	-	-	-
Building & Grounds			Replace brick veneer siding	Budget	-	-	-	-	-	-	75,000
Building & Grounds			Reconstruct Parking Lots (Lower PD and JOACC)	Budget	-	-	45,000	-	-	-	-
Communications			Communications Recorder	Communication CRF	-	-	-	-	25,000	-	-
Communications			Radio Base Stations	Communication CRF	-	-	-	-	-	120,000	-
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			Pool Car	Budget	20,000	-	-	-	-	-	-
Fire	2019		Building Upgrade to Reeds Ferry (Station 3)	Shedd Harris Fund	-	75,000	-	-	-	-	-
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	-	-	-	-	-	588,500	-
Fire	2000	EOL	Fire Apparatus Computer Replacement	Fire Equip CRF	15,000	15,000	-	-	-	-	-
Fire	1988	EOL	Pickup (1 ton) Forestry Truck F2	Fire Equip CRF	-	-	-	98,500	-	-	-
Fire	1994	EOL	Boat Rigid Hull / Inflatable	Fire Equip CRF	-	-	-	-	49,000	-	-
Fire	2003	EOL	Heavy Rescue Vehicle R1	Fire Equip CRF	-	-	-	-	-	-	-
Fire	2001	EOL	Rescue / Forestry UTV	Fire Equip CRF	-	-	-	-	-	-	653,500
Fire	2010	EOL	Fire Command Vehicle	Fire Equip CRF	-	-	-	40,000	-	-	25,460
Fire	2002	EOL	Fire Command Vehicle	Fire Equip CRF	-	-	-	-	-	-	-
Fire	2015	EOL	Fire Command Vehicle	Fire Equip CRF	39,000	-	-	-	-	-	-
Fire	1998	EOL	Prevention/Inspection/Education/Utility Vehicle	Fire Equip CRF	-	-	-	-	-	40,000	-
Fire	2006	EOL	162 SD SC Chassis Utility 1 (1 ton) (6 wheel)	Fire Equip CRF	-	-	-	42,000	-	-	-
Fire	2000	EOL	Equipment Trailer	Fire Equip CRF	-	-	-	52,000	-	-	-
Fire	2004	EOL	Special Op Trailer EMS / Incident Command	Fire Equip CRF	-	-	15,000	-	-	-	-
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	1990	EOL	Emergency Breathing Air (SCBA) Cascade System Replacement	Fire Equip CRF	-	-	56,000	-	-	-	-
Fire	2000	EOL	Toxic Gas Monitoring Equipment	Fire Equip CRF	-	-	24,000	-	-	-	-
Fire	1980	EOL	Large Diameter Supply Hose	Fire Equip CRF	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	N/A	EOL	Opticom Repair / Replace	Traffic Pre-emption CRF	-	5,000	5,000	2,000	5,000	2,000	-
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	2018	12 yrs	6 Wheel Dump H-28	Highway Equip CRF	180,000	-	-	-	-	-	-
Highway	2018	12 yrs	6 Wheel Dump H-27	Highway Equip CRF	180,000	-	-	-	-	-	-
Highway	2008	10 yrs	34 T Pickup H-6	Highway Equip CRF	-	35,000	-	-	-	-	-
Highway	2002	20 yrs	John Deere Tractor H-41	Highway Equip CRF	-	-	-	95,000	-	-	-
Highway	1988	25 yrs	Trailer Landscape MM-054	Highway Equip CRF	-	15,000	-	-	-	-	-
Highway	2018	10 yrs	34 T Pickup H-2	Highway Equip CRF	35,000	-	-	-	-	-	-
Highway	2006	10 yrs	6 Wheel Dump H-20	Highway Equip CRF	-	180,000	-	-	-	-	-
Highway	2006	10 yrs	6 Wheel Dump H-30	Highway Equip CRF	-	180,000	-	-	-	-	-
Highway	2008	10 yrs	1 Ton Dump H-10	Highway Equip CRF	-	-	60,000	-	-	-	-

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
					2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Highway	2004	15 yrs	Wood Chipper	Highway Equip CRF	-	-	-	-	50,000	-	-
Highway	2006	12 yrs	Bucket Truck H-18	Highway Equip CRF	-	-	-	-	100,000	-	-
Highway	2009	10 yrs	6 Wheel Dump H-35	Highway Equip CRF	-	-	180,000	-	-	-	-
Highway	1981	25 yrs	Trailer, Roller MN-031	Highway Equip CRF	-	-	15,000	-	-	-	-
Highway	2008	12 yrs	34 T Pickup H-4	Highway Equip CRF	-	-	40,000	-	-	-	-
Highway	2009	10 yrs	6 Wheel Truck H-29	Highway Equip CRF	-	-	-	-	180,000	-	-
Highway	1986	25 yrs	Trailer Landscape MN-053	Highway Equip CRF	-	-	15,000	-	-	-	-
Highway	2011	10 yrs	1 Ton Dump H-7	Highway Equip CRF	-	-	60,000	-	-	-	-
Highway	2007	15 yrs	Backhoe/loader H-13	Highway Equip CRF	-	-	-	140,000	-	-	-
Highway	2010	12 yrs	10 Wheel Dump H-33	Highway Equip CRF	-	-	-	195,000	-	-	-
Highway	1997	25 yrs	Grader H-12	Highway Equip CRF	-	-	-	-	-	275,000	-
Highway	1998	25 yrs	Trailer, Brine MN-080	Highway Equip CRF	-	-	-	-	15,000	-	-
Highway	2008	18 yrs	Message Board	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2008	15 yrs	Catch Basin Cleaner H-19	Highway Equip CRF	-	-	-	-	185,000	-	-
Highway	2013	11 yrs	1 Ton Dump H-9	Highway Equip CRF	-	-	-	-	-	60,000	-
Highway	2013	11 yrs	1 Ton Dump H-11	Highway Equip CRF	-	-	-	-	-	60,000	-
Highway	2013	11 yrs	1 Ton Dump H-8	Highway Equip CRF	-	-	-	-	-	60,000	-
Highway	2014	11 yrs	6 Wheel Dump H-26	Highway Equip CRF	-	-	-	-	-	-	180,000
Highway	2012	10 yrs	34 T Pickup H-5	Highway Equip CRF	-	-	-	35,000	-	-	-
Highway	2014	11 yrs	6 Wheel Dump H-23	Highway Equip CRF	-	-	-	-	-	-	180,000
Highway	2014	20 yrs	Kubota Tractor	Highway Equip CRF	-	-	-	-	-	-	95,000
Highway	2013	11 yrs	34 T Pickup H-3	Highway Equip CRF	-	-	-	-	-	35,000	-
Highway	2019	25 yrs	Athletic Field Groomer	Highway Equip CRF	35,000	-	-	-	-	-	-
Highway	2013	10 yrs	Mower, Exmark	Budget	-	-	-	-	12,000	-	-
Highway	2004	10 yrs	Mower, Exmark	Budget	-	12,000	-	-	-	-	-
Highway	2003	10 yrs	Mower, Exmark	Budget	-	12,000	-	-	-	-	-
Highway	2007	10 yrs	Mower, Exmark	Budget	-	-	12,000	-	-	-	-
Highway	2002	15 yrs	Cement Mixer	Budget	-	-	4,000	-	-	-	-
Highway	2019	25 yrs	Trailer for Hot Box	Budget	16,000	-	-	-	-	-	-
Library			Book Mobile	Budget	-	-	-	100,000	-	-	-
Library	2010		Granite Steps	Library Maintenance CRF	-	-	-	-	75,000	-	-
Library			Children Room Windows	Library Maintenance CRF	-	-	-	-	-	-	-
Parks & Recreation			Pond Dredging	Budget	-	95,000	-	-	-	-	-
Parks & Recreation			Dock Replacement	Budget	-	-	-	42,400	-	-	-
Parks & Recreation			Reconstruct Parking Lot (MYA)	Budget	-	-	-	-	45,000	-	-
Parks & Recreation			Tennis Court resurfacing - Wasserman	Budget	-	-	37,000	-	-	-	-
Parks & Recreation			Marital Field Lighting	Athletic Field CRF	-	-	-	150,000	-	-	-
Parks & Recreation			Function Hall basement Retro fit	Budget	-	-	-	60,000	-	-	-
Police	Var		Patrol Vehicles	Budget	90,000	140,000	105,000	108,150	111,395	114,736	118,778
Police			Motorcycle	Budget	-	-	25,000	-	-	-	-
Police	Var		Administrative Vehicle	Budget	-	-	30,000	-	27,000	-	-
Police			Crime Scene Vehicle Replacement	Budget	25,000	-	-	-	-	-	-
Solid Waste Disposal	2005	10 yrs	100 CY Trailer, end dump	Solid Waste CRF	70,000	-	70,000	-	-	-	-
Solid Waste Disposal	2005	10 yrs	100 CY Trailer, end dump	Solid Waste CRF	-	-	-	70,000	-	-	-
Solid Waste Disposal	1999	20 yrs	Truck Cab & Chassis - Peterbilt Tractor	Solid Waste CRF	120,000	-	-	-	-	-	-
Solid Waste Disposal	2005	20 yrs	Truck Cab & Chassis - International Tractor	Solid Waste CRF	-	-	-	-	140,000	-	-
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 yrs	Transfer Station Loader	Solid Waste CRF	-	-	-	-	-	-	300,000
Solid Waste Disposal	2005	15 yrs	Skid Steer Loader	Solid Waste CRF	-	-	25,000	-	-	-	-
Solid Waste Disposal	2010	12 yrs	Pickup Trucks w/Plow	Solid Waste CRF	-	-	-	35,000	-	-	-
Technology			Licenses / Equipment Upgrade	Computer CRF	-	50,000	-	-	-	-	-
Technology			Telephone Upgrade	Computer CRF	71,311	-	-	-	-	-	-
Town Clerk/Tax Collector			Voting Booths	Budget	18,690	18,690	-	-	-	-	-

Capital Improvement Program – Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year 2018/19	YR 1 2019/20	YR 2 2020/21	YR 3 2021/22	YR 4 2022/23	YR 5 2023/24	YR 6 2024/25
Town Clerk/Tax Collector			Computer Equipment	Computer CRF	-	-	-	-	-	10,000	-
				TOTAL GENERAL FUND	\$ 1,445,001	\$ 1,545,190	\$ 1,581,000	\$ 1,630,050	\$ 1,514,395	\$ 1,650,236	\$ 1,757,138
Wastewater Treatment	2017	ongoing	Manhole/Sewer Line Rehabilitation	User Fees	25,000	25,000	25,000	125,000	125,000	125,000	125,000
Wastewater Treatment	1996	11 yrs	CC TV Camera Equipment for Sewer System	User Fees	-	-	-	-	-	-	-
Wastewater Treatment	1996	6 yrs	Bobcat Skid Steer Loaders - compost facility	User Fees	-	-	-	-	-	40,000	-
Wastewater Treatment	2016	6 yrs	Bobcat Skid Steer Loaders - compost facility	User Fees	-	-	-	-	-	40,000	-
Wastewater Treatment	2016	18 yrs	Compost Screener	User Fees	-	305,000	-	-	-	-	-
Wastewater Treatment	2001	15 yrs	Sewer Vacuum Truck	User Fees	-	-	-	-	370,000	-	-
Wastewater Treatment	2005	15 yrs	Ford Explorer - Sewer Inspector	User Fees	-	-	35,000	-	-	-	-
Wastewater Treatment	2005	15 yrs	Ford Explorer - Prefreatment Manager	User Fees	-	-	-	-	30,000	-	-
Wastewater Treatment	2007	10 yrs	Cat 938 loader C-1-compost facility	User Fees	119,000	-	-	-	-	280,000	-
Wastewater Treatment	2006	10 yrs	Cat 938 loader C-2-compost facility	User Fees	119,000	-	-	-	-	-	280,000
Wastewater Treatment	2006	10 yrs	Cat 938 loader C-3-compost facility	User Fees	-	-	250,000	-	-	-	-
Wastewater Treatment	2006	15 yrs	Ford Focus Assistant DPW	User Fees	-	-	-	-	-	25,000	-
Wastewater Treatment	2012	11 yrs	Ford F-250 4x4 Maintenance / plow vehicle	User Fees	-	-	-	-	-	-	35,000
Wastewater Treatment	2017	10 yrs	Husquarna Zero Turn riding mower	User Fees	-	-	-	-	10,000	-	-
Wastewater Treatment	2013	10 yrs	Exmark walk behind mower	User Fees	-	-	-	-	-	-	7,500
Wastewater Treatment	2015	10 yrs	Update Sewer Rate Study	User Fees	-	25,000	-	-	-	-	-
Wastewater Treatment	2009	20 yrs	Replace OEM lights with new LED lights in all plant buildings	User Fees	48,000	-	-	-	-	-	-
Wastewater Treatment	1970	20 yrs	Emergency generator - Pearson Rd pump station	User Fees	-	-	20,000	-	-	-	-
Wastewater Treatment	1996	20 yrs	Replace two sludge pumps	User Fees	25,000	-	25,000	-	-	-	-
Wastewater Treatment	1970	10 yrs	Replacement instrumentation controllers & probes	User Fees	-	-	-	-	-	-	-
Wastewater Treatment	2007	5-yr program	Sewer System Assessment Program	User Fees	-	14,564	13,920	13,020	12,500	-	-
				TOTAL SEWER FUND	\$ 336,000	\$ 369,564	\$ 368,920	\$ 138,020	\$ 547,500	\$ 510,000	\$ 447,500
Cable Television			Cablecast and Local Head End Equipment	Franchise Fees	-	80,000	-	-	-	-	70,000
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	-	5,000	5,000	5,000	5,000	5,000	5,000
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 Editing Systems	Franchise Fees	-	-	-	10,000	-	-	-
Cable Television			Media Shelf Hardware	Franchise Fees	-	-	10,000	-	-	-	-
Cable Television			Public Access Cameras and Audio Equipment	Franchise Fees	-	-	-	10,000	-	-	-
Cable Television			Lower Power FM Equipment	Franchise Fees	-	-	-	-	-	30,000	-
Cable Television			Other CATV Equipment	Franchise Fees	10,000	10,000	10,000	10,000	10,000	10,000	10,000
				TOTAL CATV FUND	\$ 60,000	\$ 95,000	\$ 65,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 85,000
				CRF	1,075,311	1,072,000	1,283,000	1,114,500	1,109,000	1,535,500	1,463,960
				Funded through Budget	369,690	398,190	298,000	515,550	405,395	114,736	293,778
				Private Donation	-	75,000	-	-	-	-	-
				User Fees/Bonds	336,000	369,564	368,920	138,020	547,500	510,000	447,500
				Cable Franchise Fees	60,000	95,000	65,000	55,000	55,000	55,000	85,000
				TOTALS	\$ 1,841,001	\$ 2,009,754	\$ 2,014,920	\$ 1,823,070	\$ 2,116,895	\$ 2,215,236	\$ 2,289,638

TOWN OF MERRIMACK, NH



2018 BOARDS, COMMISSIONS AND COMMITTEE REPORTS

Agricultural Commission

The new Farm Bill was signed by the President on January 10, 2019. What a great start for farmers in the new year. A portion will be released to boost dairy farmers. Pork subsidies are being awarded to pork farmers across the country. The soy bean and grain farmers of this nation will also receive assistance from the new Farm Bill.

We are currently implementing the new Federal Food Safety Act. Farmers are improving water quality and safety standards on all our farms.

In January, the Commissioner is preparing the garden applications and information for the Merrimack Garden. This spring starts the 11th year of gardening at Wasserman Park. We maintain a core of resilient gardeners who choose to see their gardening experience grow year after year.

New applications and materials are also being updated for the Merrimack Summer Farmers' Market located at Vault Storage. We've had many successes at this site thank to the variety of vendors and their excellent products that they grow or create. Many thanks go to the Morgan Family for the use of their property. The Winter Farmers' Market continued in 2018 and is located at the John O'Leary Adult Community Center.

The Agricultural Commission also contributes to the educational farm at Joppa Hill in Bedford, New Hampshire. We believe in nurturing these young farmers who go to summer camp or help and learn all year at the farm. Many of Merrimack's youths benefit from these programs.

This year the Commission created a scholarship fund to help students that are planning an agricultural major as they go on to college. This year we awarded \$500 each to four Merrimack high school students who are going on to college next year and will be majoring in agriculture. We wish them success in their studies and future careers.

The Commission's members are experienced in many phases of being farmers. Reach out to us with your questions or concerns. Our monthly meetings are on the second Wednesday of each month at the Town Hall. Contact us via email at either merrimackgardens@gmail.com or Merrimackfarmersmarket@gmail.com. We are here to help,

Currently we have five full-time members and one alternate member. We are open to new members with an agriculture interest who are willing to stretch themselves and volunteer to help. The Community Garden will be open by the end of May 2019. The Summer Market will be open from June 12 through October 19, 2019.

Come out and grow with us. Watch the sun rise in the morning. Experience the magic and satisfaction of growing vegetables with your own two hands.

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 including: our streams, rivers, forests, wetlands, wildlife habitats, open space and our drinking water resources. The MCC reviews all projects that are proposed in the Aquifer Conservation District and the Wellhead Protection Areas. The MCC also reviews Dredge and Fill permits for the NH Department of Environmental Services (NHDES). The 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), the Grater Woods Forest (GW), and the Sklar Waterfront.

The MCC currently has three subcommittees to help with the management of the HHNP, WFCA, and GW. Each is very active and is continually improving the outdoor experience at each property.

In the last years' time, we've had 3 long-term members of the HHNP subcommittee resign. Roland Roberge, Debra Huffman and Newton Coryell were all part of the original HHNP Master Plan Committee in 2002 and served in various roles on the HHNP Subcommittee since then. We greatly appreciate their 15-plus years of dedication, community service and vision.

During 2018, the MCC accomplished the following:

- > Enjoyed the benefits of working with private citizens and the Scouts (Boys and Girls) on several projects. Recently completed projects include rebuilding the Outdoor Classroom by the Middle School, the installation of 4 benches along the main trails, and an observation deck at GW. We are currently working with an Eagle Scout candidate who is approved to build a kiosk at the entrance of Sklar Waterfront.
- > The completion of new trails in GW and HHNP, as well as re-routing old trails allowing for better maintenance and sustainability. The Outlook trail leads up to a wonderful view of the Wapack Range and is a stunning foliage site.
- > Continued to improve the trails, trail markers, and signage on our major properties.
- > Reviewed several construction projects in relation to potential impacts to wetlands, town aquifers, storm water management, invasive species control and conservation management.
- > Coordinated with Public Works, Anheuser Busch, The Flying Eagles and other volunteers to remove numerous truckloads of trash and over 300 tires from the Sklar Waterfront and adjoining town land. With the Town's permission, we posted signs on both properties restricting target shooting and OHRV use, with limited success. We continue to work with the Merrimack PD on restrictions.
- > In cooperation with Currier Orchards, we held our 18th Annual Seedling Give-Away for the residents of Merrimack. We purchased 375 plants and had only 12 remaining.
- > Worked with Deputy DPW Director/Town Engineer Dawn Tuomala and Meridian Land Services to have an "Existing Conditions" site plan created for Fields Farm based on existing data (not field surveys) to assist us in planning the potential uses for that property, respecting the deed restriction to passive recreational activities. We are looking for volunteers on that newly chartered sub-committee to support the planning and stewardship of the Fields Farm property.
- > Coordinated with Eversource during their power line hardening project in HHNP.
- > Worked with the MVD to create an easement allowing for the development of a new well in Mitchell Woods.
- > Participated in the Wasserman Winter Carnival, sharing our new maps.
- > Sponsored a Back Yard Birding Event.

Conservation Commission

- > Continued to improve and add to our website: www.merrimackoutdoors.org

The Commission receives funding in the Town budget for its business-related activities, but 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 2017/18 fiscal year (June 30, 2018), the balances in these funds were as follows:

> 51 - Special Conservation Fund	\$44,583.65
> 53 - Land-Use Change Conservation Fund	\$740,827.80
> Horse Hill Nature Preserve Fund	\$571.05

The Conservation Commission continues to work on land maintenance, volunteer training, education events and promotion of the properties.

We are always looking for new members and volunteers to support the properties in Merrimack. If you would like to be 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
Chairperson

Heritage Commission

The end of 2018 found the Heritage Commission with four full members and a liaison. We are actively seeking another member and three alternates. We have met 5 times during 2018. Our meeting nights are on the second Monday of alternating months.

The tour brochures for all the four villages 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 “old” Town Hall currently has a display provided by Merrimack Historical Society.

Commemorative plaques have been made for 16 more historical homes. Some are still waiting for installation. “Welcome to Merrimack” signs have been installed at North and South ends of Daniel Webster Highway. The signs 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.

Town Hall slate roof shingles have been designed with addition of town seal, and are available to purchase at the Historical Society.

Class 6 Roads: Old King’s Highway is being walked and the route identified. The Commission hopes to have marking done in the near future to enable others to find the route. We have located route from Amherst line to Naticook Rd. Pedestrian access is available. Old Grater Road and Old Blood Road: We plan to walk these routes and hope to provide signage in future.

Thornton’s Ferry/Sklar Park: We hope to develop this in conjunction with Litchfield. We are involved in the planning stages. The Town has erected signs to begin process of protection.

Simon’s Rock: The Commission is working with Pennichuck to obtain permission to clear the area and provide signage to this historical site off Al Paul Lane.

Other Signage: We hope to provide signs for Four Villages and original District Schoolhouse and Fire Station sites.

Historic Homes: The home at 598 DW Highway has been demolished. The Wright home at 381 DW Highway has had no activity. It is doubtful it will be saved. No action on Fish Hatchery, which is on the Flatley site at 669 DW Highway, in Reeds Ferry. They had, at one time, offered to give us the house on the property as a Historical Society headquarters. We have requested lawyer for lottery winner to consider creating a Preservation Fund. No response.

Scavenger Hunt: Hope to create a scavenger hunt (third one) in Fall by popular request in conjunction with the 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

Nashua Regional Planning Commission (NRPC)

The Nashua Regional Planning Commission (NRPC) provides comprehensive transportation, land use and environmental planning services and offers extensive mapping and data management products and services to the region's communities utilizing the latest technologies available. Membership in NRPC gives communities access to this wide range of resources, to include Transportation Planning, Land Use Planning, Data Management and GIS Mapping, and Environment and Energy.

NRPC uses local dues to leverage grant funds to support the planning needs of member communities. The most recent NRPC budget was comprised of 69% federal transportation funding sub-allocated by the State of NH, 11% local dues, 9% Household Hazardous Waste program support, 5% local contracts, 2% direct State of NH grants, 3% from special services and miscellaneous revenue and 1% direct federal grants. Highlights of 2018 regional initiatives of benefit to all communities include:

- **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.
- **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. GIS assistance has been focused on addressing the general mapping requirements of the permit and completion of Phase I System Mapping.
- **NHDES Sourcewater Protection Grant:** Through a grant from the NH Department of Environmental Services, NRPC will work to determine improvements to local planning and emergency response protocols in order to minimize accidental spills or releases into the Merrimack River, a primary source of drinking water for the City of Nashua and surrounding communities.

HIGHLIGHTED MERRIMACK MEMBERSHIP BENEFITS	ESTIMATED VALUE
Household Hazardous Waste Collection (www.nashuarpc.org/hhw) NRPC staff conducted 6 HHW collections this year on behalf of the Nashua Region Solid Waste Management District (NRSWMD) to allow residents to properly dispose of hazardous products. Residents of Merrimack could attend any of the seven events. In 2018, a total of 1,603 households participated in the HHW collections District-wide.	NRPC Staff Time: 500 hours Merrimack households served: 250 (15.6% of total served). Single collection event cost savings to NRSWMD: \$16,250.
Custom Maps NRPC completed extensive mapping to support bike-pedestrian planning along D.W. Highway.	Estimated staff time: 10 hours
Trail Mapping Project For Merrimack Conservation Commission (MCC) NRPC finished a project with the MCC to enhance their trail mapping for key properties. NRPC delivered final kiosks and brochure-sized maps, GPS download files, and interactive apps for several properties to supplement the property information offered on www.merrimackoutdoors.org .	Estimated staff time: 40 hours
Online GIS (http://nrpcnh.mapgeo.io) NRPC's Live Maps is a public-facing resource that the Town's citizens can use to view regional GIS data. NRPC's Live Maps also functions as a backup parcel viewer if the Town's site experiences any downtime.	Licensing fee: \$6,000/year NRPC staff time: 40 hours
Transportation Planning Administration NRPC maintained the region's Transportation Improvement Program (TIP) and Long-Range Metropolitan Transportation Plan (MTP). These	NRPC Staff Time: 220 hours

Nashua Regional Planning Commission (NRPC)

HIGHLIGHTED MERRIMACK MEMBERSHIP BENEFITS	ESTIMATED VALUE
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. Staff also responded to concerns that the F. E. Everett Turnpike should be widened to 4 lanes instead of the proposed 3 lanes, by developing an analysis of 4 lanes compared to 3 lanes.	
Traffic Counting (www.nashuarpc.org/transview) NRPC collects traffic count data in cooperation with NH Department of Transportation to support the Highway Performance Monitoring System (HPMS). There are 36 HPMS locations in Merrimack that NRPC counts on a rotating basis (every 2-3 years). Those locations will be counted in 2019-20. NRPC also collects traffic data at the request of Merrimack town officials. All counts are available to the Town for local planning initiatives.	NRPC Staff Time: 24 hours
Bicycle And Pedestrian Planning NRPC neared completion of Phase 2 of the Route 3 Bicycle and Pedestrian Corridor Plan. This included a review of existing plans, documents and maps and development of a draft corridor plan that summarizes all data analysis, key issues and barriers. The corridor plan includes recommendations, priorities and action steps. NRPC staff presented progress report at a Merrimack Planning Board work session.	NRPC Staff Time: 100 hours
Congestion Management Report NRPC published a report that measured current transportation system congestion on the Merrimack section of Everett Turnpike. Data were collected in cooperation with NH DOT to support the Congestion Management Process.	NRPC Staff Time: 50 hours

PAYMENTS TO NRPC

FY 19 Membership Dues:	\$20,979.00
Other Contractual Amounts:	\$0.00

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

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

Nashua Regional Solid Waste Management District: Steve Doumas

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 2018, 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 input on the Parks and Recreation Department's Operating & Capital Improvement budgets.

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.

Many long-term goals were accomplished in 2018. The improvements at Wasserman Park are helping this facility become more "user" friendly. The Function Hall has been renovated and improved and can be used all year round. Plans for usage includes vacation camps, adult education classes, family get-togethers, etc.

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 22 regular meetings during 2018, primarily for the review of subdivision and site plans. The Board reviewed and approved 3 residential subdivision plans, which created a total of 15 new conventional residential building lots, compared to 11 lots in 2017, 81 lots in 2016, 78 lots in 2015, 20 lots in 2014, and 34 lots in 2013.

The Board received one request for a Voluntary Lot Merger this year and one performance bond was established. The Board did not consider any amendments to either the Zoning Ordinance or Subdivision Regulations this year.

The Planning Board approved 6 commercial, 7 industrial and 5 residential site plans and 1 Conditional Use Permit during the year. Notable site plans included Merrimack Park Place (located at the base of the Merrimack Premium Outlets), which includes 372,800 square feet of development including retail, hotel/event center, office and multi-family uses, and the Residences at Executive Park, which includes 280 multi-family residential units at the site of the former Merrimack Hotel and Conference Center. The Board approved a redesigned (from a previous 2014 approval) Edgebrook Heights mixed-use Conditional Use Permit, consisting of retail, commercial, multi-family residential and elderly housing along Daniel Webster Highway near the town line with Nashua. The Board expects to review the site plan for the first phase of the development in 2019.

The Board, with the assistance of the Nashua Regional Planning Commission (NRPC), also continued the process of creating a bicycle and pedestrian plan for the Daniel Webster Highway (Rt. 3) Corridor. Work is expected to be completed on the project in 2019.

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 Neil Anketell and Dan Ricker as new full members this year. At year-end, the Board consists of seven full members and one alternate. There are two alternate positions available. Residents interested in serving when any vacancies arise can contact town staff for more information.

Community Development Director Tim Thompson; Planning & Zoning Administrator Robert Price; Assistant Planner Kellie Shamel; the clerical staff, Sharon Haynes and Diane Simmons; recording Secretaries Zina Jordan and Dawn MacMillan; and 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 Souhegan River Local Advisory Committee is chartered by the State of New Hampshire to advise state and local authorities on matters pertaining to protection of the Souhegan River and the land within 1/4 mile of the shoreline. The Committee is made up of three members each from the six corridor towns along the Souhegan: New Ipswich, Greenville, Wilton, Milford, Amherst, and Merrimack. Meetings are the third Thursday evening of each month in one of the corridor towns. Agendas and minutes are published at www.nashuarpc.org/about/related-organizations/sorlac. Meetings are informal and everyone is welcome to attend and participate.

SoRLAC met ten times in 2018 and considered a number of projects that were being planned within the ¼ mile corridor of the Souhegan River. Among these were updating the Milford Wastewater Treatment Plant, planning for a new DPW garage in Merrimack, a new elderly housing project in Merrimack, a new building at Hitchner Mfg. in Milford, a new subdivision near Indian Ledges in Merrimack, regrading and paving across from Watson Park in Merrimack, new pumps at MVD, encouraging public acquisition of Horseshoe Falls in Wilton and upgrading of trails along Stony Brook, upgrades to Buckley's Cafe in Merrimack, and following up on several gas station upgrades in Merrimack and Milford.

George May has served as chairman since the creation of SoRLAC in 2000. This June he retired as chair but he remains on the Committee. Cory Ritz of New Ipswich was elected as new chair. Two new positions were created: Associate member and Member at Large – we welcome Cathy Joly and Cam Lockwood from Temple as new members respectively. We also welcome Jim Taylor, recently retired from the Merrimack Wastewater Treatment Facility, as a new member representing Merrimack.

The Town of Merrimack has a full complement of three members, George May, Nelson Disco and Jim Taylor. We encourage Merrimack residents to come to a meeting and voice interests or concerns. During the year, members attended the annual LAC workshop in Concord and the annual Sustainability Fair in Wilton.

The Committee has adopted a list of ten suggestions for all construction along the river which is available on Facebook at “Souhegan River LAC” and includes requirements for snow, salt, and sand storage, open bottom culverts, gravel wetlands and outdoor lighting. We encourage local planning boards to adopt these protective measures also.

We also suggest that each of the towns erect signs with “Souhegan River” and “protected river” signs at all bridge crossings. We further suggest that all towns erect smaller signs at all brook crossings in the hope that identifying that stream will help protect it and the river it flows to. We encourage the police stations in all river towns to set up secure boxes to collect unused prescription and nonprescription drugs on a 24 hour basis in order to prevent them from being flushed down toilets and eventually ending up in the river and poisoning fish, turtles, and frogs.

Instream Flow rules are now in place for the Souhegan River. This will help protect the fish and habitat during periods of extremely low flow. Additional work will be necessary in the future to allow for proper storage to be kept in reserve. NH DES is now working to implement these same rules for other protected NH rivers. The Souhegan was the first.

SoRLAC works with the Souhegan Watershed Association (SWA) on a water quality monitoring program that has collected chemical and biological data on the river for the past 20 years. Up to date information and past data is available at www.souheganriver.org.

Respectfully submitted,
Cory Ritz, Chair
George May, former chair

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 the "Town Center Pedestrian & Trail Master Plan", we have concentrated efforts throughout 2018 on the following:

- > Work continued on the planning for the Souhegan River hiking trail. In 2015, Merrimack received a grant awarded through the Federal Alternative Transportation Program (TAP), administered by the NH Department of Transportation (NH DOT) to construct the Souhegan River Hiking Trail that, when completed, will connect Watson Park westward, under the Chamberlain Bridge and along the Souhegan River, to connect to the pedestrian bridge across the Souhegan River at the FEET. The Public Works Department (PWD) is overseeing the project for the Town and Quantum Engineering Associates has been selected to implement the project design and construction. The first phases of the project have been completed to evaluate alternative routes for the trail, an archaeological study has been completed to assure that no significant archaeological artifacts are disrupted during the construction, and an evaluation of the Chamberlain Bridge structure has been done. The Bridge investigations revealed some structural deficiencies in the Chamberlain Bridge which must be addressed as part of this project. This, and other factors, caused the project budget to exceed the allotted funds. At the recommendation of NH DOT, it was decided to use funds allocated for the Woodbury Street TAP sidewalk to complete the Souhegan River Trail. Final design documents are now in preparation and it is expected that construction may begin in late summer of 2019.
- > The Town, through the PWD, has applied for a second TAP grant to implement sidewalk construction on Woodbury Street and the north side of Baboosic Lake Road from the Library to O'Gara Drive. This application has received highest priority ranking from the NRPC as it is being evaluated for Federal funding.
- > The Merrimack Rotary Club 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 and a formal dedication of the project was held on September 20th.
- > The Merrimack School District (MSD) continues to sponsor an annual walk to school day, which was held on October 4th this year. The MSD has included the construction of a sidewalk on O'Gara Drive in the 2019-2020 Capital Improvement Plan, which will complete the sidewalk loop around the Town Center School Properties.
- > The 2019-25 Capital Improvement Plan (CIP) now includes projects for the iTrac recommended sidewalks on Woodbury Street, Baboosic Lake Road, and a portion of the east side of Route 3. Having these projects in the CIP is very helpful in obtaining matching ATP funds.
- > The TCC continued an outreach program to keep citizens informed as to the projects being undertaken by the committee. This year we had booths for 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 the public.
- > TCC plans for 2019 include continuing work on the Souhegan River Trail and the Woodbury Street projects, by design suggestions and co-ordination with the Merrimack PWD, continue support to any new ATP Projects and continued public outreach.
- > In December, 2018, the Committee received an anonymous grant of \$750 from a citizen to further the work and objectives of the Committee.

Submitted by,
Nelson R. Disco
Chairman

Zoning Board

The Merrimack Zoning Board of Adjustment held 12 regular meetings during 2018, hearing 44 applications for variances, special exceptions and appeals of administrative decision. There were 3 requests for rehearing made this year. Five variance applications, one special exception and one appeal of administrative decision were withdrawn.

The Board granted 22 variances, 13 special exceptions and 2 requests for rehearing. The Board denied 3 variances, 1 special exception, and 1 request for rehearing. Specific details of the Board's decisions can be found in the Community Development Department.

In August, the Board re-elected Patrick Dwyer as Chair and elected Lynn Christensen as Vice Chair. This year the Board welcomed Kathleen Stroud as a new full member and Rod Buckley and Drew Duffy as new alternate members. Additionally, Tony Pellegrino retired from the Board this year. The Board thanks him for his many years of service to the community. At year-end, the Board is at full membership, consisting of five full members and three alternate members. Residents interested in serving when any vacancies arise can contact town staff for more information.

Community Development Director Tim Thompson; Planning & Zoning Administrator Robert Price; Assistant Planner Kellie Shamel; the clerical staff, Sharon Haynes and Diane Simmons; and recording secretaries Zina Jordan and Dawn MacMillan provided invaluable support to the Zoning Board of Adjustment.

Submitted by,
Patrick Dwyer
Chairman

TOWN OF MERRIMACK, NH



2018 DEPARTMENT REPORTS

Adopt-a-Road/Spot

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

- American Legion Post Baboosic Lake Road
- American Legion Post Auxiliary Hillside Terrace and Church Street
- Bailey’s Truck & RV Body Shop Back River Road
- Bell Family Naticook, Camp Sargent, Greens Pond Roads
- Boy Scouts of America, Troop 15 Naticook Road
- CAMP Systems International Continental Boulevard
- Charlie McCaffery, Masiello Real Estate Wire Road
- Cub Scout Pack 48/Boy Scout Troop 48 Amherst Road
- The Debelis Family Meetinghouse Road
- The F. Thornton Family Atherton Road
- Granite State Contractors Bedford Road
- Jon’s Angels Adopt-A-Spot at Twin Bridge Park
- Klara Drive Friends & Families Bean Road
- Knights of Columbus, Queen of Peace Council... Baboosic Lake Road
- Merrimack Crimeline Daniel Webster Highway
- Merrimack Friends and Families Lawrence Road
- Merrimack Lioness McQuestion Road
- Merrimack High School Interact Club Woodbury Street
- Merrimack Youth Association (MYA) Joppa Road
- Reagh Greenleaf, Sr. Camp Sargent Road
- Rotary Club of Merrimack Baboosic Lake Road
- Steven Miller Belmont, Bristol, Raymond, Bradford & Bow Roads
- Tanya Shenk and Candy Simeone Wilson Hill Road
- Tom Thornton Patten Road
- Transupport, Inc. Wright Avenue
- The Trippett Family Depot Street & Mill Street
- Weichert Realtors Seaverns Bridge Road

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

The Adopt-A-Road program has been very successful, but we do have more “orphans” that need “parents”. We would also like to see more participants in the Adopt-A-Spot program to help beautify Merrimack. Individuals, businesses or groups that are interested may call the Highway Garage at (603) 423-8551, or visit our website:

http://www.merrimacknh.gov/dpw/highway/adopt_a_road_program

Assessing Department

Greetings from the Assessing Department! It's time once again to bring you some news regarding property values in Merrimack. 2018 was another busy and productive year in the Assessing Department.

In 2018, we have continued to see real estate values appreciating. Real estate sales in Merrimack continue to climb with 532 arms-length transfers. The equalization ratio finalized by the State of NH Department of Revenue (DRA) indicates the new assessments are at 87.5% of market value (as of April 1, 2018). 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 2018, the median home assessment is \$259,800. We qualified and granted 339 property tax exemptions including blind, improvements to assist those with disabilities, elderly and disabled taxpayers. We have 1,186 properties receiving the standard veteran's tax credit. The voters, at town meeting approved The All Veterans' Tax Credit RSA 72:28-b, which saw an additional 59 properties receive a \$500 tax credit in 2018. There are 88 property owners who have their property assessed under the current use program.

The cyclical inspections that have occurred in the past will continue. 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.

Staff and the Planning Board continue the process of implementing the 2013 Master Plan's recommendations. During 2018, the Planning Board, with the assistance of the Nashua Regional Planning Commission, also continued the process of creating a bicycle and pedestrian plan for the Daniel Webster Highway (Rt. 3) Corridor. Work is expected to be completed on the project in 2019.

Staff is hard at work revamping Planning Board regulations as part of the implementation process for the Master Plan, and expect to present to the Planning Board in 2019 a re-write of the Site Plan Regulations as a stand-alone set of regulations (separating them from the Subdivision Regulations), and following that, an updating and modernization of the Subdivision Regulations. This process is likely to continue for the next 12-18 months, and we invite interested citizens to provide comments when the Board reviews them at upcoming meetings.

In March, the site plan for Phase 1 of Merrimack Park Place (a mixed use project at the entrance of the Merrimack Premium Outlets) was granted a conditional approval for 372,800 square feet (SF) of development including retail, hotel/event center, restaurant, office, multi-family residential uses. The developer is finalizing the plans, with a potential modification to the initial design, with the hopes of starting construction in 2019.

2018 also saw the revival of a previously approved mixed use project that had expired. In December, the Planning Board conditionally approved a new mixed use Conditional Use Permit for Edgebrook Heights, a 35+/- acre site located in the southern part of the DW Highway corridor just north of the Nashua town line. Edgebrook's new project proposes a mix of retail, office, multi-family residential and elderly housing. The project continues with the Planning Board, with subdivision and site plans for the initial phase expected to be reviewed and approved in 2019.

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: Devonshire Energy/Fidelity – 12 Acre Solar Energy array (Fidelity Campus); Merrimack Stone, Inc. (Webb Dr.) – 7,000 SF warehouse expansion; Vault Motor Storage (DW Highway) – 21,000 SF. expansion; and TechNH (Continental Blvd.) – 11,000 SF expansion.

On the residential side of the ledger, the market continues to rebound from the recession earlier in the decade, with new higher density housing continuing to lead the residential market. All told 643 new units in various styles (single family lots, garden style apartments, townhouses, detached condos, and detached elderly units) gained approval in 2018. More details of the work completed by the Planning Board can be found in their annual report.

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 2019, to either fill existing vacancies or for new terms in June.

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,
Timothy J. Thompson, AICP
Director

Finance Department

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 17,473 payroll transactions per year for almost 411 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 836 purchase orders, 8,653 invoices, and 5,185 accounts payable checks per year).
- Recording cash receipts reported by the Town Clerk/Tax Collector; depositing and recording cash receipts from other departments; and reconciling cash accounts to monthly bank statements and to the Treasurer's records.
- Processing departmental allocations of group insurance, telephone, fuel, and vehicle repair costs.
- Assisting the Treasurer in investing Town funds in accordance with those policies.
- The preparation of the Town's annual budget and associated compliance reports and participation in all budget-related meetings.
- Coordinating the preparation of the annual capital improvements program on behalf of the Planning Board.
- Assisting in the negotiation of collective bargaining agreements.
- The competitive bidding of all purchases of equipment costing \$1,000 or more.
- Coordinating the auction of surplus Town equipment and vehicles and unclaimed equipment received by the Police Department.
- Coordinating the billing and collection of ambulance fees.
- The competitive bidding of the Town's group health, dental, life, and disability insurance coverage; coordinating the related employee enrollment and re-enrollment processes; auditing all related billings; and the processing of life and disability insurance claims.
- The competitive bidding of the Town's workers compensation, unemployment compensation, property, and liability insurance coverage; and ensuring that the Town's property and liability insurance coverage is adequate.
- The administration of a fixed asset accounting system.
- Coordinating the issuance of bonds and other debt obligations.
- Assisting the Town Manager, the Town Council, and other departments and committees in various finance-related matters.

Financial Condition of Town

The Town's financial condition at June 30, 2018, is excellent. There is 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.

Submitted by,
Paul T. Micali, CPA
Finance Director

Fire and Rescue Department

It is my pleasure to present to you the Merrimack Fire & Rescue Annual Report for 2018. The information contained in this report is a reflection of the combined efforts of the outstanding men and women who proudly serve Merrimack Fire & 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 Department. 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 (<http://www.merrimacknh.gov/fire>) to find more information about us.

The Department has transformed to become not only an organization that extinguishes fires but trains and excels to become an all-hazards/emergency response team. We have 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 Division inspections, and safety inspections for special events.

OPERATIONS DIVISION

The Operations Division continues to be the flagship of the Merrimack Fire and Rescue 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 citizens 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 Chief. AC Pierson is directly responsible for all Fires, Technical Rescue and Emergency Medical Services to the community. With this responsibility he is in charge for all vehicle and apparatus maintenance, testing and certifications. AC Pierson administers the departments 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). AC Pierson is accountable for the maintenance and repair of all Fire Department buildings and stations. In AC Pierson's spare time he also working with the Fire Chief to oversees the planning aspects of the Hazardous Materials Chemical Response Plan and all biological and terrorist events, planning for day-to-day activities or special events occurring within the town or in surrounding communities.

The Merrimack Fire and Rescue Department may spend upwards of 69% 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.

Emergency Activity

The year 2018 was another busy time for Merrimack Fire and Rescue Department Operations personnel with a 9% call increase over last year.

Fire Related Calls	1,036	31%
Medical Calls	2,279	69%
Total	3,315	100%

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

Medical: Ambulance calls

Fire and Rescue Department

BLS Calls	1,044	46%
ALS Calls	1,235	54%
Total	2,279	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 seven building fires, one of which had 2 fatalities, multiple serious motor vehicle accidents requiring Med flights (helicopter) to Level 1 Trauma Centers in Boston, multiple fatal motor vehicle accidents, as well as twenty-five 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 2018 than given. Ladder 1 and Ambulance 1 responded to Lawrence, Mass. in September of 2018 to assist with the numerous structure fires caused by the over pressurization of natural gas lines.

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. Personnel also delivered 3 babies during 2018. New medical equipment this year included IV Pumps that can administer medications at a precise rate over time.

This year we replaced an Ambulance and a Wildland Forest Fire Vehicle.

Training Overview

During 2018, Fire Department personnel spent over 4,100 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 with the new IV Pumps.

Many hours were also spent training our new firefighters. In addition to the in-house training, personnel have attended a wide variety of outside training classes/programs including Fire Officer 1 and 2, Swift Water Training, Fire Inspector 1 and 2, Advanced EMT, Paramedic and Hazardous Material Technician.

We continue developing our Tactical Emergency Casualty Care program that has brought most of our members the 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. We continue to train together to understand each other's capabilities and responsibilities in an Active Shooter scenario.

SUPPORT SERVICES DIVISION

The Support Services Division is under the direction of Assistant Chief (AC) Matthew Duke reporting directly to the Fire Chief. AC Duke 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 Division when executive leadership is needed in the absence of the Fire Chief. AC Duke also works directly with the Town's Human Resources Coordinator to ensure the Fire Department adheres to employment laws and town policies, particularly in the areas of job postings, hiring

Fire and Rescue Department

practices, background checks and orientation for new employees. He conducts internal investigations as required. AC Duke coordinates with all personnel on protective clothing purchasing, maintenance, and replacement and is also the Department liaison with outside vendors that provide our uniforms.

Although the Department did not hire any new full-time employees during 2018, the Support Services Division was very busy tracking the progress of the ten full-time Firefighters hired last year. Each new Firefighter serves a probationary period of six to twelve months to confirm that they are fully trained and prepared to serve our community. This training is completed and documented “on shift” by our Company Officers, and then the results are reviewed by Support Services to verify that all requirements are met. 2018 was a very busy year for all involved.

Fire Fighter and EMS Provider of the year



Master Firefighter/AEMT
Lenny Brown

Firefighter and EMS Provider of the Year are awards presented in April each year by the members of Merrimack VFW Post 8641. The awards honor Fire Department members who have made significant or extraordinary contributions to the Department and the community. The award recipients are nominated by their co-workers and supervisors. The nominations are reviewed by the Chief Officers of the Department and then forwarded to the Commander of the VFW Post.

The 2018 Firefighter of the Year was Firefighter Lenny Brown. Lenny is a five year veteran of Merrimack Fire Rescue who was selected as Firefighter of the Year for continuously going above and beyond to improve himself, as well as the other members of his shift and the Department as a whole. Lenny consistently seeks out training opportunities and classes to attend, and then brings the information back and shares it with the Department. He helps other members set, and then achieve, their own training and education goals. By his actions, Lenny helps ensure that our personnel are always ready to provide the best possible service to our community.

The 2018 EMS Provider of the Year was Firefighter/Paramedic Gordon Othot. Gordon has been a Paramedic for over ten years and has been with Merrimack Fire Rescue for five years. Gordon received the EMS Provider of the Year award for his actions on a medical call early in 2018, during which he single-handedly provided CPR and advanced life support care to a patient who went into sudden cardiac arrest in the back of the ambulance on the way to the hospital. This type of care is typically provided by no less than three providers working together in the back of the ambulance. Because of Gordon’s calm, proficient and professional care, the patient made a full recovery and returned home to his family after a short stay in the hospital.



FF/Paramedic Gordon
Othot

Fire Prevention/Fire Marshal’s Office

This was a challenging year in the Fire Prevention office, and next year is looking to be even busier. The many new construction projects and major renovations in town all require numerous plan and code reviews prior to approval

and construction, as well as inspections during the construction process. Local businesses are continuing to expand and residential construction continues in Town. All these developments have the potential to add over 1,200 living units to the Town over the next several years.

Fire Prevention continues to average over 3,000 fire and life safety inspections within our community each year. Many of these fire safety and code inspections were for life 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

Fire and Rescue Department

customers and visitors. The building plan reviews have caught many potential fire code violations and prevented them from becoming an actual safety concern. The Inspection and building/site plan review process generated over \$27,000 in revenue to the Town of Merrimack, an increase of over \$3,000 from the 2017 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 will find school age children during their normal daily operations and ask them a few fire and safety related questions. If the child can answer the questions a card for a free ice cream is given to them as a prize. We are also continuing to conduct 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 reasons 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 community. The Merrimack Fire and Rescue Department open house was also held in October, was a great success, and largely attended by the public.

This year there were over 2,000 consultations conducted by personnel from the Fire Prevention/Fire Marshal’s Office. 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 Fire Marshal’s Office investigated 17 fires this year, including 2 vehicle fires, 6 structure fires, 3 brush fires and 3 electrical fires. One of the car fires was the result of a motor vehicle crash that resulted in a fatality; however the fire was not the cause of death. Unfortunately Merrimack suffered its first fire fatality in over 20 years when an elderly husband and wife died as a result of an overnight fire. The investigation determined that the fire was caused by the careless disposal of smoking materials. 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.

The working relationship of the Fire Prevention/Fire Marshal’s Office and Building and Health Divisions is continuing to result in improved customer service and efficiency when working with developers and contractors in all aspects of plan review and construction. This has been especially helpful for our many large-scale projects both commercial and residential.

This year include 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 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 and the Merrimack Premium Outlets Tenants Meeting. 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

Fire and Rescue Department

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 Duke 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 & HEALTH DIVISIONS

Building Division

Our Building Division continues to work with town residents, contractors and local businesses that are carrying out construction projects and instills best management practices for code compliance during all phases of construction. Our goal is to help guide home owners, businesses and contractors that want to build within our community follow the building code requirements and to be firm, but fair while conducting inspections while achieving code compliance. This practical approach can be seen daily throughout the Town of Merrimack as the number of construction projects continue to increase. Our focus has always been towards customer service with the emphasis on assisting all applicants from the initial project conception and plan review to final completion of each project.

<u>Revenue collected for permits</u>	\$ 242,658.50
Application Fees.....	\$ 8,625.00
Building Permit Fees.....	\$ 222,639.00
Test Pit Fees	\$ 2,350.00
Septic Fees.....	\$ 6,850.00
Sewer Inspection Fees.....	\$ 1,750.00
Copy Fees	\$ 444.50

<u>Revenue collected from Health</u>	\$ 22,500.00
Food License Fees	\$20,925.00
Public Pool/Spa Fees	<u>\$ 1,575.00</u>
Total Revenue Collected by Building & Health	\$265,158.50

Permits Issues	1,148
Plan review, consultations, counter and phone activities.....	11,437
Other inspections to include industrial, commercial and residential	2,297
Certificate of Occupancy	36
Certificate of Unit Completion	35

Building Division Inspections

Septic/Sewer/Test Pits	119	Plan Review/Applications.....	1,315
Foundations/Footings/Drains.....	116	Framing.....	203
Electrical.....	527	Plumbing.....	200
Sono Tube.....	42	Insulation.....	80
Boiler/Furnace.....	75	Above Ceiling Grid	29
HVAC	20	Hot Water Heater.....	50
Fire Stop/Draft stops.....	9	Deck Framing/Final	37
Generator - Gas.....	40	Generator - Electrical.....	43
Building Final	144	Gas Piping.....	195

Fire and Rescue Department

Pool/Spa - Electrical.....	23	Pool/Spa - Final.....	35
Virtual Inspections.....	13	General Inspection	55

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.

Health Division

Responsibilities of the Health Division include licensing and inspection of all food service facilities, restaurants, retail stores, mobile vendors, day cares, foster cares, adoption households, septic systems, and public swimming areas, along with the investigation of health/safety related complaints. The Division also disseminates information on various diseases and influenza. The Health Department continues to work closely with state health and human service agencies in order that we assist our local businesses vendors with updated food and safety information to help insure another health cautious and productive year.

Health Activity

Complaint Investigations.....	6	Food Establishment Licenses Issued.....	85
Food Service Inspections	203	Emer. Response/Public Health Asst.....	10
Pool and Beach Inspections/Licenses.....	18	Food Establishment Assistance.....	9
Day Care/Foster Care Inspection	9	School Inspections (Public and Private)	14
New Food Establishment Plan Reviews	9	Mobile Vendor Food Inspections.....	21

Assisted (5) food establishments with their planning/expansion in Merrimack

- Village Eatery, 583 Daniel Webster Highway
- Hana Japanese Cuisine, 7 Continental Boulevard
- Up Your Grill – Mobil Vendor, 526 Daniel Webster Highway
- Thirsty Moose, Merrimack 360 Unit #107 Daniel Webster Highway
- Bubble Bee Tea, 80 Premium Outlets Boulevard

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 Merrimack Fire and Rescue 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; The Merrimack Fire and Rescue Department strives 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 3,315 emergency calls. We are now responding with more 70 % 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

Fire and Rescue Department

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.

Respectfully Submitted
In Service

Michael P. Currier
Chief of the Department/EMD
Emergency Management Division
Fire Operations Division
Support Services Division
Building Division
Health Division

Media Division

In 2018, Merrimack Public, Education, and Government Television 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 2018, there were 261 programs that broadcast on the three channels, totaling 15,040 hours of original content. The Government and Education Channel featured 95 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 156 on-demand programs, mostly meetings of Board and Committees, for residents to review online.

Throughout 2018, 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 334 episodes of her “Chattin’ with” programs since 2006. This year Bob L’Heureux submitted his 124th episode of “Outdoors with Bob”, and Tom and Carrie Young’s “Young and Younger” recorded 16 episodes during 2018.

Most notably, the Media Division staff recorded important public events including a two day, four part series “PFAS Community Engagement” hosted by the Environmental Protection Agency, NHDOT’s “Highway Widening Events”, and Merrimack Village District’s Annual Meeting. Staff produced programming with the Police and Fire Departments and a spotlight on the Merrimack Dog Park. Working with the School District, staff recorded Merrimack High’s “4 Way Speech Contest”, “Merrimack High School Graduation” and “Significant Budget Drivers”.

The Media Division staff is accessible to the public 58 hours per week in our renovated facility at the Town Hall complex. 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.

2018 marked the Library's 125th Anniversary and we celebrated this milestone throughout the year with several special events that were funded by a generous program grant from DCU Bank. Thank you to our patrons who attended these events and who continue to support our efforts to be a special place in Merrimack.

We welcomed several NH authors, including local humorist Becky Rule, author of "Sixty Years of Cuttin' the Cheese: Joel Sherborne and Calef's Famous Country Store;" Linda S. Reilly, author of "Fillet of Murder;" and Lita Judge, author and illustrator of "Mary's Monster: Love, Madness, and How Mary Shelley Created Frankenstein." We also held two Author Skypes - one with Brian Tuohy, author of "The Fix Is In: the Showbiz Manipulation of the NFL, MLB, NBA, NHL and NASCAR"; and one with Neil deMause, author of "Field of Schemes."

During April's National Library Week events, we invited 13 individuals to serve as "books" at our first-ever Human Library event that was designed to create an environment where positive discussions could challenge stereotypes and prejudices. Attendees were able to "check out" one of these volunteers for brief, 15 minute one-on-one or small group conversations about their talents, life choices or perspectives.

We celebrated this summer's Summer Reading Challenge theme, "Libraries Rock" during the Town's annual July 4th parade by inviting the Blues Brothers Next Generation Tribute Band to rock along with marching staff, volunteers, Trustees, Friends, and patrons. Then, at our Edible Book Festival, we were amazed at the creativity our patrons displayed by interpreting their favorite books as edible treats. We collaborated with Merrimack Parks and Recreation to bring Koliba, an Afro-Pop Band, and children's performer Ben Rudnick & Friends to the Summer Concert Series; we also hosted Master storyteller, musician and author Odds Bodkin. We rounded out our summer activities with an Open House Birthday Party, complete with a keynote speech by NH State Librarian, Michael York, a live music performance by the Six Cowards Alternative Rock Band, building tours, refreshments, raffles, games, and of course, cupcakes - all broadcast live by WSMN 1590 Radio hosted by Bob Bartis and Bob Bernake.

We continued with building and grounds improvements that included installing banners on either side of the 1979 addition. These were designed in-house by staff Jen Greene and printed by EmbroidMe. We updated our manual Readerboard sign with an electronic message board. With help from the Public Works Department staff we installed an exterior book drop, including a cement pad and the reseeding of the surrounding grassy area. Unfortunately, our lower level Children's Room again flooded this summer, and we are working with Finance Director Paul Micali to come up with a more permanent solution. Along those lines, we hired Stibler Associates, a space planning and interior design company, who conducted a space study of the existing building. We look forward to a joint meeting of the Library's Boards - the Board of Trustees, Friends of the Library and MPL Development Fund Committee - to discuss the next steps in 2019.

This year we updated our collection with new databases, video games, and circulating gaming controllers. We were delighted to continue partnerships with several town groups and organizations to diversify our programming; this included a Business Book Group with the Merrimack Chamber of Commerce; workshops on Python, Teen Squad Geocaching and Raspberry Pi as well as a free computer clinic with the Michael Loverme Memorial Foundation; Family Game Nights with Merrymac Games & Comics; several living history presentations with the Merrimack Historical Society; and Voter Registration sessions with the Supervisors of the Checklist. Thanks to Merrimack residents Chef Oonagh Williams (Lithuania), Pim Houlihan (Thailand), Lei Xue (China) and historical novelist

Merrimack Public Library

E.C. Ambrose aka Elaine Isaak (14th Century England) who generously shared their experiences and cooking during our Armchair Travel Series.

Receiving several NH Humanities program grants co-sponsored with our Friends of the Library group, we were able to host Adair Mulligan (A Walk Back in Time: The Secrets of Cellar Holes) and Robert Perrault (A Taste of the Old Country in the New: Franco-Americans of Manchester); solo grants included Margo Burns (The Capital Crime of Witchcraft: What the Primary Sources Tell Us) and Glenn Knoblock (Brewing in New Hampshire: An Informal History of Beer in the Granite State from Colonial Times to the Present).

We closed our 125th Anniversary by hosting staff from Merrimack's US Post Office, who welcomed residents in our lobby December 26th-29th and cancelled their holiday mail with a 125th Anniversary Commemorative Pictorial Postmark designed by library staff Meghan Ham.

We couldn't accomplish any of this without our professional staff. A few noteworthy items: Lee Gilmore celebrated her 25th year of employment with the library and Department Heads Brendan Chella, Brittney Bergholm, Emily Sennott and Jen Greene presented at the New England Library Association (NELA) Fall Conference, sharing their professional experience with their peers.

2019 promises to be another great year, so be sure to follow the social media links on our website, www.merrimacklibrary.org to stay connected.

Submitted by,
Lora Philp, Chair, Library Board of Trustees
Yvette Couser, Library Director

Merrimack Library Board of Trustees

The Merrimack Public Library has a 5-member Board who are elected by the general population and each serve a 3-year term with staggered election dates. The Town Charter also allows for up to 3 Board Alternates who are each appointed by the Town Council to serve for a 1-year term.

<u>Member</u>	<u>Term</u>
Lora Philp, Chair	2020
Janet Krupp, Treasurer	2021
Karen Freed, Secretary	2020
Rick Barnes	2019
Janice Tibbetts	2021
Alternate (up to 3)	(open)

Merrimack Public Library

2017-2018 Library Statistical Report

Circulation

Adult Fiction.....	18,792
Adult Non-Fiction.....	9,852
Large Print.....	4,375
Young Adult.....	5,321
Hot Books (fka "Books to Go").....	1,298
Paperback.....	902
Children's Fiction.....	14,521
Children's Non-Fiction.....	8,612
Children's Audiovisual.....	7,064
Children's Periodicals.....	327
Children's Kits.....	159
Easy Books.....	24,820
Video Games.....	1,317
Periodicals.....	2,936
Sound Recordings.....	4,977
Video Recordings.....	2
DVD.....	17,905
Compact Discs.....	3,148
Museum Passes.....	1022
Equipment.....	217
Kits.....	14
eReaders.....	3
Telescope.....	5
Inter-Library Loan.....	546
GMILCS.....	43,577
Downloadable Audio.....	8,950
eBooks (NHSL).....	9,623
eBooks (MMK).....	345
Cooperative Circ.....	15,955
Combined Circulation Total	206,426

Telecommunication Access

Website page views (Google Analytics)	162,045
Website clicks (Google Analytics)	47,893
Database Usage	65,804
Computer Users in Library	11,313

Programs, Meetings and Door Counts

Children's Programs	148
Teen Programs	59
Adult Programs	152
Library Meetings	54
Community Groups.....	75
Outreach Programs	12
Visits to the Library.....	95,986

Collection Holdings

Books

Adult Fiction.....	14,617
Adult Non-Fiction.....	17,768
Adult Graphic Novels.....	33
Large Print Fiction.....	2,242
Large Print Non-Fiction.....	162
Teen Fiction.....	1,947
Teen Non-Fiction.....	452
Teen Graphic Novels.....	944
Children's Fiction.....	5,276
Children's Non-Fiction.....	7,748
Easy Books	8,828
Videocassettes	2
DVDs & Blu-Rays.....	4,153
Books on CD	1,299
Music CDs	2,095
Cake Pans.....	65
Children's DVDs & Blu-Rays	847
Children's Audiobooks	408
Children's Music CDs.....	133
Teen Audiobooks	74
Learning Kits.....	17
Video Games	154
Equipment (Kill-A-Watt Meter, Laptops)	17
Telescope.....	1
Newspaper Subscriptions	6
Museum Passes	18
Magazine Subscriptions	105
Total Collection Holdings.....	69,411

Digital Collection

Cloud Library eBooks.....	5,748
Cloud Library e-audiobook	589
Overdrive eBook.....	24,158
Overdrive audio eBook.....	18,677
Overdrive eMagazines.....	24

Hoopla Downloads

Hoopla audiobook.....	1,730
Hoopla Comics	331
Hoopla eBook.....	1,305
Hoopla Movie	620
Hoopla Music	960
Hoopla Television.....	298

Merrimack Public Library

Database Activity

Databases – holdings	46
Database – number sessions	65,804
Flipster eMagazines (new)	465

Card Holders

New Registrations	559
Total Card Holders as of 6/30/18	14,102

Account Balances: July 2017 - June 2018

TD Bank - Fines

Beginning Balance	\$14,303.52
Ending Balance ~ CLOSED ACC'T	0.00

DCU - Fines

Beginning Balance	\$10,061.42
Ending Balance	\$18,192.87

Fines Income Sources

(F) Bank Refunds	\$14.11
Copier	\$3,345.76
e-Commerce in	\$941.10
Fines	\$11,815.74
IGE_Income	\$135.50
Replacement Income	\$95.48
Bank Interest	\$0.62
Total Fines Income	\$16,348.31

Fines Expenses

(F) Materials	\$5,142.67
(F) Supplies	\$638.78
Building Maint. Repairs	\$6,571.95
Copier Expense	\$1,414.42
E-Commerce Ex	\$717.00
IGE_Expenses	\$216.14
Library Fees/ILL	\$136.72
Museum Membership Passes	\$4,775.00
Total Fines Expenses	\$19,612.68

TD Bank - Special

Beginning Balance	\$19,028.62
Ending Balance ~ CLOSED ACC'T	0.00

DCU - Special

Beginning Balance	\$10,000.00
Ending Balance	\$14,939.55

SPECIAL INCOME SOURCES

(SP) Bank Refunds	\$4.16
Bank Interest	\$1.71

Book Sale In	\$9,758.84
Donation	\$986.25
DCU	\$3,500.00
Memorial	\$210.00
Friends of the Library	\$6,017.24
Grants	\$229.90
Non-Resident Cards	\$350.00
Town Trusts	\$5,331.13
Watson Trust	\$256.79
Total SPECIAL INCOME	\$26,646.02

SPECIAL EXPENSES

(SP) Bank Charges and Fees	\$8.00
(SP) Materials	\$5,363.93
Kits	\$319.30
(SP) Misc	\$11.94
(SP) Supplies	\$99.59
Book Sale Ex	\$2,605.84
Dues & Subscriptions	\$406.00
Equipment	
Purchases	\$1,051.22
Supplies	\$178.99
Finance Charges	\$229.65
Furnishings	\$2,965.28
Hospitality	
Patron	\$490.96
Programs	\$611.46
LBOT	\$1,045.77
Professional Services	\$1,274.50
Programs	\$3,722.70
Summer Reading	\$2,020.92
Seasonal Decor	\$355.66
Staff	\$314.58
Special Occasions	\$2,378.74
Total SPECIAL EXPENSES	\$25,455.03

DCU Primary Savings

Beginning Balance	\$816.42
Ending Balance	\$836.88

Merrimack Public Library

DCU LTD Fines Savings

Beginning Balance \$70,274.19
Ending Balance \$64,109.52

DCU - Special Savings

Beginning Balance \$7,875.31
Ending Balance \$12,814.69

Watson Trust

Beginning Balance \$30,193.45
Ending Balance \$30,063.65

Fidelity Fines Account

Beginning Balance \$1,004.54
Ending Balance \$1,014.08

Fidelity Special Account - Building

Beginning Balance \$2,914.37
Ending Balance ~ CLOSED ACCT 0.00

Fidelity Special Account

Beginning Balance \$7,392.10
Ending Balance \$12,941.46

Parks and Recreation Department

In 2018, the Parks and Recreation Department offered 166 different recreational programs, activities and special 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.

2018 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 2018, the Hall had 898 hours of usage over 156 days which represented a 22% increase in the number of days the facility was used. Of that usage, we had 18 private function hall rentals which generated \$5,200.
- Despite the lack of snow for the third year in a row, the 26th Annual Winter Carnival was held at Wasserman Park on February 24th where a large crowd of approximately 600 people turned out for the event despite the warm weather and no snow.
- The 26th Annual Easter Egg Hunt, which is co-sponsored by the Merrimack Friends & Families, was held on March 24th. 12,000 Easter Eggs were given out and more than 600 people showed up at the event.
- The Merrimack Skate Park was open for its 17th season from April through October.
- Working in conjunction with the Public Works Department, we coordinated a Town Wide Community Clean Up Day on April 22nd. 28 groups, which had in total 304 volunteers, cleaned up parks, open space areas and roadways in Merrimack and more than 60 bags of trash were collected.
- Summer Concerts returned to the Abbie Griffin Park Bandstand for the 22nd year and 9 concerts were held between June 20nd and August 14th. Average attendance at the Summer Concert Series was 150 people.
- The Department offered four free family Movie Nights in the Park last summer.
- Naticook Day Camp, in conjunction with the new Teen Camp Trek program, had record enrollment numbers this summer with 932 total registrations and saw 8 out of the 9 weeks of camp sell out.
- In August, the Parks and Recreation Department said goodbye to Program Coordinator Megan Boisvert, who was relocating to South Carolina, but we welcomed new Program Coordinator Kierstin Merlino who joins us after working for the Burlington, Mass. Recreation Department for the last 8 years.
- The 26th Annual Halloween Party at Wasserman Park was held on Friday, October 26th and was a tremendous success! Co-sponsored by the Merrimack Police Department, it included games and activities from a variety of community organizations and had an estimated 800 participants attending the event.
- The 25th Annual Holiday Parade, Tree Lighting and Candy Cane Scavenger Hunt was initially scheduled for Sunday, December 2nd but inclement weather necessitated the cancellation of the Annual Parade. The Tree Lighting was postponed to Sunday, December 9th and had 250 people in attendance. The 2nd Annual Candy Scavenger Hunt had 450 people registered for the program.
- The Annual Santa Calling Program delighted 117 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 and staff at the Merrimack Public Library for being Santa's helpers this year!

Parks and Recreation Department

If you were one of the participants who made recreation a part of your life in Merrimack by playing a sport, attending Summer Camp, participated in one of our special events, attended one our Summer Concerts or simply visiting one of our parks, we thank you for your participation and we hope to see you again in 2019!

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!

Respectfully Submitted,
Matthew Casparius, CPRE
Director of Parks & 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 2018 calendar year.

The Merrimack Police Department experienced significant personnel changes throughout 2018. The Department saw the retirement of Lieutenant Dean KillKelley, Lieutenant Ted Dillon and Community Services Officer Rob Kelleher, all of whom have been an integral part of the Police Department's success. The departure of these valuable officers has brought many new faces to the Merrimack Police Department and we encourage you to get to know them through the many programs which we offer. 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 2018, Merrimack was named the 34th safest city in the United States; 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 2018, these women and men completed approximately 2,434 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 3,713 "911" emergency calls from the E911 Center in Concord, and we received approximately 40,000 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 valuable resource during emergency situations, such as power outages and major storms. Having approximately 8,700 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 2018, members of this valuable volunteer group gave over 323 hours of their time for the Merrimack community. Thank you to all of you for your service.

In 2018, the Town of Merrimack moved forward in implementing a permanent Special Investigation Unit. The officers dedicated to this unit concentrate on investigations which plague our community. At the forefront of these investigations is the devastating drug crisis which has struck our town, as well as every other community in the State of New Hampshire. Throughout 2018, these officers arrested 103 individuals for various offenses; these arrests being separate from arrests made by other members of the department. The officers have successfully helped to reduce the increase in drug activity; however, it is a continuous effort to maintain the quality of life our citizens deserve. It is our commitment to continue the fight against these devastating drugs.

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

Police Department

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.

CALLS FOR SERVICE BREAKDOWN

During 2018, your Police Department handled 37,556 calls for service, and also effected 494 arrests. A call for service can be any contact with the public that generates a report.

Request for Service by Beats (Sector)

	<u>2016</u>	<u>2017</u>	<u>2018</u>
Beat #1	8,310	7,595	8,615
Beat #2	8,473	7,990	8,102
Beat #3	9,881	9,763	12,303
Beat #4	7,458	6,483	7,087
Merrimack Outlets (MPO)	1,410	1,326	1,449

Request for Service by Time of Day

	<u>2016</u>	<u>2017</u>	<u>2018</u>
0800 – 1600	10,250	13,803	14,436
1600 – 0000	15,007	10,162	11,871
0000 – 0800	10,451	9,334	10,650

“Drive Defensively at all Times”

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

Time Period	Accidents
8 A.M. – 4 P.M.	325
4 P.M. – 12 A.M.	258
12 A.M. – 8 A.M.	81
Total	664

Motor Vehicle Enforcement Summary

	<u>2016</u>	<u>2017</u>	<u>2018</u>
Motor Vehicle Summons	752	656	767
Defective Equip. Tags Issued	619	529	713
Traffic Warnings Issued	5,769	5,882	8,270

Motor Vehicle Accident Summary

	<u>2016</u>	<u>2017</u>	<u>2018</u>
Fatal Accidents			1
Personal Injury Accidents	91	94	122
Property Damage Accidents	451	388	424
M/V Off the road (No Damage)	35	35	25
Uninvestigated Accidents	18	19	18
Hit & Run / Personal Injury	1	1	3
Hit & Run / Property Damage	4	39	65

Police Department

Animal Control

	<u>2016</u>	<u>2017</u>	<u>2018</u>
Cruelty Reports	13	10	7
Bites Reported	41	48	57
Running at Large	198	217	190
Nuisance Offense	19	28	28
Summons Served	0	3	67
Stray Farm Animals	0	0	11
Wild Life & Bear Calls	89	149	197
Dogs Released to Animal Rescue League	22	31	23
Cats & Miscellaneous	74	83	60
Quarantines			43
Paperwork Service			10
Animal Control Complaints - Total	456	665	697

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 and December 31, 2018, and is a combination between the Merrimack High School and Merrimack Middle School.

	MHS	MMS	TOTAL
Calls for Service	402	45	457
Arrest	9	2	11
Accidents	12	2	14
Thefts	10	10	11
Criminal Mischief	5	12	17
Assaults	11	2	13
Court	3	2	5

Police Department

	MHS	MMS	TOTAL
Counsel Students	1,110	713	1,823
Parental Consultations	158	140	296
Classroom Lecture	25	45	70
Truancy	65	10	75
Agency Referral	80	15	95
Meetings	78	80	158
Events Attended	40	30	70
Mediation	38	22	60
Meeting with JPPO	5	3	8

Submitted by,
Denise I. Roy
Police Chief

Public Works Department

The Public Works Department is comprised of six Divisions: Administration and Engineering, Buildings and Grounds, Highway Maintenance, Equipment Maintenance, Solid Waste, and Wastewater. Public Works Administration provides the management and coordination between all six divisions and oversees the department policies, budgets and capital improvement plans. The Capital Improvement Program plans for improvements and upgrades to the roads, bridges, drainage facilities, parks and facilities. The entire Department consists of 57 full time employees, 1 part time employee, 5 summer engineering interns and 3 highway summer maintainers.

ADMINISTRATION AND ENGINEERING DIVISION – Submitted by Kyle Fox, Director

The Administration and Engineering Division participates in meetings with officials to coordinate between the Town, State, Federal and Regional agencies; Participation in various Coalition meetings for the EPA's Municipal Separate Storm Sewer System (MS4) keep the Town up to date with the upcoming stormwater and drainage issues; Participation in the monthly Transportation Technical Advisory Committee (TTAC) meetings regarding the upcoming State Highway and Regional projects such as the corridor widenings for both FE Everett and NH Route 101A. We also provide 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 as well as providing construction inspections for town and development projects, pavement and drainage installation and other Right of Way (ROW) Improvement projects.

The Division is bolstered each summer by hiring engineering interns who are current engineering students in Civil or other engineering study. In 2018, the interns performed field surveys for drainage projects on Gail Road, South Baboosic Lake Road and Wilson Hill Road, prepared Emergency Access Floor Plans for the Police Station and worked on updating the Standard Construction Details for the Public Works Construction Standards and the Subdivision Regulations. The interns completed the pavement evaluations on all of the Town roads to determine their current condition and aided Wastewater officials with videotaping sewer and drainage lines and working in the lab on an analysis project.

Engineering projects developed during the year 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 preparing a grant application for additional sidewalk projects on Baboosic Lake Road and Woodbury Streets.

Drainage projects continued this year with the replacement of 2 failing culverts on Wilson Hill Road. Drainage culverts and catch basins were also replaced on Brenda Lane as part of the new sewer installation and on Back River Road as part of the water line extension project. The Town line perambulation between Merrimack and Bedford was conducted as required by State law. There were 7.4 miles of paving completed this past year. Roads paved include many subdivision roads, along with parts of Wire Road, Bean Road and Naticook Roads.

BUILDINGS AND GROUNDS DIVISION – 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.

Public Works Department

In 2018, the Division oversaw the installation of a new central HVAC system into the east wing of Town Hall.

EQUIPMENT MAINTENANCE DIVISION – 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, Community Development, and General Government. This talented group of employees works year round ensuring our vehicles and equipment are running safely.

Within the Division we would like welcome Rich Parks, who was promoted to Mechanic I from the Highway Division.

HIGHWAY MAINTENANCE DIVISION – 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 trimming and roadside mowing.

We also maintain 5 Town parks, 4 burial grounds, 2 boat ramps, 50 acres of athletic fields, the grounds of multiple municipal facilities, community ice rink, and Wasserman Park, where we assist the Parks and Recreation Department with 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 drainage system and this work includes clearing vegetation from drainage easements and redefining about 1 mile of roadside ditch lines/swales. The crews were responsible for cleaning and inspecting 1,347 of the Town's 3,000+ catch basins and rebuilding 33 damaged ones.

There were 73 Right of Way permits issued and 46 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 May 5th we held our second Open House/Touch-A-Truck event at the Highway Garage. It was also our ground breaking event for the new Highway Garage. It was a big success and many residents came out to learn and experience first-hand 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. This was the third year we were a part of this amazing event.

One of our biggest responsibilities is to respond to winter snow and ice events. There were 36 winter events that we had to respond to in the winter of 2017/2018. Although there were only 11 plowable events, we had a winter of repeated icing events.

The Highway Division assists other departments for events throughout the Town. This past year some of those included setting up for elections, the 4th of July events and placing American flags along Baboosic Lake Road and preparing 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.

Public Works Department


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 1st in the statewide competition and 2nd in the New England Regional competition.

Along with our normal responsibilities, we also coordinated with the construction contractors working on the new highway facility; we worked alongside them to move and manage our work space in a challenging environment.

The Highway Division has many long standing employees and this year we got to congratulate Steve Cook and George King on 5 years of service. We would also like to welcome four new employees; David Martin, Matt Rockwell, Jon Provost and Blake Norton. We would also like to thank Ernie Doucette, who retired after 24 years of service to the Town.

SOLID WASTE DIVISION (Transfer Station and Recycling Center) – 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. In 2018, we collected and transported 7,053 tons of municipal solid waste and recycled 2,246 tons of recyclables including single-stream material (1,452 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.



Northeast Resource Recovery Association
2321 Dover Road, Exeter, NH 03234
Phone: 603.736.4921 Fax: 603.736.4922
Email: info@nrna.net Website: www.nrra.net

"Partnering to make recycling strong through economic and environmentally sound solutions"

Merrimack, NH

Congratulations for being such active recyclers!

Below please find information on the positive impact this recycling has had on your environment.

The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling cooperative, the Northeast Resource Recovery Association.

Recyclable Material	Amount Recycled In 2018	Environmental Impact!
Aluminum Cans	29,200 lbs.	Conserved enough energy to run a television for 2,972,601 hours!
Paper	970.9 tons	Saved 16,505 trees!
Plastics	181,042 lbs.	Conserved 135,782 gallons of gasoline!
Scrap Metal	667.2 gross tons	Conserved 1,868,188 pounds of iron ore!
Steel Cans	87,601 lbs.	Conserved enough energy to run a 60 watt light bulb for 2,277,631 hours!
Electronics	151,381 lbs.	Conserved enough energy to power 19.4 houses for one year!
Tires	36.5 tons	Conserved 24 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 **6984 tons** of carbon dioxide emissions
This is the equivalent of removing **1,486 passenger cars** from the road for an entire year

We also collected and composted approximately 1,130 tons (3,500 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 4:00-7:00 pm during the summer months (May-Sept.) 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 the current facilities and the closed landfills 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.

Through a partnership with Eversource and New Hampshire Saves, we were able to offer residents of Merrimack two days of free disposal of Freon based appliances (June 9, 2018 and October 13, 2018).

During the events, Merrimack residents recycled 36 refrigerators, 128 air conditioners, 31 dehumidifiers and 4 freezers. Eversource covered the \$2,985 in disposal fees for these items. We hope to be able to offer similar events during the coming year.

We would like to take this opportunity to thank residents for their continued support of the facility. Our staff working together with all of you helps to make our facility one to be proud of and is recognized state-wide for its

efficiency.

Household Hazardous Waste Program

This report highlights the benefits to the Town of Merrimack from its participation in the Nashua Region Solid Waste Management District's (NRSWMD) 2018 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 2018.

2018 Collection Overview - Six (6) collections were held during the 2018 HHW season. Five of the events were located at the Nashua Public Works Garage and one satellite event was held in Milford. Residents from any NRSWMD member municipality can participate in any event.

2018 Total Participation - In 2018, a total of 1,603 households participated in the HHW collections District-wide; of those, 250 households or 15.6% came from Merrimack. According to the 2017 NH Office of Energy and Planning estimates, the population of the NRSWMD region is 217,573. The 2017 OEP population estimate for the Town of Merrimack is 25,529, which is 11.7% 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.

Historic Participation Trends - The Nashua Region Solid Waste Management District has charged a \$10 user fee per vehicle since 2008, so it is a relevant start date for making historical comparisons. While participation rates have trended upward since 2008, they were down slightly District-wide. That said, it is important to note that the District held 6 events in 2018, compared to 7 in 2017 and 2016. In 2018, Merrimack had the second highest participation rate in the past 10 years.

Information Sources - By tracking how participants learn about HHW events, we can better target our marketing and outreach. In 2018, most Merrimack residents learned about HHW collections through the Transfer Station (115 households).

Materials Collected - The Solid Waste District manifested a total of 90,327 pounds of waste during the 2018 collection season. Of this, 79,141 pounds were hazardous and 11,186 pounds were universal wastes. This is a decrease of 7,957 pounds from the 2017 total (98,284 total pounds of waste in 2017; 88,805 pounds hazardous and 10,279 pounds universal). Again, it is important to remember that 2018 also had 1 less collection event than 2017. 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 2018 HHW events, as reported on participant surveys, is shown below. Paint continued to be the most common item received; 864 households District-wide (53.9%) brought paint to the 2018 collection events. This is slightly higher than the percentage of households who brought paint in 2017 (52.6%). Solvents and thinners were the second most common item again in 2018, with 714 households (44.5%) reporting to bring these materials. Lawn and garden products were the third most common item again in 2018, at 544 households (33.9%). Merrimack residents reflected this pattern. Among Merrimack residents, 138 out of the 250 participating households (55.2%) brought paint to the collection events, 112 households (44.8%) brought solvents and thinners, and 90 households (36.0%) brought lawn and garden products.

WASTEWATER TREATMENT FACILITY - Submitted by Sarita Croce, Asst. Director Wastewater

- The Wastewater Treatment Facility (WWTF) processed 714 million gallons of wastewater with a removal

Public Works Department

efficiency of 96.7% for biochemical oxygen demand and 98.1% for suspended solids. Average daily flow was 1.919 million gallons per day.

- The Facility received and treated 3.8 million gallons of septage from the towns of Merrimack, Hollis, Amherst, Brookline, Mont Vernon, Wilton, Lyndeborough and Mason, resulting in revenues of approximately \$304,300.
- Agresource marketed over 16,000 cubic yards of compost for the Town in addition to our local marketing efforts. An additional 800 yards of compost were distributed locally to Merrimack residents plus surrounding communities and local contractors.
- Received 5,114 tons of sludge from the towns of Jaffrey, Hooksett, Bristol, Henniker, Milford, Sunapee, and Amesbury, Ma for composting, generating revenues of \$319,000.
- Met all permit requirements for air, compost (including other states we market to) and plant effluent.
- Over the last 16 years the Wastewater Treatment Facility has decreased its overall energy usage by 1,200,000 kWh. According to the U.S. Energy Information Administration, the average household electricity use is 11,496 kWh per year. The energy reduction would be equivalent to supplying electricity to 106 homes in Merrimack.
- Reviewed several proposals for residential and commercial developments to ensure compliance with Town and State standards for sewer installation.
- Maintained cleared sewer easements to allow access and eventual condition assessment of the pipes and manhole structures in 2018. Began assessing the condition of the sewer system using a video camera in the spring of 2018. Approximately 20% of the Town's sewer system has been assessed using the video camera.
- Employee achievements/updates:
 - Jim Taylor retired in April 2018 after 41 years of service to the Town of Merrimack. Jim became the Assistant Director of Public Works WWTF in 2005. Under Jim's leadership the WWTF received a national first place award for pretreatment activities in 2010, the 2012 Burke Safety award, and 2014 NH Plant of the Year award.
 - Sarita Croce was promoted from the Industrial Wastewater Pretreatment Manager to the Assistant Director of Public Works WWTF upon Jim's retirement.
 - Kevin Wilkins was promoted to Operator II/Lab Technician following the retirement of Cecil Peters in 2018.
 - Joe Piccolo was promoted to an Operator II.
 - We welcomed aboard Phillip Appert, Industrial Wastewater Pretreatment Manager, and Ronald Miner, III, Mechanic I.
 - The WWTF contracted with the Plus Company to secure a part time maintainer. The Plus Company teaches individuals with disabilities useful skills, and self-reliance to become vital, productive members of their community.
 - Ronald Miner passed the NHDES Grade I certification exam in December 2018.

Town Clerk/Tax Collector

2018 was a busy year for the Department. The Town continues to grow and demands for services are constantly increasing. The Department's primary responsibilities include:

- Billing and collection of property taxes, sewer and miscellaneous bills
- Reconciling of accounts, making deposits, and preparing various financial reports
- Processing of motor vehicle and boat registration transactions
- Elections and voter registration
- Vital Records – issues marriage licenses and copies of birth, death, marriage and divorce records
- Dog licensing and collection of fines for unlicensed dogs
- Collection of parking fines
- Issuance of Transfer Station and Wasserman Park decals and placards

During the year, the Department conducted three elections, two of which saw record turnout and a high number of absentee ballots being issued. In addition, the Department issued a record number of dog licenses with over 5,000 licenses being issued in 2018!

In 2018, staff turn-over and personnel shortages once again were the norm. The Department was short-handed for the entire year. In April, voters approved the Town budget which provided for a reclassification of a part-time position to full-time. In August, the Department welcomed Flora Grace who filled this full-time position, and sadly said good bye to Laura Mills who accepted another position elsewhere. A new employee will be starting in January 2019 and all positions will finally be filled. It is hoped that with the transition of the part to full-time hours will end the “revolving door effect” the Department has been dealing with for the past ten years.

Being fully staffed with full-time personnel will allow the Department to once again begin offering some extended hours. In 2004, evening hours were discontinued as customers were not utilizing them. During the past couple of years, the Department has seen many changes, especially with regard to motor vehicle registrations that make it difficult for others to complete transactions on behalf of family members and friends. We have seen an uptick in requests for evening hours to allow people to not have to take time off from work to be able to complete their transactions themselves. We anticipate being able to offer extended evening hours beginning in the spring of 2019 and expect this will be a welcome change for residents.

Another change that is expected to be well received relates to property owners. There has been a change to the Property Tax Interest Law, RSA 76:13. In 2018, the Legislature passed HB1673 – “an act relative to the interest charged on late and delinquent tax payments” which amended this law. HB1673, bill becomes effective on April 1, 2019, and reduces the interest rate on late taxes from 12% to 8% and on lien taxes from 18% to 14%.

I would like to thank the Department staff, Town Council, Town Manager, Town staff and the residents of Merrimack for your help and support throughout the year.

Submitted by,
Diane Trippett
Town Clerk/Tax Collector

Welfare Department

WELFARE BUDGET OVERVIEW

	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>FY 17/18</u>
Reimbursements	\$ 18,927	\$ 250	\$ 73,193
Total Operating Budget	\$155,057	\$157,509	\$157,378
Client Expenditures	\$ 32,634	\$ 33,405	\$ 44,905
Health & Social Service Agencies	\$ 74,000	\$ 74,000	\$ 74,000
<u>Client Expenditures Broken Down:</u>			
Housing	\$ 31,263	\$ 18,318	\$ 42,682
Oil/Gas/Propane	\$ 9	\$ 51	\$ 0
Electricity	\$ 1,208	\$ 730	\$ 813
Food	\$ 62	\$ 0	\$ 0
Prescriptions	\$ 35	\$ 0	\$ 0
Other (property taxes, burials, non-food & vehicle fuel)	\$ 57	\$ 13,261	\$ 1,010
Crisis / Heating Donation Funds	\$ 0	\$ 1,045	\$ 400

SUMMARY AND HIGHLIGHTS

The Welfare Department saw housing assistance requests that had not been seen since the early 1990s but reimbursements were at a high. Both were due to coming out of housing recession and low vacancy rate. Heating requests were down due to Fuel Assistance. We assisted with one burial. There was no prescription or medical assistance 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 6 residents totaling \$22,324.86
Bear Christensen Trust Fund	Camp Scholarships
Merrimack Fire Fighters Union	Thanksgiving Food Boxes
Merrimack Friends & Families	Easter Baskets, School Supplies, Camp Scholarships.
Merrimack I BPO Police Union	Holiday Food Boxes
Merrimack Lions Club	Camp Scholarships
Merrimack Lioness Club	Operation Santa Gifts for 53 Residents.
Merrimack Rotary Club	Christmas Trees & New Coats for Kids
Merrimack 360(OVP Inc.)	Camp Scholarships
MHS First Team	New built bikes for kids

Submitted by,
Patricia A. Murphy
Welfare Administrator

TOWN OF MERRIMACK, NH



2018 VITAL STATISTICS

Registered Birth Report

1/17/2019

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2018-12/31/2018

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
BENNETT, JOCELYN ROSALEE JOY	01/02/2018	NASHUA, NH	BENNETT, AARON	BENNETT, SHANDEE
GOINGS, EMILY MARIE	01/02/2018	NASHUA, NH	GOINGS, ROBERT	GOINGS, KRISTINA
SIBLEY, MATTHEW RYAN	01/03/2018	NASHUA, NH	SIBLEY, RYAN	SIBLEY, LAURA
DUBE, ISABELLE FAY	01/07/2018	NASHUA, NH	DUBE II, THOMAS	DUBE, MEAGAN
ALBERTS, LUCAS ROBERT FORBES	01/08/2018	NASHUA, NH	ALBERTS JR, RONALD	MOSES, CHERYL
HARRIS, CALLEN JACKSON	01/08/2018	NASHUA, NH	HARRIS, DANIEL	HARRIS, KRISTEN
BUOTTE, BRE'ELLA EMMY	01/10/2018	MERRIMACK, NH		BUOTTE, DARLENE
MATHIOT, CORDELIA ELIZABETH	01/11/2018	NASHUA, NH	MATHIOT, ROCH	BUTTERFIELD, JESSICA
BERRIGAN, GRADY KEITH	01/12/2018	MILFORD, NH	BERRIGAN, KEITH	BERRIGAN, RHIANNA
SLAYBACK, SOPHIA MARIE	01/15/2018	NASHUA, NH	SLAYBACK, MICHAEL	SLAYBACK, JESSICA
HEAVEY, QUINN MATTHEW KENNETH	01/18/2018	NASHUA, NH	HEAVEY, KENNETH	HEAVEY, SHANNON
BUCKLEY, ROMAN THOMAS	01/21/2018	NASHUA, NH	BUCKLEY, DANIEL	GORGONE, KRISTINA
BARBIASZ, ELOISE HARPER	01/24/2018	NASHUA, NH	BARBIASZ, LEE	BARBIASZ, JAEYLN
KIGGINS, OLIVER GLEN	01/25/2018	NASHUA, NH	KIGGINS, PATRICK	KIGGINS, SHANNON
ROSCOE, ISALAH ALLAN	01/26/2018	NASHUA, NH		ROSCOE, SYDNEY
RUSSAKOW, ALIX GEORGE	01/31/2018	NASHUA, NH	RUSSAKOW, SEAN	RUSSAKOW, JAIME
LOMBARDI, SCARLETT ELIZABETH	02/03/2018	NASHUA, NH	LOMBARDI III, FRANK	LOMBARDI, LAURA
COUCH, TYLER MICHAEL	02/03/2018	NASHUA, NH	COUCH, MICHAEL	ROY, DANIELLE
GANDHI, ANAYA AMIT	02/04/2018	NASHUA, NH	GANDHI, AMIT	GANDHI, KRUTIKA
SNAMAN, CHARLES MICHAEL	02/08/2018	NASHUA, NH	SNAMAN, MICHAEL	SNAMAN, HEATHER
MICALIZZI, ANTONETTE DEE	02/13/2018	NASHUA, NH	MICALIZZI, REBECCA	MICALIZZI, KRISTINA
DAMON, SLOANE MELODY	02/16/2018	NASHUA, NH	DAMON, ADAM	KIDD, JENNIFER
SWIADAS, SCARLET MARABELLE	02/17/2018	MANCHESTER, NH	SWIADAS, STEFAN	SWIADAS, JACQUELINE
MANN, EMILY MARIE	02/18/2018	NASHUA, NH	MANN, DAVID	MANN, GRACE
PANICO, JOYANA EVELYN	02/24/2018	MANCHESTER, NH	PANICO, JAMES	WILCOX-PANICO, FEATHER
CARPER, NIKOLAS CHARLES	02/27/2018	NASHUA, NH	CARPER, ROBERT	CARPER, MARY
PAGLIERONI, LOGAN LAWRENCE	02/28/2018	MANCHESTER, NH		PAGLIERONI, LINDSEY
VIAR, JACOB WILLIAM	03/05/2018	NASHUA, NH	VIAR, SHAWN	DILLON, JENNIFER
BURTSSELL, KASSIDY ANN	03/07/2018	NASHUA, NH	BURTSSELL, TRAVIS	JEAN, MARIAH
WRIGHT, BENJAMIN STEVEN	03/08/2018	MANCHESTER, NH	WRIGHT, NICHOLAS	DECOST-GAGNON, KAYLA
CARDINAL, LINCOLN KHACH	03/09/2018	NASHUA, NH	CARDINAL, PAUL	CARDINAL, DANIELLE
MORGAN, HENRY MICHAEL	03/12/2018	NASHUA, NH	MORGAN, JASON	MORGAN, VANESSA
GLOW, AUSTIN JOHN	03/14/2018	MILFORD, NH	GLOW, BRIAN	GLOW, MICHELLE
OSTLER, VERITY ROSE	03/17/2018	NASHUA, NH	OSTLER, SEAN	OSTLER, SUSAN
ROLLIM, NOAH DUARTE	03/26/2018	NASHUA, NH	ROLLIM, BRENO	DUARTE ROLLIM, DERLANA

Registered Birth Report

1/17/2019

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

Page 2 of 5

RESIDENT BIRTH REPORT

01/01/2018-12/31/2018

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
COUMING, JOCELYN APRIL	03/30/2018	NASHUA,NH	COUMING, JOSEPH	COUMING, ALEXANDRIA
DEVANEY, EVERETT GEORGE	03/31/2018	MANCHESTER,NH	DEVANEY, GEORGE	DEVANEY, CYNTHIA
TIPA, SIMON DEAN STRICKLAND	04/04/2018	NASHUA,NH	TIPA, KEVIN	TIPA, SHANNON
TIPA, RIVER MARGARET STRICKLAND	04/04/2018	NASHUA,NH	TIPA, KEVIN	TIPA, SHANNON
PARNELL, RYAN JAMES	04/07/2018	MANCHESTER,NH	PARNELL, KEVIN	PARNELL, SUZANNE
MCGUINNESS, SEAN MAURICE	04/08/2018	NASHUA,NH	MCGUINNESS, TIMOTHY	MCGUINNESS, LAURA
LOGAN, FINLEY MOSE	04/09/2018	NASHUA,NH	LOGAN, MICHAEL	NTENGERI, HEIDI
BURL, NATALIE MAE	04/10/2018	NASHUA,NH	BURL, SCOTT	BURL, KATHERINE
HERNANDEZ, VERITY ROSE	04/18/2018	NASHUA,NH	HERNANDEZ JR, EDWIN	MELLO, MIRANDA
GARRETT, RIVER MADISON	04/23/2018	MANCHESTER,NH	GARRETT, MATTHEW	GARRETT, TRACY
GILL, RONAN JAMES	04/25/2018	NASHUA,NH	GILL, CHRISTOPHER	GILL, ANDREA
FORBES, ADDISON ELIZABETH	04/29/2018	MANCHESTER,NH	FORBES, CHRISTOPHER	FORBES, JULIA
MERCER, RORY ACE	04/29/2018	NASHUA,NH	CORCORAN, CHRISTOPHER	POTTIER, MORGAN
CORCORAN, SOPHIA ROSE	05/04/2018	NASHUA,NH	FRIEND, SPENCER	CORCORAN, JULIE
FRIEND, MADISON GRACE	05/04/2018	MANCHESTER,NH	MUISE, ADAM	FRIEND, LAURA
MUISE, BRADLEY THOMAS	05/10/2018	MANCHESTER,NH	JENSEN, JARED	MUISE, ELISA
JENSEN, JAXSON JAMES	05/11/2018	NASHUA,NH	LAFLAMME, ADAM	KEPPE, NICOLE
LAFLAMME, DELPHINE MARY	05/12/2018	MANCHESTER,NH	LAFLAMME, ADAM	LAFLAMME, SARAH
LAFLAMME, GAVIN SAWYER	05/12/2018	MANCHESTER,NH	MOORE, KYLE	LAFLAMME, SARAH
MOORE, CHARLIE KYLE	05/12/2018	NASHUA,NH	WILLIAMS, STEPHEN	MOORE, SARA
WILLIAMS, NOLAN SHEA	05/14/2018	MANCHESTER,NH	GOODMAN, ADAM	WILLIAMS, JESSICA
GOODMAN, ALLIE JEAN	05/14/2018	NASHUA,NH	GRELLER-COHEN, SETH	GOODMAN, CATHERINE
COHEN, HARPER MELLIE	05/16/2018	NASHUA,NH	NUXOLL, HENRY	COHEN, JULIE
NUXOLL, LEAH JOY	05/19/2018	NASHUA,NH	MILTON, DANIEL	NUXOLL, AMY
MILTON, LUCAS JAMES	05/19/2018	NASHUA,NH	BOVILL, RUSSELL	MILTON, STEPHANIE
BOVILL, DEKLAN RUSSELL	05/20/2018	NASHUA,NH	COTE, MATHEW	BOVILL, KATHERINE
COTE, LUCAS ASHWORTH	05/21/2018	MANCHESTER,NH	KAYLOR, BRANT	COTE, LAUREN
KAYLOR, HENRY POWELL	05/22/2018	NASHUA,NH	MARBLE, STEVEN	KAYLOR, KATIE
MARBLE, MAXWELL DOUGLAS	05/23/2018	MANCHESTER,NH	VARELA, JAMES	MARBLE, KELLY
VARELA, PEYTON MAE	06/06/2018	NASHUA,NH	TRIPPETT, DEREK	SZUKSTA, STEPHANIE
TRIPPETT, EMMA BROOKE	06/08/2018	NASHUA,NH	MURPHY, SCOTT	TRIPPETT, STEPHANIE
MURPHY, SOREN KILLIAN	06/11/2018	MANCHESTER,NH	VACCARO, DANIEL	HOISINGTON, GAYLE
VACCARO, EZRA DANIEL	06/21/2018	NASHUA,NH	HINES, KEITH	VACCARO, MIRANDA
HINES, MASON WILLIAM	06/29/2018	MANCHESTER,NH	TRAYNOR, DENNIS	HINES, KATELYN
TRAYNOR, REUBEN PATRICK	07/01/2018	MANCHESTER,NH		TRAYNOR, SARAH

Registered Birth Report

1/17/2019

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

Page 3 of 5

RESIDENT BIRTH REPORT

01/01/2018-12/31/2018

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
ST JEAN, CAMERON JANE	07/05/2018	NASHUA,NH	ST JEAN, DAVID	ST JEAN, STEPHANIE
JAMIE, ISABELLA	07/06/2018	NASHUA,NH	JAMIE, ALEJANDRO	VASQUEZ ZAPATA, LAURA
POOLE, VICTORIA ROSE	07/15/2018	NASHUA,NH	POOLE JR, ROLAND	POOLE, KRISTINE
LI, CHRIS DING	07/17/2018	NASHUA,NH	LI, JITAO	DING, MIN
LO SQUADRO, NORA ANNE	07/21/2018	NASHUA,NH	LO SQUADRO, PATRICK	LO SQUADRO, STEFANIE
MATTHEWS, ALYSON SARAH	07/23/2018	NASHUA,NH	MATTHEWS, ERIC	MATTHEWS, SHANNON
GREGORY, KAI DAKOTA	07/24/2018	NASHUA,NH	GREGORY, JONATHAN	GREGORY, ERIN
GIORGINI, CORA LOGAN	07/25/2018	MANCHESTER,NH	GIORGINI, MARK	GIORGINI, AMANDA
FERNANDES, AVERIE MAE	07/28/2018	NASHUA,NH	FERNANDES, LLOYD	HOFFMAN, KAYLEIGH
CARON, DAPHNE LAUREL	08/01/2018	MANCHESTER,NH	CARON, JEFFREY	MEADER, JANET
CHARTIER, AMELIA JANE	08/02/2018	NASHUA,NH	CHARTIER, SHANE	CHARTIER, SHANA
SOUTHWICK, COLE STEVEN	08/09/2018	NASHUA,NH	SOUTHWICK, KRAIG	SOUTHWICK, ALICIA
WEST, BRYCEN ALEXANDER	08/09/2018	NASHUA,NH	WEST, KURTIS	WEST, JOLEANE
YOUNG, CHARLOTTE ELIZABETH	08/15/2018	NASHUA,NH	YOUNG, MATTHEW	YOUNG, LAURA
SAYWARD, BROOKS ANTHONY	08/16/2018	NASHUA,NH	SAYWARD, ZACHARY	SAYWARD, HEATHER
MILLER, CHARLES MATTHEW	08/17/2018	MANCHESTER,NH	MILLER, MATTHEW	MILLER, ERICA
BRIGHAM, JORDAN ELIZABETH	08/17/2018	NASHUA,NH	BRIGHAM, COREY	BRIGHAM, LAUREN
DELUDE, JAXON COLE	08/17/2018	NASHUA,NH	DELUDE, MATTHEW	NORLING, JAMIE
HUDON, ANDREW WALLACE	08/18/2018	MANCHESTER,NH	HUDON, STEVEN	MAUREY, MEREDITH
LANGWORTHY, ARTEK JOHN	08/20/2018	NASHUA,NH	LANGWORTHY, PAUL	LANGWORTHY, JOANNA
TISDALE, ATHENA RIVER	09/01/2018	NASHUA,NH	TISDALE, JAKE	TISDALE, TANYA
PALMER, ETHAN MATTHEW	09/01/2018	MILFORD,NH	PALMER, MICHAEL	PALMER, GRACE
MACPHERSON, LANDON COLE	09/09/2018	NASHUA,NH	MACPHERSON, JEFFREY	MACPHERSON, CRES ERBEL
SERRANO LOPEZ, SAMMYRIS IDALYS	09/12/2018	NASHUA,NH	SERRANO FEBO, ENRIQUE	LOPEZ BELEN, CRISDALYS
BURGESS, PARKER RAE	09/12/2018	DERRY,NH	BURGESS JR, RICKY	BURGESS, KELLY
BOWN, DONOVAN MARK	09/12/2018	NASHUA,NH	BOWN, DORIAN	BOWN, CHARLENE
AUSTIN-JONES, MYKEVA JEANEAN	09/15/2018	NASHUA,NH	JONES, KEVIN	AUSTIN, MYLEKA
BOLDEIA, DYLAN JAMES	09/15/2018	NASHUA,NH	BOLDEIA, MARK	BOLDEIA, NATALIE
SPECK, JOHAN MICHAEL	09/18/2018	NASHUA,NH	SPECK, STEVEN	SPECK, LUZ
GARCIA, JOSEPH RYKER	09/20/2018	NASHUA,NH	GARCIA IV, JOSEPH	GARCIA, AMANDA
PIMENTEL, ELIZABETH MARIE	09/20/2018	NASHUA,NH	PIMENTEL, STEPHEN	PIMENTEL, KATELIN
TANCREDI, JOSEPH MILES	09/21/2018	MANCHESTER,NH	TANCREDI, WILLIAM	TANCREDI, REBECCA
RICHARDS, WILLOW ELIZABETH	09/25/2018	NASHUA,NH	RICHARDS, KYLE	RICHARDS, CHELSEA
JALBERT, LOGAN BRIAN	09/26/2018	NASHUA,NH	JALBERT, JOHN	JALBERT, NICOLE
CROCKETT, PENELOPE GEORGE	10/04/2018	NASHUA,NH	CROCKETT JR, WILLIAM	CROCKETT, MELISSA

Registered Birth Report

1/1/2019

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

Page 4 of 5

RESIDENT BIRTH REPORT

01/01/2018-12/31/2018

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
COUGHLIN, JACOB GEORGE	10/04/2018	NASHUA, NH	COUGHLIN JR, JOHN	COUGHLIN, JOELLE
POULIOT, JACKSON SAMUEL	10/06/2018	MANCHESTER, NH	POULIOT, JOSEPH	POULIOT, JILLIAN
FLYNN, EVAN MICHAEL	10/06/2018	NASHUA, NH	FLYNN, GREGORY	FLYNN, AMY
LANDRY, DALTON ROBERT	10/07/2018	NASHUA, NH	LANDRY, ROBERT	BANGS, LINDSEY
CARIGNAN IV, JAMES ROBERT	10/08/2018	MANCHESTER, NH	CARIGNAN III, JAMES	CARIGNAN, ALEXIS
PAGE, KIANA MAY	10/08/2018	MANCHESTER, NH	PAGE, MICHAEL	PAGE, NICOLE
WEBER, HENRY MARSHALL	10/09/2018	MANCHESTER, NH	WEBER, EVAN	WEBER, VALERIE
NORCROSS, MACKENZIE SANDRA LEE	10/11/2018	NASHUA, NH	NORCROSS JR, PETER	NORCROSS, YAHARA
MCCABE, WESSON ELI	10/11/2018	MANCHESTER, NH	MCCABE, MATTHEW	MATSON, JESSICA
TIMMINS, KYRIE EILEISON	10/13/2018	NASHUA, NH	TIMMINS, SEAN	TIMMINS, AMY
JENKINS, LILIANA JOYCE	10/15/2018	MANCHESTER, NH	JENKINS, ALEX	JENKINS, MARY
PARENT, KATHLEEN JOY	10/16/2018	NASHUA, NH	VIGEZI, STEVEN	PARENT, KARLIE
VIGEZI, BRYSON CHRISTOPHER HENRY	10/20/2018	NASHUA, NH	GOLLER, BRANDON	VIGEZI, KARA
GOLLER, BRYNLEIGH ALCYEN	10/21/2018	NASHUA, NH	REYNOLDS JR, RANDY	GOLLER, SYDNE
REYNOLDS, IVY LYNNE	10/24/2018	MANCHESTER, NH	NAKAMOTO, DANIEL	REYNOLDS, KALI
NAKAMOTO, NORIKO LOUISE	10/25/2018	NASHUA, NH	CLARY JR, JOHN	NAKAMOTO, CHRISTINE
CLARY, AUDREY GRACE	10/26/2018	NASHUA, NH	THIBEAULT, DAVID	WOLF, CORA
THIBEAULT, LYLE GRACE	10/28/2018	MANCHESTER, NH	STEELE, GEORGE	THIBEAULT, LINDSAY
STEELE, CAMERON GEORGE	10/30/2018	MANCHESTER, NH	MAZZOLINI, CHRISTOPHER	STEELE, KELLY
MAZZOLINI, MICHAEL WILLIAM	11/01/2018	NASHUA, NH	PRETTY, AARON	DEVRIES, REBECCA
PRETTY, GRAYSON AARON	11/03/2018	NASHUA, NH	GUGLIELMO, BRIAN	CORMIER, LYNDIA
GUGLIELMO, BRIAN KADEEN	11/08/2018	NASHUA, NH	VALLEE, JOEL	ISLAM, ALEXIS
VALLEE, LAYNA ANN	11/11/2018	NASHUA, NH	GIBSON, PATRICK	VALLEE, TRACY
GIBSON, MABEL RICKI	11/11/2018	NASHUA, NH	GIBSON, PATRICK	GIBSON, JAMIE
GIBSON, GUNNER TIMOTHY	11/11/2018	NASHUA, NH	CALLAHAN, ADAM	GIBSON, JAMIE
CALLAHAN, EMMA LILY ANNE	11/12/2018	NASHUA, NH	DESANTIS, KEITH	CALLAHAN, HEATHER
DESANTIS, JAMES MICHAEL	11/12/2018	NASHUA, NH	HILDRETH, MICHAEL	DESANTIS, JESSICA
HILDRETH, AVERY PAIGE	11/14/2018	MANCHESTER, NH	MARTIN, EVAN	HILDRETH, ANGELA
MARTIN, ARCHER GARRETT	11/16/2018	MANCHESTER, NH	DEPREAUX, STEVEN	MARTIN, REBEKAH
DEPREAUX, RYAN HAWK	11/17/2018	MANCHESTER, NH	SCHULTZ, TIMOTHY	DEPREAUX, ASHLEY
SCHULTZ, LEAH MARY	11/20/2018	NASHUA, NH	BARBOSA, ROGER	EASTER-SCHULTZ, HANNAH
BARBOSA, HADASSAH COSTA	11/27/2018	NASHUA, NH	COSTA JR, JOSEPH	BARBOSA, JAQUELINE
COSTA, MASON O'BRIEN	12/02/2018	MANCHESTER, NH	ROSS, ADAM	COSTA, MICHELLE
ROSS, NOA PENELOPE	12/03/2018	MANCHESTER, NH	SMITH, DAVID	ROSS, KRISTIN
SMITH, DOMINICK MATTHEW	12/07/2018	NASHUA, NH		SMITH, ANDREA

1/17/2019

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

Page 5 of 5

RESIDENT BIRTH REPORT

01/01/2018-12/31/2018

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
MCCARTHY, MAGNUS FINLEY	12/10/2018	NASHUA,NH	MCCARTHY, CHAD	CLAY, BRITTANY
ORDZIE, OLIVIA GRACE	12/10/2018	NASHUA,NH	ORDZIE, NICHOLAS	ORDZIE, JOANNE
BRIAND, TESSA LYNN	12/11/2018	NASHUA,NH	BRIAND JR, TIMOTHY	BRIAND, JESSICA
JOSEPH, MAIA PALOMA	12/14/2018	NASHUA,NH	JOSEPH, BRENDAN	JOSEPH, MARIA
ELIAS, GENEVIEVE VIOLET	12/14/2018	MANCHESTER,NH	ELIAS, ADAM	ELIAS, ASHLEY
BOUCHARD, ELLA GRACE	12/14/2018	NASHUA,NH	BOUCHARD, JEROME	BOUCHARD, LAUREN
BRITT, PAXTON JOSEPH	12/15/2018	NASHUA,NH	BRITT, CHARLES	BRITT, BETHANY
KRACKE, DEAN MICHAEL	12/19/2018	MANCHESTER,NH	KRACKE, DANIEL	KRACKE, JILL
SOSA, JOSEPH GOUVEIA	12/20/2018	NASHUA,NH	SOSA SR, NELSON	SOSA, BARBARA
BOLEN, LIAM SEAN	12/24/2018	NASHUA,NH	BOLEN, TIMOTHY	BOLEN, KATHERINE
MOYLAN, FINNEGAN THOMAS	12/27/2018	NASHUA,NH	MOYLAN, RORY	JONES, EMILY
MUCKENTHALER, ANNE MARIE	12/28/2018	NASHUA,NH	MUCKENTHALER, ROBERT	MUCKENTHALER, KELLY
GARCIA-PEREZ JR, JOSHUA ANDREW	12/29/2018	NASHUA,NH	GARCIA-PEREZ, JOSHUA	GARCIA-PEREZ, ERICA
CHARLEBOIS, WESLEY WILLIAM	12/30/2018	MANCHESTER,NH	CHARLEBOIS, BRETT	CHARLEBOIS, JORDANNA
BERGESON, RAMONA WINTER	12/31/2018	NASHUA,NH	BERGESON, IAN	KRYSIL, KAITLIN

Total number of records 155

Resident Death Report

01/17/2019



DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

Page 1 of 8

RESIDENT DEATH REPORT

01/01/2018 - 12/31/2018

--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
DRAPEAU, BESSIE	01/04/2018	MERRIMACK	BOURPOS, APOSTLE	ZARKADAS, HELEN	N
COX, CHARLES	01/04/2018	CONCORD	COX, EDWARD	COLBY, BERTHA	Y
AYER, HAROLD	01/05/2018	PORTSMOUTH	AYER, THOMAS	HOLLEWAY, AGNES	Y
COSTAIN, LEAFA	01/07/2018	NASHUA	CLARK, FREDRICK	MCCORMACK, DOLLIE	N
KANE SR, STEPHEN	01/11/2018	MERRIMACK	KANE, CLARENCE	OSBORNE, SHIRLEY	N
DEVEAUX, PAUL	01/13/2018	MERRIMACK	DEVEAUX, LOUIS	LEBLANC, ISABELLE	N
HARTFORD, BARBARA	01/14/2018	MERRIMACK	MACGUIRE, RALPH	BUTLER, ELIZABETH	N
KOSTAR, TIMOTHY	01/15/2018	MANCHESTER	KOSTAR, ROBERT	TITUS, MARIE	N
WALENT, DAVID	01/19/2018	MANCHESTER	WALENT, JOSEPH	MAYNARD, LENA	N
WILLIAMS, STACI	01/26/2018	MERRIMACK	WILLIAMS, ROBERT	BIRGE, JEAN	N
CARMICHAEL, FRANCIS	02/01/2018	MERRIMACK	CARMICHAEL, JOHN	CONDON, KATHERINE	Y
ORLEANS, EDWARD	02/01/2018	NASHUA	ORLEANS, MARCEL	MCGUIRL, ROSE	Y
SORRENTINO, PETER	02/01/2018	MANCHESTER	SORRENTINO, DOMINIC	MCNELIS, MABLE	N
MURPHY, KATHLEEN	02/02/2018	LEBANON	DOYLE, STEPHEN	O'BRIEN, EILEEN	N
CAMIRAND, WILLIAM	02/02/2018	NASHUA	CAMIRAND, WILLIAM	GINGRAS, LAURA	Y
MCSWEENEY, JAMES	02/02/2018	MERRIMACK	MCSWEENEY, RAYMOND	BENOIT, DORITH	N
HANSEN, ANNE	02/04/2018	MERRIMACK	MACNEIL, ANTHONY	ALMEADA, DOROTHY	N
BELFIORE, ELIZABETH	02/05/2018	MERRIMACK	FORSHAW, FREDERICK	PLEASANT, EMMA	N

Resident Death Report

01/17/2019



DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

Page 2 of 8

RESIDENT DEATH REPORT

01/01/2018 - 12/31/2018

--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
LESTER, BARBARA	02/08/2018	NASHUA	LESTER, WILLIAM	ALLEN, SYBIL	N
OLSON, ROBERT	02/10/2018	MERRIMACK	OLSON, WILLIAM	BARNES, KATHLEEN	N
WENTZEL, JANE	02/13/2018	MERRIMACK	DEMONTIGNY, ROBERT	JEANNOTTE, LORETTA	U
LAPLANTE, ARTHUR	02/17/2018	MANCHESTER	LAPLANTE, HENRY	HORLBOGEN, EVELYN	Y
LASTOWKA, JUDITH	02/19/2018	NASHUA	GOLDEN JR, JAMES	SPENCER, MARY	N
HAHN, CARSTEN	02/24/2018	MANCHESTER	HAHN, AUGUST	JOHANNSEN, KATHARINA	Y
BOBBIS JR, MICHAEL	02/24/2018	BEDFORD	BOBBIS SR, MICHAEL	KELLEY, CATHERINE	Y
O'REILLY, STEPHAN	03/03/2018	BEDFORD	O'REILLY, WILLIAM	GILLOGLY, MILDRED	N
LARKIN, DAVID	03/04/2018	MERRIMACK	LARKIN, WILLIAM	FISHER, JUDY	N
MUNGOVAN, PAUL	03/05/2018	MERRIMACK	MUNGOVAN, PAUL	MERO, JUDITH	N
STANCLIFT, JEFFREY	03/07/2018	MERRIMACK	STANCLIFT, REGINALD	OSGOOD, CHRISTINE	Y
GERVAIS, MICHAEL	03/08/2018	MERRIMACK	GERVAIS, NORMAN	GRONDINE, CONSTANCE	N
LEWANDOWSKI, THOMAS	03/09/2018	MERRIMACK	LEWANDOWSKI, ROBERT	WARD, MARY LOUIS	N
HAMMOND, MICHAEL	03/09/2018	MERRIMACK	UNKNOWN, UNKNOWN	WEYMAN, IREAN	N
SCARBOROUGH, PHYLLIS	03/09/2018	NASHUA	APPLEGATE, HARRY	STEWART, ALTA	N
GRAY, CATHERINE	03/09/2018	MERRIMACK	BRITTON, ROBERT	HESSIN, CAROL	N
TETRO, VIRGINIA	03/17/2018	BEDFORD	ROWE, HARRY	ENGLAND, ELEANOR	N
GRZYWACZ, DONNA	03/18/2018	MERRIMACK	GREENLEAF, MILTON	DYSON, SHIRLEY	N

Resident Death Report

01/17/2019



DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2018 - 12/31/2018

--MERRIMACK, NH --

Page 3 of 8

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
STEWART, RUTH	03/18/2018	MERRIMACK	BACIGALUPO, FREDERICK	HAYES, EDITH	N
TROMBLY, MIRIAM	03/29/2018	NASHUA	SHEPHERD, HERBERT	PERKINS, MARY	N
STINSON, RALPH	03/31/2018	MERRIMACK	STINSON, CLEMENT	GUTTERSON, EDITH	N
DANIELS, LAWRENCE	04/01/2018	MANCHESTER	DANIELS, WALTER	WOOD, RITA	N
DRISCOLL, DIANE	04/02/2018	MANCHESTER	JACKSON, GORDON	WILDER, BARBARA	N
BEVILACQUA, ROSE	04/05/2018	PORTSMOUTH	CRESCENZO, JAMES	RIZZO, ALBINA	N
MCROBERTS, DUANE	04/07/2018	MERRIMACK	MCROBERTS, ROBERT	GORDON, NANCY	N
NADEAU, ERNEST	04/07/2018	MERRIMACK	NADEAU, ROGER	HUDON, THERESA	N
ENOS, CHARLES	04/08/2018	MERRIMACK	ENOS, CHARLES	O'LEARY, HELEN	Y
WHITNEY, PETER	04/10/2018	NASHUA	WHITNEY, PHILIP	MCCORMACK, EUNICE	Y
NEISSER, CHRISTIE	04/10/2018	MERRIMACK	ALDEN, DURWOOD	HENDERSON, GLADYS	N
GARLAND, GORDON	04/12/2018	BEDFORD	GARLAND, KENNETH	SMITH, FLORENCE	Y
EVERLY, CARLENE	04/15/2018	MERRIMACK	FOSTER, WILLIAM	GORMAN, DOROTHY	N
MORRISON, ROBERT	04/25/2018	MERRIMACK	MORRISON, HAROLD	SWIFT, DOROTHY	Y
BOISSONNEAULT, THOMAS	05/02/2018	MANCHESTER	BOISSONNEAULT SR, PAUL	FINDLAY, MILDRED	N
NORWAY JR, WINSTON	05/02/2018	MERRIMACK	NORWAY SR, WINSTON	GLOVER, WENONAH	N
KAUFMAN, BERNADETTE	05/03/2018	MERRIMACK	JONAS, FRED	BLIND, ELEANOR	N
MOODY, BROWN	05/05/2018	MERRIMACK	MOODY SR, LEWIS	ROWE, MARY	N

Resident Death Report

01/17/2019



DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

Page 4 of 8

RESIDENT DEATH REPORT

01/01/2018 - 12/31/2018

--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
FURGAL JR, STANLEY	05/06/2018	MERRIMACK	FURGAL SR, STANLEY	VIELLEUX, MILDRED	N
GODIN, DONALD	05/08/2018	MANCHESTER	GODIN, DONALD	KAUFMANN, MARGARET	Y
JENSEN, JAXSON	05/11/2018	NASHUA	JENSEN, JARED	KEPPLE, NICOLE	N
LEBLOND, BARBARA	05/14/2018	MERRIMACK	BRITTON SR, ALLAN	MARTIN, RUTH	N
KOURIAS, DEMITRIS	05/17/2018	NASHUA	KOURIAS, TRIANTAFILLOS	ATHANASOULIS, PANAGIOTA	N
WOODS, MARIE	05/19/2018	MERRIMACK	LEMIEU, LAURENT	MCKINNEY, JEAN	N
NORCROSS, SANDRA	05/19/2018	MERRIMACK	ADAMS, RICHARD	KING, GRACE	N
GAGNE, PRISCILLA	05/23/2018	MERRIMACK	GAGNE, ALPHONSE	PELLETIER, ARTHILLA	N
HANSFORD, BRAD	05/25/2018	MERRIMACK	HANSFORD, GEORGE	KNOWLTON, DIANE	N
KELLER, DEBORAH	05/30/2018	MERRIMACK	LONGA, ARTHUR	TOBIN, EVELYN	N
COLEMAN, MICHAEL	06/03/2018	NASHUA	COLEMAN, WAYNE	WADDINGTON, MARY ELLEN	N
ROY, RITA	06/12/2018	MERRIMACK	RACETTE, PETER	GINGRAS, MARIANNE	N
PAQUETTE, BRUCE	06/13/2018	MERRIMACK	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN	N
LABORE, MICHAEL	06/15/2018	MERRIMACK	LABORE, WALTER	BRUNELLE, MADELEINE	N
SUMRALL, JOHN	06/15/2018	NASHUA	SUMRALL, ARCHIBALD	CLARKE, EVELYN	Y
YOUNG, SHIRLEY	06/16/2018	MERRIMACK	HOTZ, ELBERT	SIMMONS, DORATHEA	N
SHAW, PAUL	06/16/2018	HUDSON	SHAW, JOHN	WADDLETON, MARGARET	N
GOSS, EDWARD	06/23/2018	MERRIMACK	GOSS, HARRY	BREDA, CLAUDINA	N

Resident Death Report

01/17/2019



DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2018 - 12/31/2018

--MERRIMACK, NH --

Page 5 of 8

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
HOWE, MATTHEW	06/27/2018	MERRIMACK	HOWE, JOHN	LEIDICH, ELEANOR	N
MURRAY-QUINN, MAUREEN	07/01/2018	MERRIMACK	MURRAY, DONALD	CONENEY, KATHERINE	N
LEBLANC, RITA	07/15/2018	NASHUA	POLQUIN, ADELARD	GALUPEAU, IRENE	N
DERDERIAN, HARRY	07/15/2018	MERRIMACK	DERDERIAN, SAM	BEDROSIAN, MARYANN	Y
ROSATI, EVELYN	07/15/2018	MERRIMACK	ESTOPA, EDWARD	ARROYO, ISABEL	N
AREL, YOLANDE	07/16/2018	MERRIMACK	FOREST, HARRY	LEBLANC, PAULINE	N
MANNING, DOROTHY	07/18/2018	DURHAM	GRATTON, ARTHUR	ETTRIDGE, NELLIE	N
MACKENZIE, GORDON	07/22/2018	NASHUA	MACKENZIE, REUEL	SMITH, GLADYS	N
SKIRKEY, ALBERT	07/24/2018	MERRIMACK	SKIRKEY, JOSEPH	GAINA, ANNA	Y
ORDWAY, EUGENE	07/24/2018	MERRIMACK	ORDWAY, EARL	SCOTT, ALICE	Y
PERRYMAN, RANDY	07/24/2018	MERRIMACK	PERRYMAN, JERRY	STRADER, PEGGY	N
TREMBLAY, CAROLE	07/25/2018	MERRIMACK	SCHALK, ERIC	FREISE, HILDA	N
KUDALIS, JULIETTE	07/26/2018	MANCHESTER	PLANTE, SIMEON	RICHARDS, ROSEANNA	N
PLOSS, CHARLES	07/26/2018	MERRIMACK	PLOSS, CHARLES	CARIGNAN, LAURA	N
HALL, PAULINE	07/31/2018	MERRIMACK	SOLEIMINE, BELMONTE	DESIDERIO, ANNA	N
HALL, LARRY	07/31/2018	MERRIMACK	HALL, MILFORD	SMITH, DORIS	Y
RAVAGNO, BARBARA	08/04/2018	NASHUA	MARINO, JOSEPH	WINCHESTER, HATTIE	N
DELFINO JR, FRANK	08/07/2018	MERRIMACK	DELFINO SR, FRANK	LEBLANC, ROSE	Y

Resident Death Report

01/17/2019



DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

Page 6 of 8

RESIDENT DEATH REPORT 01/01/2018 - 12/31/2018 --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
TINGLOF, GENE	08/17/2018	MERRIMACK	SHARPLES, OSWALD	UNKNOWN, CATHERINE	N
SCHAEFFER, MAGDALINE	08/17/2018	CONCORD	SWINICK, JOSEPH	ODOFER, ELIZABETH	N
FOX, WILLIAM	08/23/2018	MANCHESTER	FOX, JOSEPH	KENNEDY, MARY	Y
WALLES, STEVEN	08/23/2018	MANCHESTER	WALLES, ROBERT	MCLAUGHLIN, PATRICIA	N
WHITE, RANDALL	08/26/2018	MERRIMACK	WHITE, IRWIN	WOLPERT, IRENE	N
BOYD-ROBERTSON, LAEL	08/31/2018	MANCHESTER	SCHMITT, WILLIAM	STEMLER, DOROTHY	N
WHITLOCK, STANLEY	09/03/2018	MERRIMACK	WHITLOCK, JOHN	MARZOLF, VIRGINIA	N
DISCO, CAROLYN	09/05/2018	MERRIMACK	BROWN JR, ALEXANDER	PYNE, MARGARET	N
VITALE, MICHAEL	09/09/2018	MANCHESTER	VITALE, JOHN	RICULLATA, MARY	N
MONDOUX, PAUL	09/09/2018	MANCHESTER	MONDOUX, RAYMOND	OUELLETTE, SYLVIA	N
HUNT, MARIE	09/10/2018	MERRIMACK	DEMARCO, NICHOLAS	AMORSO, MARY	N
MCCARTIN, JOHN	09/15/2018	MANCHESTER	MCCARTIN SR, DONALD	BRADLEY, PATRICIA	N
BERGERON, FERNAND	09/17/2018	MERRIMACK	BERGERON, HENRY	LETOURNEAU, ANNETTE	N
MACCINI, MARIA	09/17/2018	MERRIMACK	ESER, NIKOLAUS	ANKNER, MARIA	N
GROFF, CHRISTOPHER	09/19/2018	NASHUA	GROFF, JOHN	RUSSELL, ELEANOR	N
TUCKER, ANNE-MARIE	09/21/2018	MANCHESTER	TUCKER, JOSEPH	KARNIS, EFFIE	N
POWERS, MICHAEL	09/26/2018	MERRIMACK	POWERS, ROBERT	CROWLEY, DOROTHY	N
BRADSHAW, LOUISE	09/29/2018	MANCHESTER	MOULTON, CARROLL	TIBBETTS, EDNA	N

Resident Death Report

01/17/2019



DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2018 - 12/31/2018

--MERRIMACK, NH --

Page 7 of 8

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
ARMUJO, LINDA	09/30/2018	MERRIMACK	ARMUJO, JOSE	HEATH, DOROTHY	N
ZANE, URSULA	10/17/2018	MANCHESTER	NEHLSSEN, CARL	DAMM, ELIZABETH	N
COYLE, JILL	10/17/2018	MERRIMACK	SCHUSSEL, ROBERT	GOTTFRIED, GLADYS	N
SHIELDS SR, THOMAS	10/20/2018	MERRIMACK	SHIELDS, THOMAS	MCELROY, AGNES	Y
CHAGNON JR, EMILE	10/25/2018	MERRIMACK	CHAGNON, EMILE	PELOQUIN, ALICE	Y
MANSPERGER, LINDA	10/26/2018	MERRIMACK	CROSS, JAMES	EDWARDS, MARY	N
COLUMBIA, FRANCIS	11/08/2018	MANCHESTER	COLUMBIA, FREDERICK	SMITH, LOTTIE	Y
BONNER, DANIELLE	11/12/2018	NASHUA	BONNER, DAVID	BARRY, HEATHER	N
YOUNG, LULU	11/14/2018	MERRIMACK	TIRRELL, JACQUES	VAN RAALTE, ETHEL	N
TUTTLE, JANET	11/16/2018	NASHUA	MERCIER, EDWARD	BERUBE, IRENE	N
WALLACE, JOSEPH	11/16/2018	MILFORD	WLADKOWSKI, JOSEPH	SOTTILE, GRACE	Y
SNYDER, PAMELA	11/20/2018	MERRIMACK	NOWERS, FRANCIS	SUNDERLIN, ROSE	N
PAPINEAU, MARY	12/01/2018	MERRIMACK	REHILL, EDWARD	DWYER, MARGARET	N
MARRATY, JAMES	12/02/2018	MERRIMACK	MARRATY, JAMES	DAVIS, HELEN	N
DAGAN, JOSEPH	12/03/2018	NASHUA	PUSHTEVAN, NISAN	YAKUBOV, MIRIAM	N
BURTON JR, JAMES	12/06/2018	MANCHESTER	BURTON SR, JAMES	HAITH, ETHEL	Y
DUNCAN, ALICE	12/13/2018	MERRIMACK	NUSSEY, HERBERT	BELL, ELIZABETH	N
KEYES, MARCIA	12/13/2018	MERRIMACK	PECK, HAROLD	PETAK, MARIAN	N

Resident Death Report

Page 8 of 8

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2018 - 12/31/2018

--MERRIMACK, NH --

01/17/2019



Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
CHASSE, NATHANAEAL	12/14/2018	MERRIMACK	CHASSE, RICHARD	HAWES, KYMBERLEIGH	N
THIBOUTOT, RAYMOND	12/16/2018	MERRIMACK	THIBOUTOT, ARMAND	MARCOUX, YVETTE	N
PESCHIER, ANNE	12/16/2018	MERRIMACK	JOHNSON, GEORGE	DOYLE, RITA	N
GRANGER, NELLIE	12/17/2018	MERRIMACK	URBAN, CYPRUS	SAULENAS, ANTONIA	N
ADAMS, PATRICIA	12/20/2018	MERRIMACK	LABONTE, GEORGE	CLOUTIER, EVA	N
ETLINGER, STEPHEN	12/21/2018	NASHUA	ETLINGER, LOUIS	KEMP, MILDRED	N
CANDELIERI, FRANK	12/24/2018	MERRIMACK	CANDELIERI, VITO	TORTURELLA, MARIA	Y
THORNTON, ROBERT	12/24/2018	MANCHESTER	THORNTON, THOMAS	GLYNN, ETHEL	Y
LEFABVRE JR, WILLIAM	12/31/2018	MANCHESTER	LEFABVRE SR, WILLIAM	PETRIW, ZONIA	Y

Total number of records 135

Resident Marriage Report

1/17/2019

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2018 - 12/31/2018

-- MERRIMACK --

Page 1 of 8

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
LAROCQUE, ROBERT M MERRIMACK, NH	ROYER, MELISSA M MERRIMACK, NH	MERRIMACK	MEREDITH	02/11/2018
LOZADA, ANTONIO L MERRIMACK, NH	SOTO, CARY A MERRIMACK, NH	NASHUA	NASHUA	02/14/2018
AGRI, TYLER M MERRIMACK, NH	LOWE, SAMANTHA K CUMMING, GA	MERRIMACK	BEDFORD	03/22/2018
GREEN, COURTNEY L MERRIMACK, NH	WORSTER, JOSHUA D MERRIMACK, NH	MERRIMACK	MERRIMACK	04/01/2018
BONENFANT, CAMERON J MERRIMACK, NH	HIGGINS, DESTINY S CANDIA, NH	CANDIA	NORTH CONWAY	04/14/2018
DE ABREU, AMANDA E MERRIMACK, NH	GIORGINI, MARK R MERRIMACK, NH	MERRIMACK	MERRIMACK	04/21/2018
BULKA, ROBERT J MERRIMACK, NH	WITT, COLLEEN M MERRIMACK, NH	MERRIMACK	MERRIMACK	04/25/2018
MCGEE, MATTHEW R MERRIMACK, NH	MORGAN, TIMOTHY MERRIMACK, NH	MERRIMACK	NASHUA	04/28/2018
GUILMETTE, KELLY M MERRIMACK, NH	PARSONS, JEFFREY E MERRIMACK, NH	MERRIMACK	MERRIMACK	05/07/2018
BAKER, ERIN M MERRIMACK, NH	ZAMORE, BRADEN P MERRIMACK, NH	BEDFORD	MANCHESTER	05/11/2018
BRUNELLE, ERIC L MERRIMACK, NH	RODRIGUEZ, ASTRID Z MERRIMACK, NH	MERRIMACK	MERRIMACK	05/16/2018

Resident Marriage Report

Page 2 of 8

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT
 01/01/2018 - 12/31/2018
 -- MERRIMACK --

1/17/2019

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
ALLEN III, ROBERT E MERRIMACK, NH	OSER, KRISTEN L MERRIMACK, NH	MERRIMACK	MERRIMACK	05/18/2018
ROLLINS, SANDRA M MERRIMACK, NH	SLATTERY, MICHAEL S MERRIMACK, NH	MERRIMACK	LEE	05/18/2018
BAKER, RYAN M CLIFTON FORGE, VA	DEAN, ABIGAIL M MERRIMACK, NH	MONT VERNON	WEARE	05/19/2018
DESANTIS, SCOTT J MERRIMACK, NH	QUIGLEY, MARY G BEDFORD, NH	BEDFORD	BEDFORD	05/25/2018
BELL JR, CHARLES H MERRIMACK, NH	CHADBOURNE, NICOLE J MERRIMACK, NH	MERRIMACK	MERRIMACK	05/30/2018
DOUMAS, GRANT S MERRIMACK, NH	D'AMBROSIO, LAUREN A WINTHROP, MA	BEDFORD	BEDFORD	06/03/2018
ROY, DONNA D MERRIMACK, NH	SCHOFIELD, JOSHUA M MERRIMACK, NH	MERRIMACK	CHICHESTER	06/09/2018
ARCHER, AMY R MERRIMACK, NH	WALLEN, CHARLES M MERRIMACK, NH	MERRIMACK	WALPOLE	06/09/2018
PARKHURST, CYNDER N MERRIMACK, NH	PAQUETTE, TIMOTHY J MERRIMACK, NH	MERRIMACK	EPSOM	06/09/2018
FOLEY, KERRIN E MERRIMACK, NH	FRASCA, DANIEL C MERRIMACK, NH	MERRIMACK	AMHERST	06/09/2018
SEVERANCE, RUSSA MERRIMACK, NH	SUMMERS, MELISSA A MERRIMACK, NH	MERRIMACK	HUDSON	06/09/2018

Resident Marriage Report

1/17/2019

Page 3 of 8

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2018 - 12/31/2018

— MERRIMACK —

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BOYLAN, JACOB C MANCHESTER, NH	DIMARTINO, SARA M MERRIMACK, NH	MERRIMACK	BEDFORD	06/10/2018
CHAUNCEY, LINDA J MERRIMACK, NH	LEBLANC, BARRY S MERRIMACK, NH	MERRIMACK	MERRIMACK	06/16/2018
FRANCIS, JEAN M MERRIMACK, NH	VAUGHN, BRETT W MERRIMACK, NH	MERRIMACK	MERRIMACK	06/16/2018
MOSON, JENNIFER K MERRIMACK, NH	TYO, JOHN A MERRIMACK, NH	MERRIMACK	PLYMOUTH	06/23/2018
GALAMBOS, MATTHEW P MERRIMACK, NH	SCANTLEBURY, KIMBERLY B MERRIMACK, NH	MERRIMACK	NOTTINGHAM	06/23/2018
GILES, PAMELA A MERRIMACK, NH	TERRA, MARCO P MERRIMACK, NH	MERRIMACK	MERRIMACK	06/25/2018
BOUCHOC, JOSEPH A MERRIMACK, NH	WEBER, KIRSTEN M AMHERST, NH	AMHERST	MERRIMACK	06/29/2018
NOURY, JACOB D NASHUA, NH	DOYLE, EMILY J MERRIMACK, NH	NASHUA	MERRIMACK	06/30/2018
CANNON, BARBARA K MERRIMACK, NH	MASSE, ERIC G MERRIMACK, NH	MERRIMACK	TILTON	06/30/2018
BERUBE, ANGELA B MERRIMACK, NH	DELISLE, CHRISTOPHER E MERRIMACK, NH	MERRIMACK	LACONIA	07/13/2018
AREL, TIMOTHY A MERRIMACK, NH	DEMENCUK, SARAH L MERRIMACK, NH	MERRIMACK	NASHUA	07/15/2018

Resident Marriage Report

1/17/2019

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

Page 4 of 8

RESIDENT MARRIAGE REPORT

01/01/2018 - 12/31/2018

— MERRIMACK —

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
HARTLEY, JULIANA L MERRIMACK, NH	MARTIN, JARROD C SOMERVILLE, MA	MERRIMACK	MERRIMACK	07/20/2018
COYLE, THOMAS M MERRIMACK, NH	CALVETTI, KRISTEN E MERRIMACK, NH	MILFORD	HUDSON	07/21/2018
MOSTROM, JEFFREY R MERRIMACK, NH	SCHOORENS, JESSICA L MERRIMACK, NH	MERRIMACK	MANCHESTER	07/21/2018
CARTER, DEBRA H MERRIMACK, NH	SKIRKEY, SCOTT A MERRIMACK, NH	MERRIMACK	MERRIMACK	07/28/2018
COLLINS, NICHOLAS A MERRIMACK, NH	OTTOMAN, ERIN L MERRIMACK, NH	MERRIMACK	MERRIMACK	08/04/2018
BRASSARD, ANDREA M MERRIMACK, NH	TEDESCO, STEPHEN H MERRIMACK, NH	MERRIMACK	DERRY	08/05/2018
FORZIATI, STEPHEN A MERRIMACK, NH	NORTON, HANNAH P MERRIMACK, NH	MERRIMACK	WATERVILLE VALLEY	08/10/2018
CHAPMAN JR, WILLIAM E MERRIMACK, NH	MCCLENTICK, SARA N MERRIMACK, NH	MERRIMACK	BEDFORD	08/11/2018
CLEMONS, EMILY F MERRIMACK, NH	JOBACK, KOREY G BEDFORD, NH	MERRIMACK	MANCHESTER	08/11/2018
BERGERON, NICOLE L MERRIMACK, NH	CARRIER, FRANCOIS S MERRIMACK, NH	MERRIMACK	NASHUA	08/12/2018
BOURQUE, RYAN N MERRIMACK, NH	TORRES RUIZ, JOCELYN MERRIMACK, NH	MERRIMACK	MERRIMACK	08/17/2018

Resident Marriage Report

1/17/2019

Page 5 of 8

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2018 - 12/31/2018

— MERRIMACK —

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
MATHIS, JACQUELINE R MERRIMACK, NH	OUELLETTE, BRANDON N MERRIMACK, NH	MERRIMACK	PELHAM	08/18/2018
CLARK JR, JOHN R MERRIMACK, NH	EARL, JENNIFER M MERRIMACK, NH	MERRIMACK	SARGENT'S PURCHASE	08/18/2018
DUNN, ROSS D MERRIMACK, NH	FOWLER, LAURA M MERRIMACK, NH	MERRIMACK	MERRIMACK	08/18/2018
CHIMUNYA, PRIMROSE MERRIMACK, NH	PLANTIER, DAVID A NEW BOSTON, NH	NEW BOSTON	MOULTONBOROUGH	08/19/2018
BAKER, ANDREW R MERRIMACK, NH	RIZHEVSKY, OLGA MERRIMACK, NH	MERRIMACK	DALTON	08/25/2018
JORGENSEN, HEATHER L MERRIMACK, NH	SAGE, JEFFREY A MERRIMACK, NH	MERRIMACK	GOFFSTOWN	08/25/2018
ANASTASIA, MICHAEL W MERRIMACK, NH	DECKER, ALLISON M MERRIMACK, NH	MERRIMACK	MERRIMACK	08/25/2018
O'NEILL, BRITTANY R MERRIMACK, NH	WHITE, BRANDON M MERRIMACK, NH	MERRIMACK	MERRIMACK	08/25/2018
DUMAS, SHAWN M MERRIMACK, NH	DUPUIS, ALLISON N MERRIMACK, NH	NASHUA	PELHAM	09/01/2018
COLON, ALEXIS R MERRIMACK, NH	RICHARDS, KATHERINE B MERRIMACK, NH	MERRIMACK	WINDHAM	09/08/2018
KONDY, MICHELLE L MERRIMACK, NH	MATTHEWS, KATIE A MERRIMACK, NH	MERRIMACK	BOSCAWEN	09/08/2018

Resident Marriage Report

1/17/2019

Page 6 of 8

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2018 - 12/31/2018

— MERRIMACK —

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
SANTOS, ANTHONY J MERRIMACK, NH	TULLY, CHERYL M MERRIMACK, NH	MERRIMACK	MANCHESTER	09/14/2018
MCWHIRTER, KRISTEN M MERRIMACK, NH	PAGE, BRADFIELD W MERRIMACK, NH	MERRIMACK	TAMWORTH	09/15/2018
ROBERTS, LAURA L MERRIMACK, NH	STOCKHAUSEN, MATTHEW R MERRIMACK, NH	MERRIMACK	MERRIMACK	09/22/2018
DELIBAC, SCOTT M MERRIMACK, NH	SEYHANLI, OZGUN P MERRIMACK, NH	MERRIMACK	MERRIMACK	09/27/2018
BERNARDO, SARA M MERRIMACK, NH	SIEDZIK, JASON J MERRIMACK, NH	MERRIMACK	MERRIMACK	09/29/2018
RICH, KEVIN M MERRIMACK, NH	DURAND, ALLISON A MERRIMACK, NH	PETERBOROUGH	GOFFSTOWN	09/29/2018
KOHL, MARK K MERRIMACK, NH	TAYLOR, ERIN E MERRIMACK, NH	MERRIMACK	MANCHESTER	10/06/2018
PHILLIPS, CHRISTIAN A MERRIMACK, NH	PAVEK, MILA K MERRIMACK, NH	MANCHESTER	AMHERST	10/13/2018
LABONTE, MELINA M MERRIMACK, NH	UNDERCOFLER, MICHAEL J MERRIMACK, NH	MERRIMACK	HUDSON	10/13/2018
KELLER, ALISON K MERRIMACK, NH	VALLUZZI, JEFFREY M MERRIMACK, NH	MERRIMACK	WEARE	10/13/2018
AREL, SHANNON M MERRIMACK, NH	KILMARTIN, MICHAEL R MERRIMACK, NH	MERRIMACK	DERRY	10/14/2018

Resident Marriage Report

1/17/2019

Page 7 of 8

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2018 - 12/31/2018

— MERRIMACK —

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
FIORE II, CHRISTIAN E MERRIMACK, NH	LAVELLE, LAUREN A MERRIMACK, NH	MERRIMACK	SANBORNTON	10/19/2018
MARTIN, BRIAN O NASHUA, NH	ELIAS, KRISTIN M MERRIMACK, NH	NASHUA	WEST CHESTERFIELD	10/20/2018
DRISCOLL, GAYLE L MERRIMACK, NH	YERGEAU, KENNETH W MERRIMACK, NH	MERRIMACK	AMHERST	10/27/2018
HARVEY, ALICIA M MERRIMACK, NH	TANGUAY, TRAVIS K MERRIMACK, NH	MERRIMACK	ATKINSON	11/11/2018
DOGUL, AMANDA H MERRIMACK, NH	MARSDEN, KYLE C MERRIMACK, NH	MERRIMACK	BEDFORD	11/16/2018
CASTELLUCCI, ANTHONY J MERRIMACK, NH	DAKIRI, KAYLA K MERRIMACK, NH	MERRIMACK	SALEM	11/21/2018
GOLDEN, JONATHAN M MERRIMACK, NH	MALONE, ANGELA M MERRIMACK, NH	MERRIMACK	GREENFIELD	11/22/2018
BRIGGS, FORREST J MERRIMACK, NH	FEHER, MELANIE C MERRIMACK, NH	MERRIMACK	JACKSON	12/01/2018
HIRSCH, DANIEL E MERRIMACK, NH	NOONAN, SAMANTHA J MERRIMACK, NH	MERRIMACK	HAMPSTEAD	12/08/2018
ARNDT, TANIA J MERRIMACK, NH	SILLICH, STEVEN W MERRIMACK, NH	MERRIMACK	NASHUA	12/22/2018
HORRIGAN, SAVITRI P MERRIMACK, NH	ZHAO, ADDISON MERRIMACK, NH	MERRIMACK	MANCHESTER	12/24/2018

Resident Marriage Report

1/17/2019

Page 8 of 8

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2018 - 12/31/2018

- MERRIMACK -

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BEATINI JR, WILLIAM A MERRIMACK, NH	HENNESSEY, JESSICA L MERRIMACK, NH	MERRIMACK	HUDSON	12/31/2018
DENTON JR, CLAYTON M MERRIMACK, NH	WELCH, KIMBERLY A NORTHFIELD, NH	MERRIMACK	PLYMOUTH	12/31/2018

Total number of records 79

TOWN OF MERRIMACK, NH



2019 TOWN MEETING GUIDE

2019 Official Ballot - SAMPLE



SAMPLE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
MERRIMACK, NEW HAMPSHIRE
APRIL 9, 2019

BALLOT 1 OF 2

Diane Ruppelt
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 two (2) ☐

BARBARA HEALEY ☐

MIKE MALZONE ☐

LON S. WOODS ☐

(Write-in) ☐

(Write-in) ☐

**ETHICS COMMITTEE
MEMBER**

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

KIM KOJAK ☐

BRIAN STISSER ☐

(Write-in) ☐

(Write-in) ☐

LIBRARY TRUSTEES

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

(Write-in) ☐

**TRUSTEE OF THE
TRUST FUNDS**

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

CHRIS CHRISTENSEN ☐

(Write-in) ☐

QUESTIONS

Article 2

Shall the Town vote to raise and appropriate the sum of \$13,100,000 (gross budget) for Waste Water Treatment upgrades to the Souhegan, Thornton Ferry Pump stations as well as the Main Pump Station and miscellaneous upgrades to the main plant to include installation, and to authorize the issuance of not more than \$13,100,000 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 further authorize the Town Council to apply for, obtain and accept any federal, state, or other aid, grants or other funds, that may be made available in conjunction with said purpose that may reduce the amount to be financed with bonds and notes, and to participate in the State Revolving Fund (SRF) RSA 486:14 established for this purpose; and to allow the Town Council to take any other action or to pass any other vote relative thereto. (2/3rd ballot vote required for approval) (Recommended by the Town Council 7-0-0)

YES ☐

NO ☐

Article 3

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$32,776,693. Should this article be defeated, the default budget shall be \$30,517,636, 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) (Majority vote required.)

YES ☐

NO ☐

TURN BALLOT OVER AND CONTINUE VOTING

QUESTIONS CONTINUED

Article 4

To see if the town will vote to raise and appropriate the sum of \$1,650,000 to be added to the following Capital Reserve Funds previously established for the purposes for which they were created.

CRF	Amount to be Deposited
Ambulance	80,000
Communications Equipment	125,000
Computer Equipment	35,000
Daniel Webster Highway	50,000
Fire Equipment	250,000
Highway Equipment	400,000
Library Building Maintenance Fund	75,000
Property Revaluation	15,000
Solid Waste Disposal	125,000
Traffic Signal Pre-emption	5,000
Property Insurance Deductible Trust Fund	10,000
GIS	20,000
Road Infrastructure CRF	450,000
Total CRF	1,640,000
Milfoil Expendable Trust Fund	10,000
Total General Fund Deposits	1,650,000

These appropriations are not included in the total town operating budget warrant article 3. (Recommended by the Town Council 7-0-0) (Majority vote required.)

YES ☐
NO ☐

Article 5

To see if the town will vote to raise and appropriate the sum of \$350,000 to be added to the Sewer Infrastructure Capital Reserve Fund previously established with said amount to come from sewer fees and no amount to come from taxation. (Recommended by the Town Council 7-0-0) (Majority vote required.)

YES ☐
NO ☐

Article 6

To see if the town will vote to raise and appropriate the sum of \$47,000 for buying Large Diameter Hose, Supply Hose, and Computer replacement for Fire Truck apparatus and to authorize the withdrawal of \$47,000 from the Fire Equipment Capital Reserve Fund created for that purpose. (Recommended by the Town Council 7-0-0) (Majority vote required)

YES ☐
NO ☐

Article 7

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

Fiscal Year	Wage Increase	Wage and Benefit Costs Increase
2019-20	2%	\$53,411
2020-21	2%	62,596
2021-22	2%	65,281
2022-23	2%	81,689

and further to raise and appropriate the sum of \$53,411 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This collective bargaining agreement covers the Firefighters and Paramedics of the Fire Department. (Recommended by the Town Council 7-0-0) (Majority vote required.)

YES ☐
NO ☐

GO TO NEXT BALLOT AND CONTINUE VOTING

2019 Official Ballot - SAMPLE



SAMPLE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
MERRIMACK, NEW HAMPSHIRE
APRIL 9, 2019

BALLOT 2 OF 2

Diane Juppelt
TOWN CLERK

QUESTIONS CONTINUED

Article 8

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

Fiscal Year	Wage Increase	Wage and Benefit Costs Increase
2019-20	2%	\$11,184

and further to raise and appropriate the sum of \$11,184 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This collective bargaining agreement covers the Dispatchers and Office Staff of the Police Department. (Recommended by the Town Council 7-0-0) (Majority vote required.)

YES ☐
NO ☐

Article 9

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

Fiscal Year	Wage Increase	Wage and Benefit Costs Increase
2019-20	2%	\$68,421
2020-21	2%	34,216
2021-22	2%	34,163
2022-23	2%	33,952

and further to raise and appropriate the sum of \$68,421 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This collective bargaining agreement covers the supervisory employees of the Fire and Police Departments. (Recommended by the Town Council 7-0-0) (Majority vote required.)

YES ☐
NO ☐

Article 10

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

Fiscal Year	Wage Increase	Wage and Benefit Costs Increase
2019-20	2%	\$18,146
2020-21	2%	18,180
2021-22	2%	16,927

and further to raise and appropriate the sum of \$18,146 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? \$10,120 towards the first year's payment to come from sewer fees from the Waste Water Enterprise Fund. This collective bargaining agreement covers supervisory and clerical employees of the Highway, Solid Waste Disposal, Wastewater Treatment, and Equipment Maintenance Divisions of the Public Works Department. (Recommended by the Town Council 7-0-0) (Majority vote required.)

YES ☐
NO ☐

TURN BALLOT OVER AND CONTINUE VOTING

QUESTIONS CONTINUED

Article 11

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and American Federation of State, County and Municipal Employees 93, Local 2986, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs Increase
2019-20	2%	\$51,542
2020-21	2%	54,246
2021-22	2%	56,640

and further to raise and appropriate the sum of \$51,542 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? \$19,309 towards the first year's payment to come from sewer fees from the Waste Water Enterprise Fund. This collective bargaining agreement covers labors of the Highway, Solid Waste Disposal, Wastewater Treatment, and Equipment Maintenance Divisions of the Public Works Department. (Recommended by the Town Council 7-0-0) (Majority vote required.)

YES ☐

NO ☐

Article 12

To see if the Town will vote to appoint the Town Council as agents to expend from the Fire Equipment Capital Reserve Fund previously established in 1972 Article 8. (Recommended by the Town Council 7-0-0) (Majority vote required)

YES ☐

NO ☐

Article 13

Shall the Town vote to allow Keno games to be operated as prescribed by state law within Merrimack (by petition) (Majority vote required.)

YES ☐

NO ☐

YOU HAVE COMPLETED VOTING THIS BALLOT

2019 Voter's Guide

Merrimack residents will have an opportunity to vote on the proposed budget and other Town matters on Tuesday, April 9, 2019, 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

Waste Water Treatment Plant Phase III Upgrade Bond

Funding for the upgrade comes from sewer user fees, NOT TAXES.

The Merrimack Wastewater Treatment Facility (WWTF), Souhegan Pump Station and Thornton's Ferry Pump Station became operational on May 5, 1970. The WWTF was the first treatment plant on the Merrimack River providing advanced treatment. This upgrade is part of a two-phased approach that will replace the remaining 50 year old equipment at the WWTF and two pump stations. A new screenings building will be built to remove flushable wipes and larger sized solids that can damage downstream equipment. The improvements will include energy efficiency savings and will allow the Town to maintain compliance with State and Federal regulations. Ultimately, this upgrade will provide the Town with continued uninterrupted wastewater treatment service.

Funding for this project will come from a low interest loan from the State of NH, Department of Environmental Services State Revolving Loan Fund and will include a percentage of principal forgiveness based on grant funding available at the time.

This warrant article for the Phase III upgrade is for \$13.1 million and will consist of the following:

- Complete the design for the entire project (Phase III and Phase IV components).
- Construction of a new screenings building to remove flushable wipes and other larger sized materials discharged to the sewer system.
- Comprehensive upgrade to the Main Pump Station, Thornton's Ferry Pump Station and Souhegan Pump Station to meet current state and federal codes, to replace outdated/obsolete equipment, piping and valves, and to increase energy efficiency. We anticipate annual energy savings of approximately \$13,000 per year.

A second warrant article will appear on the April 2020 ballot for the Phase IV Upgrade. This warrant article will be for an additional \$9.52 million and will allow the following additional work to be completed:

- Upgrades to the sludge storage tanks to address safety issues.
- Updates to the Headworks Building and the Chlorination Building to meet current state and federal codes,

2019 Voter's Guide

- and to replace outdated/obsolete equipment, piping and valves.
- Replacement of one primary and three secondary clarifier mechanisms and installation of brush systems to address algae build-up in the secondary clarifiers.
- Upgrade of the Compost Facility ventilation system.
- Replacement of the Amendment Storage Facility.

Pending voter approval, it is anticipated that Phase III and Phase IV will be constructed as a single project with construction beginning fall of 2020. If you would like further information about this important topic, please call Sarita Croce at 603-420-1620 or email at scroce@merrimacknh.gov.

Bond Payment Schedule Principal - \$13,100,000 Term - 30 Years; Interest Rate - 2.704%			
	PRINCIPAL	INTEREST	TOTAL
2021	-	-	-
2022	436,700	354,224	790,924
2023	436,700	342,416	779,116
2024	436,700	330,608	767,308
2025	436,700	318,798	755,498
2026	436,700	306,990	743,690
2027	436,700	295,182	731,882
2028	436,700	283,374	720,074
2029	436,700	271,566	708,266
2030	436,700	259,758	696,458
2031	436,700	247,948	684,648
2032	436,700	236,140	672,840
2033	436,700	224,332	661,032
2034	436,700	212,524	649,224
2035	436,700	200,716	637,416
2036	436,700	188,906	625,606
2037	436,700	177,098	613,798
2038	436,700	165,290	601,990
2039	436,700	153,482	590,182
2040	436,700	141,674	578,374
2041	436,700	129,866	566,566
2042	436,700	118,056	554,756
2043	436,700	106,248	542,948
2044	436,700	94,440	531,140
2045	436,700	82,632	519,332
2046	436,700	70,824	507,524
2047	436,700	59,014	495,714
2048	436,700	47,206	483,906
2049	436,700	35,398	472,098
2050	436,700	23,590	460,290
2051	435,700	11,782	447,482
	\$ 13,100,000	\$ 5,490,082	\$ 18,590,082

(2/3rd ballot vote required for approval)

This 30-year bond will be paid for from the Wastewater Fund utilizing an equal principal payment.
Estimated 2019 Property Tax Bill Impact: None

ARTICLE 3 **Municipal Operating Budget**

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

The recommended 2019-20 Municipal Operating Budget is \$32,776,693. 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 Capital Reserve Fund (CRF) accounts).

Due to a law change, the 2019-20 Operating Budget no longer includes capital funding. As a result, you will see that the 2019-20 budget does not include Capital Reserve Fund (CRF) deposits as did prior year budgets. These will be voted on separately in Articles 4 and 5.

The recommended 2019-20 Municipal Operating Budget is \$32,776,693. 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).

Although the appropriation amount requested for 2019-20 is less than what was approved in 2018-19, to compare the Budget request one should reduce the 2018-19 budget by the capital purchases and CRF Deposits, as well as, the capital purchases from the 2019-20 budget. If these capital projects and CRF Deposits were not included in the budget, the 2019-20 appropriation would be \$282,550 or .92% greater than in 2018-19.

Included in the 2019-20 Budget are increases in several estimated revenues. Those revenue increases include:

■ Ambulance Fees	\$25,000
■ Building Permits	\$15,000
■ Interest	\$55,500
■ Dump fees	\$12,000
■ Admin Charges	\$75,000

There were some revenues that decreased to offset the before mentioned increases. Those reductions include:

■ School Resource Officer Grant	\$85,000
■ Sale of Property	\$12,500

Personal Services Costs

Five of the six union contracts will expire on June 30, 2019. The sixth union contract is in effect until June 30, 2020. The sixth union will receive a 2% pay increase for the 2019-20 year. In addition, there is a proposed 3% raise for non-union employees in the 2019-20 Budget.

The Town Council's Budget includes 1 position going from part-time to full-time, with an additional cost of \$22,000:

■ Library Custodian	\$22,000
---------------------	----------

In summary, the 2019-20 proposed budget contains a net increase for personnel costs and benefits of \$179,317, primarily the result of health insurance premiums cost increase of \$124,450, workers compensations insurance increase of \$31,751, contractual raises of \$58,657, non-union pay increase of \$124,050, staffing changes listed above of \$22,000, and a decrease in compensated absences of \$159,800 and New Hampshire retirement of \$89,047. The remaining balance consists of benefit adjustments and the costs associated with current employees.

2019 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, (however this year the deposits into CRF's will be voted on separately in Articles 4 and 5), 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 2019-20 Budget includes \$1,674,564 in CRF withdrawals.

CRF	2019-20 Projects	\$	
Computer Equipment	Licenses and Server Upgrades		50,000
Road Infrastructure	Drainage Improvements	200,000	
	Turkey Hill Rd Intersection	300,000	
	Depot Street Boat ramp	15,000	515,000
Highway Equipment	3/4T Pickup H-6	35,000	
	6 Wheel dump truck, H-20	180,000	
	6 Wheel dump truck, H-30	180,000	
	Traffic Light Preemption	5,000	
	Landscape Trailer	15,000	415,000
Solid Waste	Loader		250,000
Library	Children Room Windows		75,000
Total General Fund			1,305,000
Wastewater Fund			
Sewer Infrastructure	Manhole/Sewer Line rehab	25,000	
	Screeners	305,000	
	Sewer Rate Study	25,000	
	Replacement instruments & Controller	14,564	
Total Wastewater Fund			369,564
Grand Total CRF Purchases			1,674,564

In addition, other proposed capital outlays of \$1,319,000 consist of the following:

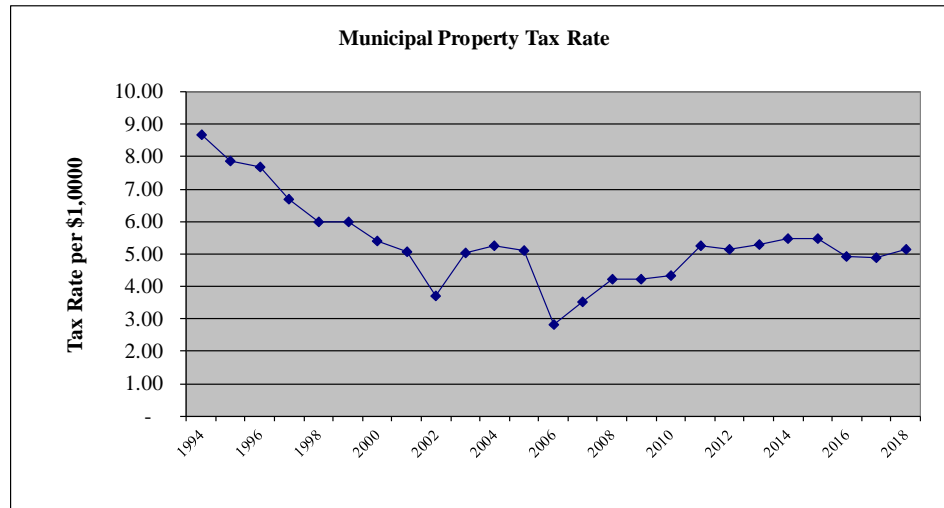
Town Hall - Window Replacements - Phase II	\$10,000
Paving Fire Parking Lots	\$25,000
Paving MYA Parking Lot	\$25,000
(2) Exmark Lawn Mowers	\$24,000
Police- Vehicles	\$140,000
Naticook Lake Beach Front/Pond Dredging	\$95,000
Road Infrastructure	\$1,000,000
Total	\$1,319,000

2019 Voter's Guide

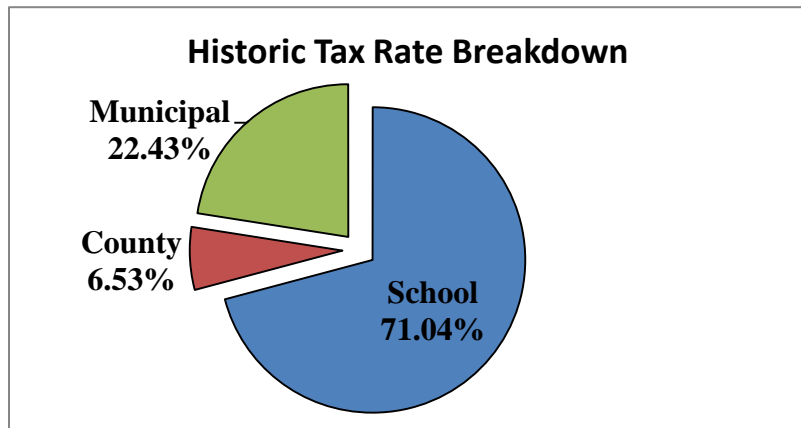
Projected Tax Rate

Based on the recommended budget (Article 3) and current estimates of 2019 net assessed valuations and 2019-20 non-tax revenues, the municipal portion of the 2019 property tax rate is expected to be \$4.55, which correlates to a tax bill of \$455 per \$100,000 of assessed valuation.

However, to compare apples to apples between 2018 and 2019, if you add the CRF deposits to the 2019 operating budget (Articles 4 and 5), this would represent a decrease of \$.07 or 1.34% compared to the 2018 rate.



The following chart is a historic representation of how your tax bill is broken down.



Debt Service

There are 6 outstanding bond issues: 2007 Drainage Improvement Bond - \$570,000 principal balance; 2008 Interceptor Bond - \$111,645 principal balance; 2009 Dewatering Upgrade Bond - \$790,405 principal balance; 2015 Phase II Wastewater Treatment Facility (WWTF) upgrade - \$3,511,035; 2015 Compost Facility Upgrade - \$2,399,798; and 2017 Highway Garage Bond - \$2,890,000. Debt service costs for 2019-20 represent a decrease of \$111,159 and consist of the following:

2007 Drainage Bond	\$140,500
2008 Interceptor Bond	59,989
2009 Dewatering Upgrade	276,905
2015 Phase II Upgrade WWTF Facility	211,512
2015 Compost Upgrade	180,123
2017 Highway Garage Bond	275,765
Contingency for tax anticipation notes	1
Total	\$1,142,795

2019 Voter's Guide

Default Budget

If the proposed budget of \$32,776,693 in Article 3 should fail, an appropriation of \$30,517,636 (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 3) 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 2019-20 Default Budget, the difference between the default budget and the current operating budget (\$32,776,693) is \$2,259,057. 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 \$584,493 less than the 2019-20 proposed operating budget. ***One important point to remember is that the \$1,674,564 in capital purchases for 2019-20 is fully offset by revenues which the Town has saved for in the Capital Reserve Funds.***

Chart 3 – Default Calculations		
	2018-19	2019-20
	<u>Voted Budget</u>	<u>Default Budget</u>
General Town operations and charges - Article 2	34,511,890	34,511,890
Union Contracts:		
NEPBA 112	-	-
Teamsters 633	-	-
AFSCME 2986	-	-
AFSCME 3657	-	-
IAFF 2904	-	-
NEPBA 12 Article 4 (2017-18)	-	70,783
Union Contract Benefit Increases (decreases)		
Health Insurance		76,375
NRHS		(74,600)
Workers Comp		30,327
One Time Purchases		
One Time Capital Expenses		(279,690)
CRF Deposits		(1,950,000)
Elections		(3,979)
One time CRF purchases		(1,752,311)
Debt service:		
2018-19		(1,253,954)
2019-20	-	1,142,795
Total	34,511,890	30,517,636
Default Budget		30,517,636
Proposed Council 2019-20 budget		32,776,693
Difference		2,259,057
CRF purchases included in 2019-20 budget		(1,674,564)
Apples to apples comparison		584,493

2019 Voter's Guide

Default Calculations			
	2018-19	2019-20	
	<u>Voted Budget</u>	<u>Default Budget</u>	
General Town operations and charges - Article 2	34,511,890	34,511,890	
Union Contracts:			
NEPBA 12 Article 4 (2017-18)	-	70,783	
Union Contract Benefit Increases (decreases) {2019-20}			
Health Insurance		76,375	
NHRS		(74,600)	
Workers Comp		30,327	
One Time Purchases (2018-19)			
One Time Capital Expenses		(279,690)	
CRF Deposits		(1,950,000)	
Elections		(3,979)	
One time CRF purchases		(1,752,311)	
Debt service:			
2018-19		(1,253,954)	
2019-20	-	<u>1,142,795</u>	
Total	34,511,890	30,517,636	
2019-20 Default Tax Rate Comparison			
		Est. Default	
		<u>2019 Tax Rate</u>	
Default Appropriations		30,517,636	
Estimated Default Revenues (see below)		(15,846,941)	
Use of Fund balance			
Tax overlay		375,000	
Veterans exemptions		<u>695,000</u>	
Property tax levy		15,740,695	
Valuation for property tax rate		3,439,436.486	
Default property tax rate		4.58	
Proposed Budget tax rate		4.55	
Variance			0.03
Revenue comparison:			
2019-20 revenue Proposed Budget	(18,188,093)		
Less:			
Use of Fund balance	666,588		
General Fund Capital Reserve Withdrawals	1,305,000		
WWTF Capital Reserve Withdrawals	<u>369,564</u>		
		(15,846,941)	
Appropriation Comparison			
2019-20 Proposed Budget Comparison	32,776,693		
Less:			
General Fund Capital reserve Withdrawals	(1,305,000)		
WWTF Capital Reserve Withdrawals	<u>(369,564)</u>	31,102,129	
Default Budget (from above)		<u>30,517,636</u>	
Increase in appropriations (default verses proposed budget)		584,493	
Tax Rate variance Appropriations		0.16	
Tax Rate variance Revenue (Use of Fund Balance)		<u>(0.19)</u>	
Overall tax rate variance		(0.03)	

2019 Voter's Guide

ARTICLE 4

General Fund Capital Reserve Fund (CRF) Deposits

This article is new this year. In past years, we have included deposits into CRF's in the Operating Budget. However, due to a law change (RSA 35-5), these deposits into CRF's have to be voted on separately, instead of being included in the Operating Budget as we have done in past years. Below is a comparison of the 2018-19 General Fund CRF deposits versus what the Council is proposing for the 2019-20 ballot.

	2018-19	EST. 2019-20		\$\$ Diff	% Diff
Liability Trust Fund	10,000	10,000		-	0.00%
Ambulance	80,000	80,000		-	0.00%
Communications Equipment	125,000	125,000		-	0.00%
Computer Equipment	35,000	35,000		-	0.00%
Daniel Webster Highway	50,000	50,000		-	0.00%
Fire Equipment	250,000	250,000		-	0.00%
Highway Equipment	400,000	400,000		-	0.00%
Library Building Maintenance Fund	75,000	75,000		-	0.00%
Property Revaluation	15,000	15,000		-	0.00%
Solid Waste Disposal	125,000	125,000		-	0.00%
Traffic Signal Pre-emption	5,000	5,000		-	0.00%
GIS	20,000	20,000		-	0.00%
Road Infrastructure CRF	450,000	450,000		-	0.00%
Total CRF	1,640,000	1,640,000		-	0.00%
Milfoil	10,000	10,000		-	0.00%
Total GENERAL FUND	1,650,000	1,650,000		-	0.00%

Estimated 2019 Property Tax Bill Impact: \$0.49

ARTICLE 5

Wastewater Treatment Fund Capital Reserve Fund (CRF) Deposits

Funding for Article 5 comes from sewer user fees, NOT TAXES.

Like Article 4 above, this article is new this year. In past years, we have included deposits into CRF's in the Operating Budget. However, due to a law change (RSA 35-5), these deposits into CRF's have to be voted on separately instead of being included in the Operating Budget as we have done in past years. Below is a comparison of the 2018-19 Wastewater Treatment Fund CRF deposits versus what the Council is proposing for the 2019-20 ballot.

	2018-19	EST. 2019-20	\$\$ Difference	% Difference
Sewer Infrastructure Improvements	\$ 300,000	\$ 350,000	\$ 50,000	16.67%

Estimated 2019 Property Tax Bill Impact: None

ARTICLE 6

Fire Equipment Capital Reserve Fund (CRF) Expenditures

Funding for Article 6 comes from Capital Reserve Fund, NOT TAXES.

Also new this year is Article 6. Due to the law change mentioned above, the Town has reviewed all CRF funds to see if the Town Council is the Agent to Expend. During the review, it was determined that the Fire Equipment CRF, established in 1972, did not mention agents to expend. As such, the following purchases from the Fire Equipment Capital Reserve Fund require approval from the voters.

CRF	2019-20 PROJECTS	\$\$
Fire Equipment	Fire Apparatus Computer Replacement	15,000
	Fire Suppression Hose	17,000
	Large Diameter Supply Hose	15,000
		\$ 47,000

Estimated 2019 Property Tax Bill Impact: None

ARTICLE 7

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

By approving Article 7, the Town would ratify the proposed Collective Bargaining Agreement (CBA) between the Town of Merrimack and IAFF, Local 2904 and approve the wage and benefit adjustments contained therein for a four year contract ending on June 30, 2023. This agreement covers the firefighters and paramedics of the Fire Department. Included is a 2% wage adjustment in each of four years covered under this CBA. Also included in this contract are other small benefit and language changes specific to the needs of the group, as well as the Town. In addition this contract contains language that will prevent the Town from being subject to the Affordable Care Act's Cadillac Tax. The associated cost has been estimated at \$53,411 in the first year.

	COST	
Wages	\$ 42,662	
Steps	\$ 10,749	
Total Cost Year 1		\$ 53,411

Estimated 2019 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation – \$0.02

ARTICLE 8

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

By approving Article 8, the Town would ratify the proposed collective bargaining agreement between the Town of Merrimack and NEPBA Local 112 and approve the wage and benefit adjustments contained therein for a one year contract ending on June 30, 2020. This agreement covers dispatchers and police support staff at the Police Department. Included is a 2% wage adjustment for 2019-20. In addition, there is a training stipend of \$1.00 per hour for hours dedicated and required to train new employees until such time the administration deems the new employee qualified to function without the trainer. Also included in this contract are other small benefit and language changes specific to the needs of the group, as well as the Town. In addition, this contract contains language that will prevent the Town from being subject to the Affordable Care Act's Cadillac Tax. The associated

2019 Voter's Guide

cost has been estimated at \$11,184 in the first year. The following is a breakdown of the NEPBA Local 112 Contract cost:

	COST	
Wages	\$ 10,613	
Training Stipend	\$ 571	
Total Cost Year 1		\$ 11,184

Estimated 2019 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation - LESS THAN \$0.01

ARTICLE 9

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

By approving Article 9, the Town would ratify the proposed Collective Bargaining Agreement between the Town of Merrimack and American Federation of State, County and Municipal Employees 93, Local 3657, and the approved wage and benefit adjustments contained therein for a four year contract ending on June 30, 2023. This agreement covers the supervisory employees of the Fire and Police Departments (Lieutenants, Captains & other supervisors). Included is a 3% wage adjustment to remain competitive for retention and recruitment for fire personnel and a 2% wage increase for everyone in the union in the first year, with a 2% wage increase in each of years two through four. This agreement changes pharmacy copay charges from \$10/\$25/\$40 for retail and \$10/\$40/\$70 for mail-in to \$10/20/45 for both retail and mail-in.

This CBA includes an increase for the Fire Department Paramedic Certification Incentive from \$1,500 to \$3,500 per year (pertains to Fire Department employees only). Also included in this contract is a provision that Police Department employees can earn an additional incentive of \$416 per year if they attain certification in 2 additional FBI - Law Enforcement Executive Development Association (LEEDA) Leadership Institutes (Supervisor Leadership, Command Leadership, or Executive Leadership). This incentive is in addition to the current command training certification incentive for having certification in one of these Leadership Institutes.

Also included in this contract are other small benefit and language changes specific to the needs of the group, as well as the Town. In addition, this contract contains language that will prevent the Town from being subject to the Affordable Care Act's Cadillac Tax, as well as an increase in the life and accidental death and dismemberment insurance benefit for members' spouse and dependent children from \$1,000 or less to \$10,000. The associated cost has been estimated at \$68,421. The following is a breakdown of the AFSCME Local 3657 Contract cost:

	COST	
Wages	\$ 56,490	
Paramedic Stipend Increase	\$ 10,835	
Police Education Stipend	\$ 1,096	
Total Cost Year 1		\$ 68,421

Estimated 2019 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation - \$0.02

ARTICLE 10

Teamsters, Local 633, Collective Bargaining Agreement

By approving Article 10, the Town would ratify the proposed Collective Bargaining Agreement between the Town

2019 Voter's Guide

of Merrimack and Teamsters Local 633 and approve the wage and benefit adjustments contained therein for a three year contract ending on June 30, 2022. This agreement covers supervisory and clerical employees of the Highway, Solid Waste Disposal, Wastewater Treatment and Equipment Maintenance Divisions of the Public Works Department. Included is a 2% wage increase in each year of the contract. This contract contains a change to the short-term disability benefit from 70% of weekly wages up to \$700 per week to 60%, but removes the \$700 maximum weekly benefit.

In addition, the boot allowance increases from \$130 to \$200 per year. Also included in this contract are other small benefit and language changes specific to the needs of the group, as well as the Town. In addition, this contract contains language that will prevent the Town from being subject to the Affordable Care Act's Cadillac Tax. The associated cost has been estimated at \$18,146 in the first year. The following is a breakdown of the Teamsters Local 633 Contract cost:

	COST	
Wages	\$ 17,403	
Clothing Allowance	\$ 490	
STD Change	\$ 253	
Total Cost Year 1		\$ 18,146

Estimated 2019 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation - LESS THAN \$0.01

ARTICLE 11

American Federation of State, County and Municipal Employees 93, Local 2986, Collective Bargaining Agreement

By approving Article 11, the Town would ratify the proposed Collective Bargaining Agreement between the Town of Merrimack and American Federation of State, County and Municipal Employees 93, Local 2986, and the approved wage and benefit adjustments contained therein for a three year contract ending on June 30, 2022. This agreement covers the laborers of the Public Works Department to include the Highway, Wastewater, Solid Waste and Equipment Maintenance Divisions. Included is a 2% wage increase in each year of the contract. Also included in this contract is an increase in the Saturday/Sunday differential from \$.75 to \$1.00 per hour.

In addition, there is an increase to the annual clothing allowance from \$200 to \$275, and effective July 1, 2021, the clothing allowance increases to \$300. Also included in this contract are other small benefit and language changes specific to the needs of the group, as well as the Town. In addition, this contract contains language that will prevent the Town from being subject to the Affordable Care Act's Cadillac Tax. The associated cost has been estimated at \$51,542 for the first year. The following is a breakdown of the AFSCME Local 2986 Contract cost:

	COST	
Wages	\$ 42,981	
Steps	\$ 4,529	
Clothing	\$ 2,925	
Sat/Sun Differential	\$ 1,107	
Total Cost Year 1		\$ 51,542

Estimated 2019 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation - \$0.01

ARTICLE 12

To appoint the Town Council as agents to expend from the Fire Equipment Capital Reserve Fund

As mentioned in Article 6, by approving Article 12 you would allow the Town Council to be Agents to Expend for the Fire Capital Reserve Fund.

Estimated 2019 Property Tax Bill Impact: None

ARTICLE 13

Keno

By approving Article 13, the Town would allow Keno in the Town of Merrimack. Below are the State rules and who can operate Keno:

To be eligible for licensure under this subdivision an applicant shall:

(a) Document that it is one of the following:

(1) A restaurant or hotel holding a valid liquor license under RSA 178:20, II, RSA 178:21, II(a) or (b), or RSA 178:22, V(q).

(2) A brew pub holding a valid liquor license under RSA 178:13.

(3) A ballroom holding a valid liquor license under RSA 178:22, V(c).

(4) A veterans' club, private club, or social club holding a valid liquor license under RSA 178:22, V(h).

(5) A convention center holding a valid liquor license under RSA 178:22, V(i).

(6) A hotel holding a valid liquor license under RSA 178:22, V(k).

(7) A racetrack holding a valid liquor license under RSA 178:22, V(n).

(8) A sports recreation facility holding a valid liquor license under RSA 178:22, V(v).

(9) A cigar bar holding a valid liquor license under RSA 178:20-a.

(b) Document that the keno games will only be operated in towns and cities that have voted to allow the operation of keno games pursuant to RSA 284:51.

(c) Maintain a current list of employees.

(d) Document that no minor under the age of 18 shall be allowed to purchase or redeem a keno ticket.

Operation of Keno Games. –

I. A licensee may operate keno games at its business between the hours of 11 a.m. and 1 a.m.

II. A licensee may retain 8 percent of the proceeds from keno games. Of the remaining 92 percent:

(a) One percent shall be paid to the department of health and human services to support research, prevention, intervention, and treatment services for problem gamblers.

(b) The remainder, less the administrative costs of the lottery commission and prize payouts, shall be deposited in the education trust fund established in RSA 198:39.

III. No person who has been convicted of a felony or class A misdemeanor within the previous 10 years which has not been annulled by a court, or a class B misdemeanor within the past 5 years which has not been annulled by a court, or who has violated any of the statutes or rules governing charitable gambling in the past in this or any other state shall operate a keno game licensed under this subdivision, or rent, lease, sublease, or otherwise provide any hall or keno paraphernalia for the conduct of keno licensed under this subdivision.

IV. No one under the age of 18 years shall be allowed to purchase or redeem a keno ticket.

Estimated 2019 Property Tax Bill Impact: None

2019 Voter's Guide

Review of 2019 Proposed Tax Rate

Article 3	Operating Budget	\$4.55
Article 4	Deposits into CRF General Fund	\$.49
Article 5	Deposits into CRF Sewer Fund	\$.00
Article 6	CRF Withdrawal (Fire Equipment)	\$.00
Articles 7-11	Union Contracts	\$.06
Article 12	Agents to Expend (Fire Equipment)	\$.00
Article 13	KENO	<u>\$.00</u>
Projected 2019 Tax Rate		\$5.10
2018 Tax Rate		\$5.10
NO PROPOSED INCREASE TO THE TAX RATE		

2019 Town Warrant



2019 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 13, 2019 (snow date Thursday, March 14, 2019), at 7:00 o'clock in the evening (pm) for explanation, discussion, and debate of each Warrant Article. Warrant Articles may be amended at this session per RSA 40:13, IV.

You are hereby notified that the Second Session (*Ballot Voting*) of the Annual Meeting of the Town of Merrimack will be held on Tuesday, April 9, 2019, 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.

Two (2) Town Councilors 3-year term

Two (2) Ethics Committee Member for a 3-year term

One (1) Trustee of Trust Funds for a 3-year term

One (1) Library Trustee for a 3-year term

Article 2

Shall the Town vote to raise and appropriate the sum of \$13,100,000 (gross budget) for Waste Water Treatment upgrades to the Souhegan, Thornton Ferry Pump stations as well as the Main Pump Station and miscellaneous upgrades to the main plant to include installation, and to authorize the issuance of not more than \$13,100,000 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 further authorize the Town Council to apply for, obtain and accept any federal, state, or other aid, grants or other funds, that may be made available in conjunction with said purpose that may reduce the amount to be financed with bonds and notes, and to participate in the State Revolving Fund (SRF) RSA 486:14 established for this purpose; and to allow the Town Council to take any other action or to pass any other vote relative thereto. (2/3rd ballot vote required for approval) (Recommended by the Town Council 7-0-0)

Article 3

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$32,776,693 Should this article be defeated, the default budget shall be \$30,517,636, 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) (Majority vote required.)

2019 Town Warrant

Article 4

To see if the town will vote to raise and appropriate the sum of \$1,650,000 to be added to the following Capital Reserve Funds previously established for the purposes for which they were created.

CRF	Amount to be Deposited
Ambulance	80,000
Communications Equipment	125,000
Computer Equipment	35,000
Daniel Webster Highway	50,000
Fire Equipment	250,000
Highway Equipment	400,000
Library Building Maintenance Fund	75,000
Property Revaluation	15,000
Solid Waste Disposal	125,000
Traffic Signal Pre-emption	5,000
Property Insurance Deductible Trust Fund	10,000
GIS	20,000
Road Infrastructure CRF	450,000
Total CRF	1,640,000
Milfoil Expendable Trust Fund	10,000
Total General Fund Deposits	1,650,000

These appropriations are not included in the total town operating budget warrant article 3.
(Recommended by the Town Council X-X-0) (Majority vote required.)

Article 5

To see if the town will vote to raise and appropriate the sum of \$350,000 to be added to the Sewer Infrastructure Capital Reserve Fund previously established with said amount to come from sewer fees and no amount to come from taxation.

(Recommended by the Town Council 7-0-0) (Majority vote required.)

Article 6

To see if the town will vote to raise and appropriate the sum of \$47,000 for buying Large diameter Hose, Supply hose, and Computer replacement for Fire Truck apparatus and to authorize the withdrawal of \$47,000 from the Fire Equipment Capital Reserve Fund created for that purpose.

(Recommended by the Town Council 7-0-0) (Majority vote required)

2019 Town Warrant

Article 7

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

Fiscal Year	Wage Increase	Wage and Benefit Costs Increase
2019-20	2%	\$ 53,411
2020-21	2%	62,596
2021-22	2%	65,281
2022-23	2%	81,689

and further to raise and appropriate the sum of \$53,411 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This collective bargaining agreement covers the Firefighters and Paramedics of the Fire Department. (Recommended by the Town Council 7-0-0) (Majority vote required.)

Article 8

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

Fiscal Year	Wage Increase	Wage and Benefit Costs Increase
2019-20	2%	\$ 11,184

and further to raise and appropriate the sum of \$11,184 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This collective bargaining agreement covers the Dispatchers and Office Staff of the Police Department. (Recommended by the Town Council 7-0-0) (Majority vote required.)

2019 Town Warrant

Article 9

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

Fiscal Year	Wage Increase	Wage and Benefit Costs Increase
2019-20	2%	\$ 68,421
2020-21	2%	34,216
2021-22	2%	34,163
2022-23	2%	33,952

and further to raise and appropriate the sum of \$68,421 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This collective bargaining agreement covers the supervisory employees of the Fire and Police Departments. (Recommended by the Town Council 7-0-0) (Majority vote required.)

Article 10

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

Fiscal Year	Wage Increase	Wage and Benefit Costs Increase
2019-20	2%	\$ 18,146
2020-21	2%	18,180
2021-22	2%	16,927

and further to raise and appropriate the sum of \$18,146 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? \$10,120 towards the first year's payment to come from sewer fees from the Waste Water Enterprise Fund. This collective bargaining agreement covers supervisory and clerical employees of the Highway, Solid Waste Disposal, Wastewater Treatment, and Equipment Maintenance Divisions of the Public Works Department. (Recommended by the Town Council 7-0-0) (Majority vote required.)

2019 Town Warrant

Article 11

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and American Federation of State, County and Municipal Employees 93, Local 2986, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs Increase
2019-20	2%	\$ 51,542
2020-21	2%	54,246
2021-22	2%	56,640

and further to raise and appropriate the sum of \$51,542 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? \$19,309 towards the first year's payment to come from sewer fees from the Waste Water Enterprise Fund. This collective bargaining agreement covers labors of the Highway, Solid Waste Disposal, Wastewater Treatment, and Equipment Maintenance Divisions of the Public Works Department. (Recommended by the Town Council 7-0-0) (Majority vote required.)

Article 12

To see if the town will vote to appoint the Town Council as agents to expend from the Fire Equipment Capital Reserve Fund previously established in 1972 Article 8. (Recommended by the Town Council 7-0-0) (Majority vote required)

Article 13

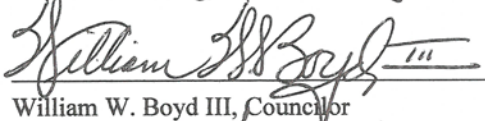
Shall the Town vote to allow Keno games to be operated as prescribed by state law within Merrimack (by petition) (Majority vote required.)

2019 Town Warrant


Given under our hands and seal this 22nd day of February, in the year of our Lord,
Two Thousand nineteen

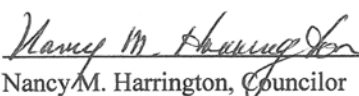
MERRIMACK TOWN COUNCIL


Thomas P. Koenig, Vice Chair


William W. Boyd III, Councilor


Tom Thornton, Councilor


Finlay C. Rothhaus, Chairman


Nancy M. Harrington, Councilor

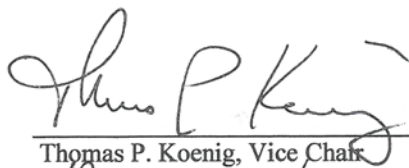

Barbara Healey, Councilor


Peter Albert, Councilor

Attest: a true copy of the Warrant


MERRIMACK TOWN COUNCIL

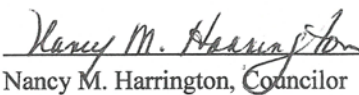


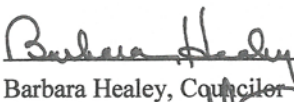

Thomas P. Koenig, Vice Chair



William W. Boyd III, Councilor


Tom Thornton, Councilor


Finlay C. Rothhaus, Chairman


Nancy M. Harrington, Councilor


Barbara Healey, Councilor

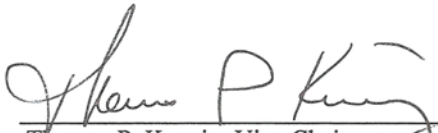

Peter Albert, Councilor

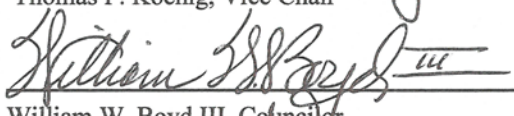
2019 Town Warrant


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 25th day of February 2019.

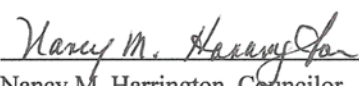
MERRIMACK TOWN COUNCIL

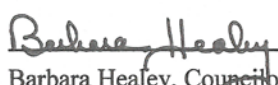

Thomas P. Koenig, Vice Chair

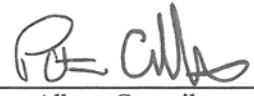

William W. Boyd III, Councilor

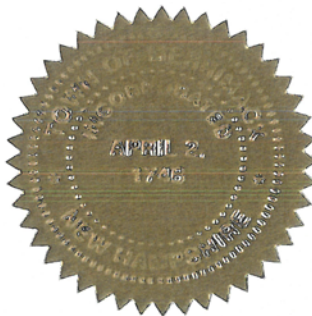

Tom Thornton, Councilor


Finlay C. Rothhaus, Chairman


Nancy M. Harrington, Councilor


Barbara Healey, Councilor


Peter Albert, Councilor



2019-20 Proposed Budget



new hampshire
Department of
Revenue Administration

2019
MS-636

Proposed Budget Merrimack

For the period beginning July 1, 2019 and ending June 30, 2020

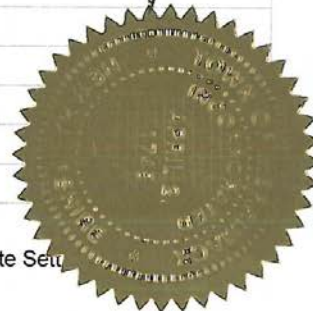
Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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
<i>[Signature]</i> Peter Albert	Town Council	<i>[Signature]</i>
BARBARA HEALEY	Town Council	<i>[Signature]</i>
Tom Thorne	Town Council	<i>[Signature]</i>
NANCY HARRINGTON	Town Council	<i>[Signature]</i>
WILLIAM W. BORD, III	Town Council	<i>[Signature]</i>



This form must be signed, scanned, and uploaded to the Municipal Tax Rate Set
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

2019-20 Proposed Budget



new hampshire
Department of
Revenue Administration

2019
MS-636

Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2018	Appropriations for period ending 6/30/2019	Proposed Appropriations for period ending 6/30/2020	(Recommended) (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	03	\$19,699	\$35,413	\$31,434	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0
4152	Revaluation of Property	03	\$293,218	\$311,876	\$322,207	\$0
4153	Legal Expense		\$0	\$0	\$0	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	03	\$443,555	\$483,185	\$495,277	\$0
4194	General Government Buildings	03	\$282,868	\$303,397	\$316,124	\$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	03	\$2,400,835	\$2,431,570	\$2,332,174	\$0
General Government Subtotal			\$3,440,175	\$3,565,441	\$3,497,216	\$0
Public Safety						
4210-4214	Police	03	\$6,059,473	\$6,731,740	\$6,682,688	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire	03	\$5,431,276	\$6,037,652	\$6,154,571	\$0
4240-4249	Building Inspection	03	\$341,084	\$389,804	\$387,106	\$0
4290-4298	Emergency Management	03	\$8,741	\$6,230	\$6,230	\$0
4299	Other (Including Communications)	03	\$785,664	\$883,696	\$889,969	\$0
Public Safety Subtotal			\$12,626,238	\$14,049,122	\$14,120,564	\$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	03	\$417,717	\$399,574	\$411,507	\$0
4312	Highways and Streets	03	\$2,515,815	\$2,585,787	\$2,619,728	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other	03	\$398,475	\$458,204	\$459,527	\$0
Highways and Streets Subtotal			\$3,332,007	\$3,443,565	\$3,490,762	\$0
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	03	\$1,457,045	\$1,476,611	\$1,491,489	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	03	\$3,326,073	\$3,652,268	\$3,744,129	\$0

2019-20 Proposed Budget



New Hampshire
Department of
Revenue Administration

2019
MS-636

Proposed Budget

4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$4,783,118	\$5,128,879	\$5,235,618	\$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	03	\$74,000	\$75,000	\$75,833	\$0
Health Subtotal			\$74,000	\$75,000	\$75,833	\$0
Welfare						
4441-4442	Administration and Direct Assistance	03	\$90,253	\$83,832	\$86,155	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Welfare Subtotal			\$90,253	\$83,832	\$86,155	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	03	\$401,861	\$451,359	\$490,601	\$0
4550-4559	Library	03	\$1,116,711	\$1,111,098	\$1,156,884	\$0
4583	Patriotic Purposes	03	\$41,526	\$41,000	\$51,000	\$0
4589	Other Culture and Recreation	03	\$212,319	\$242,512	\$252,259	\$0
Culture and Recreation Subtotal			\$1,772,417	\$1,845,969	\$1,950,744	\$0
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation	03	\$11,773	\$5,131	\$5,131	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$11,773	\$5,131	\$5,131	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	03	\$1,056,990	\$950,865	\$877,708	\$0

2019-20 Proposed Budget



New Hampshire
Department of
Revenue Administration

2019
MS-636

Proposed Budget

4721	Long Term Bonds and Notes - Interest	03	\$192,218	\$303,088	\$265,086	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$1	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$1,249,208	\$1,253,954	\$1,142,795	\$0
Capital Outlay						
4901	Land	03	\$0	\$1	\$1	\$0
4902	Machinery, Vehicles, and Equipment	03	\$2,029,114	\$1,773,696	\$1,055,010	\$0
4903	Buildings	03	\$439,646	\$237,000	\$129,000	\$0
4909	Improvements Other than Buildings	03	\$2,361,402	\$1,100,000	\$1,987,564	\$0
Capital Outlay Subtotal			\$4,830,162	\$3,110,697	\$3,171,575	\$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
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	03	\$0	\$0	\$300	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$300	\$0
Total Operating Budget Appropriations					\$32,776,693	\$0

2019-20 Proposed Budget



new hampshire
Department of
Revenue Administration

2019
MS-636

Proposed Budget

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2020	
			(Recommended)	(Not Recommended)
4902	Machinery, Vehicles, and Equipment	02	\$13,100,000	\$0
	<i>Purpose: Waste Water Treatment upgrades to the Souhegan, Th</i>			
4902	Machinery, Vehicles, and Equipment	06	\$47,000	\$0
	<i>Purpose: Fire CRF Purchase</i>			
4915	To Capital Reserve Fund	04	\$1,650,000	\$0
	<i>Purpose: CRF Deposits</i>			
4915	To Capital Reserve Fund	05	\$350,000	\$0
	<i>Purpose: CRF Deposit WWTF</i>			
Total Proposed Special Articles			\$15,147,000	\$0

2019-20 Proposed Budget



new hampshire
Department of
Revenue Administration

2019
MS-636

Proposed Budget

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2020	
			(Recommended)	(Not Recommended)
4210-4214	Police	10	\$14,798	\$0
		<i>Purpose: Fire and Police Supervisors</i>		
4220-4229	Fire	10	\$52,287	\$0
		<i>Purpose: Fire and Police Supervisors</i>		
4220-4229	Fire	07	\$53,411	\$0
		<i>Purpose: Fire Fighter Contract</i>		
4299	Other (Including Communications)	08	\$11,184	\$0
		<i>Purpose: Dispatcher/secretaries police</i>		
4299	Other (Including Communications)	10	\$1,336	\$0
		<i>Purpose: Fire and Police Supervisors</i>		
4312	Highways and Streets	11	\$21,819	\$0
		<i>Purpose: DPW Laborers</i>		
4312	Highways and Streets	09	\$3,838	\$0
		<i>Purpose: DPW Supervisors/secretaries</i>		
4319	Other	11	\$5,408	\$0
		<i>Purpose: DPW Laborers</i>		
4319	Other	09	\$1,576	\$0
		<i>Purpose: DPW Supervisors/secretaries</i>		
4324	Solid Waste Disposal	11	\$5,006	\$0
		<i>Purpose: DPW Laborers</i>		
4324	Solid Waste Disposal	09	\$2,612	\$0
		<i>Purpose: DPW Supervisors/secretaries</i>		
4326-4328	Sewage Collection and Disposal	11	\$19,309	\$0
		<i>Purpose: DPW Laborers</i>		
4326-4328	Sewage Collection and Disposal	09	\$10,120	\$0
		<i>Purpose: DPW Supervisors/secretaries</i>		
Total Proposed Individual Articles			\$202,704	\$0

2019-20 Proposed Budget



new hampshire
Department of
Revenue Administration

**2019
MS-636**

Proposed Budget

Account	Source	Article	Actual Revenues for period ending 6/30/2018	Estimated Revenues for period ending 6/30/2019	Estimated Revenues for period ending 6/30/2020
Taxes					
3120	Land Use Change Tax - General Fund	03	\$43,430	\$75,000	\$75,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$1,581	\$6,250	\$5,000
3186	Payment in Lieu of Taxes	03	\$7,106	\$6,930	\$7,106
3187	Excavation Tax	03	\$0	\$2,000	\$1,500
3189	Other Taxes	03	\$405,456	\$400,000	\$400,000
3190	Interest and Penalties on Delinquent Taxes	03	\$207,587	\$229,105	\$220,786
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$665,160	\$719,285	\$709,392
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	03	\$5,277,284	\$4,900,000	\$5,200,000
3230	Building Permits	03	\$211,978	\$135,000	\$150,000
3290	Other Licenses, Permits, and Fees	03	\$325,812	\$288,086	\$301,862
3311-3319	From Federal Government	03	\$150,251	\$997,200	\$28,400
Licenses, Permits, and Fees Subtotal			\$5,965,325	\$6,320,286	\$5,680,262
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$1,309,095	\$1,309,095	\$1,314,837
3353	Highway Block Grant	03	\$1,089,188	\$590,197	\$590,197
3354	Water Pollution Grant	03	\$125,356	\$44,848	\$78,536
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)	03	\$190,210	\$527,133	\$3,902
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$2,713,849	\$2,471,273	\$1,987,472
Charges for Services					
3401-3406	Income from Departments	03, 11, 05, 09	\$6,547,773	\$6,551,243	\$6,984,420
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$6,547,773	\$6,551,243	\$6,984,420
Miscellaneous Revenues					
3501	Sale of Municipal Property	03	\$37,669	\$11,000	\$67,460
3502	Interest on Investments	03	\$500,296	\$154,850	\$526,800
3503-3509	Other	03	\$403,368	\$49,295	\$66,135
Miscellaneous Revenues Subtotal			\$941,333	\$215,145	\$660,395
Interfund Operating Transfers In					
3912	From Special Revenue Funds	03	\$0	\$0	\$125,000

2019-20 Proposed Budget



new hampshire
Department of
Revenue Administration

**2019
MS-636**

Proposed Budget

3913	From Capital Projects Funds		\$0	\$125,000	\$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	03, 06	\$1,982,011	\$2,533,809	\$1,721,564
3916	From Trust and Fiduciary Funds	03	\$0	\$3,500	\$23,000
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$1,982,011	\$2,662,309	\$1,869,564
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	02	\$3,300,000	\$3,300,000	\$13,100,000
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	03	\$0	\$0	\$666,588
Other Financing Sources Subtotal			\$3,300,000	\$3,300,000	\$13,766,588
Total Estimated Revenues and Credits			\$22,115,451	\$22,239,541	\$31,658,093

2019-20 Proposed Budget



new hampshire
Department of
Revenue Administration

2019
MS-636

Proposed Budget

Item	Period ending 6/30/2019	Period ending 6/30/2020
Operating Budget Appropriations		\$32,776,693
Special Warrant Articles	\$0	\$15,147,000
Individual Warrant Articles	\$0	\$202,704
Total Appropriations	\$34,511,890	\$48,126,397
Less Amount of Estimated Revenues & Credits	\$18,127,881	\$31,658,093
Estimated Amount of Taxes to be Raised	\$16,384,009	\$16,468,304

2019-20 Default Budget



New Hampshire
Department of
Revenue Administration

2019
MS-DTB

Default Budget of the Municipality Merrimack

For the period beginning July 1, 2019 and ending June 30, 2020

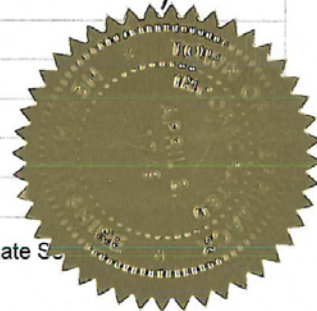
RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated 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: _____

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
Thomas P Koenig	Town Council	Thomas P Koenig
Nancy Harrington	Town Council	Nancy Harrington
Peter Albert	Town Council	Peter Albert
Barbara Healey	Town Council	Barbara Healey
Tom Thornton	Town Council	Tom Thornton
William W. Bord, III	Town Council	William W. Bord, III



This form must be signed, scanned, and uploaded to the Municipal Tax Rate System at <https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

2019-20 Default Budget



new hampshire
Department of
Revenue Administration

2019
MS-DTB

Default Budget of the Municipality

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$102,885	\$0	\$102,885
4130-4139	Executive	\$0	\$0	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics	\$35,413	\$0	(\$3,979)	\$31,434
4150-4151	Financial Administration	\$0	\$0	\$0	\$0
4152	Revaluation of Property	\$311,876	\$0	\$0	\$311,876
4153	Legal Expense	\$0	\$0	\$0	\$0
4155-4159	Personnel Administration	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	\$483,185	\$0	\$0	\$483,185
4194	General Government Buildings	\$303,397	\$0	\$0	\$303,397
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	\$2,431,570	\$0	\$0	\$2,431,570
General Government Subtotal		\$3,565,441	\$102,885	(\$3,979)	\$3,664,347
Public Safety					
4210-4214	Police	\$6,731,740	\$0	\$0	\$6,731,740
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$6,037,652	\$0	\$0	\$6,037,652
4240-4249	Building Inspection	\$389,804	\$0	\$0	\$389,804
4290-4298	Emergency Management	\$6,230	\$0	\$0	\$6,230
4299	Other (Including Communications)	\$883,696	\$0	\$0	\$883,696
Public Safety Subtotal		\$14,049,122	\$0	\$0	\$14,049,122
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$399,574	\$0	\$0	\$399,574
4312	Highways and Streets	\$2,585,787	\$0	\$0	\$2,585,787
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other	\$458,204	\$0	\$0	\$458,204
Highways and Streets Subtotal		\$3,443,565	\$0	\$0	\$3,443,565
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	\$1,476,611	\$0	\$0	\$1,476,611
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$3,652,268	\$0	\$0	\$3,652,268
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$5,128,879	\$0	\$0	\$5,128,879

43299 Sanitation 2019 MS-DTB 3540000 43299 031

Page 2 of 5

2019-20 Default Budget



new hampshire
Department of
Revenue Administration

2019
MS-DTB

Default Budget of the Municipality

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	\$75,000	\$0	\$0	\$75,000
Health Subtotal		\$75,000	\$0	\$0	\$75,000

Welfare

4441-4442	Administration and Direct Assistance	\$83,832	\$0	\$0	\$83,832
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$83,832	\$0	\$0	\$83,832

Culture and Recreation

4520-4529	Parks and Recreation	\$451,359	\$0	\$0	\$451,359
4550-4559	Library	\$1,111,098	\$0	\$0	\$1,111,098
4583	Patriotic Purposes	\$41,000	\$0	\$0	\$41,000
4589	Other Culture and Recreation	\$242,512	\$0	\$0	\$242,512
Culture and Recreation Subtotal		\$1,845,969	\$0	\$0	\$1,845,969

Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$5,131	\$0	\$0	\$5,131
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$5,131	\$0	\$0	\$5,131

Debt Service

4711	Long Term Bonds and Notes - Principal	\$950,865	\$0	(\$73,157)	\$877,708
4721	Long Term Bonds and Notes - Interest	\$303,088	\$0	(\$38,002)	\$265,086
4723	Tax Anticipation Notes - Interest	\$1	\$0	\$0	\$1
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$1,253,954	\$0	(\$111,159)	\$1,142,795

2019-20 Default Budget



new hampshire
Department of
Revenue Administration

2019
MS-DTB

Default Budget of the Municipality

Capital Outlay

4901	Land	\$1	\$0	\$0	\$1
4902	Machinery, Vehicles, and Equipment	\$1,773,696	\$0	(\$1,234,001)	\$539,695
4903	Buildings	\$237,000	\$0	(\$200,000)	\$37,000
4909	Improvements Other than Buildings	\$1,100,000	\$0	(\$598,000)	\$502,000
Capital Outlay Subtotal		\$3,110,697	\$0	(\$2,032,001)	\$1,078,696

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	\$1,940,000	\$0	(\$1,940,000)	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$10,300	\$0	(\$10,000)	\$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		\$1,950,300	\$0	(\$1,950,000)	\$300

Total Operating Budget Appropriations		\$34,511,890	\$102,885	(\$4,097,139)	\$30,517,636
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2019-20 Default Budget



new hampshire
Department of
Revenue Administration

2019
MS-DTB

Default Budget of the Municipality

Account	Explanation
4903	one time HVAC project
0000-0000	Union Contracts
4140-4149	one less election
4909	One time Capital Projects
4721	reduction in interest
4711	reduction in principal
4902	one time capital projects

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.
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
- Horse Hill Nature Preserve Subcommittee
- Heritage Commission
- Technology Committee
- Grater Woods Subcommittee
- Trustees of Trust Funds
- Highway Safety Committee
- 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

Richard Jones, 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
Matthew Duke, Assistant Chief

Health Division(603) 420-1730

vacant, 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 Dumas, Foreman

Wastewater.....(603) 883-8196

Sarita Croce, 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

