

TOWN OF MERRIMACK, NH



2020 ANNUAL REPORT

Town Hall Complex Hours

Assessing	Monday – Friday: 8:30am – 4:30pm
Community Development / Planning & Zoning.....	Monday – Friday: 8:00am – 4:30pm
Finance.....	Monday – Friday: 8:30am – 4:30pm
Media.....	Monday – Thurs.: 8:30am – 9:00pm Friday: 8:30am – 4:30pm
Public Works Administration.....	Monday – Friday: 8:00am – 4:00pm
Town Clerk / Tax Collector (car registrations)	Monday – Friday: 9:00am – 4:30pm First Tuesday of every month: 9:00am – 7:00pm
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

2021 Town Hall Holidays – Town Hall Offices will be closed on these days

New Year’s Day.....	Friday, January 1
Martin Luther King, Jr. Day.....	Monday, January 18
Presidents’ Day.....	Monday, February 15
Memorial Day.....	Monday, May 31
Independence Day.....	Monday, July 5
Labor Day.....	Monday, September 6
Veterans Day.....	Thursday, November 11
Thanksgiving.....	Thursday, November 25 & Friday, November 26
Christmas.....	Friday, December 24

Important Dates to Remember

March 1, 2021:	Last day to file Abatement Application for tax year 2020, per RSA 76:16.
April 1, 2021:	All real property assessed to owner of records this date.
April 15, 2021:	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, 2021:	Dog licenses expire.
May 15, 2021:	Timber Tax Report of Cut due.
June 30, 2021:	Fiscal year ends.
July 1, 2021:	Fiscal year begins.
Dec. 1, 2021:	Last day to pay final installment of 2021 property taxes without interest penalty.

2020 ANNUAL REPORT



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

TOWN COUNCIL

Chairman Thomas P. Koenig
(603) 429-1455
tkoenig@merrimacknh.gov
Term expires 2021

Councilor Nancy Harrington
(603) 494-5139
nharrington@merrimacknh.gov
Term expires 2021

Vice Chairman William W. Boyd, III
(603) 377-7574
bboyd@merrimacknh.gov
Term expires 2023

Councilor Barbara Healey
(603) 424-1753
bhealey@merrimacknh.gov
Term expires 2022

Councilor Peter Albert
(603) 321-2055
palbert@merrimacknh.gov
Term expires 2021

Councilor Finlay C. Rothhaus
(603) 494-0893
frothhaus@merrimacknh.gov
Term expires 2023

Councilor Lon S. Woods
(603) 424-7072
lwoods@merrimacknh.gov
Term expires 2022

Town Manager
Eileen Cabanel

Town Attorney
Drummond Woodsum

Town Clerk/Tax Collector
Diane Trippett

Town Treasurer
Thomas Boland

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

2020 Town Meeting

Deliberative Session Minutes	21
Town Meeting Results	28

2019-20 Financial Reports and Summaries

Auditor's Report	35
Expendable Trust Funds	103
Long-Term Debt Schedules.....	106
Tax Rate History.....	109
Summary of Inventory Valuation.....	111
Statement of Appropriations, Estimated Revenues & Property Tax Assessed.....	112
Net Assessed Valuation History.....	114
Tax Collector's Report (MS-61).....	115
Town Clerk's Report.....	121
Treasurer's Report	122
Trustees of the Trust Funds Reports.....	123
Capital Improvement – Minor Projects	126
Capital Improvement – Major Projects.....	129

Boards, Commissions & Committee Reports

Agricultural Commission.....	133
Conservation Commission	134

Heritage Commission	136
Highway Safety Committee.....	137
Nashua Regional Planning Commission	138
Parks and Recreation Committee.....	141
Planning Board	143
Souhegan River Local Advisory Comm.....	144
Town Center Committee.....	145
Zoning Board of Adjustment	146

Department Reports

Adopt-a-Road.....	149
Assessing Department	150
Community Development Department.....	151
Finance Department	152
Fire and Rescue Department.....	153
Media Division.....	160
Merrimack Public Library.....	161
Parks and Recreation Department.....	165
Police Department	166
Public Works Department	170
Town Clerk/Tax Collector Department.....	177
Welfare Department.....	179

Vital Statistics

Registered Births.....	183
Registered Deaths.....	187
Registered Marriages	195

2021 Town Meeting Guide to include:

Sample Official Ballot, Voter's Guide, Town Warrant, 2021 Operating Budget (MS-6), and 2021 Default Budget	203
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Introduction



Merrimack 2020-21 Town Council

(Back Row Standing - L to R): Councilor Lon Woods, Councilor Barbara Healey, Councilor Finlay Rothhaus, Councilor Nancy Harrington and Councilor Peter Albert

(Front Row Seated- L to R): Vice Chairman Bill Boyd and Chairman Tom Koenig

We, the Merrimack Town Council and Town Manager, are pleased and proud to present you with the 2020 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 2020.

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 Report

Submitted by Tom Koenig, Town Council Chairman and Eileen Cabanel, Town Manager

2020 was a very unusual year for the Town of Merrimack. Despite COVID-19 the Town continued to have 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 2020. Those projects include:

- Construction of the Bedford Road over Baboosic Brook Bridge was completed this year. The \$3.5M project replaced a failing red-list metal culvert bridge, improved the resistance of Bedford Road from overtopping during floods by raising the elevation of the roadway, and added a sidewalk to the bridge for improved pedestrian and bicyclist traffic through the corridor.
- More than four miles of paving were completed this past year. Roads paved include many subdivision roads along with a total reclamation on Bedford Road between Wire and Davis Roads. Pavement preservation in the form of Crack Sealing was performed on many roads including Baboosic Lake Road, Continental Boulevard and Joppa Road. Some roads were preserved through grinding the wearing course and paving a new wearing course like Tinker Road from Continental Boulevard to the Nashua city line. Parking lots at the Adult Community Center, the Central Fire Station and the MYA building were reconstructed.
- The section of sewer under Baboosic Lake Road between Jessica Drive and McQuestion Road, known as the Middle School Sewer, was reconstructed this year under the guidance of the Public Works Department using funds provided by the developer of the Chestnut Hill Subdivision. The completion and acceptance of this project allows seven current abutters to connect to the public sewer system, will allow for future expansion of the system to other parts of Town, and allowed the Middle School to obtain a permanent Certificate of Occupancy.
- Old Blood Road was reconstructed from a gravel road to a Town standard paved road. The project was managed by the Public Works Department with funds provided by the developer of the Chestnut Hill Subdivision.
- The Town Hall buildings were upgraded to all LED lighting – the project will save electricity usage in the buildings and provide a higher quality of light for staff and customers in the buildings.
- The Wastewater Division of Public Works completed the design for the proposed wastewater upgrade that was approved by voters through bond warrant articles over the last two Town meeting votes. The \$22.6M project is set to advertise for bid in January, 2021 and anticipate construction beginning in the spring of 2021.

We saw continued development progress in 2020 despite the COVID-19 pandemic impacting building and development, though not at levels seen in recent years. Highlighting commercial site plan approvals are the approval for the re-use of the former Levi Lowell's restaurant on Daniel Webster Highway in Reeds Ferry into an assisted living facility (preserving the historic architecture of the building) and the approval for a BMW focused auto dealership on Herrick Street.

2020 also saw the continued development of three mixed use projects. Phase I of Edgebrook Heights, a 35+/- acre site located in the southern part of the Daniel Webster Highway corridor just north of the Nashua town line, is currently under construction for multi-family and elderly housing. The Merrimack

Town Council / Town Manager's Report

Submitted by Tom Koenig, Town Council Chairman and Eileen Cabanel, Town Manager

Park Place mixed use project, near the Premium Outlets, has broken ground for Phase I, which will include residential units, a hotel, and a restaurant. The Flatley mixed use project on DW Highway is currently pursuing the first commercial/industrial phase of their mixed use project, though it is expected that approvals will take some time due to PFAS issues near St. Gobain.

During the year the Town Council had several challenges. The biggest being the COVID-19 virus. Through careful management the Town was able to operate as close to business normal as possible. We 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 from \$4.71 to \$5.06 per \$1,000 of assessed value in 2020. This increase was due to several factors including the addition of 2 employees in Public Works and 2 new police officers. To help offset these costs, the Town Council used Unreserved Fund Balance. Last year the Council approved over \$1.5 million dollars in fund balance for tax relief.

This past year we saw a number of employees hit employment milestones. We currently have six employees with over 30 years of service, three employees with over 35 years of service, one employee with over 44 years of service and one employee with over 45 years of service. Merrimack continues to be a great place to live and work.

During the year we saw the retirement of both our Fire Chief Mike Currier, and Police Chief Denise Roy. We would like to wish them the best of luck in the future. With these two retirements the Town had the opportunity to promote from within for the two positions. We would like to congratulate Fire Chief Matthew Duke and Police Chief Brian Levesque.

In April 2020, Thomas Koenig was re-elected as Chairman and William W. Boyd III as Vice Chairman of the Town Council. There were no changes to the remaining Town Councilors.

In closing, 2020 has been a trying year on so many fronts. We would like to thank the residents of Merrimack, business owners, as well as the Town employees for their support and for being patient during these unprecedented times. We could have not made it through without all your hard work and support. This just shows how resilient we are and what we can achieve if we all work together on a common goal - making Merrimack one of the best places to live and work in the country. 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

Tom Koenig, Town Council Chairman
tkoenig@merrimacknh.gov

Donations Accepted by Town Council - 2020

Date Accepted	Department	Donor Name	Description of Donation	Amount
2/27/20	Parks & Recreation	Merrimack Lions Club	Monetary donation to sponsor Summer Movie Nights in the Park	\$600.00
4/23/20	Police Department	Mr. Duane Laflotte	Donated drone (aka sUAS - a small unmanned aircraft system)	\$2,000.00
4/23/20	Parks & Recreation	Rotary Club of Merrimack	Donated paint, painting supplies and services for repainting the interior of the Function Hall at Wasserman Park	\$500.00
5/28/20	Fire & Rescue Dept.	Digital Federal Credit Union	Monetary donation for the purchase of the following equipment: one (1) Stihl TS 420 gas powered rotary saw with accessories, one (1) Stihl MS 391 gas powered chain saw with accessories, three (3) Elkhart Chief 1 1/2" nozzles, (2) two Elkhart XD 2 1/2" nozzles, (1) one Elkhart XD 1 1/2" nozzles and one (1) Elkhart gated wye	\$5,000.00
9/10/20	Parks & Recreation	Sweet Ginger	Monetary donation to be used for the purchase of a scoreboard for Veterans Park athletic field	\$8,000.00
11/19/20	Police Department	Mr. Dean King	Donated Spider Net Gun package to help catch loose or sick animals	\$587.00
12/3/20	Police Department	Digital Federal Credit Union	Monetary donation for support of efforts in providing programs and services that make a difference in the community	\$5,000.00

Appointed and Elected Town Officials

Agricultural Commission

Bob McCabe, Chairman..... 2021
Paul Drone..... 2022
Ronald Miner, III..... 2023
Bess-Arden Parks..... 2021
Finlay Rothhaus..... Town Council Rep.

Conservation Commission

Steve Perkins, Chairman..... 2021
Michael Boisvert..... 2023
Cynthia Glenn..... 2023
Gage Perry..... 2022
Gina Rosati..... 2022
Eric Starr..... 2021
Michael Drouin, Alternate..... 2023
Tim Tenhave, Alternate..... 2021
Timothy Thompson..... Staff Support
Peter Albert..... Town Council Rep.

Ethics Committee

Tim Guidish..... 2023
Alexander (Lex) Joy..... 2023
Kim Kojak..... 2022
Brian Stisser..... 2022
Wendy Thomas..... 2021

Heritage Commission

Ralph Gerenz, Co-Chair..... 2022
Chip Pollard, Co-Chair..... 2021
Anita Creager..... 2023
Gigi Jennings..... 2022
Barbara Healey..... Town Council Rep.

Highway Safety Committee

Chief Brian Levesque.....Chairman
Kerry Tarleton.....Secretary
Daniel Bantham..... Full Member
Paul Konieczka..... Full Member
Bob L'Heureux..... Full Member
Fran L'Heureux..... Full Member
Glenn Wallace..... Full Member
Chief Matt Duke..... Fire Dept. Rep.
Timothy Thompson.....Comm. Dev. Rep.
Tom Touseau..... School District Rep.
Dawn Tuomala.....Public Works Rep.
Finlay Rothhaus..... Town Council Rep.

Nashua Regional Planning Commission (NRPC)

Karin Elmer, Chair.....2021
Tim Tenhave.....2021
Bill Boyd.....Town Council Rep.

Parks and Recreation Committee

Laura Jaynes, Chairman.....2022
Christine Lavoie, Vice Chair.....2022
Michelle Creswell.....2021
Tracy McGraw.....2022
Julie Poole.....2021
Rick Greenier..... MYA Liason
John Calabro..... MYA Liason, Alternate
Brandi Nunez..... School Board Rep.
Shannon Barnes School Board Rep. Alt.
Maureen Hall.....Senior Citizens Club Rep.
Abbigail Cote..... Student Rep.
Matthew Casparius..... Staff Support
Lon Woods.....Town Council Rep.

Planning Board

Robert Best, Chairman.....2022
Alastair Millns, Vice Chair.....2022
Neil Anketell.....2021
Lynn Christensen.....2023
Paul McLaughlin, Jr.....2023
Nelson Disco, Alternate.....2022
Robert Price..... Staff Support
Tim Thompson..... Staff Support
Casey Wolfe..... Staff Support
Bill Boyd..... Town Council Ex-Officio
Tom Koenig.....TC Ex-Officio Alternate

Supervisors of the Checklist

Margie Petrovic, Chairman.....2021
Jane Coelho.....2026
Fran L'Heureux.....2022

Technology Committee

John Sauter, Secretary.....2023
Kevin Coutreau.....2021
Barbara Healey.....Town Council Rep.

Appointed and Elected Town Officials

Town Center Committee

Nelson DiscoChairman/PB Rep.
Bill Cummings 2022
Bill Wilkes 2023
Matt Shevenell SAU Rep.
Karen FreedLibrary Trustees Rep.
Finlay Rothhaus..... Town Council Rep.

Trustees of Trust Funds

Jack Balcolm 2023
Chris Christensen 2022
Bill Wilkes 2021

Zoning Board of Adjustment (ZBA)

Rich Conescu, Chairman2023
Rodney Buckley2021
Lynn Christensen.....2023
Patrick Dwyer.....2022
Ben Niles.....2021
Drew Duffy, Alternate.....2021
Robert Price..... Staff Support
Tim Thompson Staff Support
Casey Wolfe Staff Support

Elected State Officials

Governor

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

U.S. Senate

Senator Maggie Hassan (D)
(202) 224-3324
www.hassan.senate.gov

Senator Jeanne Shaheen (D)
(202) 224-2841
www.shaheen.senate.gov

U.S House of Representatives

District 2
Congresswoman Ann McLane Kuster (D)
(202) 225-5206
kuster.house.gov

District 1

Congressman Chris Pappas (D)
(202) 225-5456
pappas.house.gov

N.H State Senate – District 11

Senator Gary Daniels (R)
(603) 271-2642
gary.daniels@leg.state.nh.us

N.H House of Representatives – District 21

*Representative Richard Hinch sadly passed away on
12/9/2020*

Representative Melissa Blasek (R)
Melissa.blasek@leg.state.nh.us

Representative Robert V. Healey(R)
(603) 424-1753
rvhealey@aol.com

Representative Mary L. Mayville (R)
mary.mayville@leg.state.nh.us

Representative Maureen Mooney (R)
rep.mauren.mooney@gmail.com

Representative Jeanine M. Notter (R)
(603) 423-0408
jeanine.notter@leg.state.nh.us

Representative Rosemarie Rung (D)
(603) 424-6664
rosemarie.rung@leg.state.nh.us

Representative Lindsay Tausch (R)
lindsayeliza@gmail.com

N.H. Executive Council – District 5

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

Town Employees (As of 12/31/2020)

Assessing

Loren Martin, Contracted Assessor
Flora Grace, Assessing Coordinator
Tracy Doherty, Administrative Assessor
Isaiah Koranda, Assistant Assessor

Community Development

Timothy Thompson, Director
Rhonda Fleming, Secretary
Sharon Haynes, PT Secretary
Dawn MacMillan, PT Recording Secretary
Robert Price, Planning & Zoning Administrator
Casey Wolfe, Assistant Planner

Finance

Paul T. Micali, Finance Director/Asst. Town Mgr.
Thomas Boland, Asst. Finance Director
Tammie Lambert, Account Clerk II
Xenia Simpson, Purchasing Agent/Accountant
Kelly Valluzzi, Account Clerk III

Fire Department

Administration

Matthew Duke, Fire Chief
Richard Harris, Asst. Fire Chief – Support
John Manuele, Fire Marshal
Leslie Tejada, Executive Secretary

Building & Health Divisions

Richard Jones, Building Official
Kelly Dillon, PT Secretary
Peter Manzelli II, Building Inspector
Carol Miner, Secretary
Erin Olson, Health Officer

Career Fire Rescue & Emergency Services

Captain Shawn Brechtel
Captain Richard Gagne
Captain Jason Marsella
Captain Daniel Newman
Lieutenant Scott Bannister
Lieutenant Mark Bickford
Lieutenant Shawn Farrell
Lieutenant Jeremy Penerian
Master Firefighter/Paramedic Gordon Othot
Master Firefighter/Paramedic Nathan Landry
Master Firefighter/AEMT Lenwood Brown III
Master Firefighter/AEMT Richard Daughen

Master Firefighter/AEMT William Dodge
Master Firefighter/AEMT Richard Ducharme
Master Firefighter/AEMT Brennan McCarthy
Master Firefighter/AEMT Joseph Pelrine
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 Zachary McCombs
Firefighter/Paramedic Kenneth White
Firefighter/Paramedic Bradley Wilson
Firefighter/Paramedic Melissa Winters
Firefighter/AEMT Joshua Coulombe
Firefighter/AEMT Christopher D'Eon
Firefighter/AEMT Emmett Plourde
Firefighter/AEMT Jonathan Warner
Firefighter/AEMT Jason Worster
Firefighter/EMT Lorenzo DiPaola
Firefighter/EMT Adam Egounis
Firefighter/EMT Daniel Roberts

Part-Time Per-diem Ambulance Attendants

Paramedic Jamison Mayhew
Paramedic Andrew Mustone
AEMT Robert Basha
AEMT Michelle Creswell
AEMT Adam Jimenez
AEMT Marissa Marsella
AEMT Torey O'Brien
AEMT Michelle Othot
AEMT Mark Quinno

On-Call Fire Rescue & Emergency Services

Call Lieutenant Chris Wyman
Volunteer AEMT Katherine O'Hara
Volunteer EMT Timothy Dutton
Volunteer EMT James Ekins
Volunteer EMT John O'Neil

General Government

Eileen Cabanel, Town Manager
Leo Cusson, Assistant Technology Coordinator
Sharon Marunicz, HR Coordinator

Town Employees (As of 12/31/2020)

Rebecca Thompson, Executive Secretary
Kristin Wardner, Executive Secretary
Robert Chapman, PT Clerical

Library

Administration

Yvette Couser, Director
Joanne Marston, Business Manager
Effat Koushki, Executive Dept. Head/Head of Circulation

Adult Services

Maxwell Blanchette, Head of Adult Services
Casey Bernard, Library Assistant
Bre'Anna Beard, PT Library Assistant
Angela Putnam, PT Library Assistant

Circulation

Effat Koushki, Head of Circulation
Niki Dorafshani, PT Library Aide I
Alyssa Jobin, PT Library Aide I
Kelly Pittman, PT Library Aide I
Jennifer Schaeffer, PT Library Aide I
Eve Sudol, PT Library Aide I
Alex Jobin, PT Page/Aide

Technical Services

Jennifer Stover, Head of Technical Services
Sheila Lippman, Technical Services Library Asst.

Youth Services (Children's and Teens)

Catherine Walter, Head of Youth Services
Jenny Devost, Library Assistant
Ben Stinson, PT Library Aide I
Samantha Diggins, PT Page/Aide

Maintenance

Jered Ulrich, Maintenance Aide

Media Services

Nicholas Lavallee, Media Services Coordinator
Justin Slez, Assistant Coordinator
Colin Marr, PT Media Assistant
David McInnis, On Call Media Assistant

Parks and Recreation

Matthew Casparius, Director
James Golisano, Recreation Program Coordinator

Police Department

Administrative & Support Services

Brian Levesque, Police Chief
Matthew Tarleton, Deputy Police Chief
Captain Eric Marquis
Jason Moore, Prosecutor
William Vandersyde, Detective 1st/CSO
Kerry Tarleton, Office Manager
Holly Estey, Detective Secretary
Haylie Gulino, PT Animal Control Officer
Jeanne McFadden, Records Clerk
Cherie Poirier, Prosecutor Secretary

Criminal Investigation Bureau

Detective Lieutenant Christopher Spillane
Detective 1st Daniel Lindbom
Detective 1st H. Clark Preston
Detective 1st Jeffrey Sprankle
Detective 1st Gregory Walters
Detective 1st Derek Hart, SRO/MHS
Detective 1st Thomas Prentice, SRO/MMS

Patrol

Captain Kenneth MacLeod
Lieutenant Sean Cassell
Lieutenant William Gudzinowicz
Lieutenant Michael Marcotte
Sergeant Dennis Foley
Sergeant Brandon Gagnon
Sergeant Michael Lambert
Sergeant Sean McGuire
Sergeant Richard McKenzie
Sergeant Stephen Wallin
Master Patrol Officer John Dudash
Master Patrol Officer Ryan Milligan
Patrol Officer Justin Agraz
Patrol Officer Bryan Alvarez
Patrol Officer Haley Ash
Patrol Officer Steven Colletti
Patrol Officer Patrick Donahue
Patrol Officer Aaron Filipowicz
Patrol Officer Gregory Gilbert
Patrol Officer Amanda Groves
Patrol Officer Matthew Guinard
Patrol Officer Glenroy Joseph
Patrol Officer Robert Maglio
Patrol Officer Kevin Manuele
Patrol Officer Brian Masker

Town Employees (As of 12/31/2020)

Patrol Officer Jonathan McNeil
Patrol Officer Jordan Miranda
Patrol Officer Aaron Petruccelli
Patrol Officer Richard Rodrigues

PT Crossing Guards

Stratton Gatzimos
Patricia Girouard
Bruce Moreau

Communications

John Spence, Asst. Communications Supervisor
Dawn Cote, Dispatcher III
Marsha Dow, Dispatcher III
Victoria LaPointe, Dispatcher III
Erika Maguire, Dispatcher III
Shannan Vital, Dispatcher III
Derek Zagzoug, Dispatcher III
Andrea Murray, Dispatcher II
Christine Maille, PT Dispatcher
Carole Maynard, Call Dispatcher

Public Works

Administration & Engineering

Kyle Fox, Director
Dawn Tuomala, Dep. Director/Town Engineer
Rebecca Starkey, Executive Secretary

Buildings & Grounds

Jean-Louis Martin, Custodian
Philip Meschino, Custodian
Roland Lemery, PT Custodian
Kimberly Russell, PT Custodian
Tom Russell, PT Custodian

Equipment Maintenance

Brian Friolet, Equipment Maintenance Foreman
Chris Connacher, Mechanic II
Scott Conway, Mechanic II
Patrick Hill, Mechanic II
Richard Parks, Mechanic I

Highway

Lori Barrett, Operations Manager
Betsy Berube, Secretary
Jeff Strong, Construction & Highway Foreman
Greg Blecharczyk, Roads & Bridges Foreman
Robert Lovering Jr., Equipment Operator III

Wayne Lombard, Equipment Operator II
Fred Mackey, Equipment Operator II
Robert Burley, Equipment Operator I
Kyle Chamberlain, Equipment Operator I
Steven Cook, Equipment Operator I
Scott Daley, Equipment Operator I
Robert Golemo, Equipment Operator I
George King, Equipment Operator I
Louis Lapointe, Equipment Operator I
Jonathan Provost, Equipment Operator I
Matthew Rockwell, Equipment Operator I
Dean Stearns, Equipment Operator I
Jacob Stevens, Equipment Operator I
John Trythall, Equipment Operator I
Christopher Donaldson, Maintainer
David Martin, Maintainer
Kevin Montminy, Maintainer

Solid Waste

Kristopher Perreault, Solid Waste Foreman
Patrick Davis, Secretary/Scale Operator
Julio Molinari, Equipment Operator III
Ronald Sayball, Equipment Operator III
Paul Ford, Recycling Attendant
Ian Robinson, Recycling Attendant
Jim Killpartrick, PT Community Recycling Asst.

Wastewater

Sarita Croce, Asst. PW Director/Wastewater
Shannon Saari, Secretary
Leo Gaudette, Chief Operator
Joseph Piccolo, Asst. Chief Operator
Derek Connell, Maintenance Manager
Vacant, Asst. Maintenance Manager
Michael Gorman, Sewer Inspector
Chris Ciardelli, Laboratory Manager
Phillip Appert, Industrial WW Pretreatment Mgr.
Kevin Wilkins, Operator II/Lab Technician
Jason Bellemore, Equipment Operator III
Paul Dube, Equipment Operator III
William Hoyt Jr., Equipment Operator III
Robert Wells, Equipment Operator III
Edward N. Boisvert, Mechanic II
Manuel Brier, Mechanic II
Jeffrey Hargreaves, Mechanic II
Ron Miner III, Mechanic II
David Blaine, Operator I
Devin Greenhalgh, Operator I

Town Employees (As of 12/31/2020)

Scott Richardson, Operator I
Matthew Larson, Contracted PT Custodian

Robin Smith, Account Clerk II
Donna Vaccaro, Account Clerk II

Town Clerk/Tax Collector

Diane Trippett, Town Clerk/Tax Collector
Brenda DuLong, Dep. Town Clerk/Tax Collector
Rebecca Gardner, Account Clerk II

Welfare

Patricia Murphy, PT Welfare Administrator

EMPLOYEES WHO LEFT EMPLOYMENT IN 2020

Assessing

Michael Rotast, Asst. Field Assessor – 1/9/20

Becky Sullivan, Secretary – 12/31/20

Lee Vogel, Maintenance Manager – 12/31/19

Fire and Rescue Department

Cynthia Bautista, PT Fire Inspector – 12/31/20
Ryan Brown, Firefighter – 5/1/20
Mathew Cote, Call Firefighter - -10/3/20
Michael Currier, Fire Chief – 3/31/20
Brian Dubreuil, Fire Captain – 3/19/20
Catherine Nadeau, Executive Secretary – 1/31/20
William Pelrine, Master FF/Paramedic – 3/28/20

General Government

William “Chuck” Miller, Tech. Coordinator –
12/31/20

Library

Brianna Estrada, Page/Aide – 2/2020
Meghan Ham, PT Library Aide I – 11/2020
Dan Joseph, PT Library Aide I – 11/2020
Emily McGowan, Page – 6/2020
Susan McGowan, PT Library Aide I – 11/2020
Dina Metivier, PT Library Aide I, 9/2020
Bret Sarbieski, PT Library Aide I, 3/2020

Police Department

Denise Roy, Police Chief – 10/15/20

Public Works

Equipment Maintenance

Edward M. Boisvert, Mechanic II – 8/14/20
David Michaud, Temp. Mechanic II – 2/7/20

Wastewater

Kenneth Conaty, Sewer Inspector – 3/27/20
Chris Gervelis, Maintenance Manager – 10/23/20
Jason Robbins, Asst. Maint. Manager – 1/3/20

Employee Recognitions & Retirees

The following employees were recognized in 2020 for their dedicated years of service:

<u>Employee Name</u>	<u>Position</u>	<u>Department</u>	<u>Years of Service</u>
Lori J. Barrett	Operations Manager	Public Works – Highway	5 years
Sarita S. Croce	Asst. Director WW	Public Works – Wastewater	5 years
Richard W. Daughen	Master Firefighter	Fire & Rescue Department	5 years
William H. Dodge	Master Firefighter	Fire & Rescue Department	5 years
Derek A. Hart	Detective 1 st /SRO	Police Department	5 years
H. Clark Preston	Detective 1 st	Police Department	5 years
Robert J. Price	Assistant Planner	Community Development	5 years
Shannon M. Saari	Police Records Clerk	Police Department	5 years
Jeffrey D. Sprankle	Detective 1 st	Police Department	5 years
Jason W. Bellemore	Equipment Operator III	Public Works – Wastewater	10 years
Richard C. Jones	Building Official	Fire/Building Division	10 years
Michael J. Lambert	Police Sergeant	Police Department	10 years
Sean M. Cassell	Police Lieutenant	Police Department	15 years
Paul M. Dube	Equipment Operator III	Public Works – Wastewater	15 years
Richard T. Ducharme	Master Firefighter	Fire & Rescue Department	15 years
John E. Manuele	Fire Marshal	Fire & Rescue Department	15 years
Daniel L. Newman	Fire Captain	Fire & Rescue Department	15 years
Gregory B. Walters	Detective 1 st	Police Department	15 years
Rebecca E. Thompson	Executive Secretary	General Government	15 years
Kevin E. Wilkins	Operator II/Lab Technician	Public Works – Wastewater	15 years
Brian K. Levesque	Police Chief	Police Department	20 years
Eric C. Marquis	Police Captain	Police Department	20 years
Thomas M. Prentice	Detective 1 st /SRO	Police Department	20 years
Xenia A. Simpson	Purchasing Agent/Acct.	Finance Department	20 years
Jacob M. Stevens	Equipment Operator I	Public Works – Highway	20 years
John A. Dudash	Master Patrolman	Police Department	25 years
Matthew J. Tarleton	Deputy Police Chief	Police Department	25 years
Brian J. Friolet	Foreman	Public Works – Equip. Maint.	35 years

The following employees retired from employment in 2020:

<u>Employee Name</u>	<u>Position</u>	<u>Department</u>	<u>Years of Service</u>
Edward M. Boisvert	Mechanic II	Public Works – Equip. Maint.	Over 13 years
Michael P. Currier	Fire Chief	Fire & Rescue Department	Over 17 years
Brian C. Dubreuil	Fire Captain	Fire & Rescue Department	Over 25 years
William “Chuck” Miller	Technology Coordinator	General Government	Over 44 years
Catherine F. Nadeau	Executive Secretary	Fire & Rescue Department	Over 31 years
William P. Pelrine	Master FF/Paramedic	Fire & Rescue Department	Over 18 years
Denise I. Roy	Police Chief	Police Department	Over 26 years
Becky L. Sullivan	Secretary	Public Works – Wastewater	Over 48 years
Lee R. Vogel (12/31/19)	Maintenance Manager	Public Works – Wastewater	Over 34 years

In Memory



Michael Buteau
1956 – 2020

Michael “Mike” Buteau, 64, passed away on October 11, 2020. Mike was born on June 17th, 1956 in Mainz, Rhineland-Palantinal, Germany. Mike is survived by his wife of 39 years, Debby (Blankenship), his daughter Melissa Francoeur and her son Preston, his daughter Maegan Buteau and her significant other, Timmy Burke, his parents Dorothy (Rye) and Joseph Robert Sr., his sister Suzanne Gray and her husband David, his brother Joseph Robert Jr and his wife Kelly, and his many nieces and nephews

Mike was a member of the Merrimack Police Department from 1980-1984. The rest of his career was many years with Digital Equipment Corporation and finally at BAE Systems.



Arthur “Pete” L. Gagnon
1937 – 2020

Arthur L. “Pete” Gagnon, 82, of Bow and former longtime resident of Merrimack, passed away on Friday, March 6, 2020. He was born on June 2, 1937, in Nashua, NH. He and his wife, Nancy were the owners of Willow Pond Nursery in Merrimack for 30 years. Pete will be forever remembered by his loving wife of 60 years, Nancy (Ledoux) Gagnon; three sons, A. David Gagnon of Penacook, Perry Gagnon and his wife Jody of Lisbon, Lee Gagnon and his wife Judy of South Sutton; a daughter, Melissa and her husband Rick Paquette of Bow; 9 grandchildren; 5 great-grandchildren; a sister, Lynnette Palermo of NC, and several nieces and nephews.

Mr. Gagnon served on a number of organizations over the years; he was on the Merrimack Planning Board for 39 years and served several times as Chairman, he was a past Vice President of Nashua Fish & Game, Lifetime member of the NRA and the VFW, NH Plant Growers Association, New England Plant Growers Association, and Delegate the NH Constitution Convention in 1974. In 2013, he was honored by the Town of Merrimack with the Lifetime Achievement Award for Community Service.



Nancy R. Gagnon
1941 – 2020

Nancy R. Gagnon, 78, of Bow, and formerly of Merrimack, passed away on Wednesday, September 9th, 2020, at Concord Hospital after a period of declining health. She was the widow of the late Arthur Leo Gagnon who died on March 6th, 2020. They were married for 61 years.

She was born in Nashua, NH on October 7, 1941. Nancy served on several organizations over the years; she was president of the Merrimack Republican Women’s Club, she was a State Representative for Merrimack and Litchfield from 1975 – 1980, and was proud to be the first woman to be elected onto the Merrimack Board of Selectman and served a term as chairman of the board. Additionally, she was a nearly 20-year Breast Cancer Survivor.

In Memory



Stanley "Stan" R. Heinrich
1951 – 2020

Stanley "Stan" R. Heinrich of Merrimack, NH passed away unexpectedly at home, Friday February 28, 2020, at the age of 68³/₄ after battling several illnesses. He was born May 31, 1951, in Boston, MA. Besides his wife Pat, Stan is survived by Jennifer Heinrich, Stanley Heinrich II and Victoria Heinrich of Merrimack; Melissa Gouthro, her husband Matthew and their daughter Analeigh Rose of Nashua; and William Heinrich and his wife Linda of Rindge as well as his faithful dog Charlotte.

After moving to Merrimack in 1984, Stan served as a Red Cross CPR Instructor, volunteer EMT for the Merrimack Ambulance Rescue Service, MYA Little League Umpire, Cub Scout Committee Chair, PTF Craft Fair Coordinator, and enjoyed his role as "Stan-ta" for the MEEP and PTA Kindergarten. For over 33 years Stan proudly served as an elected member and frequent Chair of the Merrimack Municipal (now School District) Budget Committee. Stan was also an elected member of the School District Planning and Building Committee.



Richard "Dick" Hinch
1949 – 2020

Richard "Dick" Hinch, 71, of Merrimack, New Hampshire passed away on Wednesday, December 9, 2020, at his home. He was born in Marblehead, MA on May 1, 1949. He was a loving husband of 36 years to Patricia Hinch, father to James "Jay" Hinch, Kelly Snow and her husband, Jesse Snow. He was looking forward with pride to the arrival of his first grandchild this spring.

Dick was a man who dedicated his life in service to others. He was a strong supporter of the Nashua Soup Kitchen, Children of Fallen Patriots, and numerous other charitable organizations. Dick was chairman of the Merrimack Board of Selectmen for 3 years and he served on the ZBA and many other committees. He was a State legislator for seven terms and had just recently been elected to Speaker of the House



Joan G. Vasco

Joan G. Vasco, 91, died Wednesday April 29, 2020, at the Belknap Co. Nursing Home. She met and married Michael Vasco in 1955. They lived in New York, then moved to Merrimack in 1960, living there until 1995 when they moved to Bristol. Joan raised three boys in addition to working as a Clerk Typist for the Merrimack Police Department.

Family members include her three sons and daughter-in-laws: Louis and Lisa Vasco of Brentwood, CA; Michael F. and Tamey Vasco of Bridgewater, NH; Antonio and Jennifer Vasco of Williamsburg, VA; five grandchildren, and two great grandchildren. Two sisters: Irene Gareri of Bridgewater, MA; scs.Doris Guerette of Manchester NH and several nieces and nephews.

In Memory



Jean G. Weston
1930 – 2020

Jean G. Weston, 90, of Peabody, MA and former long-time resident of Merrimack, NH, passed away on Tuesday, September 8, 2020. She was born in Nashua, NH on June 22, 1930. Along with her parents, Jean was predeceased by her son William Webster Taylor, III in 1998. She will be forever loved and remembered by her two daughters, Nancy Weston and Kathy Alyce; 3 grandchildren; a brother, John Goldthwaite and a sister Elizabeth Foss, along with many nieces and nephews.

Jean worked for the Town of Merrimack for over 30 years in the Planning and Zoning Department and was Town Treasurer for 26 years.

TOWN OF MERRIMACK, NH



2020 TOWN MEETING MINUTES AND RESULTS

2020 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk / Tax Collector

Deliberative Session – March 11, 2020

The Deliberative Session of the Annual Town Meeting was convened at 7:00 PM in the All-Purpose Room of the Mastricola 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 Tom Koenig. Councilor Koenig introduced Town Attorney Matt Upton, Town Manager Eileen Cabanel, and Town Council members Finlay Rothhaus, Nancy Harrington, Council Vice-chair Bill Boyd, Barbara Healey, Pete Albert and Lon Woods. He also introduced and Assistant Town Manager/ Finance Director Paul Micali and Town Clerk/Tax Collector Diane Trippett.

Article 2

Shall the Town vote to raise and appropriate the sum of \$9,520,000 (gross budget) for Waste Water Treatment upgrades to the Headworks Building, Primary Clarifier, Secondary Clarifiers as well as ADA improvements and other miscellaneous upgrades to the main plant, and to authorize the issuance of not more than \$9,520,000 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)

A motion was made by Councilor Harrington and seconded by Councilor Albert to move Article 2 as printed.

Councilor Harrington stated that this article calls for a bond of \$9.2 million dollars for the remaining scope of the upgrade project at the Waste Water Treatment facility. The first phase was approved by the voters last year. The bond will be paid by user fees and will have no property tax impact. She noted that after user fees are adjusted for the bond payments, Merrimack's sewer rate will remain one of the lowest in New Hampshire.

Public Works Director Kyle Fox presented the details of the upgrade project. He stated that the plant will be 50 years old this year and most all of the equipment is original to the facility. All waste water connected to the sewer system is collected and goes through a number of steps as it is treated at the Waste Water Treatment Facility. The project has four goals: replacing equipment, addressing safety concerns and code-related deficiencies and addressing issues with flushable wipes. He explained that the treatment process involves a preliminary process where debris such as flushable wipes, sticks, and floatable materials are removed. The water then goes through a primary and secondary process to remove particulate and organic materials and then is disinfected. Solids are moved into the bio solids facility and are turned into compost. The first and most critical phase was approved by the voters last year and includes the complete design of the full project and addresses upgrades to the main pump station at the plant and the two largest pump houses outside of the plant. He stated he expects the design phase to be completed and the project ready for bidding in the fall. This particular bond will address upgrades to the Headworks and Chlorination buildings, replacement of one primary and three secondary clarifier mechanisms, upgrade of the

2020 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk / Tax Collector

sludge holding tanks and piping systems, instrumentation upgrades, and upgrade of the Compost Facility ventilation system and replacement of the Amendment Storage building.

Costs for the entire project, all phases, total \$22.62 million. \$13.1 million was approved in 2019 and the remaining \$9.5 million is what this Article is seeking. Interest on the bond is expected to be \$2.9 million over a 30 year period. There will be no property tax impact as the bond will be paid by sewer user fees. There will be a series of four rate increases to the users. It is expected that rates will increase 12% in 2019/20, 2021/22 and 2023/24 and 5% in 2025/26. This equates to user bill increases from current rates of \$271 per year to an expected \$357 per year. With these increases Merrimack's rate is still expected to be one of the lowest in the state.

Town Manager Cabanel advised the body that the bond is critical and encouraged passage. If the Article is defeated and an issue such as equipment failure occurred it would cause a large problem.

Councilor Rothhaus questioned the bond interest and yielded the floor to Assistant Town Manager/Finance Director Micali. Mr. Micali advised the body that current rate is 2%. If the rates go down, we will get the lower rate. If the rates increase, the Town is capped at 2%.

Charles LaFond, 7 Linden Way, spoke in support of the Article. He stated he felt it would be helpful for the language of the Article to reflect that only the users of the system would be paying for the project and that there was no tax impact.

There was no further discussion. Article 2 will move to the ballot as written.

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 \$33,055,184? Should this article be defeated, the default budget shall be \$31,453,624, 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.)*

A motion was made by Councilor Koenig and seconded by Councilor Boyd to move Article 3 as presented.

Councilor Koenig gave a brief presentation of the operating budget explaining that if the Article passes, the anticipated municipal portion of the tax rate will be \$4.50; an increase of \$0.27 over last year's rate. Councilor Koenig highlighted changes in the budget which include increases in health insurance, workers compensation, anti-ransomware protection, landfill monitoring, solid waste tipping fees, recycling cost increases, sprinkler value replacement, compensated absences, non-union and union employee wage increases and a fire department budget increase. Staffing changes included in the proposed budget are a change from part-time to full-time for the health officer, the addition of two police officers, a highway foreman, environmental engineer, and a new assistant chief operator at the waste water treatment facility. The Council has also added one time capital projects to the operating budget which include a sidewalk project, tennis court repairs, an LED lighting upgrade at town hall, deposits to the paving account, and a roof replacement for the salt

2020 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk / Tax Collector

shed. Decreases and items not reflected in this year's budget are police cruisers, paving at the fire station, and the Naticook beach and the lake dredging project.

Councilor Koenig further noted that passage of Articles 4 and 5 will add .52 cents and passage of Articles 6 and 7 will add .04 to the projected municipal tax rate of \$4.50 for a total rate of \$5.06. This is a .35 cent increase over 2019.

Eric Ruthenberg, 34 Woodland Dr., asked if the fire department budget included monies for fire engines. Councilor Koenig responded to the question stating that there is money in the capital reserve fund and a bid is currently being worked on for the purchase of a new truck. It is expected that one will be purchased within the next few months and be operational within the next year.

There was no further discussion. Article 3 will move to the ballot as written.

Article 4

To see if the town will vote to raise and appropriate the sum of \$1,815,000 to be added to the following Capital Reserve Funds previously established for the purposes for which they were created and to apportion the sum among the several funds as listed below:

CRF	Amount to be Deposited
Ambulance	100,000
Communications Equipment	100,000
Computer Equipment	35,000
Daniel Webster Highway	50,000
Fire Equipment	325,000
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	15,000
Athletic Field CRF	5,000
Road Infrastructure CRF	<u>545,000</u>
Total CRF	1,805,000
Milfoil Expendable Trust Fund	<u>10,000</u>
Total General Fund Deposits	1,815,000

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.)

2020 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk / Tax Collector

A motion was made by Councilor Boyd and seconded by Councilor Healey to move Article 4 as presented.

Councilor Boyd explained that Capital Reserve Funds are savings mechanisms to do capital planning for future needs. Capital Reserve Fund deposits were previously included in the budget. A recent state law change now requires these line items to be presented as a separate warrant article. He noted that the amounts being proposed for savings this year are consistent with prior year's deposits.

There was no further discussion. Article 4 will move to the ballot as printed.

Article 5

To see if the town will vote to raise and appropriate the sum of \$500,000 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.)*

A motion was made by Councilor Rothhaus with a second by Councilor Woods to move Article 5 as presented.

Councilor Rothhaus explained the purpose of this Article is similar to that of Article 4 in that it is a request to add money to a savings account. The purposes of this fund is to address sewer capital needs as they arise. Similar to the discussion with Article 4, requests for deposits to this fund used to be included in the operating budget and are now required to be presented separately.

There was no further discussion. Article 5 will move to the ballot as written.

Article 6

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

Fiscal Year	Wage Increase	Wage and Benefit Costs Increase
2020-21	2%	\$ 19,465
2021-22	2%	11,779
2022-23	2%	12,013
2023-24	3%	18,296

and further to raise and appropriate the sum of \$19,465 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. *(Recommended by the Town Council 7-0-0) (Majority vote required.)*

2020 Annual Town Meeting
Submitted by Diane Trippett, Town Clerk / Tax Collector

Motion was made by Councilor Healey with a second by Councilor Albert to move Article 6 as written.

Councilor Healey explained that this Article covers the dispatch and office personnel at the Police Department.

There was no further discussion. Article 6 will move to the ballot as written.

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 New England Police Benevolent Association, Local 12, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs Increase
2020-21	2%	\$ 107,221
2021-22	2%	87,698
2022-23	2%	96,061
2023-24	3%	133,348
2024-25	3%	164,351

and further to raise and appropriate the sum of \$107,221 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 Police Officers, Detectives and Sergeants. *(Recommended by the Town Council 7-0-0) (Majority vote required.)*

A motion was made by Councilor Albert and seconded by Councilor Healey to move Article 7 as written.

Councilor Albert explained that this Article is for a 5 year contract and covers the bulk of the employees at the Police Department. It covers the patrol officers, first responders, detectives and Sargent's in the bargaining unit. The first two years of the contract provide for a 2% wage increase and the last three years a 3% wage increase.

There was no further discussion. Article 7 will move to the ballot as written.

Article 8 (By Petition)

New Hampshire Resolution to Take Action on Climate Pollution

We the Town of Merrimack hereby call upon our State and Federal elected representatives to study carbon-pricing legislation to protect New Hampshire from the costs and environmental risks of continued climate inaction? To protect households, we support a Carbon Fee and

2020 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk / Tax Collector

Dividend approach that charges fossil fuel producers for their carbon pollution and rebates the money collected to all residents on an equal basis. Enacting a Carbon Cash-Back program decreases long-term fossil-fuel dependence, aids in the economic transition for energy consumers, and keeps local energy dollars in New Hampshire's economy. Carbon Cash-Back has been championed by US economists (Jan 17, 2019 WSJ) as the most effective and fair way to deliver rapid reductions in harmful carbon emissions at the scale required for our safety.

We expect our representatives to lead in this critical study for the health and well-being of our citizens and for the protection of New Hampshire's natural resources upon which we all rely.

The record of the vote approving this article shall be transmitted by written notice to Merrimack's State Legislators, to the Governor of New Hampshire, to Merrimack's Congressional Delegation, and to the President of the United States, informing them of the instructions from their constituents, by Merrimack's Town Council, within 30 days of this vote.

William Dallas, 18 Hansom Dr., moved Article 8 as written with a second from Heather MacDonald, 18 Hansom Dr.

William Dallas stated he believed the Article was self-explanatory and that we need to do something about climate change. This is a common sense approach and if not addressed we will pay a larger cost in taxes to address infrastructure and other repairs that may occur with violent extreme weather events. Chuck Mower, 4 Depot St., thanked the Council for moving the Article forward for consideration of the voters. He stated climate change is the existential threat to life on the planet and we must do something to reverse climate change. Carbon is the best way to approach reducing the effect of pollution on the atmosphere. He supports the Article and a carbon tax as a way to promote responsibility and reducing the effects of carbon. Charles LaFond, 7 Lynn Way, stated he opposed the Article and sees it as a redistribution tax which will hurt people and he is concerned with it not being fair and equitable. Ben Niles, 11 Fernwood Dr., stated we need to address climate change in the right way, with proper research and study and develop alternate energy solutions. His research has shown that a carbon tax is a form of redistribution; consumers will absorb the costs and energy costs will skyrocket. He believes the Article is misleading.

Ben Niles, 11 Fernwood Dr., moved to amend Article 8 to change the first sentence to read "...to enact carbon-pricing legislation to *study how best to* protect..." and the second paragraph, first sentence to read ".....lead in this critical *study* for the health....".

Deborah Lee, 6 Linda Lane, asked for clarification on the amendment if it is to enact carbon pricing and study it or are we just going to study it? She believes it should be either/or. Moderator Christensen agreed.

Mr. Niles spoke to his amendment stating his intention is to change the article to enact legislation to study how to better protect NH. The amendment with the first sentence should have been "....to study carbon-pricing legislation....".

Moderator Christensen called for a vote on the amendment. The amendment passed.

Mr. Niles stated he received his information on this subject from the Citizens Climate Lobby's website and the Competitive Enterprise Institute. State Representative Richard Barry, 12 Kyle Rd,

2020 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk / Tax Collector

asked the Council if they looked at the numbers and studied the data and agree with the wording of the article. Councilor Koenig responded that the Council had discussions on the Article. With the changes made tonight, more time is needed to study it; however, as it is a petitioned warrant article their responsibility with the Article is whether or not to place it on the ballot, not with the accuracy or validity of the article itself. Mr. Barry noted that the legislature has addressed similar bills which have been voted down due to many unknowns and uncertainly with payback. State Representative Jeanine Notter, 19 Whittier Road, spoke in opposition to the Article stating it is not needed. A similar bill comes up each year in the legislature. The cost for it is astronomical and will affect every aspect of daily life. Charles LaFond, 7 Lynn Way, stated he was opposed to the Article and he believes there will be very high costs associated with it.

There was no further discussion. Article 8 will move to the ballot as amended.

Moderator Christensen recognized Councilor Koenig. Councilor Koenig asked for a moment of silence in memory and recognition of Stanley Heinrich and Peter Gagnon both who recently passed away. Both were very well known and active in town affairs.

A motion was made by Bob L'Heureux with a second by Fran L'Heureux to adjourn.

The meeting adjourned at 8:05 PM.

Respectfully submitted,



Diane Trippett
Town Clerk/Tax Collector

2020 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk / Tax Collector

Voting Day – April 14, 2020 – Postponed to June 23, 2020

On March 13, 2020, Governor Sununu issued Executive Order 2020-04 declaring a state of emergency due to Novel Coronavirus (COVID-19).

On March 19, 2020, the Moderator postponed the Ballot Voting scheduled for April 14, 2020 until April 28, 2020.

On April 23, 2020, the Moderator postponed Ballot Voting until May 12, 2020.

On May 7, 2020, the Moderator postponed Ballot Voting until May 26, 2020.

On May 21, 2020, the Moderator postponed Ballot Voting until June 9, 2020.

On June 4, 2020, the Moderator postponed Ballot Voting until June 23, 2020.

The second session of the Merrimack Town Meeting was held on June 23, 2020. The following offices and questions were on the ballot:

<u>Town Councilor 3 years</u>	<u>Vote for not more than two (2)</u>
Bill Boyd	2,001 votes
Charles Lafond	1,069 votes
Finlay Rothhaus	2,204 votes

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

<u>Ethics Committee Member for 3 years</u>	<u>Vote for not more than two (2)</u>
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No candidates filed for the position. Tim Guidish received 98 write-in votes and Alexander Joy received 62 write-in votes. Tim Guidish and Alexander Joy were elected as Ethics Committee Members and were so declared.

<u>Library Trustees for 3 years</u>	<u>Vote for not more than two (2)</u>
Karen Freed	2,499 votes
Sohini Gupta	2,284 votes

Karen Freed and Sohini Gupta were elected to the position of Library Trustee and were so declared.

<u>Moderator for 2 years</u>	<u>Vote for not more than one (1)</u>
Lynn Christensen	2,639 votes

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

<u>Supervisor of the Checklist for 6 years</u>	<u>Vote for not more than one (1)</u>
Jane Coelho	2,638 votes

Jane Coelho was elected to the position of Supervisor of the Checklist and was so declared.

<u>Trustee of the Trust Funds for 3 years</u>	<u>Vote for not more than one (1)</u>
Jack Balcom	2,621 votes

2020 Annual Town Meeting
Submitted by Diane Trippett, Town Clerk / Tax Collector

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

Article 2

Shall the Town vote to raise and appropriate the sum of \$9,520,000 (gross budget) for Waste Water Treatment upgrades to the Headworks Building, Primary Clarifier, Secondary Clarifiers as well as ADA improvements and other miscellaneous upgrades to the main plant, and to authorize the issuance of not more than \$9,520,000 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 2,511 votes
No 719 votes

Article 2 passed and was so declared.

Article 3

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$33,055,184? Should this article be defeated, the default budget shall be \$31,453,624, 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 1,929 votes
No 1,298 votes

Article 3 passed and was so declared.

Article 4

To see if the town will vote to raise and appropriate the sum of \$1,815,000 to be added to the following Capital Reserve Funds previously established for the purposes for which they were created and to apportion the sum among the several funds as listed below:

CRF	Amount to be Deposited
Ambulance	\$100,000
Communications Equipment	100,000
Computer Equipment	35,000
Daniel Webster Highway	50,000
Fire Equipment	325,000

2020 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk / Tax Collector

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	15,000
Athletic Field CRF	5,000
Road Infrastructure CRF	<u>545,000</u>
Total CRF	1,805,000
Milfoil Expendable Trust Fund	<u>10,000</u>
Total General Fund Deposits	1,815,000

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 2,325 votes

No 843 votes

Article 4 passed and was so declared.

Article 5

To see if the town will vote to raise and appropriate the sum of \$500,000 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 2,362 votes

No 76 votes

Article 5 passed and was so declared.

Article 6

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

2020 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk / Tax Collector

Fiscal Year	Wage Increase	Wage and Benefit Costs Increase
2020-21	2%	\$ 19,465
2021-22	2%	11,779
2022-23	2%	12,013
2023-24	3%	18,296

and further to raise and appropriate the sum of \$19,465 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. (Recommended by the Town Council 7-0-0) (Majority vote required.)

Yes 2,363 votes

No 865 votes

Article 6 passed and was so declared.

Article 7

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

Fiscal Year	Wage Increase	Wage and Benefit Costs Increase
2020-21	2%	\$ 107,221
2021-22	2%	87,698
2022-23	2%	96,061
2023-24	3%	133,348
2024-25	3%	164,351

and further to raise and appropriate the sum of \$107,221 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 Police Officers, Detectives and Sergeants. (Recommended by the Town Council 7-0-0) (Majority vote required.)

Yes 2,274 votes

No 1,009 votes

Article 7 passed and was so declared.

2020 Annual Town Meeting
Submitted by Diane Trippett, Town Clerk / Tax Collector

Article 8 (By Petition)

New Hampshire Resolution to Take Action on Climate Pollution

Shall the Town of Merrimack hereby call upon our State and Federal elected representatives to study carbon-pricing legislation to study how best to protect New Hampshire from the costs and environmental risks of continued climate inaction? To protect households, we support a Carbon Fee and Dividend approach that charges fossil fuel producers for their carbon pollution and rebates the money collected to all residents on an equal basis. Enacting a Carbon Cash-Back program decreases long-term fossil-fuel dependence, aids in the economic transition for energy consumers, and keeps local energy dollars in New Hampshire's economy. Carbon Cash-Back has been championed by US economists (Jan 17, 2019 WSJ) as the most effective and fair way to deliver rapid reductions in harmful carbon emissions at the scale required for our safety.

We expect our representatives to lead in this critical study for the health and well-being of our citizens and for the protection of New Hampshire's natural resources upon which we all rely.

The record of the vote approving this article shall be transmitted by written notice to Merrimack's State Legislators, to the Governor of New Hampshire, to Merrimack's Congressional Delegation, and to the President of the United States, informing them of the instructions from their constituents, by Merrimack's Town Council, within 30 days of this vote.

Yes 2,152 votes
No 1,115 votes

Article 8 passed and was so declared.

Respectfully submitted,



Diane Trippett,
Town Clerk/Tax Collector

TOWN OF MERRIMACK, NH



2020 FINANCIAL REPORTS AND SUMMARIES

TOWN OF MERRIMACK,
NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE ANNUAL FINANCIAL REPORT AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

TABLE OF CONTENTS

	<u>PAGES</u>
INDEPENDENT AUDITOR'S REPORT.....	1 - 2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3 - 10
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
A Statement of Net Position	11
B Statement of Activities.....	12
Fund Financial Statements	
<i>Governmental Funds</i>	
C-1 Balance Sheet.....	13
C-2 Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position	14
C-3 Statement of Revenues, Expenditures, and Changes in Fund Balances	15
C-4 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities	16
<i>Budgetary Comparison Information</i>	
D Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund.....	17
<i>Proprietary Fund</i>	
E-1 Statement of Net Position	18
E-2 Statement of Revenues, Expenses, and Changes in Net Position.....	19
E-3 Statement of Cash Flows	20
<i>Fiduciary Funds</i>	
F-1 Statement of Net Position	21
F-2 Statement of Changes in Net Position.....	22
NOTES TO THE BASIC FINANCIAL STATEMENTS	23 - 48
REQUIRED SUPPLEMENTARY INFORMATION	
G Schedule of the Town's Proportionate Share of Net Pension Liability.....	49
H Schedule of Town Contributions – Pensions	50
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION -	
PENSION LIABILITY	51
I Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability	52
J Schedule of Town Contributions – Other Postemployment Benefits	53
K Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios.....	54
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION -	
OTHER POSTEMPLOYMENT BENEFITS LIABILITY	55 - 56

Auditor's Report for Fiscal Year Ending June 30, 2020

*TOWN OF MERRIMACK, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020*

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) 57
2	Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis) 58
3	Schedule of Changes in Unassigned Fund Balance 59
<i>Non-major Governmental Funds</i>	
4	Combining Balance Sheet..... 60
5	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances..... 61

Auditor's Report for Fiscal Year Ending June 30, 2020

Graham & Veroff

Certified Public Accountants
Business Advisors & Management Consultants

The Solution Group

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, 2020, 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, 2020, 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.

Auditor's Report for Fiscal Year Ending June 30, 2020

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.

Graham & Veroff, PC
Graham & Veroff, P.C.
Laconia, New Hampshire
November 10, 2020
NH Registration #659

Auditor's Report for Fiscal Year Ending June 30, 2020

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, 2020.

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, 2020

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. The Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances both 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 \$96,740,695 (i.e., net position), a decrease of \$2,435,201 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$23,126,860, a decrease of \$924,529 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the governmental funds was \$9,443,525, a decrease of \$691,812 in comparison to the prior year.
- Cash and cash equivalents plus investments for Governmental Funds totaled \$51,584,700 as of June 30, 2020, a decrease of \$8,294,476 as compared to a total of \$59,879,176 as of June 30, 2019.
- Total bonds and notes payable at the close of the current fiscal year was \$9,546,958, a decrease of \$964,546 in comparison to the prior year.

Auditor's Report for Fiscal Year Ending June 30, 2020

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	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 69,204	\$ 68,912	\$ 6,316	\$ 5,238	\$ 75,520	\$ 74,150
Capital assets	68,091	69,025	40,569	40,761	108,660	109,786
Total assets	137,295	137,937	46,885	45,999	184,180	183,936
Deferred outflows of resources	4,125	5,798	208	298	4,333	6,096
Long-term liabilities outstanding	35,214	35,204	7,608	8,320	42,822	43,524
Other liabilities	2,923	1,653	1,122	171	4,045	1,824
Total liabilities	38,137	36,857	8,730	8,491	46,867	45,348
Deferred inflows of resources	44,197	44,697	707	811	44,904	45,508
Net position:						
Net investment in capital assets	64,690	65,327	33,618	33,948	98,308	99,275
Restricted	3,408	3,653	118	113	3,526	3,766
Unrestricted	(9,012)	(6,799)	3,918	2,934	(5,094)	(3,865)
Total net position	\$ 59,086	\$ 62,181	\$ 37,654	\$ 36,995	\$ 96,740	\$ 99,176

CHANGES IN NET POSITION (In thousands)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues						
Charges for services	\$ 2,146	\$ 2,174	\$ 5,519	\$ 5,050	7,665	\$ 7,224
Operating grants and contributions	335	647	79	89	414	736
Capital grants and contributions	607	597	-	-	607	597
General revenues						
Property and other taxes	16,161	17,174	-	-	16,161	17,174
Licenses and permits	6,061	6,016	-	-	6,061	6,016
Grants and contributions not restricted to specific programs	4,426	1,781	-	-	4,426	1,781
Investment income	638	1,335	67	78	705	1,413
Other	148	139	-	45	148	184
Total revenues	30,522	29,863	5,665	5,262	36,187	35,125
Expenses:						
General government	4,036	3,656	-	-	4,036	3,656
Public safety	15,028	13,830	-	-	15,028	13,830
Highways and streets	5,587	5,622	-	-	5,587	5,622
Health and welfare	146	1,619	-	-	146	1,619
Sanitation	2,075	144	-	-	2,075	144
Culture and recreation	2,300	2,181	-	-	2,300	2,181
Community development	12	33	-	-	12	33
Interest on long-term debt	116	142	-	-	116	142
Capital outlay	4,317	676	-	-	4,317	676
Sewer operations	-	-	5,005	4,935	5,005	4,940
Total expenses	33,617	27,903	5,005	4,935	38,622	32,843
Change in net position	(3,095)	1,960	660	327	(2,435)	2,287
Net position – beginning of year	62,181	60,221	36,995	36,668	99,176	96,889
Net Position – end of year	\$ 59,086	\$ 60,181	\$ 37,654	\$ 36,995	\$ 96,741	\$ 99,176

Auditor's Report for Fiscal Year Ending June 30, 2020

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 \$98,308,363 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 \$3,526,549 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$(5,094,217) 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 \$(3,094,564). Key elements of this change are as follows:

Excess of revenues and transfers in over expenditures and transfers out:	
General fund operations	\$ (524,543)
Special revenue funds	(133,005)
Capital projects funds	(76,311)
Permanent funds	<u>(190,670)</u>
Subtotal	(924,529)
Depreciation in excess of debt service principal pay down	(2,498,432)
Capital assets acquired from current and prior year revenues, non-bonded	1,861,499
Change in recognized pension obligations	(1,022,777)
Change in recognized OPEB obligations	(59,779)
Change in compensated absences, accrued interest expense and accrued landfill post closure care costs	(438,307)
Change in deferred tax and other unavailable revenue	<u>(12,239)</u>
Total	\$ <u>(3,094,564)</u>

Business-type activities. Business-type activities for the year resulted in a change in net position of \$659,363. This change primarily resulted from an increase in user charges for the Town's sewer operations.

Auditor's Report for Fiscal Year Ending June 30, 2020

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, the 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 \$9,443,525; committed fund balance (non-sewer capital reserves) was \$4,922,820, while total fund balance was \$18,107,760. 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>June 30, 2020</u>	<u>June 30, 2019</u>	<u>Change</u>
Unassigned fund balance	\$ 9,443,525	\$ 10,135,337	\$ (691,812)
Committed fund balance (Capital Reserves)	4,922,820	5,149,572	(226,752)
Other fund balance	3,741,415	3,347,394	394,021
Total fund balance	<u>\$ 18,107,760</u>	<u>\$ 18,632,303</u>	<u>\$ 524,543</u>
Unassigned fund balance as a % of total general fund expenditures	29.3%	37.2%	
Committed fund balance (capital reserves) as a % of total general fund expenditures	15.3%	18.9%	
Total fund balance as a % of general fund expenditures	56.2%	68.1%	

The general fund balance decreased by \$524,543 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of adjusted budget	\$ 1,295,357
Expenditures less than adjusted budget	3,401,545
Net transfers less than adjusted budget	(4,328,105)
Increase in encumbrances	(394,021)
Other	<u>(499,319)</u>
Total	<u>\$ (524,543)</u>

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

The unrestricted net position of the Sewer Fund at the end of the year amounted to \$3,918,146. The overall net position of the Sewer Fund increased by \$659,363 in comparison to the prior year, primarily due to higher user charges 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.

Auditor's Report for Fiscal Year Ending June 30, 2020

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual revenues were \$1,295,358, or 4.5%, higher than final budgeted revenues for the fiscal year ended June 30, 2020, primarily as a result of higher than anticipated state aid and grants, auto registrations, and current use and yield taxes, along with lower than expected tax abatements. These favorable changes were partially offset by lower than expected interest earnings, sales of property and equipment, and ambulance revenues. Below is a brief summary of the most significant revenue variances:

- The Town received unanticipated reimbursements from the State of New Hampshire for COVID-19 related expenditures of \$207,000 and higher than expected state bridge construction aid due to the timing of certain bridge construction projects.
- Vehicle registration revenues were higher than projections by \$140,000.
- Current use and yield taxes were higher than budgeted amounts by \$47,000.
- Fees charged to users of the Town's transfer station facilities were higher than budgeted amounts by \$5,000.
- Police grant revenues were higher than anticipated by \$15,000.
- Tax overlay was lower than the budgeted amount by \$304,000.
- Ambulance revenues were lower than projections by \$48,000.
- Building permits were less than estimated by \$3,000.
- Revenues generated by the Town's single stream recycling program were less than amounts budgeted for by \$15,000.
- Interest income from investments was lower than the budgeted amount by \$244,000 as a result of the unanticipated reduction in investment interest rates in the fourth quarter of the fiscal year as a result of the COVID-19 pandemic.
- Interest received on outstanding and delinquent taxes was lower than budget by \$88,000.

Auditor's Report for Fiscal Year Ending June 30, 2020

Overall actual current year expenditures, net of transfers from the Town's Capital Reserve Funds, were less than final budgeted expenditures by approximately \$3.4 million 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 most significant expense variances.

- Salaries and Wages were under budget by \$824,000, 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 \$202,000 principally as a result of the demands on first responders caused by the COVID-19 pandemic, as well as turnover in the Fire and Police Departments which required overtime to maintain necessary coverage levels.
- Payroll taxes and employer funded retirement, dental, health, and disability insurance were lower than budgeted amounts by \$349,000 as a result of the same staff turnover issues referred to above.
- Payments due to employees upon termination were higher than the budget by \$160,000 as a result of certain unexpected retirements.
- Utility expenses for electricity, heating, water, sewer, and telephone were \$19,000 over budget estimates.
- Vehicle fuel costs came in lower than appropriations by \$13,000.
- Legal expenses were higher than budgeted appropriations by \$78,000.
- Buildings and grounds maintenance and repairs expenditures were under budget by \$28,000.
- Vehicle and equipment maintenance and repairs expenditures came in \$65,000 lower than budget.
- Education and training expenses were under budget by \$70,000.
- Salt and sand purchases were under budget by \$61,000 due to the relatively mild winter.
- Expenditures on office equipment were \$24,000 higher than budgeted amounts.
- Expenditures on certain infrastructure projects by the Highway and Parks and Recreation Departments were \$731,000 below budget due to delays in the timing of such projects.
- Transfers from the Town's Capital Reserve Funds were lower than budgeted amounts by \$1,645,000 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 \$108,659,483 (net of accumulated depreciation), a change of \$(1,127,023) 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, as well as a new radio communication system for the Fire Department, along with the purchase of certain police, fire, solid waste and highway vehicles and the purchase of a new telephone system for all Town facilities.

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, 2020

Long-term debt. At the end of the current fiscal year, total debt outstanding for bonds and notes payable was \$9,546,958 , 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

Despite the COVID-19 Pandemic, the Town's financial position remains strong. The Town has sufficient cash flow to meet its current obligations. As of September 2020, the Town's unemployment rate was 4.9%, reflecting the effects of the corona virus, but it still compares favorably with the state and national averages of 6.0% and 7.9% respectively, Merrimack continues to see growth in its industrial, commercial, and residential tax bases despite the current challenging environment. These factors should continue to support a healthy local economy and provide diverse employment opportunities assuming that a COVID-19 vaccine becomes available sometime in 2021. 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 Town is also prepared in the event of prolonged economic downturn to maintain service levels and reduce operating expenditures if necessary, in the event that projected revenue estimates cannot be met.

The Town's voters adopted the 2020-2021 budget, and the 2020 property tax rate (Fiscal Year 2020) was set in November. Municipal appropriations, net of non-tax revenues, have increased by \$1.8 million (10.8%) compared to 2019-2020 net appropriations, and the municipal portion of the tax rate was set at \$5.06 per thousand. The Town's portion of the tax rate increased by \$0.35 compared to the prior fiscal year, which can primarily be attributed to additional staffing needs in the DPW and Police Departments to maintain adequate service levels in light of the Town's growth over the past several years, along with higher health care costs and an increase in capital reserve fund deposits. These increases in projected expenditures were partially offset by an increase in the amount of the Town's unassigned fund balance used to offset required taxes.

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:

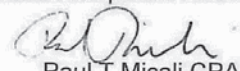
Attention: Town Council

Town of Merrimack

6 Baboosic Lake Road

Merrimack, New Hampshire 03054


Eileen Cabanel
Town Manager


Paul T Micali CPA
Finance Director

Auditor's Report for Fiscal Year Ending June 30, 2020

BASIC FINANCIAL STATEMENTS

Auditor's Report for Fiscal Year Ending June 30, 2020

EXHIBIT A TOWN OF MERRIMACK, NEW HAMPSHIRE STATEMENT OF NET POSITION June 30, 2020

	PRIMARY GOVERNMENT		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 43,918,406	\$ 4,281,609	\$ 48,200,015
Investments	7,666,294	159,969	7,826,263
Accounts receivable (net)	698,334	847,598	1,545,932
Loan receivable	-	329,491	329,491
Taxes receivable (net)	14,895,418	-	14,895,418
Intergovernmental receivable	1,778,681	697,522	2,476,203
Inventory	191,771	-	191,771
Prepaid expenses	15,030	-	15,030
Tax dedeed property, subject to resale	40,286	-	40,286
Capital assets:			
Land and construction in progress	19,391,192	1,042,932	20,434,124
Other capital assets, net of depreciation	48,699,786	39,525,573	88,225,359
Total assets	<u>137,295,198</u>	<u>46,884,694</u>	<u>184,179,892</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	3,854,472	193,977	4,048,449
Deferred amounts related to OPEB	270,526	13,615	284,141
Total deferred outflows of resources	<u>4,124,998</u>	<u>207,592</u>	<u>4,332,590</u>
LIABILITIES			
Accounts payable	427,058	233,591	660,649
Accrued salaries and benefits	881,746	30,375	912,121
Accrued interest payable	55,339	54,812	110,151
Intergovernmental payable	95,159	-	95,159
Other payable	1,462,495	-	1,462,495
Note payable	-	804,162	804,162
Long-term liabilities:			
Due within one year	349,556	666,990	1,016,546
Due in more than one year	34,865,308	6,940,565	41,805,873
Total liabilities	<u>38,136,661</u>	<u>8,730,495</u>	<u>46,867,156</u>
DEFERRED INFLOW OF RESOURCES			
Unavailable revenue - property taxes	42,375,856	-	42,375,856
Deferred amounts related to pensions	1,519,883	76,489	1,596,372
Deferred amounts related to OPEB	8,358	421	8,779
Unavailable revenue - other	283,061	-	283,061
Unavailable revenue - CATV	10,000	-	10,000
Unavailable revenue - sewer fund	-	630,563	630,563
Total deferred inflows of resources	<u>44,197,158</u>	<u>707,473</u>	<u>44,904,631</u>
NET POSITION			
Net investment in capital assets	64,689,965	33,618,398	98,308,363
Restricted	3,408,775	117,774	3,526,549
Unrestricted	(9,012,363)	3,918,146	(5,094,217)
TOTAL NET POSITION	<u>\$ 59,086,377</u>	<u>\$ 37,654,318</u>	<u>\$ 96,740,695</u>

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements

Auditor's Report for Fiscal Year Ending June 30, 2020

EXHIBIT B TOWN OF MERRIMACK, NEW HAMPSHIRE STATEMENT OF ACTIVITIES For the Year Ended June 30, 2020

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
General government	\$ 4,036,546	\$ 415,018	\$ -	\$ -	\$ (3,621,528)	\$ -	\$ (3,621,528)
Public safety	15,027,945	953,614	85,068	-	(13,989,263)	-	(13,989,263)
Highways and streets	5,587,183	1,625	125,700	606,987	(4,852,871)	-	(4,852,871)
Sanitation	2,074,586	549,110	-	-	(1,525,476)	-	(1,525,476)
Health and welfare	146,746	-	-	-	(146,746)	-	(146,746)
Culture and recreation	2,299,683	226,257	124,722	-	(1,948,704)	-	(1,948,704)
Community development	12,310	258	-	-	(12,052)	-	(12,052)
Interest on long-term debt	115,681	-	-	-	(115,681)	-	(115,681)
Capital outlay	4,316,540	-	-	-	(4,316,540)	-	(4,316,540)
Total Governmental Activities	33,617,220	2,145,882	335,490	606,987	(30,528,861)	-	(30,528,861)
Business-Type Activities:							
Sewer fund	5,005,147	5,518,523	78,536	-	-	591,912	591,912
Total	38,622,367	7,664,405	414,026	606,987	(30,528,861)	591,912	(29,936,949)
General Revenues:							
Taxes:							
Property					\$ 15,523,888	\$ -	\$ 15,523,888
Other					636,874	-	636,874
Motor vehicle permit fees					5,565,028	-	5,565,028
Licenses and other fees					496,056	-	496,056
Grants and contributions not restricted to specific programs					4,426,257	-	4,426,257
Unrestricted investment earnings					637,798	67,451	705,249
Miscellaneous					148,396	-	148,396
Total general revenues					27,434,297	67,451	27,501,748
Change in net position					(3,094,564)	659,363	(2,435,201)
Net position - beginning of year					62,180,941	36,994,955	99,175,896
Net position - end of year					\$ 59,086,377	\$ 37,654,318	\$ 96,740,695

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

Auditor's Report for Fiscal Year Ending June 30, 2020

EXHIBIT C-1 TOWN OF MERRIMACK, NEW HAMPSHIRE BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2020

	General	Other Governmental Funds	Total
ASSETS			
Cash and cash equivalents	\$ 41,841,895	\$ 2,076,511	\$ 43,918,406
Investments	4,811,595	2,854,699	7,666,294
Accounts receivable (net)	602,401	95,933	698,334
Taxes receivable (net)	14,883,668	11,750	14,895,418
Intergovernmental receivable	1,778,681	-	1,778,681
Inventory	191,771	-	191,771
Prepaid items	12,580	2,450	15,030
Tax deeded property, subject to resale	40,286	-	40,286
Total assets	<u>64,162,877</u>	<u>5,041,343</u>	<u>69,204,220</u>
LIABILITIES			
Accounts payable	414,815	12,243	427,058
Accrued salaries and benefits	881,746	-	881,746
Intergovernmental payable	95,159	-	95,159
Other payable	1,462,495	-	1,462,495
Total liabilities	<u>2,854,215</u>	<u>12,243</u>	<u>2,866,458</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	42,917,841	-	42,917,841
Unavailable revenue - other	283,061	-	283,061
Unavailable revenue - CATV	-	10,000	10,000
Total deferred inflows of resources	<u>43,200,902</u>	<u>10,000</u>	<u>43,210,902</u>
FUND BALANCES			
Nonspendable	757,300	1,699,763	2,457,063
Restricted	650,000	3,319,337	3,969,337
Committed	4,922,820	-	4,922,820
Assigned	2,334,115	-	2,334,115
Unassigned	9,443,525	-	9,443,525
Total fund balances	<u>18,107,760</u>	<u>5,019,100</u>	<u>23,126,860</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 64,162,877</u>	<u>\$ 5,041,343</u>	<u>\$ 69,204,220</u>

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

Auditor's Report for Fiscal Year Ending June 30, 2020

EXHIBIT C-2 TOWN OF MERRIMACK, NEW HAMPSHIRE RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO THE STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES June 30, 2020

Total fund balances of governmental funds (Exhibit C-1)		\$ 23,126,860
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not considered financial resources for fund perspective reporting and, therefore, are not reported in the funds		
Cost	\$ 139,480,952	
Less accumulated depreciation	<u>(71,389,974)</u>	
		68,090,978
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	3,854,472	
Deferred inflows of resources related to pensions	(1,519,883)	
Deferred outflows of resources related to OPEB	270,526	
Deferred inflows of resources related to OPEB	<u>(8,358)</u>	
		2,596,757
Revenues that will be collected after year-end and are not available to pay for the current period's expenditures are reported as deferred inflows of resources in the funds		541,985
Interest on long-term debt is not accrued in governmental funds		
Accrued interest payable		(55,339)
Long-term liabilities are not due and payable in the current period. Therefore, they are not reported in the governmental fund balance		
Bonds	(3,175,000)	
Unamortized bond premium	(226,013)	
Compensated absences	(1,238,127)	
Net pension liability	(25,239,643)	
Other postemployment benefits	(4,433,081)	
Accrued landfill postclosure care costs	<u>(903,000)</u>	
		(35,214,864)
Net position of governmental activities (Exhibit A)	\$	<u>\$ 59,086,377</u>

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

Auditor's Report for Fiscal Year Ending June 30, 2020

EXHIBIT C-3
TOWN OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

	General	Other Governmental Funds	Total
REVENUES			
Taxes	\$ 16,053,170	\$ 119,830	\$ 16,173,000
Licenses and permits	6,061,083	-	6,061,083
Intergovernmental grants and other contributions	5,101,028	267,706	5,368,734
Charges for services	1,912,413	233,469	2,145,882
Investment earnings	766,365	(128,567)	637,798
Miscellaneous	158,728	10,207	168,935
Total revenues	<u>30,052,787</u>	<u>502,645</u>	<u>30,555,432</u>
EXPENDITURES			
Current:			
General government	3,860,924	26,079	3,887,003
Public safety	13,673,981	96,214	13,770,195
Highways and streets	3,370,015	-	3,370,015
Sanitation	1,592,306	-	1,592,306
Health and welfare	146,746	-	146,746
Culture and recreation	1,561,840	536,291	2,098,131
Community Development	9,737	2,573	12,310
Debt service:			
Principal	285,000	-	285,000
Interest	131,265	-	131,265
Capital outlay	5,945,516	241,474	6,186,990
Total expenditures	<u>30,577,330</u>	<u>902,631</u>	<u>31,479,961</u>
Excess of revenues over expenditures	(524,543)	(399,986)	(924,529)
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(524,543)	(399,986)	(924,529)
Fund Balance, beginning of year	<u>18,632,303</u>	<u>5,419,086</u>	<u>24,051,389</u>
Fund Balance, end of year	<u>\$ 18,107,760</u>	<u>\$ 5,019,100</u>	<u>\$ 23,126,860</u>

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

Auditor's Report for Fiscal Year Ending June 30, 2020

EXHIBIT C-4 TOWN OF MERRIMACK, NEW HAMPSHIRE RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES For the Year Ended June 30, 2020

Net change in fund balances of governmental funds (Exhibit C-3)		\$ (924,529)
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 and reported as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.		
Capitalized capital outlay	1,870,451	
Less: disposal of capital assets	(8,952)	
Depreciation expense	<u>(2,795,988)</u>	(934,489)
Revenue in the statement of activities that does not provide current financial resources is not reported in the governmental funds		
Change in deferred tax revenue	<u>(12,239)</u>	(12,239)
The issuance of long-term debt provides current financial resources to governmental funds while the repayment of principal on long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Principal repayment of bonds	285,000	
Amortization of bond premium	<u>12,556</u>	297,556
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	3,028	
Increase in accrued landfill postclosure care costs	(363,000)	
Increase in compensated absences payable	(78,335)	
Net decrease in net pension liability and deferred outflows and inflows of resources related to pensions	(1,022,777)	
Net increase in net OPEB liability and deferred outflows and inflows of resources related to OPEB	<u>(59,779)</u>	(1,520,863)
Change in net position of governmental activities (Exhibit B)		<u>\$ (3,094,564)</u>

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

Auditor's Report for Fiscal Year Ending June 30, 2020

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 Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes	\$ 15,755,120	\$ 15,755,120	\$ 16,053,170	\$ 298,050
Licenses and permits	5,927,662	5,927,662	6,061,083	133,421
Intergovernmental grants and other contributions	3,777,995	3,850,847	5,101,028	1,250,181
Charges for services	2,029,926	2,029,926	1,912,413	(117,513)
Investment earnings	775,000	775,000	530,652	(244,348)
Miscellaneous	172,276	183,161	158,728	(24,433)
Total revenues	28,437,979	28,521,716	29,817,074	1,295,358
EXPENDITURES				
Current:				
General government	3,725,592	3,809,329	3,876,898	(67,569)
Public safety	14,311,996	14,311,996	13,673,981	638,015
Highways and streets	3,599,616	3,599,616	3,370,015	229,601
Sanitation	1,560,670	1,560,670	1,592,306	(31,636)
Health and welfare	163,302	163,302	146,746	16,556
Culture and recreation	1,872,604	1,872,604	1,561,840	310,764
Community Development	25,803	25,803	9,737	16,066
Debt service:				
Principal	285,000	285,000	285,000	-
Interest	131,266	131,266	131,265	1
Capital outlay	7,418,590	8,235,262	5,945,516	2,289,746
Total expenditures	33,094,439	33,994,848	30,593,304	3,401,544
Excess (deficiency) of revenues over (under) expenditures	(4,656,460)	(5,473,132)	(776,230)	4,696,902
OTHER FINANCING SOURCES (USES)				
Transfers in	5,640,172	6,456,844	2,128,439	(4,328,405)
Transfers out	(1,650,300)	(1,650,300)	(1,650,000)	300
Total other financing sources (uses)	3,989,872	4,806,544	478,439	(4,328,105)
Net change in fund balances	\$ (666,588)	\$ (666,588)	(297,791)	\$ 368,797
Increase in assigned for contingency			(394,021)	
Unassigned fund balance, beginning of year			10,135,337	
Unassigned fund balance, end of year			\$ 9,443,525	

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

Auditor's Report for Fiscal Year Ending June 30, 2020

EXHIBIT E-1 TOWN OF MERRIMACK, NEW HAMPSHIRE STATEMENT OF NET POSITION PROPRIETARY FUND June 30, 2020

	Business-type Activities Enterprise Fund (Sewer Department)
ASSETS	
Cash and cash equivalents	\$ 4,281,609
Investments	159,969
Accounts receivable	847,598
Intergovernmental receivables	697,522
Loan Receivable	329,491
Capital assets, not being depreciated:	
Land and construction in progress	1,042,932
Capital assets, net of accumulated depreciation:	
Buildings and systems	38,302,931
Machinery, equipment, and furnishings	1,222,642
Total assets	<u>46,884,694</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pensions	193,977
Deferred amounts related to OPEB	13,615
Total deferred outflows of resources	<u>207,592</u>
LIABILITIES	
Current Liabilities	
Accounts payable	233,591
Accrued salaries and benefits	30,375
Accrued interest payable	54,812
Note payable	804,162
Noncurrent liabilities:	
Due within one year:	
Notes payable	666,990
Due in more than one year:	
Notes payable	5,478,955
Compensated absences	65,215
Net pension liability	1,270,189
Other post employment benefits	126,206
Total liabilities	<u>8,730,495</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred amounts related to pensions	76,489
Deferred amounts related to OPEB	421
Unavailable revenue	630,563
Total deferred inflows of resources	<u>707,473</u>
NET POSITION	
Invested in capital assets, net of related debt	33,618,398
Restricted for capital reserve funds	117,774
Unrestricted	3,918,146
TOTAL NET POSITION	<u>\$ 37,654,318</u>

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

Auditor's Report for Fiscal Year Ending June 30, 2020

EXHIBIT E-1 TOWN OF MERRIMACK, NEW HAMPSHIRE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY FUNDS For the Year Ended June 30, 2020

	Business-type Activities Enterprise Fund (Sewer Department)
OPERATING REVENUE	
User charges	\$ 5,518,523
Total operating revenue	<u>5,518,523</u>
OPERATING EXPENSES	
Salaries, wages and related benefits	1,818,087
Operating and maintenance	1,740,523
Depreciation expense	<u>1,312,716</u>
Total operating expenses	<u>4,871,326</u>
Operating income	<u>647,197</u>
NON-OPERATING REVENUE (EXPENSE)	
Intergovernmental grants	78,536
Interest income	67,451
Interest expense	<u>(133,821)</u>
Total non-operating revenues (expense)	<u>12,166</u>
Change in net position	659,363
Net position, beginning of year	<u>36,994,955</u>
Net position, end of year	<u>\$ 37,654,318</u>

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

Auditor's Report for Fiscal Year Ending June 30, 2020

EXHIBIT E-3
TOWN OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Year Ended June 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

Cash receipts from customers and users	\$ 5,404,098
Cash payments for operating and maintenance	(1,560,327)
Cash payments to employees for services and benefits	(1,830,857)
Net cash provided by operating activities	<u>2,012,914</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Principal paid on bonds	(666,990)
Proceeds from issuance of new debt	474,671
Interest paid	(133,821)
Intergovernmental reimbursements	49,871
Acquisition and construction of capital assets	(1,120,182)
Net cash used in capital and financing activities	<u>(1,396,451)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest income	67,451
Purchases of investments, net	(72,444)
Net cash used in investing activities	<u>(4,993)</u>

Net increase in cash	611,470
Cash, beginning of year	<u>3,670,139</u>
Cash, end of year	<u>\$ 4,281,609</u>

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Operating Income	\$ 647,197
Adjustments to reconcile operating income (loss) to net cash provided by operating activities	
Depreciation expense	1,312,716
(Increase) decrease in accounts receivable	(114,425)
Increase (decrease) in accounts payable	159,722
Increase (decrease) in accrued salaries and benefits	(25,484)
Decrease in net pension liability and deferred outflows and inflows related to pensions	26,870
Decrease in net pension liability and deferred outflows and inflows related to OPEB	6,318
Net cash provided by operating activities	<u>\$ 2,012,914</u>

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

Auditor's Report for Fiscal Year Ending June 30, 2020

EXHIBIT F-1
TOWN OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
June 30, 2020

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	\$ 27,308	\$ 2,560,015
Investments	<u>220,517</u>	<u>8,302,345</u>
Total assets	<u>247,825</u>	<u>10,862,360</u>
LIABILITIES		
Intergovernmental payables	<u>-</u>	<u>10,862,360</u>
NET POSITION		
Held in trust for specific purposes	<u>\$ 247,825</u>	<u>\$ -</u>

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

Auditor's Report for Fiscal Year Ending June 30, 2020

EXHIBIT F-2
TOWN OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
For the Year Ended June 30, 2020

	Private Purpose Trust
ADDITIONS	
New funds	\$ -
Interest	6,091
Net decrease in fair value of investments	<u>(8,837)</u>
Total revenue	<u>(2,746)</u>
DEDUCTIONS	
Trust distributions	<u>(4,523)</u>
Change in net position	1,777
NET POSITION, beginning of year	<u>246,048</u>
NET POSITION, end of year	<u><u>\$ 247,825</u></u>

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	<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
Inter-fund 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

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, 2020

*TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020*

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

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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.

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 fund basis, 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 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.

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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.

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.

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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 non-spendable 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.

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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 uncollectible accounts) 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 by the Town at acquisition value.

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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:

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

1-J Inter-fund Transfers

Inter-fund 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 17, 2019 and October 17, 2019 and were due on July 1, 2019 and December 3, 2019. 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, 2020 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, 2019 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 3,314,786,838
For all other taxes	\$ 3,453,386,038

The tax rates and amounts assessed for the year ended June 30, 2020 were as follows:

	<u>Per \$1,000 of Assessed Valuation</u>	<u>Property Taxes Assessed</u>
Municipal portion	\$4.71	\$ 16,232,235
School portion:		
State of New Hampshire	\$2.18	7,238,817
Local	\$16.04	55,397,386
County portion	\$1.20	4,159,620
Total	<u>\$24.13</u>	<u>\$ 83,028,028</u>

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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, 2020.

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, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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 uncommitted. 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, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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 by management 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 municipalities to present a balanced budget, but provide for the use of beginning unassigned fund balance to achieve that end. For the 2020 fiscal year, \$666,588 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 rather 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, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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

Revenue and other financing sources:	\$ 31,945,512
Per Exhibit D (budgetary basis)	
Adjustment:	
Basis difference	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	235,714
To eliminate transfers between blended funds	<u>(2,128,439)</u>
Per Exhibit C-3 (GAAP Basis)	\$ <u>30,052,787</u>
 Expenditures and other financing uses:	 \$ 32,215,743
Per Exhibit D (budgetary basis)	
Adjustment:	
Basis differences:	
To record expendable trust expenditures during the year	11,587
To eliminate transfers between general and expendable trust funds	<u>(1,650,000)</u>
Per Exhibit C-3 (GAAP Basis)	\$ <u>30,577,330</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 \$50,787,338 and the bank balances totaled \$51,027,317. Petty cash totaled \$2,193.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 48,200,015
Cash per Statement of Net Position-Fiduciary Funds (Exhibit F-1)	<u>2,587,323</u>
Total cash and cash equivalents	\$ <u>50,787,338</u>

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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, 2020:

Investment type:	Valuation Measurement Method	Fair Value	1-5 Years	Cost	Total
New Hampshire Public Deposit Investment Pool	Level 2	\$ 411,663	\$ -	\$ -	\$ 411,663
Certificates of deposit	Level 1	-	30,945	-	30,945
Mutual funds	Level 1	31,180	-	-	31,180
Fixed income	Level 1	10,820,017	-	-	10,820,017
Equities	Level 1	5,053,745	-	-	5,053,745
Land	N/A	-	-	1,575	1,575
Total		\$ 16,316,605	\$ 30,945	\$ 1,575	\$ 16,349,125

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, 2020, 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)	\$ 7,826,263
Investments per Statement of Net Position-Fiduciary Funds (Exhibit F-1)	8,522,862
Total investments	<u>\$ 16,349,125</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, 2020. The amount has been reduced by an allowance for an estimated uncollectible amount of \$267,252. Taxes receivable by year are as follows:

Property:	
Levy of 2019	\$ 14,164,656
Unredeemed (under tax lien):	
Levy of 2018 and prior	924,145
Yield tax	1,712
Current use tax	23,500
Welfare liens receivable	48,657
Less: allowance for estimated uncollectible taxes	(267,252)
Net taxes receivable	<u>\$ 14,895,418</u>

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

NOTE 6 – OTHER RECEIVABLES

Receivables at June 30, 2020 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, 2020 for the Town's individual major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	General fund	Non-Major Funds	Proprietary Sewer Fund	Total
Receivables:				
Accounts receivable	\$ 869,653	\$ 95,933	\$ 847,598	\$1,545,932
Intergovernmental	1,778,681	-	697,522	2,476,203
Subtotal	2,648,334	95,933	1,545,120	4,289,387
Less allowance for uncollectible accounts	(267,252)	-	-	(267,252)
Receivables, net	\$ 2,381,082	\$ 95,933	\$ 1,545,120	\$4,022,135

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 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	5,329,694	-	(3,235,138)	2,094,556
Total capital assets not being depreciated	22,626,330	-	(3,235,138)	19,391,192
Other capital assets:				
Improvements other than buildings	2,020,298	67,037	-	2,087,335
Buildings and building improvements	8,996,485	3,448,666	-	12,445,151
Machinery, equipment and furnishings	13,610,732	1,248,056	(313,985)	14,544,803
Infrastructure	90,670,641	341,830	-	91,012,471
Total other capital assets	115,298,156	5,105,589	(313,985)	120,089,760
Less accumulated depreciation for:				
Improvements other than buildings	(1,235,903)	(60,091)	-	(1,295,994)
Buildings and building improvements	(4,886,897)	(273,156)	-	(5,160,053)
Machinery, equipment, and furnishings	(11,174,894)	(682,943)	305,033	(11,552,804)
Infrastructure	(51,601,325)	(1,779,798)	-	(53,381,123)
Total accumulated depreciation	(68,899,019)	(2,795,988)	305,033	(71,389,974)
Other capital assets, net	46,399,137	2,309,601	(8,952)	48,699,786
Governmental activities capital assets, net	\$ 69,025,467	\$ 2,309,601	\$ (3,244,090)	\$ 68,090,978

(Continued)

Auditor's Report for Fiscal Year Ending June 30, 2020

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Capital assets continued:

Business-Type Activities:	Balance, Beginning	Additions	Disposals	Balance, Ending
At cost:				
Not being depreciated:				
Land	\$ 238,770	\$ -	\$ -	\$ 238,770
Construction in progress	-	804,162	-	804,162
Total capital assets not being depreciated	238,770	804,162	-	1,042,932
Other capital assets:				
Buildings and systems	68,751,987	30,350	-	68,782,337
Improvements other than buildings	412,390	-	-	412,390
Machinery, equipment and furnishings	6,596,706	285,670	(142,500)	6,739,876
Total other capital assets	75,761,083	316,020	(142,500)	75,934,603
Less accumulated depreciation for:				
Buildings and systems	(29,291,831)	(420,689)	-	(29,712,520)
Improvements other than buildings	(410,417)	(2,491)	-	(412,908)
Machinery, equipment, and furnishings	(5,536,566)	(889,536)	142,500	(6,283,602)
Total accumulated depreciation	(35,238,814)	(1,312,716)	142,500	(36,409,030)
Other capital assets, net	40,522,269	(996,696)	-	39,525,573
Business-Type Activities capital assets, net	\$ 40,761,039	\$ (192,534)	\$ -	\$ 40,568,505

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	\$ 26,667
Public safety	338,374
Highways and streets	2,154,118
Sanitation	104,661
Culture and recreation	172,168
	<u>2,795,988</u>
Business-type activities:	
Sewer	<u>1,312,716</u>
Total depreciation expense	<u>\$ 4,108,704</u>

NOTE 8 – ACCRUED LIABILITIES

Accrued liabilities reported by governmental and proprietary funds at June 30, 2020, were as follows:

	General fund	Proprietary Sewer Fund
Salary and employee benefits	\$ 356,156	\$ -
Current portion of compensated absences	525,590	30,375
Total accrued liabilities	<u>\$ 881,746</u>	<u>\$ 30,375</u>

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

NOTE 9 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$10,957,519 at June 30, 2020 consist of the following:

General fund:	
Amount due to the New Hampshire Retirement System	\$ 85,159
Amount due to the Merrimack School District	10,000
Total general fund	<u>95,159</u>
Agency fund:	
Amounts held for School District	5,670,603
Amounts held for Village District	5,191,757
Total agency fund	<u>10,862,360</u>
Total intergovernmental payables due	<u>\$ 10,957,519</u>

NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources are as follows:

	Entity-Wide Basis		Governmental Funds	
	Government Activities	Business-Type Activities	General	Other Governmental
Deferred amounts related to pensions (see Note 12)	\$ 3,854,472	\$ 193,977	\$ -	\$ -
Deferred amounts related to OPEB (see Note 13)	270,526	13,615	-	-
Total deferred outflows of resources	<u>\$ 4,124,998</u>	<u>\$ 207,592</u>	<u>\$ -</u>	<u>\$ -</u>

Deferred inflows of resources are as follows:

	Entity-Wide Basis		Governmental Funds	
	Government Activities	Business-Type Activities	General	Other Governmental
Unavailable tax revenue	\$ 42,375,856	\$ -	\$ 42,917,841	\$ -
Deferred amounts related to pensions (see Note 12)	1,519,883	76,489	-	-
Deferred amounts related to OPEB (see Note 13)	8,358	421	-	-
Unavailable revenues – CATV and other	293,061	630,563	283,061	10,000
Total deferred inflows of resources	<u>\$ 44,197,158</u>	<u>\$ 707,473</u>	<u>\$ 43,200,902</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, 2020:

	Balance at June 30, 2019	Additions	Disposals	Balance June 30, 2020	Due Within One Year
Governmental Activities:					
General obligation bonds payable	\$ 3,460,000	\$ -	\$(285,000)	\$ 3,175,000	\$ 295,000
Bond premium	238,569	-	(12,556)	226,013	12,556
Total bonds payable	3,698,569	-	(297,556)	3,401,013	307,556
Compensated absences	1,159,792	78,335	-	1,238,127	-
Accrued landfill post-closure care costs	540,000	363,000	-	903,000	42,000
Net pension liability	25,243,972	-	(4,329)	25,239,643	-
Other postemployment benefits	4,561,346	-	(128,265)	4,433,081	-
Total long-term liabilities	<u>\$ 35,203,679</u>	<u>\$ 441,335</u>	<u>\$(430,150)</u>	<u>\$ 35,214,864</u>	<u>\$ 349,556</u>

(Continued)

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Long-term liabilities continued:

	Balance at June 30, 2019	Additions	Disposals	Balance June 30, 2020	Due Within One Year
Business-type activities:					
General obligation notes payable	\$ 6,812,935	\$ -	\$ (666,990)	\$ 6,145,945	\$ 666,990
Compensated absences	77,929	-	(12,714)	65,215	-
Net pension liability	1,298,788	-	(28,599)	1,270,189	-
Other postemployment benefits	129,858	-	(3,652)	126,206	-
Total long-term liabilities	<u>\$ 8,319,510</u>	<u>\$ -</u>	<u>\$ (711,955)</u>	<u>\$ 7,607,555</u>	<u>\$ 666,990</u>

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

	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2020	Current Portion
Governmental activities:					
General obligation bonds payable:					
Drainage improvement	2007	2023	4.47	\$ 440,000	\$ 130,000
Highway garage	2018	2038	2.86	2,735,000	155,000
				<u>3,175,000</u>	<u>285,000</u>
Bond premium				226,013	12,556
Total				<u>\$ 3,401,013</u>	<u>\$ 297,556</u>
Business-type activities:					
General obligation notes payable:					
Interceptor repair	2012	2019	1.94	\$ 55,823	\$ 55,823
Dewatering upgrade	2013	2022	1.70	526,937	263,468
Water pollution	2017	2036	2.00	5,563,186	347,699
				<u>\$ 6,145,945</u>	<u>\$ 666,990</u>

The annual requirements to amortize all *governmental activities* bonds outstanding as of June 30, 2020, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	\$ 295,000	\$ 66,880	\$ 361,880
2022	300,000	59,602	359,602
2023	310,000	52,206	362,206
2024	155,000	44,572	199,572
2025-2029	765,000	163,703	928,703
2030-2034	750,000	83,063	833,063
2035-2038	600,000	23,906	623,906
	<u>\$3,175,000</u>	<u>\$ 493,932</u>	<u>\$3,668,932</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, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

The annual requirements to amortize all *business-type activities* notes outstanding as of June 30, 2020, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	\$ 666,990	\$ 121,305	\$ 788,295
2022	611,168	108,789	719,957
2023	347,699	97,356	445,055
2024	347,699	90,402	438,101
2025-2029	1,738,495	347,700	2,086,195
2030-2034	1,738,495	173,850	1,912,345
2035-2036	695,399	20,862	716,261
	<u>\$6,145,945</u>	<u>\$ 960,264</u>	<u>\$7,106,209</u>

Accrued Landfill Post-Closure 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 post-closure care costs that will be incurred after the date the landfill no longer accepts waste. The estimated liability for landfill post-closure care costs has a balance of \$903,000 as of June 30, 2020. The estimated total current cost of the landfill post-closure 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, 2020. However, the actual cost of post-closure 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 post-closure care costs through annual taxation.

Bonds/Notes Authorized and Unissued – Bonds and notes authorized and unissued as of June 30, 2020 were as follows:

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

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, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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 non-vested 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 in fiscal year 2020. All other employees are required to contribute 7% of earnable compensation. For fiscal year 2020, the Town contributed 28.43% for police, 30.09% for firefighters, and 11.17% for other employees. The contribution requirement for the fiscal year 2020 was \$2,345,993, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2020 the Town reported a liability of \$25,239,643 in the governmental activities and \$1,270,189 in the business-type activities for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, the Town's proportion was 0.55%, which was a decrease of 0.002% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Town recognized pension expense of \$2,949,586 in the governmental activities and \$163,586 in the business-type activities. At June 30, 2020 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
Differences between expected and actual experience	\$ 139,554	\$ 542,724	\$ 7,023	\$ 27,313
Changes in assumption	905,588	-	45,574	-
Net differences between projected and actual investment earnings on pension plan investments	-	206,171	-	10,376
Changes in proportion and differences between employer contributions and share of contributions	574,060	770,988	28,890	38,800
Contributions subsequent to the measurement date	2,235,270	-	112,490	-
Total	<u>\$ 3,854,472</u>	<u>\$ 1,519,883</u>	<u>\$ 193,977</u>	<u>\$ 76,489</u>

The \$2,235,270 in the governmental activities and \$112,490 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, 2020 pension plan year. 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,	
2020	\$ 753,431
2021	(450,794)
2022	(255,684)
2023	57,363
	<u>\$ 104,316</u>

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions which, accordingly, apply to 2019 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, 2018 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 2019:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2019
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%	6.00%
Total international equity	20.00%	
Core Bonds	9.00%	1.12%
Global Multi-Sector Fixed Income	10.00%	2.46%
Absolute Return Fixed Income	6.00%	1.50%
Total fixed income	25.00%	
Private equity	10.00%	7.90%
Private debt	5.00%	4.86%
Total alternative investments	15.00%	
Real estate	10.00%	3.00%
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, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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, 2019	\$ 35,497,757	\$ 26,509,832	\$ 19,081,382

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, the Town now reports two separate OPEB liabilities: a) State component related to the Town's share of the NHRS liability; b) local component related to the Town's health plan. The State OPEB liability is measured and reported as of June 30, 2019, with the Town's 2020 contributions being reported as deferred outflows of resources. The local OPEB liability is measured and reported as of June 30, 2020, 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 2019 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 2019 and 2018 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) sub-trust 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 2019, 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) sub-trust.

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

The State Legislature has the authority to establish, 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 2020, the Town contributed 4.10% for police and firefighters, and 0.30% for other employees. The contribution requirement for the fiscal year 2020 was \$297,524, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At June 30, 2020, the Town reported a liability of \$2,681,570 in the governmental activities and \$76,342 in the business-type activities for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, 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, 2019, the Town's proportion was 0.63%, which was a decrease of less than 0.19% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Town recognized OPEB expense of \$162,346 in the governmental activities and \$4,622 in the business-type activities. At June 30, 2020, 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
Differences between expected and actual experience	\$ -	\$ 4,567	\$ -	\$ 231
Changes in assumption	-	-	-	-
Net differences between projected and actual investment earnings on pension plan investments	-	2,951	-	148
Changes in proportion and differences between employer contributions and share of contributions	-	840	-	42
Contributions subsequent to the measurement date	283,268	-	14,256	-
Total	<u>\$ 283,268</u>	<u>\$ 8,358</u>	<u>\$ 14,256</u>	<u>\$ 421</u>

The \$283,268 in the governmental activities and \$14,256 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 plan year ended June 30, 2020. 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,	
2020	\$ (7,736)
2021	(2,056)
2022	213
2023	800
	<u>\$ (8,779)</u>

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2018 and a measurement date of June 30, 2019. 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, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

The actuarial assumptions used in the June 30, 2018 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 2019:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2019
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%	6.00%
Total international equity	20.00%	
Core Bonds	9.00%	1.12%
Global Multi-Sector Fixed Income	10.00%	2.46%
Absolute Return Fixed Income	6.00%	1.50%
Total fixed income	25.00%	
Private equity	10.00%	7.90%
Private debt	5.00%	4.86%
Total alternative investments	15.00%	
Real estate	10.00%	3.00%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2019 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		1% Increase 8.25%
		7.25%		
June 30, 2019	\$ 2,991,375	\$ 2,757,912		\$ 2,555,048

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, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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, 2019 the following employees were covered by the benefit terms:

Active employees	190
Retired employees	67
Total participants covered by OPEB plan	<u>257</u>

Total OPEB Liability – The Town's total OPEB liability of \$1,801,375 was measured as of July 1, 2019 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability of \$1,801,375 in the July 1, 2019 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:	2.44%
Healthcare Cost Trend Rates:	
Current Year Trend	7.0%
Second Year Trend	4.5%
Decrement	0.25%
Ultimate Trend	4.5%
Year Ultimate Trend is Reached	2031
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, 2020.

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

	June 30, 2020
Total OPEB liability, beginning of year	<u>\$ 1,802,736</u>
Changes for the year:	
Service cost	7,008
Interest	43,987
Change in assumptions	<u>(52,356)</u>
Total OPEB liability, end of year	<u>\$ 1,801,375</u>

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Sensitivity of the Town's OPEB Liability to Changes in the Discount Rate – The July 1, 2019 actuarial valuation was prepared using a discount rate of 2.44%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$1,680,920 or by 6.7%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$1,958,296 or by 8.7%.

		Discount Rate		
		1% Decrease	Baseline 2.44%	1% Increase
Total OPEB liability	\$	1,958,296	1,801,375	1,680,920

Sensitivity of the Town's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2019 actuarial valuation was prepared using an initial trend rate of 2.44%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$1,962,250 or by 8.9%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$1,672,441 or by 7.2%.

		Discount Rate		
		1% Decrease	Baseline 2.44%	1% Increase
Total OPEB liability	\$	1,672,441	1,801,375	1,962,250

OPEB Expense – For the year ended June 30, 2020, the Town recognized OPEB expense of \$51,857.

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, 2020 and are as follows:

General fund:	
General government	\$ 40,436
Public safety	83,714
Highways and streets	157,525
Sanitation	1,223
Culture and recreation	147,912
Community development	2,320
Capital outlay	1,150,985
Total encumbrances	<u>\$ 1,584,115</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:

Bonds Issued	Amount
State Aid Grant C-869 WWTF Dewatering Upgrade	<u>\$ 516,847</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, 2020 the Town is due to receive the following annual amounts to offset debt payments:

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	\$ 69,134	\$ 8,227	\$ 77,361
2022	69,134	7,052	76,186
2023	69,134	5,876	75,010
2024	69,134	4,534	73,668
2025-2027	207,402	7,220	214,622
Totals	<u>\$ 483,938</u>	<u>\$ 32,909</u>	<u>\$ 516,847</u>

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

NOTE 16 – NET POSITION

Governmental and business-type activities net position reported on the government-wide Statement of Net Position at June 30, 2020 includes the following:

	Governmental Activities	Proprietary Fund	Total
Net investment in capital assets:			
Net property, buildings, and equipment	\$ 68,090,978	\$ 40,568,505	\$108,659,483
Less:			
General obligation bonds/notes payable	(3,175,000)	(6,950,107)	(10,125,107)
Unamortized bond premiums	(226,013)	-	(226,013)
Total net investment in capital assets	<u>64,689,965</u>	<u>33,618,398</u>	<u>98,308,363</u>
Restricted net position:			
Permanent funds:			
Non-spendable (principal)	1,699,763	-	1,699,763
Expendable (interest)	1,294,590	-	1,294,590
Capital project funds	236,994	-	236,994
Library purposes	177,428	-	177,428
Sewer reserve funds	-	117,774	117,774
Total restricted	<u>3,408,775</u>	<u>117,774</u>	<u>3,526,549</u>
Unrestricted	(9,012,363)	3,918,146	(5,094,217)
Total net position	<u>\$ 59,086,377</u>	<u>\$ 37,654,318</u>	<u>\$ 96,740,695</u>

NOTE 17 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2020 include the following:

	General Fund	Other Governmental Funds	Total Governmental Funds
Non-spendable:			
Inventory	\$ 191,770	\$ -	\$ 191,770
Prepaid items	12,580	-	12,580
Long-term receivable	552,950	-	552,950
Non-expendable portion of permanent funds	-	1,699,763	1,699,763
Total non-spendable	<u>757,300</u>	<u>1,699,763</u>	<u>\$ 2,457,063</u>
Restricted:			
Cable television	-	555,293	555,293
Capital projects	650,000	133,613	783,613
Library fines	-	177,428	177,428
Conservation	-	47,954	47,954
Current use	-	924,767	924,767
Expendable portion permanent funds	-	1,294,590	1,294,590
Fire protection	-	80,908	80,908
Heritage	-	20,660	20,660
Highway garage capital project	-	103,381	103,381
Recreation revolving	-	(19,257)	(19,257)
Total restricted	<u>650,000</u>	<u>3,319,337</u>	<u>3,969,337</u>
Committed:			
Capital reserve funds	4,922,820	-	4,922,820
Assigned:			
Encumbrances	1,584,115	-	1,584,115
Contingency	750,000	-	750,000
Total assigned	<u>2,334,115</u>	<u>-</u>	<u>2,334,115</u>
Unassigned:			
General	9,443,525	-	9,443,525
Total fund balance	<u>\$ 18,107,760</u>	<u>\$ 5,019,100</u>	<u>\$ 23,126,860</u>

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

NOTE 18 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2020, 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, 2019 to June 30, 2020 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$500,000 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 19 – 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.

NOTE 20 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Non-recognized 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 November 11, 2020, the date the June 30, 2020 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, 2020

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, 2020

	June 30,						
	2014	2015	2016	2017	2018	2019	2020
Town's proportion of the net pension liability	0.56%	0.57%	.055%	0.54%	0.58%	0.55%	0.55%
Town's proportionate share of the net pension liability	\$ 24,263,901	\$ 21,330,687	\$ 21,818,453	\$ 28,827,106	\$ 28,358,895	\$ 26,542,760	\$26,509,832
Town's covered payroll	\$9,390,075	\$9,578,569	\$10,375,880	\$10,921,043	\$12,177,537	\$12,507,395	\$12,922,734
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%	212.22%	205.14%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.59%

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, 2020

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, 2020

	June 30,						
	2014	2015	2016	2017	2018	2019	2020
Contractually required contribution	\$ 1,401,861	\$ 1,843,615	\$ 1,847,730	\$ 1,941,175	\$ 2,112,466	\$ 2,329,809	\$ 2,397,635
Contributions in relation to the contractually required contributions	<u>1,401,861</u>	<u>1,843,615</u>	<u>1,847,730</u>	<u>1,941,175</u>	<u>2,112,466</u>	<u>2,329,809</u>	<u>2,397,635</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ <u>9,390,075</u>	\$ <u>9,578,569</u>	\$ <u>10,375,880</u>	\$ <u>10,921,043</u>	\$ <u>12,177,537</u>	\$ <u>12,507,395</u>	\$ <u>12,922,734</u>
Contributions as a percentage of covered payroll	14.93%	19.25%	17.81%	17.77%	17.35%	18.63%	18.55%

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, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION – PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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, 2019. 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 Plan Fiscal Year 2019:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	21 years beginning July 1, 2018 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes; 20% corridor
Price Inflation	2.5% per year
Payroll Growth	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.62% 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 plan fiscal year 2019 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, 2020

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, 2020

		June 30,			
		2017	2018	2019	2020
Town's proportion of the net OPEB liability		0.41%	0.44%	0.63%	0.63%
Town's proportionate share of the net OPEB liability (asset)	\$	1,999,186	\$ 2,008,147	\$ 2,888,468	\$ 2,757,912
Town's covered payroll	\$	10,921,043	\$ 12,177,537	\$ 12,507,395	\$ 12,922,734
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll		18.31%	16.49%	23.09%	21.34%
Plan fiduciary net position as a percentage of the total OPEB liability		5.21%	7.91%	7.53%	7.75%

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, 2020

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, 2020

	June 30,			
	2017	2018	2019	2020
Contractually required contribution	\$ 239,958	\$ 260,311	\$ 279,058	\$ 287,082
Contributions in relation to the contractually required contribution	239,958	260,311	279,058	287,082
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 10,921,043	\$ 12,177,537	\$ 12,507,395	\$ 12,922,734
Contributions as a percentage of covered payroll	2.20%	2.14%	2.23%	2.22%

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, 2020

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, 2020

	June 30,	
	2020	2019
OPEB liability, beginning of year	\$ 1,802,736	\$ 1,697,732
Changes for the year:		
Service cost	7,008	6,170
Interest	43,987	54,019
Change in assumption	(52,356)	44,815
OPEB liability, end of year	\$ 1,801,375	\$ 1,802,736
Covered payroll	\$ 9,820,531	\$ 10,367,897
Total OPEB liability as a percentage of covered payroll	18.34%	17.39%

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, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION – OTHER POSTEMPLOYMENT BENEFIT LIABILITY FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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, 2020. 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	3.62% 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, 2020. 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	2.44%		
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):		
	Year	Pre-65	Post 65
Year 1 Trend	July 1, 2021	7.0%	7.0%
Ultimate Trend	July 1, 2031 & Later	4.5%	4.5%
Grading Per Year		0.25%	0.25%

Auditor's Report for Fiscal Year Ending June 30, 2020

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFIT LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

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:

Division (Group)	Subgrouping		Minimum Age	Minimum YOS
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 twenty (20) 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, 2020

*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, 2020*

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 14,528,911	\$ 15,536,126	\$ 1,007,215
Land use change	75,000	119,830	44,830
Yield	5,000	7,173	2,173
Other taxes	250,000	250,000	-
Excavation	1,500	-	(1,500)
Payment in lieu of taxes	7,335	7,517	182
Interest and penalties on taxes	220,786	132,524	(80,262)
Total from taxes	15,088,532	16,053,170	964,638
Licenses, permits, and fees:			
Motor vehicle permit fees	5,425,000	5,565,028	140,028
Building permits	175,000	172,116	(2,884)
Other	327,662	323,939	(3,723)
Total from licenses, permits and fees	5,927,662	6,061,083	133,421
Intergovernmental:			
State:			
Meals and rooms distribution	1,528,111	1,528,111	-
Highway block grant	607,053	606,987	(66)
Other	2,382,271	2,963,861	581,590
Federal:			
Other	-	2,069	2,069
Total from intergovernmental	4,517,435	5,101,028	583,593
Charges for services:			
Income from departments	2,029,926	1,912,413	(117,513)
Miscellaneous:			
Interest on investments	775,000	530,652	(244,348)
Sale of municipal property	66,460	7,713	(58,747)
Rent of property	7,500	6,500	(1,000)
Insurance dividends and reimbursements	7,500	38,677	31,177
Contributions and donations	24,874	27,477	2,603
Other	76,827	78,360	1,533
Total from miscellaneous	958,161	689,379	(268,782)
Other financing sources:			
Transfers in	6,456,844	2,128,439	(4,328,405)
Total revenues and other financing sources	34,978,560	\$ 31,945,512	\$ (3,033,048)
Unassigned fund balance used to reduce tax rate	666,588		
Total revenues, other financing sources, and use of fund balance	\$ 35,645,148		

Auditor's Report for Fiscal Year Ending June 30, 2020

*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, 2020*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Election and registration	\$ -	\$ 31,434	\$ 42,574	\$ -	\$ (11,140)
Revaluation of property	2,067	324,274	313,894	2,067	10,380
Planning and zoning	-	586,585	480,475	-	106,110
General government buildings	44,408	320,752	304,440	8,828	51,892
Other	84,824	2,546,284	2,826,378	29,541	(224,811)
Total general government	131,299	3,809,329	3,967,761	40,436	(67,569)
Public Safety:					
Police	24,223	6,790,207	6,487,944	47,392	279,094
Fire	6,071	6,316,368	6,056,533	36,322	229,584
Building inspection	-	387,406	316,652	-	70,754
Emergency management	-	7,361	4,743	-	2,618
Other	24,750	810,654	779,439	-	55,965
Total public safety	55,044	14,311,996	13,645,311	83,714	638,015
Highways and streets:					
Highways and streets	134,763	3,599,616	3,347,253	157,525	229,601
Total highways and streets	134,763	3,599,616	3,347,253	157,525	229,601
Sanitation:					
Solid waste	50	1,560,670	1,591,133	1,223	(31,636)
Health and welfare:					
Administration	-	75,833	75,833	-	-
Direct assistance	-	87,469	70,913	-	16,556
Total health and welfare	-	163,302	146,746	-	16,556
Culture and recreation:					
Parks and recreation	279	535,761	475,957	31,948	28,135
Library	117,732	1,219,635	1,005,640	115,964	215,763
Patriotic purposes	-	51,000	49,818	-	1,182
Other	-	66,208	523	-	65,685
Total culture and recreation	118,011	1,872,604	1,531,938	147,912	310,765
Community development	-	25,803	7,417	2,320	16,066
Debt service:					
Principal on long-term debt	-	285,000	285,000	-	-
Interest on long-term debt	-	131,266	131,265	-	1
Total debt service	-	416,266	416,265	-	1
Capital outlay	750,927	8,235,262	5,545,458	1,150,985	2,289,746
Other financing uses:					
Transfers out	-	1,650,300	1,650,000	-	300
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 1,190,094	\$ 35,645,148	\$ 31,849,282	\$ 1,584,115	\$ 3,401,845

Auditor's Report for Fiscal Year Ending June 30, 2020

<i>SCHEDULE 3</i>		
<i>TOWN OF MERRIMACK, NEW HAMPSHIRE</i>		
<i>Major General Fund</i>		
<i>Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)</i>		
<i>For the Fiscal Year Ended June 30, 2020</i>		
<hr/>		
Unassigned fund balance, beginning		\$ 10,135,337
Changes:		
Unassigned fund balance used to reduce tax rate		(666,588)
2020 Budget summary:		
Revenue surplus (Schedule 1)	\$ (3,033,048)	
Unexpended appropriations (Schedule 2)	<u>3,401,845</u>	
2020 Budget surplus		368,797
Increase in assigned for contingency		<u>(394,021)</u>
Unassigned fund balance, ending		<u>\$ 9,443,525</u>

Auditor's Report for Fiscal Year Ending June 30, 2020

SCHEDULE 4
TOWN OF MERRIMACK, NEW HAMPSHIRE
BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
June 30, 2020

	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	\$ 472,797	\$ 115,302	\$ 80,908	\$ 20,660	\$ 47,954	\$ 913,143	\$ (22,333)	\$ 133,613	\$ 112,887	\$ 201,780	\$ 2,076,511
Investments	-	62,126	-	-	-	-	-	-	-	2,792,573	2,854,699
Taxes receivable	-	-	-	-	-	11,750	-	-	-	-	11,750
Accounts receivable	93,455	-	-	-	-	-	2,478	-	-	-	95,933
Prepaid expenses	-	-	-	-	-	-	2,450	-	-	-	2,450
Total assets	<u>566,252</u>	<u>177,428</u>	<u>80,908</u>	<u>20,660</u>	<u>47,954</u>	<u>924,893</u>	<u>(17,605)</u>	<u>133,613</u>	<u>112,887</u>	<u>2,994,353</u>	<u>5,041,343</u>
LIABILITIES											
Accounts payable	959	-	-	-	-	126	1,652	-	9,306	-	12,243
Total liabilities	<u>959</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>126</u>	<u>1,652</u>	<u>-</u>	<u>9,306</u>	<u>-</u>	<u>12,243</u>
DEFERRED INFLOWS OF RESOURCES											
Unavailable revenue - CATV	10,000	-	-	-	-	-	-	-	-	-	10,000
FUND BALANCES											
Nonspendable	-	-	-	-	-	-	-	-	-	1,699,763	1,699,763
Restricted	555,293	177,428	80,908	20,660	47,954	924,767	(19,257)	133,613	103,381	1,294,590	3,319,337
Total fund balances	<u>555,293</u>	<u>177,428</u>	<u>80,908</u>	<u>20,660</u>	<u>47,954</u>	<u>924,767</u>	<u>(19,257)</u>	<u>133,613</u>	<u>103,381</u>	<u>2,994,353</u>	<u>5,019,100</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 566,252</u>	<u>\$ 177,428</u>	<u>\$ 80,908</u>	<u>\$ 20,660</u>	<u>\$ 47,954</u>	<u>\$ 924,893</u>	<u>\$ (17,605)</u>	<u>\$ 133,613</u>	<u>\$ 112,887</u>	<u>\$ 2,994,353</u>	<u>\$ 5,041,343</u>

See Independent Auditors' Report and Accompanying Notes to Basic Financial Statements.
60

Auditor's Report for Fiscal Year Ending June 30, 2020

EXHIBIT C-3
TOWN OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

	Cable Television	Library Fines	Fire Protection	Heritage	Conservation Commission	Current Use	Recreation Revolving	Capital Projects Funds		Permanent Fund	Total
								General	Highway Garage		
REVENUES											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,830	\$ -	\$ -	\$ -	\$ -	\$ 119,830
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental grants and other contributions	-	17,808	-	-	-	-	124,198	125,700	-	-	267,706
Charges for services	133,398	10,601	89,470	-	-	-	-	-	-	-	233,469
Investment income (loss)	8,077	9,050	1,501	976	796	11,302	620	1,506	2,196	(164,591)	(128,567)
Miscellaneous	-	10,193	-	14	-	-	-	-	-	-	10,207
Total revenues	141,475	47,652	90,971	990	796	131,132	124,818	127,206	2,196	(164,591)	502,645
EXPENDITURES											
Current:											
General government	-	-	-	-	-	-	-	-	-	26,079	26,079
Public safety	-	-	96,214	-	-	-	-	-	-	-	96,214
Highway and streets	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	259,383	24,878	-	80	-	-	251,950	-	-	-	536,291
Community development	-	-	-	-	629	1,944	-	-	-	-	2,573
Capital outlay	35,761	-	-	-	-	-	-	125,000	80,713	-	241,474
Total expenditures	295,144	24,878	96,214	80	629	1,944	251,950	125,000	80,713	26,079	902,631
Excess of revenues over expenditures	(153,669)	22,774	(5,243)	910	167	129,188	(127,132)	2,206	(78,517)	(190,670)	(399,986)
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Bonds proceeds	-	-	-	-	-	-	-	-	-	-	-
Principal repayments of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(153,669)	22,774	(5,243)	910	167	129,188	(127,132)	2,206	(78,517)	(190,670)	(399,986)
Fund Balance, beginning of year	708,562	154,654	86,151	19,750	47,787	795,579	107,875	131,497	181,898	3,185,023	5,419,086
Fund Balance, end of year	\$ 555,293	177,428	80,908	20,660	47,954	924,767	(19,257)	133,613	103,381	\$ 2,994,353	\$ 5,019,100

See Independent Auditor's Report and Accompanying Notes to Basic Financial Statements.
61

Expendable Trust Funds

For Fiscal Year Ending June 30, 2020

Fire Equipment Capital Reserve Fund

Balance - 07/01/19	\$ 708,071.04
Expenditures:	
Command vehicle	(33,319.00)
Radios	(297,999.30)
Transfer from General Fund	250,000.00
Investment income	<u>14,695.55</u>
Balance - 06/30/20	\$ 641,448.29

Ambulance Capital Reserve Fund

Balance - 07/01/19	\$ 141,735.15
Expenditures:	
Transfer from General Fund	80,000.00
Investment income	<u>3,190.47</u>
Balance - 06/30/20	\$ 224,925.62

Highway Equipment Capital Reserve Fund

Balance - 07/01/19	\$ 303,316.81
Expenditures:	
Dump Truck (2)	(311,338.00)
F-250 Truck	(31,251.00)
Transfer from General Fund	400,000.00
Investment income	<u>8,721.14</u>
Balance - 06/30/20	\$ 369,448.95

Property Revaluation Capital Reserve Fund

Balance - 07/01/19	\$ 38,098.65
Expenditures:	
Transfer from General Fund	15,000.00
Investment income	<u>803.29</u>
Balance - 06/30/20	\$ 53,901.94

Land Bank Capital Reserve Fund

Balance - 07/01/19	\$ 429,208.04
Investment income	<u>7,638.44</u>
Balance - 06/30/20	\$ 436,846.48

Playground Equip. Capital Reserve Fund

Balance - 07/01/19	\$ 46,919.96
Investment income	<u>835.02</u>
Balance - 06/30/20	\$ 47,754.98

Sewer Line Extension Capital Reserve Fund

Balance - 07/01/19	\$ 49,998.46
Expenditures:	
Transfer from General Fund	-
Investment income	<u>889.81</u>
Balance - 06/30/20	\$ 50,888.27

Library Building Maintenance CRF

Balance - 07/01/19	\$ 115,858.61
Expenditures:	
Children's room windows	(59,517.00)
Transfer from General Fund	75,000.00
Investment income	<u>2,685.22</u>
Balance - 06/30/20	\$ 134,026.83

Road Infrastructure Capital Reserve Fund

Balance - 07/01/19	\$ 1,871,100.37
Expenditures:	
Culvert Project	(198,123.28)
Bedford Rd. Bridge	(3,265,559.71)
Executive Park Dr.	(150,000.00)
US Rt. 3 Bridge	(4,446.73)
Souhegan River trail	(56,828.43)
Turkey Hill Rd. Intersection	(26,781.32)
Transfer from General Fund	450,000.00
State grants	2,661,467.89
Private Grants	0.00
Investment income	<u>27,280.14</u>
Balance - 06/30/20	\$ 1,308,108.93

Sewer Infrastructure Capital Reserve Fund

Balance - 07/01/19	\$ 114,899.29
Expenditures:	
Screener	(250,000.00)
Manhole repair	(6,175.00)
Pump	(63,436.40)
Phase III Upgrade Design	
Rate Study	(20,648.57)
Lighting Upgrade	(13,265.00)
Transfer from WWTF	350,000.00
Investment income	<u>5,512.69</u>
Balance - 06/30/20	\$ 116,887.01

Computer Equipment Capital Reserve Fund

Balance - 07/01/19	\$ 115,485.98
Expenditures:	
Software Licenses	(28,054.46)
Telephone system	(75,000.00)
Transfer from General Fund	35,000.00
Investment income	<u>2,342.38</u>
Balance - 06/30/20	\$ 49,773.90

Communication Equipment CRF

Balance - 07/01/19	\$ 138,498.74
Expenditures:	

Expendable Trust Funds

For Fiscal Year Ending June 30, 2020

Dispatch Upgrade	(2,287.50)	Investment income	<u>5,176.15</u>
Transfer from General Fund	125,000.00	Balance - 06/30/20	\$ 290,435.05
Investment income	<u>3,508.53</u>		
Balance - 06/30/20	\$ 264,719.77		
<u>Salt Shed Capital Reserve Fund</u>		<u>Solid Waste Equip. Capital Reserve Fund</u>	
Balance - 07/01/19	\$ 21,349.61	Balance - 07/01/19	\$ 308,210.93
Transfer from General Fund	-	Expenditures:	
Investment income	<u>379.93</u>	Tractor Trailer Cab	(126,499.00)
Balance - 06/30/20	\$ 21,729.54	Transfer from General Fund	125,000.00
		Investment income	<u>6,527.87</u>
		Balance - 06/30/20	\$ 313,239.80
<u>Athletic Fields Capital Reserve Fund</u>			
Balance - 07/01/19	\$ 134,507.70	<u>GIS Capital Reserve Fund</u>	
Expenditures:		Balance - 07/01/19	\$ 150,178.27
Transfer from General Fund	-	Expenditures:	
Investment income	<u>2,393.79</u>	GIS Upgrade	(66,200.00)
Balance - 06/30/20	\$ 136,901.49	Transfer from General Fund	20,000.00
		Investment income	<u>3,101.67</u>
		Balance - 06/30/20	\$ 107,079.94
<u>Daniel Webster Highway CRF</u>			
Balance - 07/01/19	\$ 215,296.76	<u>Milfoil Expendable Trust</u>	
Expenditures:		Balance - 07/01/19	\$ 14,842.42
Crack Sealing	(47,968.52)	Expenditures:	
Transfer from General Fund	50,000.00	Naticook Lake	(8,897.00)
Investment income	<u>4,246.70</u>	Horseshoe Pond	(2,737.50)
Balance - 06/30/20	\$ 221,574.94	Transfer from General Fund	10,000.00
		State grants	5,667.75
		Investment income	<u>347.49</u>
		Balance - 06/30/20	\$ 19,223.16
<u>Road Improvement Capital Reserve Fund</u>			
Balance - 07/01/19	\$ 245.53	<u>Self Insurance Trust Funds</u>	
Expenditures:		Balance - 07/01/19	\$ (2,244.22)
State grants	-	Expenditures:	
Private grants	-	Claims paid	(62,657.99)
Transfer from General Fund	-	Claims Reimbursed by Insurance	50,186.96
Investment income	<u>4.45</u>	Transfer from General Fund	10,000.00
Balance - 06/30/20	\$ 249.98	Investment income	<u>200.86</u>
		Balance - 06/30/20	\$ (4,514.39)
<u>Traffic Signal Pre-Emption CRF</u>			
Balance - 07/01/19	\$ 17,278.53	<u>Special Conservation Trust Fund</u>	
Expenditures:		Balance - 07/01/19	\$ 47,787.12
Pre-emption Signal upgrade	-	Expenditures:	
Transfer from General Fund	5,000.00	Consultant	(629.04)
Investment income	<u>349.25</u>	Transfer from General Fund	-
Balance - 06/30/20	\$ 22,627.78	Private grant	-
		Investment income	<u>796.26</u>
		Balance - 06/30/20	\$ 47,954.34
<u>Fire Station Improvement CRF</u>			
Balance - 07/01/19	\$ 288,742.90		
Expenditures:			
Architectural Work	(3,484.00)		
Transfer from General Fund	-		

Expendable Trust Funds

For Fiscal Year Ending June 30, 2020

Use Change Tax Conservation Trust Fund

Balance - 07/01/19	\$ 795,578.75
Expenditures:	
Consultant	(1,943.31)
Land use change tax	119,830.00
Other Revenue	-
Investment income	<u>11,301.74</u>
Balance - 06/30/20	\$ 924,767.18

Grand Total

Balance - 07/01/19	\$ 6,064,965.40
Expenditures	(5,215,047.06)
Land use change tax	119,830.00
Private grants	50,186.96
Transfers from General Fund	1,650,000.00
Transfers from WWTF	350,000.00
Intergovernmental Transfers	2,667,135.64
Investment income	<u>112,928.84</u>
Balance - 06/30/20	\$ 5,799,999.78

Long-Term Debt Principal And Interest Payment Schedules

For Fiscal Year Ending June 30, 2020

\$558,226.36 Interceptor Improvement Bond			
1.940% Interest			
Year Ending – June 30	Principal – January 1	Interest – January 1	Total
2021	<u>55,822.60</u>	<u>1,082.96</u>	<u>56,905.56</u>
	\$ 55,822.60	\$ 1,082.96	\$ 56,905.56

\$2,634,684.18 Dewatering Upgrade Bond			
1.70% Interest			
Year Ending – June 30	Principal – February 1	Interest – February 1	Total
2021	263,468.42	8,957.93	272,426.35
2022	<u>263,468.40</u>	<u>4,478.96</u>	<u>267,947.36</u>
	\$ 526,936.82	\$ 13,436.89	\$ 540,373.71

\$2,634,684.18 Dewatering Upgrade Bond				
1.70% Interest				
Year Ending – June 30	Principal – August 15	Interest – August 15	Interest – February 15	Total
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	<u>155,000.00</u>	<u>3,681.25</u>	<u>0.00</u>	<u>158,681.25</u>
	\$ 440,000.00	\$ 21,256.25	\$ 10,806.25	\$ 472,062.50

\$6,953,982 Phase II Upgrade and Compost Facility			
2.00% Interest			
Year Ending – June 30	Principal – August 15	Interest – February 1	Total
2021	347,699.00	111,263.71	458,962.71
2022	347,699.00	104,309.73	452,008.73
2023	347,699.00	97,355.75	445,054.75
2024	347,699.00	90,401.76	438,100.76
2025	347,699.00	83,447.78	431,146.78
2026	347,699.00	76,493.80	424,192.80
2027	347,699.00	69,539.82	417,238.82

Long-Term Debt Principal And Interest Payment Schedules

For Fiscal Year Ending June 30, 2020

Continued from previous page

Year Ending – June 30	Principal – August 15	Interest – February 1	Total
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	<u>347,699.00</u>	<u>6,953.98</u>	<u>354,652.98</u>
	\$ 5,563,184.00	\$ 945,741.52	\$ 6,508,925.52

\$3,300,000 Highway Garage				
2.8582% Interest				
Year Ending – June 30	Principal – August 15	Interest – August 15	Interest – February 15	Total
2021	155,000.00	56,430.00	56,430.00	267,860.00
2022	155,000.00	52,477.50	52,477.50	259,955.00
2023	155,000.00	48,525.00	48,525.00	252,050.00
2024	155,000.00	44,572.50	44,572.50	244,145.00
2025	155,000.00	40,620.00	40,620.00	236,240.00
2026	155,000.00	36,667.50	36,667.50	228,335.00
2027	155,000.00	32,715.00	32,715.00	220,430.00
2028	150,000.00	28,762.50	28,762.50	207,525.00
2029	150,000.00	24,937.50	24,937.50	199,875.00
2030	150,000.00	21,862.50	21,862.50	193,725.00
2031	150,000.00	18,787.50	18,787.50	187,575.00
2032	150,000.00	16,462.50	16,462.50	182,925.00
2033	150,000.00	14,137.50	14,137.50	178,275.00
2034	150,000.00	11,812.50	11,812.50	173,625.00
2035	150,000.00	9,487.50	9,487.50	168,975.00

Long-Term Debt Principal And Interest Payment Schedules

For Fiscal Year Ending June 30, 2020

<i>Continued from previous page</i>				
Year Ending – June 30	Principal – August 15	Interest – August 15	Interest – February 15	Total
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	<u>150,000.00</u>	<u>2,418.75</u>	<u>2,418.75</u>	<u>154,837.50</u>
	\$ 2,735,000.00	\$ 472,676.25	\$ 472,676.25	\$ 3,680,352.50

TOTAL DEBT SERVICE			
Year Ending – June 30	Principal	Interest	Total
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	<u>150,000.00</u>	<u>4,837.50</u>	<u>154,837.50</u>
	\$ 9,320,943.42	\$ 1,937,676.37	\$ 11,258,619.79

Tax Rate History

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

Year	School	Municipal	County	State	Total	Ratio	Equalized
2020	15.69	5.06	1.17	2.14	24.06	0.78	18.86
2019	16.04	4.71	1.20	2.18	24.13	0.83	20.08
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
2011 D	14.53	5.24	1.15	2.51	23.43	1.01	23.76
2010	12.07	4.34	1.02	2.10	19.53	1.14	22.26
2009	11.81	4.23	0.99	2.14	19.17	1.09	20.90
2008	11.50	4.23	1.01	2.20	18.94	1.05	19.91
2007	10.83	3.54	1.00	2.27	17.64	1.00	17.64
2006 B	11.31	2.82	1.00	2.33	17.46	0.98	17.02
2005	13.80	5.11	1.23	2.93	23.07	0.81	18.73
2004	12.80	5.26	1.18	3.12	22.36	0.88	19.68
2003 B	9.77	5.04	1.21	4.22	20.24	0.95	19.25
2002 B	8.94	3.70	1.38	4.49	18.51	0.96	17.70
2001 B	9.00	5.07	1.56	5.67	21.30	0.88	18.74
2000 B	8.67	5.40	1.79	5.59	21.45	0.94	20.16
1999 A	8.99	5.99	2.12	7.48	24.58	0.76	18.68
1998	22.82	6.00	2.14	-	30.96	0.87	26.94
1997	22.19	6.68	2.20	-	31.07	0.92	28.58
1996	22.09	7.70	2.37	-	32.16	0.96	30.87
1995 B	21.44	7.87	2.50	-	31.81	0.97	30.86
1994	19.83	8.67	2.39	-	30.89	0.95	29.35
1993 C	18.98	7.44	2.39	-	28.81	0.94	27.08
1992	12.61	4.22	1.61	-	18.44	1.34	24.71
1991	12.71	4.14	1.59	-	18.44	1.23	22.68
1990	11.24	4.15	1.54	-	16.93	1.05	17.78

Tax Rate History

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

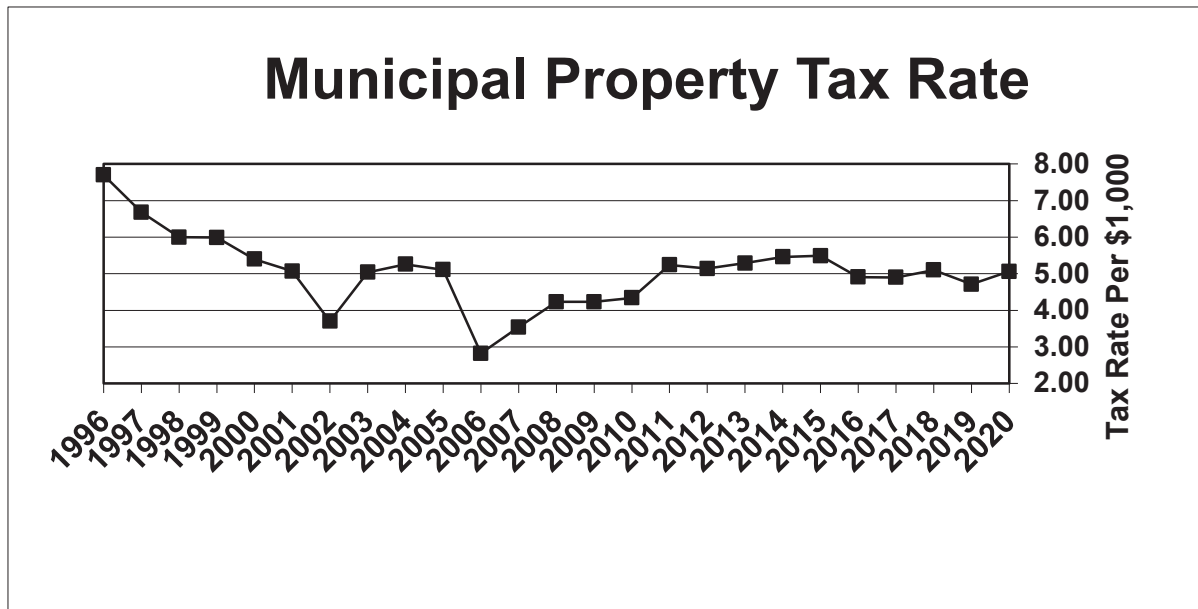
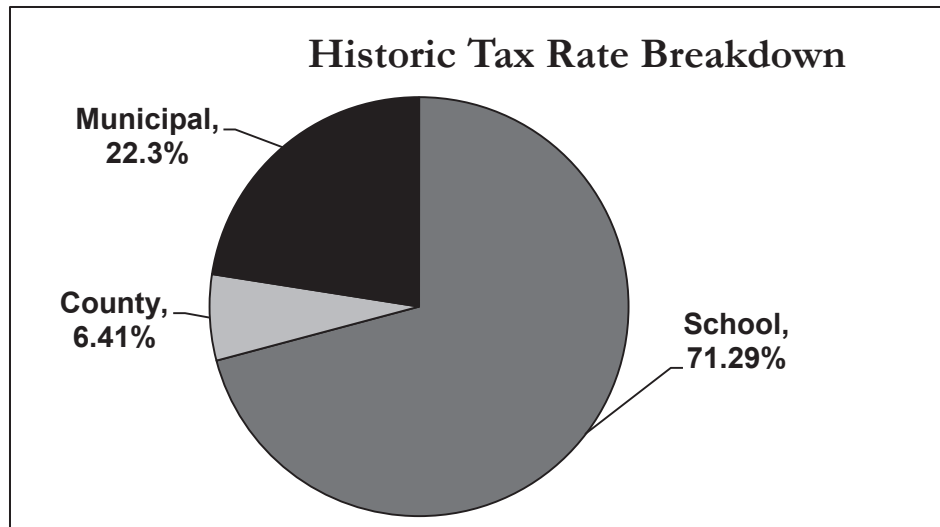
Year	School	Municipal	County	State	Total	Ratio	Equalized
1989 B	11.46	4.16	1.37	-	16.99	1.00	16.99
1988	27.63	8.61	2.39	-	38.63	0.42	16.22
1987	23.77	7.42	2.99	-	34.18	0.43	14.70
1986	22.92	6.59	2.14	-	31.65	0.47	14.88
1985	22.19	5.61	2.05	-	29.85	0.58	17.31
1984	21.83	5.35	1.97	-	29.15	0.69	20.11
1983	21.10	6.39	1.99	-	29.48	0.73	21.52
1982	19.90	6.70	1.60	-	28.20	0.77	21.71
1981	20.90	6.70	1.40	-	29.00	0.81	23.49

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



Summary of Inventory Valuation

For Fiscal Year Ending June 30, 2020

		<u>Assessed Valuation</u>	
		<u>Taxable</u>	<u>Total</u>
Land:	<u>Acres</u>		
Current use	2,512.25	290,242	
Discretionary Preservation Easement	0.07	300	
Residential	8,434.54	1,026,028,500	
Commercial/industrial	<u>2,778.08</u>	<u>193,384,900</u>	
Total taxable land	13,724.94	1,219,703,942	1,219,703,942
Tax exempt and non-taxable	5,295.60		44,737,900
Buildings:			
Residential		1,481,038,098	
Manufactured housing		11,255,300	
Commercial/industrial		719,391,512	
Discretionary Preservation Easement		<u>5,300</u>	
Total of taxable buildings		2,211,690,210	2,211,690,210
Tax exempt and non-taxable			174,440,802
Public utilities:			
Water		11,241,500.00	
Gas		17,472,600.00	
Electric		<u>117,557,900.00</u>	
Total public utilities		<u>146,272,000.00</u>	<u>146,272,000.00</u>
Total valuation before exemptions		3,577,666,152.00	3,796,844,854.00
Exemptions:	<u>Number</u>		
Blind	4.00	60,000	
Elderly	245.00	25,044,750	
Disabled - veterans	4.00	1,315,100	
Disabled - other	38.00	2,778,700	
School Dining/Dormitory/Kitchen	1.00	150,000	
Handicapped	3.00	29,500	
Solar	<u>39.00</u>	<u>710,000</u>	
Total exemptions	334	<u>30,088,050</u>	
Net valuation on which municipal, county, and			
local school tax rates are computed		3,547,578,102	
Less public utilities		<u>146,272,000</u>	
Net valuation on which state school tax rate is			
computed		\$ 3,401,306,102	

Statement of Appropriations, Estimated Revenues & Property Tax Assessed

Appropriations

Election and voter registration	34,822.00
Property revaluation	325,324.00
Community development	501,445.00
General government building maintenance	321,952.00
Other general government	2,586,658.00
Police	6,979,245.00
Fire and ambulance	6,596,113.00
Emergency management	8,930.00
Building Inspection	451,273.00
Other public safety	957,651.00
Public works administration	522,668.00
Highways and streets	2,775,298.00
Other highways and streets	476,612.00
Solid waste disposal	1,593,496.00
Sewage collection and disposal	3,903,091.00
Health agencies	75,833.00
Welfare administration and direct assistance	89,166.00
Parks and recreation	469,886.00
Library	1,136,912.00
Patriotic Purposes	51,000.00
Other culture and recreation	254,677.00
Conservation	5,168.00
Principal - long-term bonds and lease obligations	961,990.00
Interest - long-term bonds and lease obligations	241,340.00
Interest - tax anticipation notes	1.00
Land	1.00
Machinery, vehicles, and equipment	274,099.00
Buildings	9,651,263.00
Improvements other than buildings	1,455,656.00
Transfer to capital projects	0.00
Transfer to capital reserve funds	2,305,000.00
Transfer to other expendable trust funds	10,300.00
Total appropriations	\$ 45,016,870

Estimated Revenues

Land Use Change Tax	90,000
Timber yield taxes	5,000
Cable television franchise tax	400,000
Interest and penalties on delinquent taxes	220,786
Excavation Tax	1,500
Motor vehicle permit fees	5,625,000
Building permits	175,000
Other licenses and permits	328,862
Federal Grants	0.00
State meals and rooms tax distribution	1,549,898
State highway block grant	580,815
State water pollution grants	173,325

Statement of Appropriations, Estimated Revenues & Property Tax Assessed

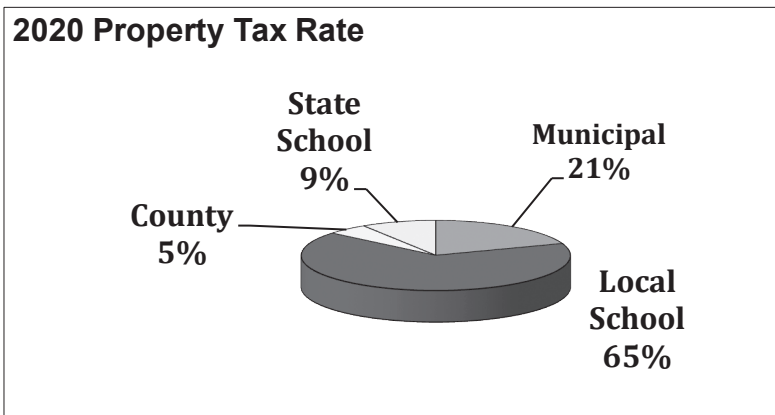
Other state aid.....	2,616
From Trust & Fiduciary Funds.....	11,000
Charges for services.....	7,344,635
Sale of municipal property.....	67,460
Interest on deposits and investments	408,427
Payments in lieu of taxes	7,517
Trust funds	0.00
Capital Project fund.....	125,000
SRF Bond Funding.....	9,520,000
Other sources	66,135
Total estimated revenues	\$ 26,702,976

Property Tax Assessed

Total appropriations.....	45,016,870
Total estimated revenues	26,702,976
Net municipal appropriations	18,313,894
Tax overlay.....	396,484
Use of Fund balance.....	(1,550,000)
War service tax credits	825,330
Net municipal assessment	17,985,708
Net local school assessment.....	55,645,671
Net county assessment.....	4,136,795
State education assessment.....	7,273,532
Total municipal, local school, and county assessments	\$ 85,041,706

<u>Tax Rate Computation</u>	<u>Assessment</u>	<u>Assessed Valuation</u> <u>(\$1,000's)</u>	<u>Tax Rate*</u>
Municipal	17,985,708	3,547,578.102	5.06
Local School	55,645,671	3,547,578.102	15.69
County	4,136,795	3,547,578.102	1.17
State School	7,273,532	3,401,306.102	2.14
Total	\$ 85,041,706		24.06

* Tax rate = assessment divided by property valuation



Net Assessed Valuation History

For Fiscal Year Ending June 30, 2020

<u>Year</u>	<u>Net Assessed Valuation</u>	<u>Ratio</u>	<u>Estimated 1.00 Valuation</u>
2020	3,547,578,102.00	0.78	4,524,972,069.00
2019	3,453,386,038.00	0.83	4,150,704,373.00
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

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)
Submitted by Diane Trippett, Town Clerk / Tax Collector



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)

Submitted by Diane Trippett, Town Clerk / Tax Collector



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: 2019	Year: 2018	Year: 2017	
Property Taxes	3110		\$8,003,340.52	\$3,751.00		
Resident Taxes	3180					
Land Use Change Taxes	3120		\$45,500.00			
Yield Taxes	3185					
Excavation Tax	3187					
Other Taxes	3189		\$121,809.42	\$7,020.96		
Property Tax Credit Balance		(\$73,323.84)				
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	2019	Prior Levies
Property Taxes	3110	\$42,180,708.00	\$41,096,237.00	
Resident Taxes	3180			
Land Use Change Taxes	3120		\$239,660.00	
Yield Taxes	3185	\$1,712.13	\$5,460.47	
Excavation Tax	3187			
Other Taxes	3189	\$795,897.71	\$1,101,005.30	

Overpayment Refunds	Account	Levy for Year of this Report	2019	2018	2017
Property Taxes	3110	\$139,230.45			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$10.02	\$65,129.11	\$1,544.37	
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$43,044,234.47	\$50,678,141.82	\$12,316.33	\$0.00

Tax Collector's Report (MS-61)

Submitted by Diane Trippett, Town Clerk / Tax Collector



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2019	Prior Levies 2018	2017
Property Taxes	\$28,227,710.56	\$48,602,255.51		
Resident Taxes				
Land Use Change Taxes		\$260,793.34		
Yield Taxes		\$5,460.47		
Interest (Include Lien Conversion)	\$10.02	\$57,839.36	\$929.12	
Penalties		\$7,289.75	\$615.25	
Excavation Tax				
Other Taxes	\$561,928.58	\$1,182,604.65	\$4,567.19	
Conversion to Lien (Principal Only)		\$498,734.21	\$6,204.77	
<div style="border: 1px solid black; height: 15px; width: 100%;"></div>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2019	Prior Levies 2018	2017
Property Taxes	\$739.00	\$11,005.36		
Resident Taxes				
Land Use Change Taxes		\$866.66		
Yield Taxes				
Excavation Tax				
Other Taxes		\$525.77		
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Current Levy Deeded				

Tax Collector's Report (MS-61)

Submitted by Diane Trippett, Town Clerk / Tax Collector



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2019	2018	2017
Property Taxes	\$14,164,656.24			
Resident Taxes				
Land Use Change Taxes		\$23,500.00		
Yield Taxes	\$1,712.13			
Excavation Tax				
Other Taxes	\$233,969.13	\$27,266.74		
Property Tax Credit Balance	(\$146,491.19)			
Other Tax or Charges Credit Balance				
Total Credits		\$43,044,234.47	\$50,678,141.82	\$12,316.33
				\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$14,304,613.05
Total Unredeemed Liens (Account #1110 - All Years)	\$924,145.28

Tax Collector's Report (MS-61)

Submitted by Diane Trippett, Town Clerk / Tax Collector



New Hampshire
Department of
Revenue Administration

MS-61

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2019	Year: 2018	Year: 2017
Unredeemed Liens Balance - Beginning of Year			\$412,163.97	\$405,238.31
Liens Executed During Fiscal Year		\$521,732.33	\$7,255.75	
Interest & Costs Collected (After Lien Execution)		\$2,420.83	\$21,699.71	\$44,394.44
Total Debits	\$0.00	\$524,153.16	\$441,119.43	\$449,632.75

Summary of Credits

	Last Year's Levy	Prior Levies		
		2019	2018	2017
Redemptions		\$89,982.59	\$191,831.85	\$140,430.64
Interest & Costs Collected (After Lien Execution) #3190		\$2,420.83	\$21,699.71	\$44,394.44
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$431,749.74	\$227,587.87	\$264,807.67
Total Credits	\$0.00	\$524,153.16	\$441,119.43	\$449,632.75

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$14,304,613.05
Total Unredeemed Liens (Account #1110 - All Years)	\$924,145.28

Tax Collector's Report (MS-61)
Submitted by Diane Trippett, Town Clerk / Tax Collector



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

Diane

Preparer's Last Name

Trippett

Date

6/30/2020

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, Town Clerk / Tax Collector
Preparer's Signature and Title

Town Clerk Report for Year Ending June 30, 2020

Submitted by Diane Trippett, Town Clerk / Tax Collector

Description	Debit	Credit
STATE WASH ACCOUNT	\$1,646,499.88	
CASH	\$5,923,070.32	\$1,646,499.88
Local Boat Registration Fees		\$4,668.82
Local Boat Clerk fee		\$275.00
Auto Registrations		\$5,568,894.55
Title Applications		\$11,581.00
Dog Licenses		\$22,218.00
State Dog License Fees		\$9,809.00
Marriage Licenes		\$889.00
Marriage Licenses State		\$5,461.00
Boat Agent Fees		\$1,825.00
Municipal Agent Fees		\$97,935.00
State Bad Check		\$560.00
Vitals Certified Copies Town		\$12,657.00
Certified Copies 1st		\$6,808.00
Vitals Certified Copies 2nd		\$6,700.00
Mail-In Program Fees		\$32,220.00
Miscellaneous		\$3,312.79
UCC Filings		\$5,520.00
Civil Forfeitures		\$6,052.00
Cash Over & Short		(\$30.84)
Road Improvement		\$125,715.00
GRAND TOTALS	\$7,569,570.20	\$7,569,570.20

Treasurer's Report

For Fiscal Year Ending June 30, 2020

POOLED CASH ACCOUNT

Balance - July 1, 2019 \$54,955,901.76

Receipts:

General Government.....	32,983.71
Cable Television.....	386,049.92
Assessing.....	406.00
Fire and Ambulance.....	938,942.84
Police.....	438,483.69
Highway, Public Works Administration, Build & Grounds.....	116,370.43
Solid Waste Disposal.....	155,730.09
Wastewater Treatment.....	4,157,079.68
Parks and Recreation.....	196,764.46
Community Development.....	49,007.10
Code Enforcement.....	237,192.50
Town Clerk/Tax Collector.....	87,659,918.35
Welfare.....	13,563.93
Interest on pooled deposits and investments.....	613,795.20
Federal and state aid.....	2,510,060.98
Private grants.....	48,585.18
Trust fund reimbursements.....	2,478,823.84
Other expense reimbursements.....	<u>362,369.79</u>
Total receipts.....	<u>100,396,127.69</u>

Total cash available 155,352,029.45

Less orders paid 107,607,490.48

Balance - June 30, 2020..... \$47,744,538.97

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, 2019 and interest earned by each fund during the year then ended are as follows:

<u>Fund</u>	<u>Interest</u>	<u>Equity</u>
General Fund	530,652.33	41,698,101.85
Sewer Fund	56,169.44	4,264,474.50
CATV Fund	8,077.42	472,796.89
Fire Protection Area Fund	1,500.76	80,907.66
Capital Projects	1,505.44	133,613.38
Highway Garage	2,195.56	112,887.16
Special Conservation Fund	796.26	47,954.34
Use Change Tax Conservation Fund	11,301.74	913,142.84
Heritage Fund	976.42	20,660.35
Revolving Fund Parks & Recreation	619.83	-
	<u>\$613,795.20</u>	<u>\$47,744,538.97</u>

Trustees of Trust Funds

Submitted by Chris Christensen, John Balcolm, and William Wilkes

The Trustees of Trust Funds oversee moneys left to the town (permeant funds) or appropriated at annual meetings by the voters (capital reserve funds). Three Trustees are elected on a rotating basis for three year terms. Trustee operations are conducted under state laws, including provisions that prevent Trustees from holding office as a member of the town or school district governing body or treasurer. State law also provides for Trustees to use professional advisors. The Merrimack Trustees work with Cambridge Trust-NH in this capacity. Our total assets under management is \$19,152,861.00

Fund management reports are established by the State of New Hampshire (MS-9 and MS-10), filed annually in September, and posted on the Trustee pages of the Town web site, www.merrimacknh.gov. Our email is trustfunds@merrimacknh.gov. In addition to review by the NH Department of Justice and the NH Department of Revenue Administration, the Town, School District and Merrimack Village District audit the Trustees' operations. The Trustees receive annual training from the DOJ and DRA. For improved security, all transactions are handled by a letter of instruction to our custodian, Cambridge Trust-NH. Agendas and minutes of monthly meetings are posted on the website.

Capital Reserve Funds are invested only in U.S. Government or FDIC guaranteed securities. There is almost no fluctuation in the value of these funds which are invested on a laddered basis to provide liquidity and response to changing interest rates. Fund balances are shown separately.

Bequests are invested in high quality equities, and a fixed income portfolio. The bequests generally stipulate that income shall benefit a particular body, so the investment emphasis is on interest and dividends as well as growth.

The spreadsheet that follows gives some detail on the activity in these accounts. The full reports, including actual securities held, are shown on the Trustee page of the Town website.

Capital Reserve and Scholarship Balances

For Fiscal Year Ending June 30, 2020

<u>TOWN</u>		
MU - AMBULANCE FUND	1/1/1976	230,017.35
MU - ATHLETIC FIELDS	7/1/2000	140,000.57
MU - COMMUNICATION EQUIPMENT FUND	7/1/1978	270,712.34
MU - COMPUTER EQUIPMENT	7/1/1999	50,900.65
MU - DW HIGHWAY IMPROVEMENT FUND	7/1/2000	226,590.82
MU - EMERGENCY TRAFFIC SIGNAL	7/1/2003	23,140.01
MU - FIRE EQUIPMENT FUND	7/1/1972	656,702.24
MU - FIRE STATION IMPROVEMENT	7/1/2008	297,009.74
MU - GEOGRAPHIC INFORMATION SYSTEM	7/1/2014	109,503.95
MU - HIGHWAY EQUIPMENT FUND	7/1/1986	377,812.31
MU - LAND BANK	7/1/1989	446,735.55
MU - LIABILITY INSURANCE	7/1/1987	5,945.81
MU - LIBRARY BUILDING MAINTENANCE	7/1/2008	137,060.85
MU - MILFOIL EXP. TRUST FUND	7/1/2006	22,859.18
MU - PLAYGROUND EQUIPMENT	7/1/1999	48,836.03
MU - PROPERTY REVALUATION FUND	7/1/1986	55,122.14
MU - PROPERTY/CASUALTY INSURANCE	7/1/1987	4,181.56
MU - ROAD IMPROVEMENT	7/1/2001	259.78
MU - ROAD INFRASTRUCTURE	7/1/2008	1,372,932.25
MU - SALT SHED	7/1/2000	22,221.44
MU - SEWER EXTENSION FUND	7/1/1994	52,040.25
MU - SEWER INFRASTRUCTURE	7/1/2008	177,104.13

MU - SOLID WASTE FUND	7/1/2005	<u>320,634.46</u>
TOTAL		\$5,048,323.42

<u>SCHOLARSHIPS</u>		
SP - GIBSON SCHOLARSHIP - NON-EXPENDABLE*	7/1/2007	212,696.63
SP - GREENLEAF SCHOLARSHIP - NON-EXPENDABLE*	7/1/2005	19,719.58
SP - WATSON SCHOLARSHIP FUND EXPENDABLE	7/1/2004	<u>21,557.84</u>
TOTAL		\$247,825.05
*Income is expendable		

<u>SCHOOL DISTRICT</u>		
SD - REMEDIAL READING/MATH	7/1/2003	94,135.09
SD - REPAIR FUND	7/1/2004	360,008.71
SD - SCHOOL REPAVING	7/1/1992	1,368.08
SD - SCHOOL ROOF	7/1/1992	3,561.82
SD - SPECIAL EDUCATION	7/1/2001	<u>524,554.34</u>
TOTAL		\$983,628.04

<u>VILLAGE DISTRICT</u>		
WD - EQUIPMENT AND FACILITY FUND	7/1/2005	3,150,415.16
WD - LAND ACQUISITION	7/1/2005	1,571,654.45
WD - LEGAL FEES FUND	5/24/2019	104,484.52
WD - SYSTEM DEVELOPMENT FUND	7/1/2010	<u>365,200.20</u>
TOTAL		\$5,191,757.33

Summary Report of Trustees of Trust Funds - Permanent Funds

For Fiscal Year Ending June 30, 2020

Date of Creation	Name of Fund	PRINCIPAL			INCOME			
		Starting Balance	Ending FMV Balance	Starting Balance	Income	Expended	Ending Balance	Ending Fair Market Value
CEMETERIES								
1/1/1900	CN - PERPETUAL CARE	534,981.24	747,170.34	492,992.17	43,605.33	(13,252.88)	523,344.62	1,270,514.96
1/1/1956	CN - CEMETERY (MULTIPLE)	65,137.23	84,116.99	27,434.37	5,309.22	(7,555.69)	25,187.90	109,304.89
1/1/1969	CN - EVERETT PARKER	5,147.26	7,017.19	3,726.67	419.56	(75.53)	4,070.70	11,087.89
1/1/1970	CN - GRIFFIN FENCE FUND	10,104.89	13,778.60	7,331.55	823.63	(148.28)	8,006.90	21,785.50
1/1/1970	CN - GRIFFIN LOT CARE	880.59	1,202.77	650.23	71.82	(12.93)	709.12	1,911.89
FIRE								
1/1/1951	CN - GEORGE CARROLL	164,049.47	233,245.06	172,723.67	13,371.30	(2,407.32)	183,687.65	416,932.71
1/1/1925	CN - SHEDD HARRIS FUND	547,548.41	750,888.18	421,288.81	44,629.66	(8,034.91)	457,883.56	1,208,771.74
LIBRARY								
1/1/1964	CN - LAWRENCE	27,757.43	35,554.79	7,244.82	2,262.48	(407.32)	9,099.98	44,654.77
1/1/1917	CN - PATTERSON, LAWRENCE & CARROLL	34,698.68	46,111.34	18,417.12	2,828.24	(509.18)	20,736.18	66,847.52
SCHOOLS								
1/1/1854	CN - GAGE & LAWRENCE	378,784.62	524,824.55	321,639.82	30,874.03	(5,558.42)	346,955.43	871,779.98
1/1/1950	CN - MASTRICOLA FUND	93,757.63	127,829.53	67,943.26	7,642.01	(1,375.83)	74,209.44	202,038.97
1/1/1960	CN - STOCKLEY	2,831.99	3,853.84	2,011.18	230.84	(41.56)	2,200.46	6,054.30
1/1/1965	CN - WATKINS	1,486,305.14	1,958,979.54	698,290.76	121,145.89	(22,160.51)	797,276.14	2,756,255.68
1/1/1965	CN - WATKINS FOREST INCOME	323,705.38	432,293.01	183,722.72	26,384.64	(4,750.15)	205,357.21	637,650.22
1/1/1945	CN - WATKINS PRIZE SPEAKING	13,562.64	18,421.25	9,815.51	1,105.44	(580.14)	10,340.81	28,762.06
1/1/1945	CN - WATKINS PRIZE SPELLING	13,380.65	17,724.40	7,139.55	1,090.61	(555.48)	7,674.68	25,399.08
1/1/1965	CN - WATKINS TOWN FOREST	1575.00*	1575.00*				0.00	1,575.00
							\$ 2,676,740.78	\$ 7,681,327.16

Capital Improvement Program - Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year 2020/21	YR 1 2021/22	YR 2 2022/23	YR 3 2023/24	YR 4 2024/25	YR 5 2025/26	YR 6 2026/27
Assessing			Revaluation	Revaluation CRF	75,000	35,000	-	-	-	-	125,000
Building & Grounds	2004	15-20 yrs	450.4x4 w/Dump Body, Plow	Budget	-	-	50,000	-	-	-	-
Building & Grounds			HVAC (PD)	Budget	-	-	-	-	100,000	-	-
Building & Grounds			Sprinkler System Town Hall	Budget	-	-	175,000	-	-	-	-
Building & Grounds			LED Lighting Upgrade (Town Hall/ Abbie Griffin Park)	Budget	52,146	-	-	-	-	-	-
Building & Grounds			Replace brick veneer siding (Police-contingent on safety complex)	Budget	-	-	-	-	75,000	-	-
Building & Grounds			Town Hall Space Needs Study	Budget	10,000	-	-	-	-	-	-
Building & Grounds			Reconstruct Parking Lots (Lower PD and JOACC)	Budget	45,000	-	-	-	25,000	-	-
Communications			Communications Recorder	Communication CRF	-	-	25,000	-	-	-	25,000
Communications			Radio Base Stations	Communication CRF	-	-	-	120,000	-	-	-
Communications			Simulcast system for radios	Comm. CRF/Budget	-	-	488,918	-	-	-	-
Communications			Body Camera	Communication CRF	-	-	-	325,345	-	-	-
Communications			Access Control / Facility Monitoring	Communication CRF	-	-	-	-	30,000	-	-
Communications			Backup console fire/police	Communication CRF	50,000	-	-	-	-	-	-
Communications			CAD/RMS Server replacement/Dispatch upgrade	Communication CRF	250,000	-	-	-	-	-	25,000
Comm. Development			GIS Update & Maintenance Program	GIS CRF	10,000	-	-	-	-	-	200,000
Fire			Building Upgrade to Reeds Ferry (Station 3)	Shedd Harris Fund	-	-	-	-	-	-	95,000
Fire		100K miles	Ambulance 233	Ambulance CRF	-	200,000	-	-	-	-	-
Fire		100K miles	Ambulance 231	Ambulance CRF	-	-	-	225,000	-	-	-
Fire		100K miles	Ambulance 234	Ambulance CRF	-	-	-	-	-	225,000	-
Fire			Power Cof Project	Ambulance CRF	140,000	-	-	-	-	-	-
Fire		EOL	Cardiac Defibrillator / Monitor / Transmitter	Ambulance CRF	-	-	-	-	200,000	-	-
Fire		EOL	Automatic Rescue CPR Devices	Ambulance CRF	-	-	-	-	-	45,000	-
Fire	2021	10 yrs First Due	Pumper Engine E1	Fire Equip CRF	518,709	-	-	-	-	-	-
Fire	2021	10 yrs First Due	Pumper Engine E2	Fire Equip CRF	518,709	-	-	-	-	-	-
Fire		20yr EOL Review	Pumper Engine E3	Fire Equip CRF	-	-	-	-	650,000	-	-
Fire		EOL	Tower Ladder (Bond or Lease)	Bond	-	-	1,525,000	-	-	-	-
Fire		EOL	Pickup/Forestry 2	Fire Equip CRF	-	-	-	125,000	-	-	-
Fire		EOL	Fire Command Vehicle	Fire Equip CRF	-	-	-	45,000	-	-	-
Fire		EOL	Fire Command Vehicle	Fire Equip CRF	-	-	-	-	-	-	47,000
Fire		EOL	Utility Truck Plow	Fire Equip CRF	-	-	-	-	-	50,000	-
Fire		EOL	Gator / Forestry Trailer	Fire Equip CRF	-	-	-	-	12,000	-	-
Fire		EOL	Boat Rigid Hull Inflatable/Equipment	Fire Equip CRF	-	-	-	45,000	-	-	-
Fire		EOL	Boat, Portable Inflatable	Fire Equip CRF	-	12,000	-	-	-	-	-
Fire		EOL	Computer Upgrader/Replacement	Fire Equip CRF	15,000	20,000	-	-	-	-	-
Fire		EOL	SCBA Filling System	Fire Equip CRF	-	99,000	-	-	-	-	-
Fire		EOL	Toxic Gas Meters	Fire Equip CRF	24,000	-	-	-	-	15,000	-
Fire		EOL	Thermal Imaging Cameras	Fire Equip CRF	-	-	-	-	25,000	25,000	-
Fire		EOL	Large Diameter Hose	Fire Equip CRF	-	-	-	-	10,000	-	-
Fire		EOL	Fire Suppression Hose	Fire Equip CRF	-	-	-	-	-	10,000	-
Fire		EOL	SABA Tech Rescue Bottles 10 min (10 x \$585)	Budget	-	5,850	-	-	-	-	-
Fire		EOL	Opticom Repair / Replacement	Traffic Pre-emption CRF	-	5,000	5,000	5,000	5,000	5,000	5,000
Fire		EOL	Turn out gear (5 x \$3,000)	Budget	-	15,000	15,000	15,000	15,000	15,000	15,000
Highway	2013	11 yrs	¾ T Pickup H-3	Highway Equip CRF	-	-	-	40,000	-	-	-
Highway	2008	12 yrs	¾ T Pickup H-4	Highway Equip CRF	40,000	-	-	-	-	-	-
Highway	2012	10 yrs	¾ T Pickup H-5	Highway Equip CRF	-	-	40,000	-	-	-	-
Highway	2011	10 yrs	1 Ton Dump H-7	Highway Equip CRF	60,000	-	-	-	-	-	-
Highway	2014	11 yrs	1 Ton Dump H-8	Highway Equip CRF	-	-	-	60,000	-	-	-
Highway	2013	10 yrs	1 Ton Dump H-9	Highway Equip CRF	-	-	60,000	-	-	-	-
Highway	2008	10 yrs	1 Ton Dump H-10	Highway Equip CRF	60,000	-	-	-	-	-	-
Highway	2013	10 yrs	1 Ton Dump H-11	Highway Equip CRF	-	-	-	60,000	-	-	-
Highway	1997	25 yrs	Grader H-12	Highway Equip CRF	-	-	-	275,000	-	-	-
Highway	2004	15 yrs	Backhoe / loader H-13	Highway Equip CRF	-	140,000	-	-	-	-	-
Highway	2007	15 yrs	Wood Chipper H-15	Highway Equip CRF	-	50,000	-	-	-	-	-
Highway	2015	10 yrs	Loader H-16	Highway Equip CRF	-	-	-	-	-	160,000	-

Capital Improvement Program - Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year 2020/21	YR 1 2021/22	YR 2 2022/23	YR 3 2023/24	YR 4 2024/25	YR 5 2025/26	YR 6 2026/27
Highway	2006	12 yrs	Bucket Truck H-18	Highway Equip CRF	-	-	-	100,000	-	-	-
Highway	2008	15 yrs	Catch Basin Cleaner H-19	Highway Equip CRF	-	-	185,000	-	-	-	-
Highway	2020	12 yrs	6 Wheel Dump H-20	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2015	12 yrs	6 Wheel Dump H-21	-	-	-	-	-	-	-	185,000
Highway	2014	11 yrs	6 Wheel Dump H-23	Highway Equip CRF	-	-	-	-	180,000	-	-
Highway	2015	11 yrs	6 Wheel Dump H-24	Highway Equip CRF	-	-	-	-	-	185,000	-
Highway	2015	11 yrs	6 Wheel Dump H-25	Highway Equip CRF	-	-	-	-	-	185,000	-
Highway	2014	11 yrs	6 Wheel Dump H-26	Highway Equip CRF	-	-	-	-	180,000	-	-
Highway	2009	12 yrs	6 Wheel Truck H-29	Highway Equip CRF	-	-	180,000	-	-	-	-
Highway	2010	12 yrs	10 Wheel Dump H-33	Highway Equip CRF	-	195,000	-	-	-	-	-
Highway	2021	12 yrs	6 Wheel Dump H-35	Highway Equip CRF	180,000	-	-	-	-	-	-
Highway	2002	20 yrs	John Deere Tractor H-41	Highway Equip CRF	-	-	95,000	-	-	-	-
Highway	2014	20 yrs	Kubota Tractor H-42	Highway Equip CRF	-	-	-	-	95,000	-	-
Highway	2012	15 yrs	MV Sidewalk tractor H-44	Highway Equip CRF	-	-	-	-	-	-	145,000
Highway	2008	18 yrs	Message Board M-7	Highway Equip CRF	-	-	-	-	-	-	-
Highway	1981	25 yrs	Trailer, Roller MN-031	Highway Equip CRF	-	15,000	-	-	-	65,000	-
Highway	1996	25 yrs	Trailer Landscape MN-063	Highway Equip CRF	15,000	-	-	-	-	-	-
Highway	1988	25 yrs	Trailer, Brine MN-080	Highway Equip CRF	-	-	15,000	-	-	-	-
Highway	2002	25 yrs	Trailer - Black MN-143	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2012	15 yrs	Utility, MV Sidewalk Tractor H-44	Highway Equip CRF	-	-	-	-	-	-	15,000
Highway	2016	9 yrs	Mower, Exmark Master 166	Budget	-	12,000	-	-	-	-	-
Highway	2007	9 yrs	Mower, Exmark Master 148	Budget	12,000	-	-	-	-	-	-
Highway	2013	9 yrs	Mower, Exmark Master 167	Budget	-	-	12,000	-	-	-	-
Highway	2002	15 yrs	Cement Mixer	Budget	4,000	-	-	-	-	-	-
Highway	1985	30 yrs	Calcium Tank (Liquid)	Budget	12,000	-	-	-	-	-	-
Library			Carpet Replacement	Library CRF	-	10,000	-	-	-	-	-
Parks & Recreation			Dock Replacement	Budget	-	26,400	-	8,500	-	-	-
Parks & Recreation			Tennis Court resurfacing - Wasserman	Budget	37,000	-	-	-	-	-	-
Parks & Recreation			Martel Field Lighting	Athletic Field CRF	-	-	-	-	-	285,000	-
Parks & Recreation			Wasserman Park Cabin Demolition (12, 56 & 910)	Budget	24,000	-	-	-	-	-	-
Parks & Recreation			Parks & Recreation Office Improvements & ADA ramp	Budget	-	14,800	-	-	-	-	-
Parks & Recreation			Wasserman Cabin Roof Replace (Cabins 3, 4, 12 & Boat House)	Budget	-	-	15,800	-	-	-	-
Parks & Recreation			Function Hall basement Retro fit	Budget	-	-	-	-	-	70,000	-
Parks & Recreation			Irrigation Wasserman Park	Budget	-	-	62,000	-	-	-	-
Parks & Recreation			Watson Park Lights	Budget	35,000	-	-	-	-	-	-
Police	Var		Patrol Vehicles	Budget	120,000	123,600	127,308	145,000	135,000	139,050	143,222
Police		5 yrs	Special Response Team Body Armor Replace (10 team members)	Budget	-	-	-	-	-	27,000	-
Police			Motorcycle	Budget	-	15,000	-	-	-	-	-
Police	Var		Administrative Vehicle	Budget	-	-	35,000	-	27,000	-	-
Solid Waste Disposal	2005	10 yrs	100 CY Trailer, live floor T1	Solid Waste CRF	70,000	-	-	-	-	-	-
Solid Waste Disposal	2005	10 yrs	100 CY Trailer, live floor T4	Solid Waste CRF	-	70,000	-	-	-	-	-
Solid Waste Disposal	2005	20 yrs	Truck Cab & Chassis - International Tractor L6	Solid Waste CRF	-	-	-	-	140,000	-	-
Solid Waste Disposal	2003	15 yrs	Fork Lift L11	Solid Waste CRF	25,000	-	-	-	-	-	-
Solid Waste Disposal	2013	12 yrs	Transfer Station Loader L4	Solid Waste CRF	-	-	-	-	300,000	-	-
Solid Waste Disposal	2005	15 yrs	Skid Steer Loader L9	Solid Waste CRF	25,000	-	-	-	-	-	-
Solid Waste Disposal	2012	15 yrs	Skid Steer Loader L10	Solid Waste CRF	-	-	-	-	-	-	50,000
Solid Waste Disposal	2010	12 yrs	Pickup Trucks w/Plow L15	Solid Waste CRF	-	35,000	-	-	-	-	-
Technology			Licenses / Equipment Upgrade	Computer CRF	50,000	-	-	-	-	-	-
Technology			Campus WIFI - Town Hall	Computer CRF	-	10,000	-	-	-	-	-
Technology			Microsoft 360	Computer CRF	-	46,000	46,000	46,000	46,000	46,000	46,000
Town Clerk/Tax Collector			Computer Equipment	Computer CRF	-	-	-	10,000	-	-	-
TOTAL GENERAL FUND					\$ 2,477,564	\$ 1,154,650	\$ 3,137,026	\$ 1,649,845	\$ 2,250,000	\$ 1,552,050	\$ 1,246,222

Capital Improvement Program - Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6
Wastewater Treatment	2017	ongoing	Manhole/Sewer Line Rehabilitation	User Fees	25,000	25,000	25,000	125,000	125,000	125,000	2026/27
Wastewater Treatment	2017	8 yrs	Bobcat Skid Steer Loaders - compost facility	User Fees	-	-	-	-	40,000	-	-
Wastewater Treatment	2017	8 yrs	Bobcat Skid Steer Loaders - compost facility	User Fees	-	-	-	-	40,000	-	-
Wastewater Treatment	2005	15 yrs	Sewer Vacuum Truck - International 7400	User Fees	440,000	-	-	-	-	-	-
Wastewater Treatment	2015	10 yrs	Truck (Bobcat) - Used to maintain easements	User Fees	-	-	-	-	-	75,000	-
Wastewater Treatment	2008	15 yrs	Truck (Bobcat) - Used to maintain easements	User Fees	-	-	25,000	-	-	-	-
Wastewater Treatment	2014	10 yrs	Truck (Bobcat) - Used to maintain easements	User Fees	-	-	-	-	-	-	280,000
Wastewater Treatment	2006	10 yrs	Truck (Bobcat) - Used to maintain easements	User Fees	-	-	-	250,000	-	-	-
Wastewater Treatment	2009	15 yrs	Truck (Bobcat) - Used to maintain easements	User Fees	-	-	15,000	-	-	-	-
Wastewater Treatment	2014	11 yrs	Truck (Bobcat) - Used to maintain easements	User Fees	-	-	-	-	-	-	35,000
Wastewater Treatment	2010	10 yrs	Truck (Bobcat) - Used to maintain easements	User Fees	-	-	-	-	-	35,000	-
Wastewater Treatment	2013/14	13 yrs	Truck (Bobcat) - Used to maintain easements	User Fees	-	-	-	-	-	13,500	-
Wastewater Treatment	2020	10 yrs	Truck (Bobcat) - Used to maintain easements	User Fees	3,325	-	-	-	-	-	7,500
Wastewater Treatment	2020	10 yrs	Truck (Bobcat) - Used to maintain easements	User Fees	3,325	-	-	-	-	-	-
Wastewater Treatment	2005	20 yrs	Truck (Bobcat) - Used to maintain easements	User Fees	-	-	-	-	-	100,000	-
Wastewater Treatment	2012	10 yrs	Truck (Bobcat) - Used to maintain easements	User Fees	-	-	-	35,000	-	-	-
Wastewater Treatment	1978	15 yrs	Truck (Bobcat) - Used to maintain easements	User Fees	-	100,000	-	-	-	-	-
Wastewater Treatment	2015	10 yrs	Truck (Bobcat) - Used to maintain easements	User Fees	-	-	-	-	-	-	-
Wastewater Treatment	2012	15 yrs	Truck (Bobcat) - Used to maintain easements	User Fees	-	-	-	-	-	-	100,000
Wastewater Treatment	1988	20	Truck (Bobcat) - Used to maintain easements	User Fees	-	-	-	-	100,000	-	-
Wastewater Treatment	2007	5-yr program	Truck (Bobcat) - Used to maintain easements	User Fees	13,920	13,020	12,500	12,500	-	-	-
TOTAL SEWER FUND					\$ 485,570	\$ 138,020	\$ 77,500	\$ 322,500	\$ 340,000	\$ 383,500	\$ 447,500
Cable Television			Cablecast and Local Head End Equipment	Franchise Fees	-	-	-	-	80,000	-	-
Cable Television			Town Hall Matthew Thornton Room Equipment	Franchise Fees	-	25,000	-	-	-	-	-
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	5,000
Cable Television			Remote Equipment/Mobile Studio	Franchise Fees	20,000	-	-	-	-	-	-
Cable Television			Public Access Studio Equipment	Franchise Fees	-	-	20,000	-	-	-	-
Cable Television			Media Staff Hardware	Franchise Fees	-	15,000	-	-	-	-	-
Cable Television			Public Access Cameras and Audio Equipment	Franchise Fees	-	-	10,000	-	-	-	-
Cable Television			Franchise Fees	Franchise Fees	-	-	-	40,000	-	-	-
Cable Television			Franchise Fees	Franchise Fees	-	-	-	-	40,000	-	-
TOTAL CATV FUND					\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 95,000	\$ 55,000	\$ 15,000
CRF					2,126,418	942,000	651,000	1,481,345	1,873,000	1,301,000	993,000
Funded through Budget					351,146	212,650	961,026	168,500	377,000	251,050	158,222
Bonds					-	-	1,525,000	-	-	-	-
User Fees					485,570	138,020	77,500	322,500	340,000	383,500	447,500
Private Donation					-	-	-	-	-	-	95,000
Cable Franchise Fees					55,000	55,000	55,000	55,000	95,000	55,000	15,000
TOTALS					3,018,134	\$ 1,347,670	\$ 3,269,526	\$ 2,027,345	\$ 2,685,000	\$ 1,990,550	\$ 1,708,722

Capital Improvements Program – Major Projects

DEPARTMENT	PROJECT DESCRIPTION	FUNDING SOURCE	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	Planning Board Recommendation	
Fire/Police	Public Safety Complex (\$11,025,000)	Land Bank CRF	-	429,000	-	-	-	-	-	-	
		Budget/Other	-	2,500,000	-	-	-	-	-	-	
		Bond	-	7,831,000	-	-	-	-	-	-	
Fire	South Fire Station (\$650,000)	Private Donation	-	265,000	-	-	-	-	-	-	
		Fire Station CRF (South)	-	265,000	-	-	-	-	-	-	
		Private Donation	-	385,000	-	-	-	-	-	-	
Admin/Engineering	Bridge Replacement - US 3 (DW Hwy)/Baboosic Brook (\$3,614,580)	Road Infrastructure CRF	-	-	-	326,564	396,352	-	-	-	
		State Funding	-	-	-	1,306,257	1,585,407	-	-	-	
		Road Infrastructure CRF	-	-	-	8,600	-	34,400	-	-	
Admin/Engineering	Stormwater Drainage Improvements /Permit Compliance	State Funding	-	-	-	34,400	-	137,600	-	-	
		Road Infrastructure CRF	250,000	250,000	250,000	300,000	300,000	300,000	300,000	300,000	
		Budget/Road Infrastructure CRF	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
Admin/Engineering	Woodland Drive Area Drainage Improvements (Deerwood, Birchwood, Pine-tree, Hartwood & Timber) (\$2,250,000)	Gail Road Infrastructure CRF	350,000	-	-	-	-	-	-	-	
		Road Infrastructure CRF	-	-	50,000	-	-	-	-	-	-
		-	-	-	-	2,200,000	-	-	-	-	-
Admin/Engineering	Paving - Infrastructure Improvements	Road Improvement (Reg. Fees)	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	
		Budget	925,000	975,000	1,025,000	1,075,000	1,125,000	1,175,000	1,225,000	1,225,000	
		Road Infrastructure CRF	-	-	-	-	300,000	-	-	-	-
Admin/Engineering	Paving - Infrastructure Improvements - Gravel Roads	DW Highway CFR	-	-	-	200,000	-	200,000	-	-	
		Road Infrastructure CRF	-	-	16,730	-	-	204,190	-	-	-
		Federal Funding	-	-	66,920	-	-	816,764	-	-	-
Admin/Engineering	Turkey Hill Road Intersection Improvements	Road Infrastructure CRF	-	-	-	-	-	-	-	-	
		Road Infrastructure CRF	-	-	200,000	-	-	-	-	-	-
		Federal Funding	-	-	200,000	-	-	-	-	-	-
Admin/Engineering	Seaverns Bridge Canoe Launch Ramp – Slope Stabilization	Road Infrastructure CRF	50,000	-	-	-	-	-	-	-	
		Road Infrastructure CRF	-	195,000	-	195,000	-	195,000	-	-	-
		Federal Funding	-	780,000	-	780,000	-	780,000	-	-	-
Admin/Engineering	Sewer Line Extensions (McQuestion Sewer Basins)	Bond	-	-	1,770,000	-	-	-	-	-	
		Road Infrastructure CRF	-	-	590,000	-	-	-	-	-	-
		Road Infrastructure CRF	-	-	-	-	-	-	-	-	-
Admin/Engineering	Depot Street Boat Ramp Repairs	Road Infrastructure CRF	150,000	-	-	-	-	-	-	-	
		State Funding	-	-	-	-	-	-	528,000	-	-
		Road Infrastructure CRF	-	-	-	-	-	-	132,000	-	-
Library	HVAC	Library Maintenance CRF	-	100,000	-	-	-	-	-	-	
		Library Maintenance CRF	-	-	-	-	-	-	-	-	-
		Library Maintenance CRF	-	-	-	-	-	-	-	-	-
Library	Sprinkler System	Library Maintenance CRF	-	-	-	-	-	-	-	-	
		Library Maintenance CRF	-	-	-	-	-	-	-	-	-
		Library Maintenance CRF	-	-	-	-	-	-	-	-	-
Library	Slate Roof	Library Maintenance CRF	-	-	-	-	-	-	-	-	
		Library Maintenance CRF	-	-	-	-	-	-	-	-	-
		Library Maintenance CRF	-	-	-	-	-	-	-	-	-
Library	Elevator	Library Maintenance CRF	-	-	-	100,000	-	-	-	-	
		Bond	-	-	-	-	-	-	-	-	-
		Budget	-	-	-	-	200,000	-	-	-	-
Community Dev.	Master Plan	Bond	-	-	-	750,000	-	-	-	-	
		Bond	-	-	-	-	-	-	-	-	-
		Bond	-	-	-	-	-	-	1,000,000	-	-
Parks & Recreation	New Athletic Fields (place holder)	-	-	-	-	-	-	-	-	-	
		TOTAL GENERAL FUND		2,050,000	14,300,000	4,493,650	7,600,821	4,231,759	5,167,954	8,810,000	
Wastewater	Relocate sewer connector under F.E. Tpke. (fka Exec. Pk. Pump Station)	Wastewater CRF	-	-	500,000	-	-	-	-	II - Necessary	
Wastewater	WWTP Phase III and Pump Station Upgrades	User Fees State Loan SRF	22,620,000	-	-	-	-	-	-	II - Necessary	
Wastewater	Pennichuck Square Pump Station	User Fees State Loan SRF	-	-	-	250,000	-	-	-	II - Necessary	
		Wastewater CRF	-	50,000	-	-	-	-	-	-	II - Necessary

		FUNDING SOURCE	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	Planning Board Recommendation
Wastewater	Pearson Road Pump Station – Merrimack Contribution	User Fees State Loan SRF Bedford Contribution	- -	- -	- -	- -	22,500 202,500	- -	- -	II - Necessary
Wastewater	Burt Street Pump Station	Wastewater CRF User Fees State Loan SRF	- -	25,000 -	- -	- 175,000	- -	- -	- -	II - Necessary
Wastewater	Heron Cove Pump Station	User Fees State Loan SRF	-	-	-	-	-	200,000	-	II - Necessary
Wastewater	Telemetry Project (Pump Station Communications)	Wastewater CRF User Fees State Loan SRF	- -	- -	25,000 -	- 205,000	- -	- -	- -	II - Necessary
Wastewater	SCADA Upgrade	Wastewater CRF	-	75,000	-	-	-	-	-	II - Necessary
Wastewater	Nutrient Removal (Placeholder)	User Fees State Loan SRF	-	-	-	-	-	-	250,000	II - Necessary
TOTAL SEWER FUND			22,620,000	150,000	525,000	630,000	225,000	200,000	250,000	
* Included in CIP just in case we are a recipient of TAP Grant										
		CRF	800,000	1,239,000	1,106,730	1,330,164	1,196,352	1,133,590	932,000	
		Funded through Budget	1,125,000	3,675,000	1,225,000	1,075,000	1,325,000	1,175,000	1,225,000	
		Bonds	-	7,831,000	1,770,000	2,950,000	-	1,000,000	6,000,000	
		Road Improve (RSA261.153)	125,000	125,000	125,000	125,000	125,000	125,000	125,000	
		Private Donation	-	650,000	-	-	-	-	-	
		State Aid	-	-	-	1,340,657	1,585,407	137,600	528,000	
		Federal Aid	-	780,000	266,920	780,000	-	1,596,764	-	
		WWTF User Fees/Bonds	22,620,000	150,000	525,000	630,000	225,000	200,000	250,000	
		TOTAL	24,670,000	14,450,000	5,018,650	8,230,821	4,456,759	5,367,954	9,060,000	

TOWN OF MERRIMACK, NH



2020 BOARDS, COMMISSIONS AND COMMITTEE REPORTS

Agricultural Commission

Submitted by Bob McCabe, Chairman

It is January 2020. The Merrimack Agricultural Commission is already at work on their new vendor list for mailing of the Summer Farmer's Market applications. New applications were printed and a few adjustments were made to the contract and rules for the upcoming season prior to mailing the applications out to potential vendors.

At the same time, we made adjustments to the Garden Contract for the Community Garden at Wasserman Park. This mailing is automatically sent to our return gardeners and to any new inquiring gardeners. With COVID-19, 2020 was a year for new gardeners who were interested in acquiring a new hobby, stretching themselves to get us out of their homes and grow food with their own two hands. The Community Garden is advertised on the Merrimack TV channels. We have 100 garden plots available that are maintained from May through October. These plots are available to residents of Merrimack and then to non-residents based on availability.

By mid-March, COVID-19 had changed the way people live forever. The Commission worked proactively before the opening of the Farmers' Market to be sure that we were complying with all the new guidelines to ensure a safe environment for our vendors and clients. The Commission trained on best practices for limited and distance contacting, ensured that we had all PPE that were needed for our clients, including handing out face masks to those clients that may not have brought them to market, and ensured that ample space was maintained between vendors. The market did open two weeks later than expected, but we are proud of the fact that we were able to keep everyone safe. In fact, our farmers found that their clients relied on them for a fresh and local food supply more than ever.

This past summer was very hot, dry and droughty for our farmers in southern New Hampshire. On top of that, we received an early killer frost in mid-September. This affected the production of sweet corn and damaged all winter squash and pumpkins. The Farmers' Market struggled to provide produce until the second week of October. This only emphasized that the life of a farmer can be ever changing.

By the third week of October, we closed the Community Garden. We mowed and tilled the soil and over-seeded the entire garden with Winter Rye Grass to create a winter cover crop.

The Commission currently has four active members. We meet monthly on the second Wednesday at the Town Hall. The Commission is interested in interviewing new and potential members. This year we also offered a scholarship to a Merrimack student majoring in agriculture at New England University in Biddeford, Maine. All in all, we managed to accomplish a lot this past year with the help of our volunteer Commission members.

In addition, the Commission purchased and planted a Red Delicious Apple tree at the request of Nancy Gagnon to honor a long-time member of the Commission, Pete Gagnon. The tree was planted at Wasserman Park to the left of the flag pole. The tree is identified with a granite memorial and we encourage you all to visit the site.

Conservation Commission

Submitted by Steven Perkins, Chairman

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 four Sub-Committees to help with the management of the HHNP, WFCA, GW and Sklar Waterfront. While Sklar is in its early stages, each is very active and is continually improving the outdoor experience at each property.

The MCC has welcomed one new member. Michael Drouin joined the MCC in September 2020 as an alternate member. Steve Perkins was elected Chair and Michael Swisher was elected Vice Chair in 2020. The MCC said goodbye to Matt Caron, who worked hard on the MCC for 12 years. We wish Matt well in his future endeavors. Michael Swisher resigned in November 2020, and the MCC wishes Michael well in his future endeavors.

During 2020, the MCC accomplished the following:

- Enjoyed the benefits of working with Scouts (Boys and Girls), the Litter Crew and private citizens. Currently, we are working with an Eagle Scout candidate who is replacing a boardwalk at HHNP, as well as a Girl Scout who will be installing photo stands. We are grateful to The Litter Crew and the many volunteers who help to keep our trails clean.
- The completion of new trails and bridges in GW and HHNP, as well as re-routing old trails allowing for better maintenance and sustainability. The MCC 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.
- In cooperation with Currier Orchards, we held our 20th Annual Seedling Give-Away for the residents of Merrimack. We purchased 450 plants. The remaining 69 Hazelnut and 13 Alternate Leaf Dogwood were planted on conservation properties.
- Continued to work with the Town of Merrimack to research and review MCC's properties under the Town of Merrimack's Chapter 111 Code.
- Participated in the Wasserman Winter Carnival, sharing our maps and visual aids.
- Worked with our newest MCC member, Mike Drouin, to create a hiking group, Merrimack Hike Club, to encourage more people to enjoy the woods.

Conservation Commission

Submitted by Steven Perkins, Chairman

- Continued to improve and add to our website: www.merrimackoutdoors.org
- COVID-19 restrictions increased visitors to all of our properties without concern, except for issues at WFCA, including increased neighborhood parking, which necessitated a temporary closure.
- COVID-19 concerns have prompted the Merrimack Conservation Commission to meet virtually for much of 2020. Sub-committee meetings have been put on hold until further notice.

The MCC 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 is funded through donations, and the other accounts received small interest payments. At the end of the 2019/20 fiscal year (June 30, 2020), the balances in these funds were as follows:

• 51 – Special Conservation Fund	\$ 47,954
• 53 – Land-Use Change Conservation Fund	\$ 924,767
• Horse Hill Nature Preserve Fund	\$ 571

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

The MCC is 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.

Heritage Commission

Submitted by Chip Pollard and Ralph Gerenz, Co-Chairs

The people of Merrimack voted to establish the Merrimack Heritage Commission to preserve the Town's historic resources for future generations. We continue to work diligently toward that goal.

At our July meeting, Ralph Gerenz and Chip Pollard agreed to serve as Commission Co- Chairs. We personally, and for the Town of Merrimack, thanked Anita Creager for her many years of service as Commission Chair. She agreed to continue serving as a member, sharing her vast knowledge of the Town history, her dedication and her enthusiasm.

The end of 2020 found the Heritage Commission with three full members and a Town Council representative. We are actively seeking two additional members and three alternates. Because of the constraints imposed by the COVID-19 pandemic we were only able to meet three times in person.

Projects begun in 2020 and continuing into 2021 include:

- Support to Merrimack 275th Celebration.
- Cleaning and repair of Turkey Hill Graveyard markers - over 200 gravestones have been cleaned or repaired.
- Research to identify the precise location of the twelve district schoolhouses and selection of suitable and visible placement for signage. Similar studies for potential signage for the original four villages and the five fire stations, including the currently active ones, are being conducted.
- Continue assessment of condition and planning for marking of Class VI roads. In New Hampshire, **“Class VI” roads are public roads a municipality does not have the obligation to maintain.**
- Support to Thornton's Ferry/Sklar Park site development.
- Cooperation with New Hampshire Preservation Alliance NHPA initiatives for identifying stone walls, culverts, old barns and Champion trees.

Initiatives for 2021:

- Development on online mechanisms for Crowd Sourced Inputs to a Merrimack database of stone walls, barns etc. Coordinate with Town IT department in this effort.
- Cooperate with Merrimack Historical Society to exploit social media to increase public knowledge of and foster participation in, Merrimack's rich historical heritage.

Concerns:

- Effect of Merrimack's rapid development on our historical heritage
 - Continuing loss of historical structures
- Physical Condition of Historical Society School house
 - Continual repairs necessary due to age and siting terrain
 - Location does not provide visibility nor promote interest
 - Storage and work space are very limited

Four villages – Reeds Ferry, Souhegan village, South Merrimack, and Thornton's Ferry - came together to form Merrimack. The brochures continue to be popular, provide a concise history for each of the villages. They are available in the Town Hall, at the Library, in the Merrimack Historical Society schoolhouse and on-line at the Town website.

Highway Safety Committee

Submitted by Police Chief Brian Levesque

Purpose

The purpose of the Highway Safety Committee shall be to have a highway safety program defined to reduce traffic accidents and deaths and injuries and property damage resulting there from.

Activity

Due to the COVID-19 pandemic, we saw an increase in people using Wildcat Falls Conservation Area which caused an inconvenience to the neighborhood residents. We addressed speed limits and other areas of concern. The Town Council enacted an ordinance to restrict parking to residents only from May 15th to September 15th.

The Committee also addressed concerns from residents of Hadley Road with high school students parking on the roadway during school hours. Residents were concerned that emergency apparatus would not be able to navigate the street with cars parked along it, which the Committee agreed with. It was recommended to the Town Council that an ordinance be enacted to prohibit parking on Hadley Road during school hours. The Town Council did pass the ordinance.

Nashua Regional Planning Commission (NRPC)

Submitted by Jay Minkarah, Executive Director

The Nashua Regional Planning Commission (NRPC) develops and implements innovative planning strategies that preserve and improve the quality of life in Southern New Hampshire. Serving 13 member communities, the NRPC is a **resource** to support and enhance local planning, provides a **forum** for communities to share information, and coordinate transportation, land use, economic development, and energy and environmental planning at the regional level, and offers a **voice** for the region at the State and Federal levels.

The FY21 NRPC budget is comprised of 58% federal transportation funding sub-allocated by the State of NH, 10% local dues, 15% Household Hazardous Waste program support, 4% local contracts, 4% State of NH grants, 10% Federal grants, and 1% from special services and miscellaneous revenue.

Highlights of 2020 regional initiatives of benefit to all NRPC communities include:

- **Locally-Coordinated Transportation Plan:** In 2020 NRPC, in conjunction with local human service agencies, transportation providers, consumers, and other partners, completed a comprehensive update of the Locally-Coordinated Transportation Plan, which will foster and guide the future coordination of community transportation on the regional level.
- **Nashua MPO Transportation Project Planning Process:** The MPO is the transportation policy-making organization for the region. The MPO administers the federal transportation process to acquire and spend Federal money on transportation improvements. In 2020 the MPO solicited projects from communities for inclusion in the FY 2023-2032 TYP and conducted project scoring and prioritization, prepared FY 2019-2022 Transportation Improvement Program (TIP) Amendments 3 and 4 to implement significant project revisions, developed a methodology for transit fiscal constraint analysis for the Metropolitan Transportation Plan (MTP) Minor Update, and revised the procedure for highway projects. All Nashua MPO transportation projects are now available for viewing in a new online MPO Projects Viewer.
- **Transportation Performance Targets:** In 2020 the Nashua MPO developed and adopted performance targets for highway and public transportation safety and reduction of carbon monoxide emissions.
- **Nashua Complete Streets Advisory Committee:** Complete Streets are streets that are designed and operated to enable safe access for all users, including motor vehicles, pedestrians, bicyclists, and transit riders of all ages and abilities. NRPC collaborates with communities throughout the region who are working to develop local bicycle and pedestrian infrastructure, complete streets, and multi-use trail projects. Committee activities in 2020 include the Nashua Region Pedestrian & Bicycle plan update, the NHDOT Statewide Pedestrian & Bicycle plan update, Souhegan Valley rail-with-trail advocacy and planning, Amherst Village – Milford Oval side path along Amherst St, and the regional bike and pedestrian traffic counting initiative.
- **Inter-Regional Transit Expansion Study:** 2020 marked the kickoff of an inter-regional study to determine the feasibility of operating shuttle services from Nashua to the University of Massachusetts Lowell and the MBTA Lowell terminal connecting with rail and fixed-route bus service. Data compilation and ridership estimates are underway, and the full analysis will be completed by mid-2021.
- **CommuteSmart:** The mission of CommuteSmart Nashua is to improve transportation mobility options for all residents and employees in the region. In 2020, NRPC conducted outreach on behalf of the program and participated in two challenge events that encouraged alternate modes of commuting including rideshare, transit, bicycle and walking, and telecommuting.

Nashua Regional Planning Commission (NRPC)

Submitted by Jay Minkarah, Executive Director

- **Household Hazardous Waste (HHW) Collection:** On behalf of the Nashua Regional Solid Waste Management District (NRSWMD), NRPC held four HHW Collection events in 2020 for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. In 2020, the District collected a record 129,965 pounds of waste from participants.
- **Toxic Free, Easy as 1-2-3:** In 2020, this EPA-funded the creation of educational materials and hosting of a series of three webinars aimed at reducing childhood poison exposures in the home. The project's outreach encourages residents to properly dispose of household hazardous waste at NRPC-run collection events in the region and will continue through coordination in outreach through the HHW program.
- **Brownfields Assessment Program:** NRPC's Brownfields Assessment program provides funding to conduct environmental assessments on sites with known or suspected contamination to safeguard public health and encourage the redevelopment of target sites into economically viable uses. Since 2019, assessments have been conducted on five sites including a former junkyard, vacant gas station, a hazardous materials disposal site, and two vacant industrial buildings.
- **Regional Census Partnership:** As a Census Partner, NRPC has participated in numerous programs in support of the 2020 Decennial Census. In the first half of 2020 NRPC conducted a social media outreach campaign that encouraged self-response participation. On average, individual NRPC community self-response rates averaged 80%, which well-exceeded that of Hillsborough County (75%) and the State of NH (67%).
- **NH GeoData Portal:** NRPC launched a joint project between UNH/Granit and the nine NH regional planning to establish a new regional GIS Hub. This centralized resource will feature ArcGIS StoryMaps and other content that highlight the many useful benefits of geographic information systems (GIS) in regional planning. The Hub will seamlessly integrate with a new and modern statewide GIS portal housed at UNH.
- **NH Lower Merrimack Valley Stormwater Coalition:** NRPC continues to serve as the fiscal agent of the Coalition's municipal pooled funds as well as the physical and virtual meeting host for the Coalition's monthly meetings.

NRPC provides comprehensive transportation, land use, environmental, and economic development planning services and delivers extensive mapping and data assistance. As an NRPC member, the Town of Merrimack accessed a wide range of benefits in 2020, including:

- **Household Hazardous Waste (HHW) Collection:** nashuarpc.org/hhw
NRPC held four HHW Collection events in 2020 for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. **132 Merrimack households** participated in these events in 2020.
- **Discounted New Hampshire Planning and Land Use Regulation Books:** In conjunction with the NH Office of Strategic Initiatives, NRPC offers the annual New Hampshire Planning and Land Use Regulation Book to communities at a sizable discount over the retail price. By purchasing books through NRPC, Merrimack saved **\$1,733** in 2020.
- **Traffic Counting:** arcg.is/Ovm8q

Nashua Regional Planning Commission (NRPC)

Submitted by Jay Minkarah, Executive Director

Under contract with the New Hampshire Department of Transportation or by local request, NRPC conducted 19 traffic volume counts in Merrimack to support travel demand modeling and prediction and to assist local and regional planning decision-making.

- **Brownfields Assessment Program:** The NRPC Brownfields Assessment program conducts assessments on sites with known contamination to safeguard public health and encourage the redevelopment of target sites into economically viable uses. Since 2019, sites evaluated included the Marjan-Corbin site in Merrimack.
- **Nashua MPO Transportation Planning Process:** NRPC continues to monitor traffic conditions along the F.E. Everett Turnpike and is poised to launch an update to the Exit 12 Interchange Study conducted in 2004. This project will be 100% funded under NRPC's Unified Planning Work Program. The project will update existing conditions through new traffic recorder and turning movement counts, highway capacity analysis, and project 2045 baseline conditions. The traffic impact of completing a full interchange (ramps to/from the north) will be evaluated.
- **Assistance to Merrimack Village District (MVD):** NRPC provides hourly GIS technical support to the MVD. In 2020, NRPC assisted the MVD with a comprehensive update of their GIS database, including a migration to a geometric network model for flow modeling within their system.
- **Other Local Technical Assistance:** The GIS Program at NRPC provided the Town's Public Works Department a customized street map to support snowplow route planning and implementation.

NRPC extends heartfelt thanks to citizens and staff who support regional planning, including:

Commissioners: Bill Boyd, Karin Elmer, Tim Tenhave

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

Nashua Regional Solid Waste Management District Reps: Kris Perreault, Patrick Davis

Merrimack FY21 Dues: \$21,154

Respectfully Submitted – Jay Minkarah, Executive Director

Parks and Recreation Committee

Submitted by Laura K. Jaynes, Chair

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. It recommends the utilization of all Town recreation property and formulates a Town Recreation Master Plan.

Due to the COVID-19 pandemic, 2020 was a challenge as state guidelines kept changing. However, the Committee remained involved. They met live in January and February 2020, then virtually for the rest of the year. Membership includes representatives from the Town Council, the School Board, the MYA, the Merrimack Senior Club, the Merrimack High School and 6 members-at-large. We have 2 member-at-large positions open. New members of any age are welcome.

Despite COVID-19, the Parks and Recreation Director, Matt Casparius and Program Coordinator, James Golisano, worked diligently to create new ways to provide recreation programs virtually and outdoors with social distancing. There were many unexpected changes, delays and consequences that escalated during this time:

- **Naticook Summer Day Camp: did not open.**
- **All Parks were closed:** Watson Park- Need for fencing for people not following rules.
- Wasserman Park Beach was staffed on weekends and had very few problems.
- Wasserman Beach Project is delayed - hopefully to be done in spring 2021.
- Wasserman Park Function Hall: Improvements continue to be made for future rentals.
 - A new fee schedule has been approved. There is now online registration.
 - The goal is to improve and upgrade the Function Hall's look to attract more rentals.
- 4 Eagle Scout projects will be completed, all located at Wasserman Park.

Dog Park sub-committee: Presently there is \$1,762.59 in the Dog Fund. Volunteers are needed to help spread mulch and clean-up. Being outdoors, the Dog Park is open with social distancing advised.

27 new summer programs were introduced including: Concerts in the Abbie Griffith Park and 3 movies at Wasserman Park were attended with limited numbers and social distancing.

Completed Fall Events (with limited numbers and social distancing): Wasserman Park 5K obstacle course; Halloween Monster Stroll: using a timed ticket entry model for staying safe outdoors; Turkey Scavenger Hunt: set up around town to win a turkey; Santa's Merrimack Holiday Tour/Tree Lighting; Merrimack Tree Lighting; Santa Calling Program; Holiday Food Drive; Southern NH Festival of Lights; Blood Drive; School Vacation Camp.

Some ideas for Winter Programs during COVID-19: 1.) Virtual Coffee "Connections": for Senior Citizens to stay connected. 2.) New outdoor winter races for January: Hot Chocolate Sampler 2K, February: Smore the Better 4K: collect ingredients to make s'mores, March: Turn up the Heat Chili 6K: try different degrees of chili.

The Ice Skate Rink at Watson Park is functional depending on the weather

Town of Merrimack's 275 Anniversary Committee: This group has been created to plan for the Town's anniversary. April 2, 2021 is the official anniversary date.

Organization Reports: Due to COVID-19, the John O'Leary Senior Center remains closed.

Parks and Recreation Committee

Submitted by Laura K. Jaynes, Chair

The School Board and High School Representatives report that learning has changed and is now totally remote after Hybrid learning was tried in the fall. MYA reports that wrestling sign-ups are on hold due to COVID-19. Public Works has done a fine job keeping playing areas ready.

Thank you to the Merrimack Town Council for supporting the goals of the Parks and Recreation Committee and Department during this pandemic.

Planning Board

Submitted by Robert Best, Chairman

The Merrimack Planning Board held 15 regular meetings, 10 of which were held virtually via Zoom as a result of the COVID-19 Pandemic during 2020, primarily for the review of subdivision and site plans. The Board reviewed and approved 4 residential subdivision plans, which created a total of 9 new conventional residential building lots, compared to 4 lots in 2019, 15 lots in 2018, 11 lots in 2017, and 81 lots in 2016.

The Board did not hold any meetings between February and May during the pandemic, as the Town took the time to develop a strategy to hold virtual meetings that allowed for public comment, but avoided the pitfalls of malicious “zoom bombing” of the meetings. We thank the staff at Merrimack TV for developing a meeting process that has served the Town well during the pandemic. While the COVID-19 pandemic impacted building and development, Merrimack did see some continued development progress in 2020, though not at levels seen in recent years.

The Planning Board approved 7 commercial, 2 industrial and 3 residential site plans during the year, including various other minor projects such as plan amendments, lot line adjustments and conditional use permits. Notable site plans included conditional approval for the re-use of the former Levi Lowell’s restaurant on Daniel Webster Highway in Reeds Ferry (most recently a day spa) into an assisted living facility (preserving the historic architecture of the building). Also granted conditional approval was Phase VII of the Harris Pond Planned Unit Development on Bowers Landing Drive, which includes three 24-unit buildings totaling in 72 multi-family residences. In addition, the Board also conditionally approved a 9,459 square foot BMW-focused automobile dealership and repair facility at 106 Herrick Street.

The Board voted to recommend the adoption of proposed changes to the Zoning Ordinance to the Town Council at their meeting on October 20, 2020. The changes consist mainly of administrative revisions but also contain a redefined home occupation approval process and overhaul and update to how wireless telecommunications facilities are regulated.

William Boyd served the Board as the full member Town Council representative and in July, Robert Best was re-elected as Chair and Alastair Millns was re-elected as Vice Chair to the Board. At year-end, the Board consists of six full members and one alternate. There are one full member and two alternate positions available. Residents interested in serving when any vacancies arise can contact the town staff for more information.

Community Development Director Tim Thompson, Planning and Zoning Administrator Robert Price, Assistant Planner Casey Wolfe, the clerical staff, Sharon Haynes and Rhonda Fleming, as well as Dawn MacMillan, and Fuss & O’Neill engineering consultant,s 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 NRPC.

Souhegan River Local Advisory Committee (SoRLAC)

Submitted by Cory Ritz, Chair

The Souhegan River Local Advisory Committee (SoRLAC) is a state-sponsored volunteer committee. SoRLAC's purpose is to help protect the Souhegan River and associated shorelands. The group is comprised of residents from the towns of the Souhegan River watershed. SoRLAC provides comments to construction plans as well as monitor and discuss river related activities occurring in each watershed town. SoRLAC is part of the collaboration with the NH Rivers Management and Protection Program and the State. The Local Advisory Committees (LACs) are a partnership between the state and local stakeholders for Designated Rivers. Nominated in 1999 the Souhegan River is one the state's nineteen Designated Rivers.

SoRLAC members have a broad background and knowledge base in water quality protection, engineering best practices and local government function. Members are also steeped in the history of Souhegan River and the important role the river has played in New Hampshire. Projects requiring a state Department of Environmental Services permit and within a quarter mile of the Souhegan River are reviewed and commented on by SoRLAC. Comments are provided to the state prior to permit issuance. Currently there are openings for additional interested volunteers. Meetings are open to the public. Minutes are posted on the Nashua Regional Planning Commission website: <http://www.nashuarpc.org/about/related-organizations/sorlac>.

This past year was full of challenges. SoRLAC converted to online only meetings in response to COVID-19. The Committee reviewed several issues related to overuse of river access points at local nature areas including Watson Park in the Town of Merrimack. Unfortunately, few if any alternatives were presented and towns were forced to either close or in the case of Watson Park fence-off river access. SoRLAC also commented on an area of the riparian forest being cut down adjacent to the river in the Town of Milford. The group discussed this was counter to best practices for protecting stream banks, wildlife and for flood control mitigation. The Committee also works in cooperation with the Souhegan Watershed Association and noted the lack of citizen science water quality monitoring due to COVID-19 restrictions.

In 2020, SoRLAC held 10 meetings, accrued over 200 volunteer hours, reviewed and commented on six construction permits, commented on the NPDES Milford Wastewater Treatment Plant permit renewal and assisted the Nashua Regional Planning commission in applying for Water Quality Planning Grant to renew the Souhegan Watershed Management Plan (not funded). The group is looking forward to a new year and continues to push to protect the river while recognizing the mounting pressures of development and usage.

Town Center Committee

Submitted by Nelson Disco, Chairman

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. Projects undertaken are as recommended in the 2009 iTrac Study done by the Nashua Regional Planning Commission (NRPC) for the Town of Merrimack.

During 2020, the Committee's has continued its efforts toward accomplishing the several "Action Items" of the "Town Center Pedestrian & Trail Master Plan" iTrac Study.

Work continued on the planning for the Souhegan River Hiking Trail (SRHT). In 2015, the Town of Merrimack received a grant awarded through the Federal Transportation Alternative Program (TAP), administered by the NH Department of Transportation (NHDOT) to construct the Souhegan River Hiking Trail which, when completed, will connect Watson Park westward, under the Chamberlain Bridge along the Souhegan River, and ultimately to Wildcat Falls Park. It will also link to a pedestrian bridge across the Souhegan River at the FEET. The Public Works Department (PWD) is overseeing the project for the Town and Quantum Construction Consultants has been selected to implement the project design and construction. The first phases of the project have been completed and final design documents have been prepared and it had been expected that construction would begin in the summer of 2020. Meanwhile, the Federal Agency has requested a more detailed archaeological investigation of the Trail Site and this has been completed this year. Current forecasts expect completion of the trail design in 2021 and beginning construction later in 2021.

In conjunction with the SRHT project, the trail was planned to connect to the south side of the Souhegan River via a footbridge, installed by the NHDOT as part of the FEET bridge construction in 2013. This year it was discovered that the installed footbridge is unsafe due to structural corrosion issues and now must be replaced. Means for funding this bridge replacement are currently being investigated. PWD, through the NRPC, has forwarded the project to NHDOT for inclusion in the 2023-32 Ten Year Transportation Plan.

In the Town budget for 2020-21, funds were budgeted for construction of a sidewalk on the south side of Woodbury Street, to provide a safe pedestrian route from the Merrimack High School to Route 3. PWD staff will design the project over the winter and it is expected that construction will begin in 2021. The Merrimack School District Budget for 2020-21 included funds for creation of a Master Traffic Plan for school properties in the area of the High School and this may include sidewalks and parking rearrangements in the High School areas. Reconstruction of the O'Gara Drive sidewalk is on hold until this Plan is completed.

TCC outreach programs to keep Merrimack citizens informed as to the projects being undertaken by the committee were greatly curtailed this year due to COVID-19 protocols. The Committee staffed a booth for public display at the Wasserman Park Winter Carnival, however, subsequent displays were canceled due to the pandemic. The Committee also began working with Nicholas Lavalley in the Town Media Division to create a Facebook page.

Plans for 2021 include continuing work on the Souhegan River Trail and the Woodbury Street projects, by design suggestions and coordination with the Merrimack Public Works. The Committee will continue support to any new TAP Projects, and continue with public outreach.

Zoning Board of Adjustment

Submitted by Rich Conescu, Chair

The Merrimack Zoning Board of Adjustment held 9 regular meetings, 7 of which were held virtually via Zoom as a result of the COVID-19 pandemic during 2020, hearing 45 applications for variances, special exceptions, and appeals of administrative decision. There was 1 request for rehearing made this year. Three variance applications and three appeals of administrative decision were withdrawn.

The Board did not hold any meetings between March and May during the pandemic, as the Town took the time to develop a strategy to hold virtual meetings that allowed for public comment, but avoided the pitfalls of malicious “zoom bombing” of the meetings. We thank the staff at Merrimack TV for developing a meeting process that has served the Town well during the pandemic.

The Board granted 30 variances, 5 special exceptions, 0 equitable waivers, and 0 requests for rehearing. The Board denied 1 special exception. Specific details of the Board’s decisions can be found in the Community Development Department.

In August, the Board re-elected Rich Conescu as Chair and re-elected Kathleen Stroud as Vice Chair. Leonard Worcester retired from the Board following the expiration of his term in June, and Kathleen Stroud later resigned from the Board in October. The Board thanks Leonard and Kathleen for their many years of service to the community. In December, the Board elected Patrick Dwyer to take Kathleen’s place as Vice Chair. At year-end, the Board consisted of four full members and two alternate members. There is one full member and one alternate position available. Residents interested in serving when any vacancies arise can contact the Town staff for more information or visit www.merrimacknh.gov/get-involved.

Community Development Director Tim Thompson, Planning and Zoning Administrator Robert Price, Assistant Planner Casey Wolfe, and the clerical staff, Sharon Haynes and Rhonda Fleming provided invaluable support to the Zoning Board of Adjustment.

TOWN OF MERRIMACK, NH



2020 DEPARTMENT REPORTS

Adopt-a-Road/Spot

Submitted by Lori Barrett, Highway Operations Manager

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

Submitted by Tracy Doherty, Administrative Assessor

Greetings from the Assessing Department! It's time once again to bring you some news regarding property values in Merrimack. What a year 2020 was. COVID-19 brought many challenges to the department and made in home inspections impossible. As everyone is we are looking forward to the end of this pandemic.

In 2020 we have continued to see real estate values appreciating. Real estate sales in Merrimack continue to climb. Your assessment is available for review online at www.merrimacknh.gov 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 but only when it is safe to do so.

For 2020, the median home assessment is \$261,200. We qualified and granted approximately 372 property tax exemptions including blind, improvements to assist those with disabilities, elderly and disabled taxpayers. We have 1,250 properties receiving a veteran's tax credit. There are 75 property owners who have their property assessed under the current use program.

This year started off on a good note with the hire of two new employees - Isaiah Koranda as the Town's Assistant Assessor and Flora Grace as the Assessing Coordinator. Despite the challenges that 2020 has brought, both of them have been committed to adapting to their new positions.

Pursuant to State Law and the NH Constitution we are obligated to value anew at least once every five years. 2021 is that year for Merrimack as we last revalued property to market values in 2016. As the market has been rapidly appreciating since our last Town wide update, most property owners will see a steep rise in their assessment. This does not mean that taxes will necessarily increase. When the total value of the Town increases, the tax rate must decrease proportionally. The only increases in the tax rate are as a direct result of the budget. Sometime in the spring/summer you will receive a preliminary notice of new value. You will have an opportunity to discuss your assessment with the Assessor and the letter will contain instructions to do so.

Each year I thank the residents of Merrimack for your cooperation and understanding, this year that is an understatement. If you have questions or concerns regarding your assessment please feel free to call or email 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!

Community Development Department

Submitted by Tim Thompson, AICP, Director

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 furthered efforts to implement the 2013 Master Plan's recommendations. The bicycle and pedestrian plan for the Daniel Webster Highway (Rt. 3) Corridor, developed with assistance from the Nashua Regional Planning Commission, was adopted as an amendment to the Town's 2013 Master Plan on January 21, 2020.

Staff continues revamping land use regulations as part of the implementation process for the Master Plan, following the re-write of the Site Plan Regulations in late 2019. A large slate of Zoning Ordinance Amendments was recommended to the Town Council in October, covering repeated ordinance administration and/or enforcement tasks (Definitions, ordinance references, Home Occupations, dimensional requirement clarifications, travel trailers, references and modifications to ensure compliance with the State Building Code, signs) as well as amend the ordinance by updating and reformatting the Telecommunications Tower section. The Town Council held a public hearing on the amendments in mid-December, and is slated to finalize adoption of the changes in January 2021. The Planning Board will next tackle a re-write and modernization of the Subdivision Regulations in 2021.

2020 brought many operational and development challenges to Merrimack, with the worldwide COVID-19 pandemic changing the way the Town, and the department, had to operate during such a public health crisis. When Town Hall was closed to the public in the early stages of the pandemic, the department continued to operate normally as much as is practicable, with limited on-site staffing and shifting to remote work on a rotational basis until the building was reopened to the public in June. The department was able to offer close to our full range of services electronically and telephonically to the public and development applicants.

For a period of 4 months, land use board meetings were indefinitely postponed and resumed in July with virtual meetings via videoconference software, in accordance with emergency orders issued by Governor Sununu. The boards (Planning Board, Zoning Board, and Conservation Commission) continue to meet virtually as the year closes, with the hopes that vaccination and other preventative measures can bring the pandemic under some sense of control to allow for the resumption of in-person meetings. We thank the many board members, applicants, and residents that have participated in these virtual meetings, and hope to see development activities return to "normal" levels in the next year or so.

The housing market continues to rebound from the recession earlier in the decade, with new higher density housing continuing to lead the residential market. Many of the residential projects approved in recent years have completed, or are nearing completion of construction.

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 2021, 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.

Finance Department

Submitted by Paul Micali, Finance Director/Assistant Town Manager

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 (over 17,000 payroll transactions per year for almost 400 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 763 purchase orders, 8,609 invoices, and 5,237 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 and police detail charges.
- 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.
- Coordinating the Annual Audit of the Town's financial records by an Independent Auditing Firm and preparation of the Annual Financial Report.

The Town's financial condition at June 30, 2020, remains strong despite the challenges brought on by the COVID-19 pandemic. Many of the additional expenses that the Town incurred as part of its coronavirus prevention measures were offset by available Federal and State Aid. There is unreserved fund balance (surplus) in each of the major operating funds for cash flow purposes and to protect against contingencies. In addition, long-term debt is well below the maximum level recommended by credit rating agencies. The Town is also prepared, in the event of a prolonged economic downturn to maintain service levels and reduce operating expenses, if necessary.

Fire and Rescue Department

Submitted by Fire Chief Matthew Duke

It is truly a privilege and an honor to submit the 2020 annual report for Merrimack Fire and Rescue. All would agree that 2020 has been a year that we will remember, and talk about, for many years to come. As it did for everyone, the year brought many changes and challenges to Merrimack Fire and Rescue. To start off, there were some very significant personnel changes including the retirement of Fire Chief Michael Currier, Executive Secretary Cathy Nadeau, Captain Brian Dubreuil and Master Firefighter/Paramedic William Pelrine. These four retirees represent a combined total of roughly one hundred years of service to the Department and the Town of Merrimack. I thank them all for their commitment and dedication. The year also brought us a number of new faces and several promotions. Please make sure you review the "Town Employees" section of this book to see a list of all our Department members.

Of course no review of 2020 would be complete without addressing the COVID-19 pandemic. As it was for everyone else, COVID -19 was a consideration in almost everything Merrimack Fire and Rescue did this year. As a Department we had to modify how we conduct training, inspections, public education, fire prevention, emergency response, as well as many of our day to day operations within our Stations. Terms like social distancing and quarantine unfortunately became part of our everyday vocabulary. In response to the COVID threat, we instituted solid, effective operational plans very early in the year that allowed us to continue to provide services to the community while keeping our members properly protected. As I write this report, our members, along with public safety personnel across the state of New Hampshire, are beginning to receive doses of the COVID vaccine.

While 2020 certainly brought with it challenges and changes, one thing that didn't change was our members' commitment and dedication to our mission. Through all the uncertainty that seemed to dominate every aspect of the past year, our personnel rose to the occasion. Across all the divisions; Operations, Support Services, Building, Health, and Fire Prevention, our personnel found ways to continue to deliver quality services to the community. Merrimack Fire and Rescue members developed and implemented techniques and methods to continue to safely provide emergency response, inspections, plan reviews, public education and a variety of other public safety services to our community. I want to take this opportunity to acknowledge the hard work, commitment and dedication of all our personnel. As 2020 comes to an end and I look forward to the coming year, I am confident that Merrimack Fire and Rescue is ready to overcome whatever new challenges we may face. Please continue reading to learn about the activities of the various divisions of Merrimack Fire and Rescue over the past year.

OPERATIONS DIVISION

The Operations Division includes the men and women whom you see responding to emergency calls throughout our community 365 days of the year. The Operations Division includes the firefighters, paramedics, EMTs, captains and lieutenants that staff our fleet of engines, ambulances, and other specialized apparatus that respond to hundreds of emergency calls every month. If you call 911 for a fire or medical emergency in our community, it will be these personnel who respond; ready, willing, able and equipped to help you in your time of need.

Emergency Response Activity

Merrimack Fire and Rescue Operations personnel responded to 3,139 calls for service in 2020. Of these, 65% percent were Emergency Medical Services (EMS) responses, 21% were fire responses and the remaining 14% were a combination of motor vehicle crashes, hazardous materials responses, mutual aid incidents, rescue calls and others.

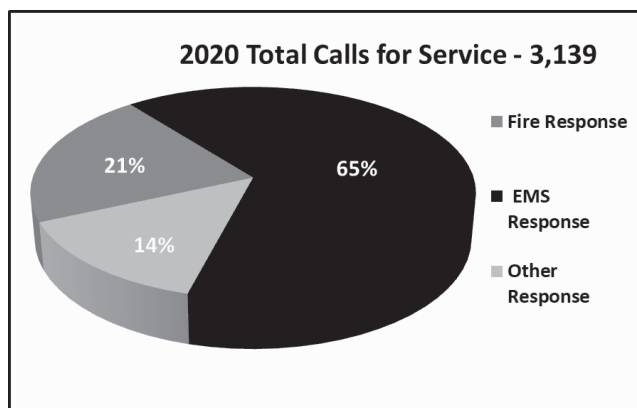
As in years past, early and accurate recognition, and diagnosis and treatment of life-threatening medical

Fire and Rescue Department

Submitted by Fire Chief Matthew Duke

conditions helped lead to many successful patient outcomes. Our paramedics and EMTs successfully identified and treated a number of cardiac blockages in patients and then transported those patients directly to cardiac catheterization labs at area hospitals, significantly improving patient outcomes. Our personnel 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.

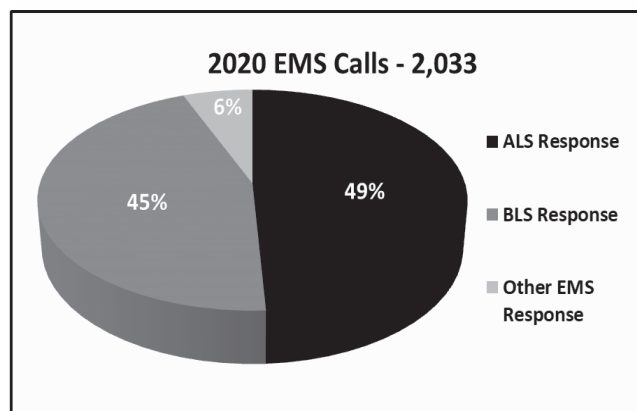
Over the past year, Merrimack Fire and Rescue personnel responded to numerous significant incidents including the following: 19 fires in buildings, 7 vehicle fires, 18 brush fires, 23 propane or natural gas leaks, 130 motor vehicle crashes including several requiring patients to be transported by medical helicopter to Level 1 Trauma Centers in Boston. Merrimack Fire and Rescue also provided Mutual Aid assistance to neighboring towns or cities 43 times in 2020.



Fire Response: This includes all types of fire alarms and fires, such as: building fires, vehicle fires, wildland fires, dumpster fires, and fire alarm activations.

EMS Response: This includes all medical or ambulance calls.

Other Response: This includes all other responses, such as: motor vehicle crashes, hazardous materials spills, natural disasters, mutual aid to other communities, rescues and service calls.



ALS (Advanced Life Support) Response: Serious medical emergencies or injuries, such as a heart attack, stroke, or difficulty breathing. Typically requires a minimum of 5 responders.

BLS (Basic Life Support) Response: Less serious medical emergencies or injuries, such as nausea, back pain, sprains, minor falls. Typically requires a minimum of 2 responders, but may require more depending on circumstances.

Other EMS Response: Medical emergency or injury not covered above. Typically receives an ALS level response of 5 responders due to the unknown nature of the emergency.

Training Overview

The training requirements for each of the various Operations disciplines are significant. Our members are constantly striving for excellence in an array of low frequency, high-risk responses such as building fires, hazardous material emergencies, high angle rope rescue, ice rescue, swift water rescue, and vehicle extrication. The stakes in these types of responses are always extremely high, with very little margin for error. Merrimack Fire and Rescue personnel also spend numerous hours training for proficiency in the more routine operations that we perform hundreds, if not thousands of times per year. Each of our personnel log hundreds of hours of training throughout the year to ensure that we are ready when the community calls upon us. During 2020, our personnel spent a combined total of approximately 4,200 hours training in all facets of emergency operations, including fire, rescue and emergency medicine.

Fire and Rescue Department

Submitted by Fire Chief Matthew Duke

SUPPORT SERVICES DIVISION – Submitted by Assistant Fire Chief Richard Harris

The Support Services Division is under the direction of Assistant Chief Richard Harris. Assistant Chief Harris started with the department in July of 2020 and reports directly to the Fire Chief. The Support Services position is second in command, and in the absence of the Fire Chief, is in charge of the entire Department. The Support Services Chief's primary duties are to oversee the Department's three divisions concerning Code Enforcement, Fire Prevention, Health and Building. This includes the direct supervision of all members assigned to the Division.

The Support Services Chief has responsibilities including but not limited too; internal and external investigations, purchasing, employee evaluations, strategic planning, budget management, major emergency response, and vehicle maintenance. The Support Services Chief works closely with the town Human Resource Director to ensure the Department adheres to applicable personnel laws and policies. The Support Services Chief coordinates the hiring process of new personnel within the Department. Lastly, the Support Services Chief coordinates and communicates with the Fire Chief to ensure that Department goals and objectives are accomplished.

Fire Prevention/Fire Marshal's Office - Submitted by Fire Marshal John Manuele

This was yet another challenging year in the Fire Prevention office with 2020 having different issues than any previous year; many longtime Fire Prevention events had to be cancelled. Due to the schools responding to COVID-19, we had to cancel the annual Junior Fire Muster, Reeds Ferry Fun Day and all other school and daycare events as well as the annual Fire Department Open House. All outdoor events for the Town, such as the 4th of July fireworks and Midway, as well as numerous other public events had to be postponed. We had to increase our presence on various social media platforms to try and get our messages out as we could no longer have any public meetings or demonstrations.

As Merrimack continues to grow, so do the challenges. 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. The major emphasis seems to have switched from retail and industrial construction to residential, especially apartments. The new Flatley mixed use development, Gilbert Crossing has 4 of the 5 approved 48 unit apartment buildings completed and fully occupied, as well as 1 more nearing completion. The developer has expressed interest in building between 1 and 3 more due to the demand. The Residences at Executive Park has completed 4 of their 5 48 and 64 unit buildings, with the last being almost complete. This same developer has started site work for their new development, Edgebrook Heights, located on the Nashua line off Daniel Webster Highway. This is going to be three more 48 unit apartment buildings as well as a 72 unit over-55 apartment building and a self-storage complex.

The 45 unit workforce housing apartment development, Neighborworks, located on Angelo Drive has been fully completed and occupied, and the Overlook Estates 65 unit age-restricted townhouse development on East Chamberlain Drive is currently under construction with many units already complete and occupied. All of these developments have required many plan reviews, consultations and inspections. The building plan reviews have caught many potential fire code violations and prevented them from becoming an actual safety concern.

Due to the speed of construction as well as the difficulty the developers are having in finding subcontractors, a large amount of time has been spent on finding and correcting mistakes with the sprinkler, fire alarm, fire stopping and gas system installations. In addition, all new roads require coordination between the Merrimack Fire Marshal's office, the US Postal Service, NH-911 and the Merrimack Public

Fire and Rescue Department

Submitted by Fire Chief Matthew Duke

Works Department to ensure proper naming and addressing is completed.

Single family residential construction continues, several new developments have also started, including Whitetail Ridge on Wilson Hill Road with 13 homes expected, as well as the first firefighting water cistern in Merrimack. The 14th phase of Greenfield Farms is also underway, with 72 homes located on six new roads between Wire Road and Whispering Pines Lane. The large mixed use development located at 10 Premium Outlets Boulevard has started site work, and another single family development of 35 homes that was approved off Cathy and Constance Streets is also starting.

Fire Prevention continues to average over 3,000 fire and life safety inspections within our community each year. This year we had to adapt our inspection process using personal protective equipment, social distancing and even “virtual inspections” when necessary. Many of these fire safety and code inspections were for life safety, place of assembly, new occupancy and licensing programs. A new issue this year was inspecting temporary outdoor seating areas for many local restaurants. This was done in an effort to help the restaurant industry cope with the ongoing pandemic. Each inspection is highly focused to ensure that the businesses, schools, places of worship and areas of recreation are safe for our citizens, businesses, their customers and visitors.

The Fire Prevention Division continues to get our fire safety message out to the public with new and innovative ideas. This year we created a Facebook page for the Fire Prevention Division, as our normal in person presentations are on hold until the pandemic ends. This year there were over 2,200 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 21 fires this year, including 2 vehicle fires, 7 structure fires, 6 brush fires, 2 shed fires and 2 electrical fires. Unfortunately for the 3rd year in a row, Merrimack suffered a fatal house fire. An elderly resident died as a result of an overnight fire. The investigation determined that the fire was most likely caused by careless disposal of smoking materials, enhanced by excessive storage of combustible materials and not having any working smoke detectors in the house. Another building fire resulted in the loss of two family pets.

Several hazardous materials spills were also investigated including a large incident on Joppa Road, as were citizen complaints such as blocked fire exits, fireworks complaints, dangerous conditions in buildings and code violations. There was a large increase in fireworks complaints due in part to many residents using their own fireworks as all area towns cancelled their shows due to COVID-19. 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.

Merrimack Fire and Rescue’s Fire Prevention Division appreciates the opportunity to serve the community and share our knowledge with the community through appearances and programs.

Fire and Rescue Department

Submitted by Fire Chief Matthew Duke

Health Division - Submitted by Health Officer Erin Olson

Prevent. Promote. Protect. In the unprecedented times that unfolded in 2020, these values of public health work have shown truer than ever. In March of 2020, when the magnitude of the COVID-19 pandemic became clear, the Health Division quickly transitioned from its routine operations to pandemic response efforts. Pandemics require an "all hands on deck" response, highlighting the importance of state and local departments collaborating to share and utilize resources, knowledge, and experience.

In addition to the Health Division's focus on responding to the COVID-19 pandemic, we continued our focus this year on protecting and improving the health of all who live, learn, work and play in Merrimack.

The Health Division's responsibilities include licensing and inspection of all food establishments, retail stores, mobile vendors, daycares, foster cares, adoption households, septic systems, public bathing areas, and schools. The Health Division also responds to concerns regarding foodborne illness, sanitation, and other environmental health hazards. The Health Division conducts routine monitoring of public beaches and bodies of water. Water quality monitoring is critical in detecting harmful algae blooms, including cyanobacteria that can pose potential health risks to humans, pets, and wildlife. The Health Division works closely with the NH Department of Environmental Services to issue public health advisories when bacteria levels are detected that exceed the States standards.

Health Inspections and Licenses

Food Establishment Inspections	167	COVID-19 Compliance Checks	33
Mobile/Temporary Food Inspections	18	COVID-19 Inquires / Assistance	46
Food Establishment Plan Reviews	7	School Inspections (Public and Private)	7
Food Establishment Licenses Issued	143	Outdoor Dining Permits Issued	17
Public Bathing Area Inspections	21	Outdoor Dining Inspections	17
Public Bathing Area Licenses Issued	21	Water Quality Monitoring Activities	16
Child Care Inspections	9	General Inspection Services	54
Foster Care Inspections	15	Complaint investigation Inspections	19

COVID-19 Response:

- Assisted state agencies and local businesses in contact tracing efforts for COVID positive cases. Contact tracing includes communicating quarantine guidelines, testing criteria, symptom monitoring, and identifying possible exposures to minimize transmission.
- Provided support to the NH Department of Health and Human Services (NH DHHS) and the NH Attorney General's Office during the re-opening phases. Assistance included conducting COVID-19 guidelines compliance checks, disseminating and implementing re-opening policies as they were updated, and educating businesses on the potential public health consequences of violating these guidelines.
- Participated in weekly statewide calls with the NH DHHS and other local public health officials to stay current on COVID-19 guidelines, best practices, and prevention methods.
- Collaborated and assisted restaurants within the community through the continued changes of NH's "Safer At Home 2.0" COVID-19 Guidelines. Efforts included permitting and inspecting outdoor dining areas at 17 restaurants. Outdoor dining was a pivotal step in re-opening, allowing our small business

Fire and Rescue Department

Submitted by Fire Chief Matthew Duke

owners to resume operations while protecting their employees' and patrons' health and safety.

Building Division - Submitted by Building Official Richard Jones

This year the Building Division has endured some unexpected challenges. We had an unprecedented challenge in dealing with COVID-19 restrictions and requirements. We would like to thank our talented Division staff for their steadfast dedication, attitude and their never wavering commitment and accomplishments this year.

Our Building Division continues to work with town residents, contractors and local businesses that are carrying out construction projects, instilling code compliance during all phases of construction. Our goal continues the practice to help guide home owners, businesses and contractors that want to build within our community to comply with the building code requirements, to be firm, but fair while conducting inspections, all while achieving full code compliance. This 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 and occupancy for each project.

Permit Activity 2020

Building Permits Issued		Certificate of Occupancy		Office Activities	
Residential		Commercial CO's			
New SFR	60	New	2	Counter Help	3,852
ADU's	13	Unit Completion	28	Phone Calls Taken	5,705
Multi-Unit/Apts.	1	Tenant Fit up	13	Fire Permits	186
Other	1,106	Cell Tower	1	Service Requests	353
				Property Files	2,409
				Health Licenses	203
Commercial		Residential CO's		Totals	12,705
Industrial	0	New - SFR	80		
Signs	17	ADU - Completion	2		
Municipal/ School	0				
Totals	1,213	Totals	125		

Revenue Building Permits and Health Licenses

Building Permit Fees	\$138,582.00
Septic Fees	\$8,450.00
Sewer Insp Fees	\$2,800.00
Application Fees	\$9,675.00
Test Pit Fees	\$3,950.00
Copy Fees	\$409.00
Total Building Fees	\$163,866.00

Food License Fees	\$22,675.00
Public Pool/Spa Fees	\$1,925.00
Total Health Fees	\$24,600.00
Total Building & Health Fees	\$188,466.50

Fire and Rescue Department

Submitted by Fire Chief Matthew Duke

Building Division Activities and Inspections

Permits Issued	1,213	HVAC	96
Plan Reviews	241	Hot Water Heater	52
Field Inspections		Deck Framing/Final	61
Foundations/Footings/Drains	212	Generator - Standby	55
Framing	373	Boiler/Furnace	131
Electrical	856	Gas Piping	250
Plumbing	360	Pool/Spa Final	55
Insulation	185	Septic/Sewer/Test Pits	208
Building Final	231	Virtual Inspections	47
CO's Unit Completion	125	General Inspection	7
Solar Array	15	Failed/Re- Inspections	277

Building Division Construction Highlights

Completed Construction Projects:



1 & 2 Pan American



5 & 7 Angelo Drive



9 Gilbert Drive

Completion of New Residential, Multi-Dwelling Apartments and Commercial Buildings

- Angelo Drive - 45 Unit Apartments
- 1 Pan American Drive - 64 Unit Apartments
- 2 Pan American Drive - 48 Unit Apartments
- 4 Executive Park Drive - 64 Unit Apartments
- 9 Gilbert Drive - 48 Unit Apartments
- 381 D W Highway – Two Family Conversion
- 16 Depot Road – Two Family Conversion
- 80 New Single Family Dwellings
- 2 Accessory Dwelling Units
- 1 Manufactured Homes

The Building and Health Division of Merrimack and Fire 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 sincerely dedicated to providing the Merrimack community with professional services.

Media Division

Submitted by Nicholas Lavallee, Media Services Coordinator

The Media Division keeps the community informed by way of resident and staff produced programming on cable television and the internet. The town's three cable channels are branded "Merrimack TV," to make them identifiable to residents. Merrimack TV is a vital resource of information in addition to being a means of self-expression through video content.

Throughout 2020, the Media Division was presented with challenges from the COVID-19 pandemic. Staff provided many solutions for residents, town departments, elected officials, and the school district. We assisted residents with recording their community channel shows virtually while our studio was closed to the public.

Staff produced informational and instructional videos about online services such as making tax payments and registering vehicles. Similar videos were produced for the Library, Parks and Recreation, Police, Fire, and Public Works, which detailed how departments continued to work through the pandemic. Several videos were produced to detail the process of absentee voting in the Town and School Elections, which was also relevant information for the general election. Regularly series productions by staff keep residents informed and serves as local news for the community.

Virtual meeting coverage for board and committees:

- Created guidelines and protocols for conducting virtual meetings including public participation
- Provided virtual meeting training to all board and committee members
- Implemented the recording and live cablecast of virtual meetings
- Produced a comprehensive video about how virtual meetings are covered and how to watch live
- Produced over 80 live virtual meetings from April 2020 through the new year

The Media Division covered the High School Graduation, as usual, but different this year due to the pandemic, was a production that was over 8 hours in length. Staff pre-recorded speeches, music performances, and the on the day of the socially distanced ceremony, ensured each student a close up of receiving their diploma. The video was edited to be just over 90 minutes in length and very much resembled our traditional, annual, coverage of commencement.

In the fall, due to attendance limitations for families, the Media Division covered High School sports live. Our video feed was shared with away teams (and vice-versa) enabling the entire season to be covered on the Education Channel - complete with local play-by-play announcers. Resident volunteer, Jenna Hardy covered a series of Boys and Girls Varsity Soccer games. Select varsity lacrosse and volleyball games were covered with assistance from neighboring community TV centers.

An upgrade to our cablecast headend has increased our capabilities in significant ways. Our three channels are now available in high definition online and we're prepared to launch a fourth cable TV channel. Merrimack TV has entered the age of streaming video over set top boxes. Our three channels can now be streamed live 24/7 in high definition on Roku and Apple TV devices via "Cablecast Screenweave". The app features on-demand content, allowing you to watch a meeting or community channel show as they're uploaded to our server.

The Media Division staff is accessible to the public 58 hours per week in our facility at the Town Hall complex. The Media Division continues to improve the overall quality of our content and remain committed to volunteer outreach. The Media Division staff has a desire to continue merging our cable TV resources with the internet, including the use of social media platforms.

Merrimack Public Library

Submitted by Yvette Couser, Library Director and Debra Covell, Library Board of Trustees Chair

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.

When Governor Sununu's State of Emergency Declaration suddenly forced us to close our doors in March, library staff and Trustees worked together to determine how to continue to serve our community in every possible way. We quickly pivoted to virtual services and implemented innovative yet practical ways to connect patrons to the information and services they need and enjoy.

We looked to the REALM Study - REopening Archives, Libraries, and Museums (REALM), a national research project conducted by OCLC, Inc., the Institute of Museum and Library Services, and Battelle to produce science-based information about how materials can be handled to mitigate COVID-19 exposure to staff and visitors of archives, libraries, and museums. Locally, Lori Fisher, the Assistant State Librarian, took the lead on providing resources, facilitating weekly Library Director calls, and keeping everyone informed with updates about guidelines created by the NH Library Task Force.

Based on this information, we created a responsive multi-phased reopening plan. Within weeks, we increased our digital collections with Hoopla and Kanopy; waived overdue fines; increased our virtual presence with online programs on Facebook, TikTok, YouTube, and Instagram; rearranged our inside space; created a new outside space; and developed new procedures and policies in line with the Governor's Universal Guidelines.

While the pandemic has given us an opportunity to be innovative and flexible, it's also exposed gaps where we can improve our services to meet both community and staff needs. Hosting online Storytimes, book discussions, meetings, speaker presentations and the like has allowed us to reach a wider audience; however, it's also shown that only people with home Internet or a smartphone can attend these events. There's an inequity to access here. And in an effort to provide staff flexibility to telework, it's shown that there are certain tasks and positions that lend themselves to virtual work vs. in-person work. For our "front line" staff, it's essential that they be in the building to be able to perform the bulk of their tasks.

Public conversation around racism and the media became very heated this year. The American Library Association (ALA) and the New Hampshire Library Association (NHLA) have both issued anti-racism statements and a commitment to stand with our Black colleagues and to work to dismantle persistent systemic and structural racism embedded in the profession. Additionally, we are uniquely positioned to help everyone, of any age, become critical and reflective news consumers. One positive outcome of the current furor about fake news may be that information literacy, for media and other types of content, will finally be recognized as a central skill of the digital age.

During a year of great upheaval and unknown, we continue to move forward. We worked with Paul Micali and Xenia Simpson to send out an RFP regarding the library building. The Trustees chose to hire SMP Architects to perform a site selection and planning study to determine the library needs, and we are eager to see this develop in 2021. We worked with several of Merrimack's Girl Scout troops on coat drives and Silver Awards, participated in the annual Town-wide food drive, and again hosted the Merrimack Lioness Operation Santa gift program. The Library once more received a \$5,000 grant from DCU for programs that make a difference in our community. We're working with a family who would like to donate books in honor of their son's memory. We continue to work with the Quimby family to honor Barry Quimby's

Merrimack Public Library

Submitted by Yvette Couser, Library Director and Debra Covell, Library Board of Trustees Chair

memory in the form of the Barry C. Quimby Memorial Fund. Thank you for letting us help you hold dear your loved ones in this way.

As we close out 2020, we're going to be ready to pivot forward or backwards, but we'll continue to provide great services to our patrons.

Merrimack Public 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.

Name	Term Expires
Debra Covell, Chair	2022
Karen Freed	2023
Sohini Gupta	2023
Janet Krupp, Treasurer	2021
Janice Tibbetts, Secretary	2021
Alternate (up to 3)	(open)

Merrimack Public Library

Submitted by Yvette Couser, Library Director and Debra Covell, Library Board of Trustees Chair

FINES Profit and Loss July 2019 - June 2020

	<u>Total</u>
DCU-Fines	
Beginning Balance	<u>\$13,058.10</u>
Ending Balance	\$10,749.44

FINES INCOME SOURCES

Copier	\$2,545.52
e-Commerce in.....	\$643.18
Fines	\$8,055.55
IGE_Income	<u>\$139.25</u>
Total.....	\$11,383.50

FINES EXPENSES

(F) Bank Charges & Fees.....	\$3.00
(F) Materials.....	\$4,111.03
(F) Supplies.....	\$700.00
Building Maintenance - Repairs and Supplies	\$11,460.08
Copier Expense.....	\$1,651.78
E-Commerce Ex.....	\$720.00
IGE_Expenses.....	\$162.48
Library Fees/ILL.....	\$93.69
Museum Membership Passes..	<u>\$3,735.00</u>
Total.....	\$22,637.06

DCU-Special	
Beginning Balance	<u>\$11,687.24</u>
Ending Balance	\$32,895.10

SPECIAL INCOME SOURCES

Donation.....	\$2,812.98
DCU	\$5,000.00
Memorial.....	\$30,400.00
Friends of the Library	\$6,630.37
Grants.....	\$400.00
Non-Resident Cards.....	\$200.00
Passports	<u>\$9,550.00</u>
Total.....	\$54,993.35

Expenses

SPECIAL EXPENSES

(SP) Materials	\$13.75
(SP) Supplies.....	\$186.98
Book Sale Ex.....	\$169.19

Equipment	
Purchases	\$3,753.49
Supplies.....	<u>\$45.00</u>
Total Equipment.....	\$3,798.49
Friends of the Library Ex.....	\$453.99
Hospitality	\$98.57
LBOT.....	\$183.99
Passport Ex	\$1,298.78
Professional Services.....	\$90.00
Programs.....	\$2,415.52
Summer Reading	\$3,747.93
Seasonal Decor	\$577.02
Staff	\$873.56
Special Occasions.....	\$1,085.48
Total	\$14,993.25

DCU Primary Savings

Beginning Balance	<u>\$885.53</u>
Ending Balance	\$940.30

DCU LTD Fines Savings

Beginning Balance	<u>\$73,474.26</u>
Ending Balance	\$55,436.12

DCU-Special Savings

Beginning Balance	<u>\$17,813.54</u>
Ending Balance	\$16,241.76

DCU-Quimby Memorial

Beginning Balance	<u>\$0.00</u>
Ending Balance	\$20,442.21

Watson Trust

Beginning Balance	<u>\$30,404.46</u>
Ending Balance	\$30,945.59

Fidelity Fines Account

Beginning Balance	<u>\$1,033.32</u>
Ending Balance	\$14,930.54

Fidelity Special Account

Beginning Balance	<u>\$12,827.01</u>
Ending Balance	\$16,249.45

Merrimack Public Library

Submitted by Yvette Couser, Library Director and Debra Covell, Library Board of Trustees Chair

Merrimack Public Library 2019-20 Statistics



10,676 Resident Cards
373 Non-Resident Cards
3,427 Youth Cards

63,699 visits*

*The building closed to the public 3/17 - 9/28

All Items Borrowed:

131,277

Museum Passes
Used
818 Times



97,897
Physical
Materials
checked out

15,816

E-Audiobooks
checked out

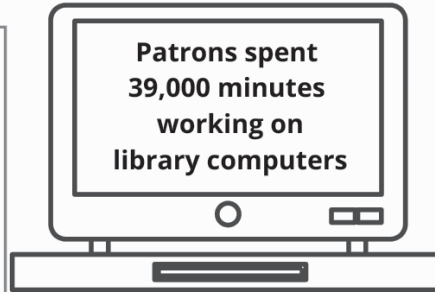


15,929
E-Books
checked out

New in our Library of Things:

Wireless Hot Spots
Musical Instruments
Portable Hand-held scanners
Gaming consoles
Snowshoes
Cookie cutters

**LIBRARIES
TRANSFORM®**



**340
Documents
Notarized**

68

3D Printer
Requests
Completed



287 Passport
Applications
Completed

**4,591 Questions
Answered**



We Helped You...

Register to Vote with the Supervisors of the Checklist

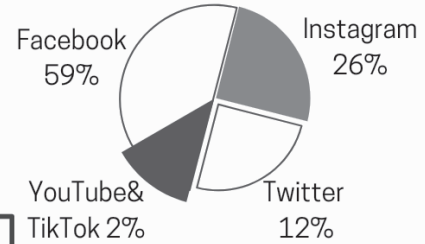
Get vaccinated at the Flu Clinic facilitated by staff from the City of Nashua Division of Public Health & Community Services

Receive tax assistance from volunteers from the AARP Tax Aide Program

Learn Python Programming with volunteers from the Michael LoVerme Memorial Foundation

**BECAUSE ACCESS
EQUALS OPPORTUNITY**

Social Media Followers



South Merrimack Firestation
Bookdrop Returns: 138*

*The bookdrops were closed to the public 3/17-6/1



401 Events & Activities



12,571 Attendees

New Programs & Services:

- IFKYK (If You Know, You Know) How-To videos
- Princh Remote Printing
- Kanopy Streaming Movies

**6 Author
Visits**



**"Imagine Your Story"
2020 Summer**

Reading Challenge

**# of Hours Read:
3,846 1/2**



Parks and Recreation Department

Submitted by Matthew Casparius, CPRE, Parks and Recreation Director

2020 was a challenging year for the Parks and Recreation Department as the arrival of the COVID-19 Pandemic in the spring ground most of the Department's programs and special events to a grinding halt for the spring and summer months.

One of the interesting outcomes of the pandemic was that the Town saw droves of people coming out to enjoy Merrimack's natural resources in its Parks and Open Space areas.

2020 Department Highlights: (that we were able to offer in 2020)

- The 28th Annual Winter Carnival was a tremendous success. We had 29 groups providing games, crafts and other activities. We had snow on the ground for only the second time in the last 6 years and an estimated 1,000 people in attendance.
- The Merrimack Skate Park was opened for its 19th season from April through October.
- Socially distanced Summer Concerts returned to the Abbie Griffin Park Bandstand for the 24th year and 8 concerts were held between June 26th and August 24th. Social distancing rules put into place and we had an average weekly attendance of 90 people.
- The Department offered three free family Movie Nights in the Park this summer with an average attendance of 100 attendees.
- A modified and socially distant 28th Annual Halloween Party at Wasserman Park was held on Saturday, October 24th. In order to control attendance numbers, we had to require participants to pre-register for a free event ticket valid for a specified entry time. 300 tickets were made available which sold out immediately and 220 individuals participated in the event.
- Due to the ongoing pandemic, the Annual Holiday Parade was cancelled this year and instead Santa's Merrimack Holiday Tour of Town was conducted. Driven around Town by the Merrimack Fire Department, Santa and Mrs. Claus made a tour of town where peoples could see Santa at predesignated located in Town. Santa's Tour was followed by an abbreviated Tree Lighting Ceremony featuring Santa and the Broadway Bound Dancers.
- A new Drive Thru Holiday Food Drive was introduced on Saturday, December 12th. Presented in partnership with Macaroni Kid, 70 families came thru to donate food, receive goody bags from Macaroni Kid and State Farm, receive a free cup of hot chocolate and say hello to Santa and Mrs. Claus.
- Throughout the year, we had a number of Boy Scouts complete service projects that benefited the Parks and Recreation Department. We would like to recognize all of them for their efforts.
 - Jay Haddad, Troop 424: Changing Stalls/Restrooms – Wasserman Park Beach
 - Kishan Sreenivasan, Troop 424: ADA Accessible ramp for Naticook Day Camp Office
 - David Roy, Troop 424: Basketball Safety Fencing Project at Wasserman Park
 - Michael Clark, Troop 424: Information Kiosk at the Dog Park at Wasserman Park.

If you were one of the participants who made and recreation a part of your life in Merrimack by playing a sport, participated in one of our special events, attended one our Summer Concerts or simply visited one of our Parks, we thank you for your participation and we hope to see you again in 2021!

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!

Police Department

Submitted by Police Chief Brian Levesque

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 2020 calendar year.

2020 proved to be a challenging year for the Merrimack Police Department and the community at large as we adjusted to the COVID-19 pandemic in mid-March. Although there were challenges, we were able to still provide high quality service to our community by adjusting the way we conduct business. Early on in the pandemic, and as we experienced seasonal spikes in COVID-19 cases, we tried to limit public contact in order to ensure that our frontline officers did not sustain any exposure to the virus. We adapted to handling complaints over the telephone and outside of people's residences which we had previously not done. Our Records division conducted most business through contact-free service by fulfilling report requests through email or mail. I am incredibly proud of how all our staff conducted themselves this past year with the constant adjustments to policies and procedures regarding COVID-19. We are also very thankful for the support of the community which our department received and their constant understanding that we could not conduct business as usual.

Unfortunately, one area that suffered during the pandemic was our community programs. In order to help stop the spread of the virus, we made the tough decision not to host many of our programs including our Citizens Police Academy, a program which we have conducted for over 18 years. We recognize that the academy is a great way to allow our community members to take an in-depth look at what our department does on a daily basis. As such, we are hopeful to bring this program back at some point in 2021. While we were unable to host most community programs, we continued with several including Good Morning Merrimack, House Checks, Car Seat Safety Checks, Walk-Alongs, and Bicycle patrols.

The Merrimack Police Volunteer Program is comprised of citizens who selflessly give their time to help our organization. In 2020, members of this valuable volunteer group gave over 357 hours of their time for the Merrimack community. We appreciate and are grateful for all of their service. We are constantly reevaluating our programs and hope to bring some new, innovative programs when we are permitted. The current volunteers are Rod Buckley, Lynn Christensen, Bob Colletti, Judy Eriksen, Jane Hoover, Sarah Hunter, Ron Ketchie, Brian McCarthy, Pat Murphy, Jody Plante, and Jackie Roy.

The Merrimack Police Department continues to have personnel changes. In October, Chief Denise Roy retired after nearly thirty years of service to the Town of Merrimack. Her leadership, mentorship, and knowledge will be deeply missed and we wish her well in her retirement. We continue to hire new officers to fill vacancies, which brings many new faces to the Department. We encourage you to introduce yourself to them or simply say hello. The Department strives to hire officers who are committed to the community policing values which we have worked hard to maintain with residents of the town.

The dedicated men and women of the Police Department continue to improve their skills through constant training despite the cancellations of many in-person courses. In 2020, our personnel completed over 1,500 hours of training in every area of law enforcement. Several of our officers completed "Train the Trainer" training in de-escalation techniques and implicit bias, as well as training focused on excited delirium. These officers will train other officers to ensure that they have the tools to adequately handle certain situations they might encounter. The training will help our officers better meet the needs of the citizens of Merrimack and continue to prioritize 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. In 2020, we received

Police Department

Submitted by Police Chief Brian Levesque

2,965 “911” emergency calls from the E911 Center in Concord and approximately 30,500 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 resources during emergency situations, such as power outages and major storms. Having almost 13,000 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.

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

CALLS FOR SERVICE BREAKDOWN

During 2020, your Police Department handled 35,516 calls for service, and also affected 705 arrests. A call for service can be any contact with the public that generates a report.

Request for Service by Beats (Sector)

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Beat #1	8,615	9,477	8,541
Beat #2	8,102	8,416	8,016
Beat #3	12,303	13,992	11,086
Beat #4	7,087	7,823	6,710
Merrimack Outlets	1,449	1,250	1,016

Request for Service by Time of Day

	<u>2018</u>	<u>2019</u>	<u>2020</u>
0800 – 1600	14,436	14,162	14,172
1600 – 0000	11,871	11,701	10,687
0000 – 0800	10,650	13,963	10,510

Motor Vehicle Accident Summary

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Fatal Accidents	1	0	0
Personal Injury Accidents	122	105	93
Property Damage Accidents	424	432	294
M/V Off the road (No Damage)	25	29	12
Uninvestigated Accidents	18	14	12
Hit & Run / Personal Injury	3	1	2
Hit & Run / Property Damage	65	39	37

Police Department
Submitted by Police Chief Brian Levesque

“Drive Defensively at all Times”

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

<u>Time of Day</u>	<u># of Accidents</u>
8:00 A.M. – 4:00 P.M.	248
4:00 P.M. – 12:00 A.M	162
12:00 A.M. – 8:00 A.M.	46
Total	456

Motor Vehicle Enforcement Summary

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Motor Vehicle Summons	767	928	655
Defective Equipment Tags Issued	713	1,006	701
Traffic Warnings Issued	8,270	8,365	6,575

Animal Control

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Cruelty Reports	7	9	2
Bites Reported	57	59	41
Running at Large	190	190	138
Nuisance Offense	28	45	43
Summons Served	67	52	110
Stray Farm Animals	11	3	2
Wild Life & Bear Calls	197	142	162
Dogs Released to Animal Rescue League	23	8	0
Cats & Miscellaneous	60	17	25
Quarantines	43	35	37
Paperwork Service	10	50	88
Animal Control Complaints - Total	697	781	624

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. 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 Hart was 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.

Police Department

Submitted by Police Chief Brian Levesque

The information below reflects activity between January 01, 2020, and December 31, 2020, and is a combination between the Merrimack High School and Merrimack Middle School (these numbers are much lower than years past due to the Covid-19 pandemic and the need for remote/hybrid learning).

	MHS	MMS	Total
Calls for service	62	17	80
Arrest	1	1	2
Accidents	4	1	5
Thefts	2	1	3
Criminal Mischief	2	0	2
Assaults	3	0	3
Court	0	0	0
Counsel Students	540	273	813
Parental Consultations	20	45	65
Classroom Lecture	0	10	10
Truancy	15	3	18
Agency Referral	43	10	53
Meetings	120	30	150
Events Attended	25	5	30
Mediation	1	0	1
Meeting with JPPO	2	1	3

Public Works Department

Submitted by Kyle Fox, Director

The COVID-19 pandemic occupied much time and energy for Public Works this year. We are proud to report that throughout, most services to the public were delivered without delay or interruption (notable exceptions are the continued temporary closure of the still-good shed and temporary closure of one lane in the recycling building). As first responders, Public Works staff worked in-person throughout 2020 and were able to produce near normal levels of service to our residents and businesses. I would like to thank our employees for working through the unknown early days of the pandemic when our streets were suddenly empty, persevering through the months following that promised both hope and frustration, and these last months that have been filled with personal sacrifices to be able to work each day for the citizens of Merrimack.

Administration Division

The Public Works Administration Division provides the management and coordination between the six Divisions of the Public Works Department. The six Divisions of the Public Works Department are: Administration and Engineering, Buildings and Grounds, Equipment Maintenance, Highway Maintenance, Solid Waste and Wastewater. The entire Department is comprised of 61 full time employees, 5 part time employees, 5 summer interns and 3 highway summer maintainers. The Division oversees department policies and procedures, budgets and Capital Improvement Plans.

The Administration Division provides technical assistance to not only the other Public Works Divisions but also to other town departments, Local boards, and commissions and participates in the Highway Safety Committee. The Administration Division also participates in meetings with state, regional and federal agencies to coordinate improvements to the roads, bridges, drainage facilities, parks and infrastructure of the Town.

The Administration Division participates in the monthly Transportation Technical Advisory Committee (TTAC) meetings where upcoming state highway and regional projects are discussed. Current regional projects include corridor widenings for both the FE Everett and NH Route 101A. On the local level, a project application for the pedestrian bridge replacement over the Souhegan River was prepared and presented to the TTAC committee. If accepted, the project will be added the State's Ten Year Plan thus enabling the Town to receive some state funding for the project.

The Administration Division also coordinates and participates in the NH Lower Merrimack Valley Stormwater Coalition. The coalition was set up to help the communities work together to gain compliance with the Stormwater Regulations mandated by the EPA under our Municipal Separate Storm Sewer System (MS4) Permit. Generic templates are prepared by the coalition so that each participating community can use them to gain compliance under the permit. A new position was added to the Division this year (FY20/21) to support the MS4 program – the Environmental Coordinator. The position is expected to be filled in January, 2021.

The Engineering Division is responsible for plan preparation of Town projects, plan review of Town projects, infrastructure projects and review of private development in regards to the possible impacts to the Town's infrastructure. The Engineering Division prepares bid documents and performs ongoing construction inspections throughout the year for both Town specific projects and development projects. These projects include a wide variety of construction activities including but not limited to new roads, existing road upgrades, new drainage installations and any other infrastructure project that are located with the Town's Right of Way (ROW). One example this year is the upgraded drainage and road re-construction of Old Blood Road from Wilson Hill Road to the hammerhead turnaround. The Middle School Sewer Replacement Project addressed the deficiencies in a section of the sewer line on Baboosic Lake Road.

Public Works Department

Submitted by Kyle Fox, Director

The Engineering Division manages and coordinates with consultants on the design, inspection and construction of the larger projects including the Bedford Road Bridge (completed in 2020), the US Route 3 Bridge over Baboosic Brook (scheduled for construction beginning in 2016) and the Souhegan River Trail Project (scheduled for construction in 2021).

The Engineering Division hires 5 summer college Engineering students as interns each year. Three of the five were returning from the previous year and hit the ground running. In 2020, they performed topographic field surveys in areas that have had drainage issues such as Burt Street and Clay Street. They did preliminary designs and plans for boat/canoe launches at Seaverns Bridge Road, Depot Street and Griffin Street. They began the design work and plan preparation on the Woodland Phase II Drainage project.

The interns worked diligently on various aspects of the MS4 permit. They continued the sampling of dry weather outfalls as well as the GPS location of drainage outfalls, structures including detention basins and treatment swales. They created various documents including an Operation and Maintenance Plan, a Stormwater Pollution and Prevention Plan for municipal facilities, and the Town's overall Stormwater Pollution Plan. They created the pamphlets for the various outreach projects. They worked with the Media Division to create infomercials on picking up after your dog. One intern worked closely with Wastewater Division to help develop maintenance checklists for the Phase III wastewater upgrade project. Drainage projects continued this year with the design of Woodland Phase II, and Gail Street Drainage. The Gail Street Bid package will be ready for construction in 2021.

Under the Town wide paving program there were over 4 miles of paving completed this past year. Roads paved include many subdivision roads along with a total reclamation on Bedford Road between Wire and Davis Roads. Pavement preservation in the form of Crack Sealing was performed on many roads including Baboosic Lake Road, Continental Boulevard and Joppa Road. Some roads were preserved through grinding the wearing course and paving a new wearing course like Tinker Road. Parking lots at the Adult Community Center, the Central Fire Station and the MYA building were reconstructed.

Building and Grounds Division - Submitted by Kyle Fox, Public Works Director

The Building and Grounds Division personnel are in charge of maintaining all aspects of the Town Hall buildings, Abbie Griffin Park, the Police Station and the John O'Leary Adult Community Center. Responsibilities include maintaining the interior of the buildings as well as the exterior grounds of these facilities. They also oversee the day to day general cleaning, vacuuming and trash removal from these facilities. They also provide assistance when needed to set up and break down for elections.

Building maintenance makes the necessary repairs to windows, doors, floors, walls, bathroom fixtures, lighting as well as the painting of the walls on the interior of each of the buildings. When needed, they call in and oversee contractors to work on the specialty items such as the fire sprinkler system, generators, electrical systems, HVAC system along with the key locks and doors and pest control. Duties also include picking up recyclables and bringing them to the transfer station.

In 2020, during the COVID-19 crisis, they have been responsible for deep cleaning each of the buildings and performing twice daily disinfection of public and common areas of each facility. They have been vigilant to ensure the filters in the HVAC systems in each of the buildings are changed and cleaned. During 2020, the Division oversaw the installation of a new lighting system in the Town Hall buildings.

Public Works Department

Submitted by Kyle Fox, Director

The Grounds maintenance on the exterior of all facilities including signs, lawn care (mowing, raking and watering), the planting of flowers, bulbs and shrubs during the spring, summer and fall months and the maintenance of the equipment needed. During the winter months they are responsible to shovel the snow from the sidewalks and plowing the parking lots.

At the Abbie Griffin Park they repair the bandstand, benches as needed along with removing the trash and maintaining the lawn, flowers, shrubs and trees. They also provide assistance in preparation for the concerts and other activities held in the Park. They will occasionally assist departments at other locations, such as Wasserman and Watson Park.

Highway Division – Submitted by Lori Barrett, Operations Manager

The Highway Division is responsible for maintaining over 180 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, volleyball court, community skate park, sledding hill preparation, mowing of the closed landfills, and Wasserman Park where we assist the Parks and Recreation Department with annual opening and closure and various repairs.

A new position was added to the Division this year (FY20/21) to support the MS4 program – the Stormwater Foreman. The position will be responsible for managing the MS4 duties within the Highway Division and assist with the management of day to day operations within the Division. We expect to fill the position early in 2021.

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, beaver dam maintenance 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 650 of the Town's 3,000+ catch basins and rebuilding 25 damaged ones.

There were 94 right of way permits issued and 80 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.

Due to the COVID-19 pandemic, we were unable to host the Open House/Touch-A-Truck event at the Highway Garage or host the Merrimack School District's first grade field trips. We missed educating the towns' first graders about the Highway Division's role in the community but look forward to resuming this in the near future.

One of our principal responsibilities is to respond to winter snow and ice events. There were 21 winter events that we responded to during the winter of 2019/2020. The division responded to 11 plowable events, 5 of which were multiple day events.

Public Works Department

Submitted by Kyle Fox, Director

The Highway Division assists other departments for events throughout the Town. This past year some of those included setting up for 4 elections, placing American flags along Baboosic Lake Road and preparing Town cemeteries in honor of Memorial Day, Independence Day, and Veterans Day. In addition, we helped coordinate the Town wide Food Drive during the holidays. Local food pantries in town are the recipients of the donations.

Equipment Maintenance – Submitted by Lori Barrett, Operations Manager

The Equipment Maintenance Division is responsible for maintaining and repairing a fleet of approximately 240 units and associated equipment assigned to Police, Fire, Public Works, Community Development, and General Government. This talented group of employees works year round ensuring our vehicles and equipment is running safely. Purchasing and delivery of parts in a timely manner has been challenging during the pandemic.

Solid Waste – Submitted by Kris Perreault, Solid Waste 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 2020, we collected and transported 8,350 tons of municipal solid waste and recycled 2,374 tons of recyclables including single-stream material (1,473 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.

Solid Waste Disposal Ledger									
2020	General Rubbish	Demolition	Commercial	Residential	Total SW	Recycling to Harvey	Scrap Metal	Electronic Goods	% Recycling
January	37.43	4.86	42.29	614.51	656.80	133.27	28.95	0.00	19.81%
February	36.31	4.88	41.19	429.39	470.58	91.75	26.53	7.18	21.05%
March	47.89	0.32	48.21	586.29	634.50	107.61	57.11	5.63	21.17%
April	62.63	2.81	65.44	771.50	836.94	130.03	76.76	6.26	20.29%
May	74.44	7.19	81.63	833.18	914.81	134.56	100.60	5.63	20.84%
June	73.54	4.70	78.24	758.36	836.60	118.30	79.57	0.00	19.13%
July	59.85	29.12	88.97	730.29	819.26	127.23	85.07	7.77	21.17%
August	80.46	6.92	87.38	643.02	730.40	106.86	66.55	7.73	19.87%
September	95.49	10.84	106.33	805.80	912.13	117.29	95.53	7.54	19.46%
October	58.36	20.52	78.88	755.52	834.40	131.30	80.03	8.51	20.85%
November	80.61	4.57	85.18	707.47	792.65	127.51	78.24	7.72	21.22%
December	55.51	5.14	60.65	715.00	775.65	147.83	61.44	0.00	21.25%
Total Tons	762.52	101.87	864.39	8,350.33	9,214.72	1,473.54	836.38	63.97	20.48%
Monthly Avg. Tons	63.54	8.49	72.03	695.86	767.89	122.80	69.70	5.33	20.48%
% of Total SW			9.38	90.62					

We also collected and composted approximately 645 tons (2,000 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.

Public Works Department

Submitted by Kyle Fox, Director

The COVID-19 Pandemic forced the cancellation of the first three household hazardous waste collection events. However, here were still four collection days open to residents this year (at the temporary site Nashua City Park & Ride located at 25 Crown Street).

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. Though limited due to the COVID-19 Pandemic, this facility continually 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 free disposal of Freon based appliances (October 17, 2020). During the event, Merrimack residents recycled 268 Freon based appliances (refrigerators, air conditioners, dehumidifiers and freezers). Eversource covered the \$4,020 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.

The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.		
Recyclable Material	Amount Recycled In 2020	Environmental Impact! Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources
Aluminum Cans	270 lbs.	Conserved enough energy to run a television for 27,472 hours!
Electronics	118,404 lbs.	Conserved enough energy to power 15.2 houses for one year!
Paper	89 tons	Saved 1,525 trees!
Plastics	167,313 lbs.	Conserved 125,485 gallons of gasoline!
Scrap Metal	787.7 gross tons	Conserved 2,205,461 pounds of iron ore!
Steel Cans	3.6 gross tons	Conserved enough energy to run a 60 watt light bulb for 210490 hours!
Tires	37.4 tons	Conserved 24.6 barrels of oil!
Avoided Emissions: <i>Recycling uses much less energy than making products from virgin resources, and using less energy means fewer greenhouse gases emitted into the atmosphere.</i> <i>By recycling the materials above, you have avoided about 4,384 tons of carbon dioxide emissions This is the equivalent of removing 933 passenger cars from the road for an entire year.</i>		

Public Works Department

Submitted by Kyle Fox, Director

Household Hazardous Waste Program - Submitted by Kris Perreault, Solid Waste Foreman

This report highlights the benefits to the Town of Merrimack from its participation in the Nashua Region Solid Waste Management District's (NRSWMD) 2020 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 summer and fall of 2020.

2020 Collection Overview

The COVID-19 Pandemic forced the cancellation of the first three (3) collection events. The cancelled events were April, May (Milford), and June. The Milford event was rescheduled for August 29. In total Four (4) collections were held during the 2020 HHW season. Three of the events were located at the temporary site Nashua City Park & Ride (25 Crown Street) and one satellite event was held in Milford. Residents from any NRSWMD member municipality could participate in any event.

2020 Total Participation

In 2020, a total of 1,258 households participated in the HHW collections District-wide; of those, 132 households or 10.49% came from Merrimack. According to the 2019 NH Office of Energy and Planning estimates, the population of the NRSWMD region is 221,633. The 2019 OEP population estimate for the Town of Merrimack is 26,237, which is 11.8% of the District's total population. This year 54.4% of Merrimack participants reported being first time attendees.

Materials Collected

The Solid Waste District manifested a total of 129,965 pounds of waste during the 2020 collection season. Of this, 118,529 pounds were hazardous, and 11,436 pounds were universal wastes. This is an increase of 34,164 pounds from the 2019 total (95,801 total pounds of waste in 2019; 83,792 pounds hazardous and 12,009 pounds universal).

Conclusion

Despite major disruptions in 2020 the HHW Collection Program continues to collect large quantities of waste. The proper disposal of these items is enormously important as it lessens our impacts on the environment and the risks of accidental poisonings in the home. The success of the collections this season is a testament to the resilience and continued importance of the HHW Program. The dedication of our members and continued flexibility of our environmental contractor has been vital, thank you.

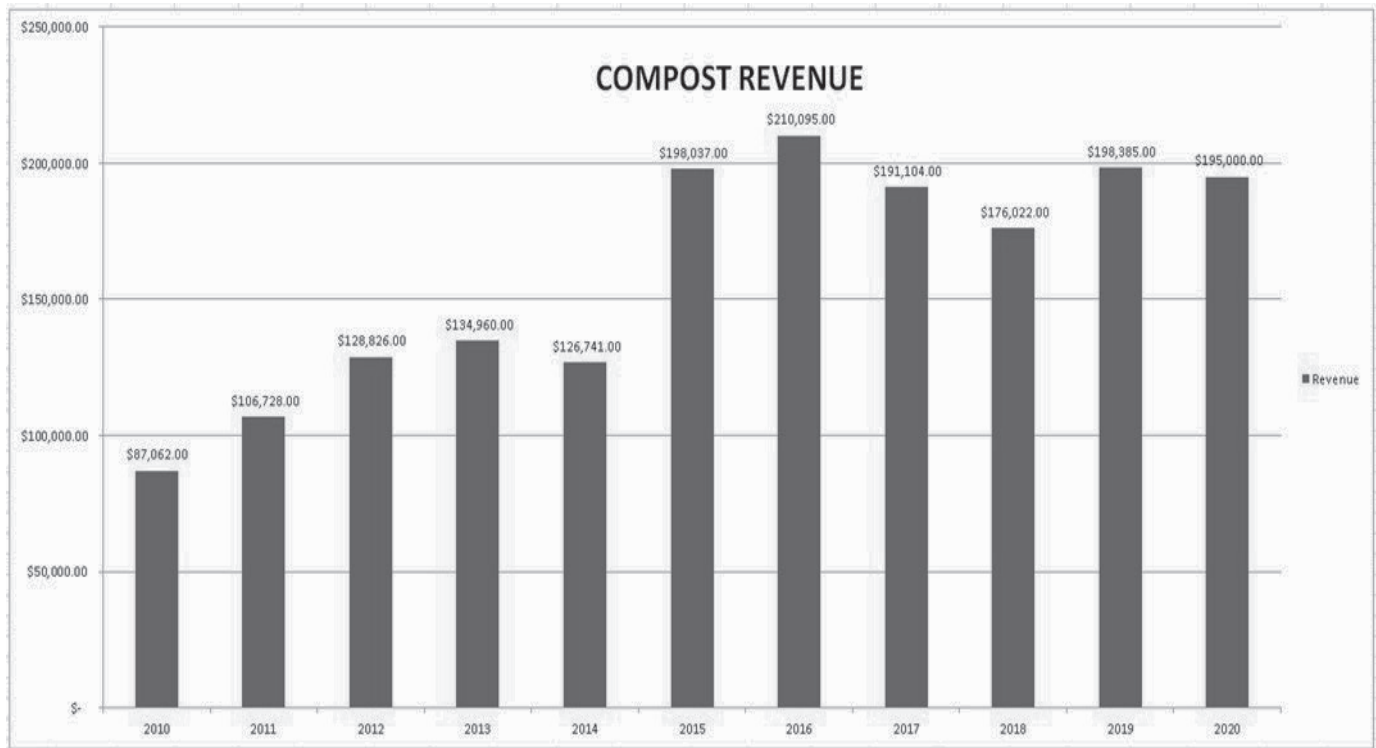
Wastewater Treatment Facility – Submitted by Sarita Croce, Asst. Director Wastewater

- The Wastewater Treatment Facility (WWTF) processed 574 million gallons of wastewater with a removal efficiency of 97% for biochemical oxygen demand and 97.8% for suspended solids. Average daily flow was 1.545 million gallons per day. This flow represents a decrease of 70 million gallons of processed wastewater from 2019. The average daily flow in 2019 was 1.765 million gallons per day. A possible reason for the decrease in flow is the shutdown of businesses and restaurants during the COVID-19 pandemic.
- The Facility received and treated 4.7 million gallons of septage from the towns of Merrimack, Hollis, Amherst, Brookline, Mont Vernon, Wilton, Lyndeborough and Mason, resulting in revenues of \$366,000. Septage is the liquid or solid material removed from a septic tank, cesspool, and a portable toilet. Septage is a much stronger waste than typical domestic wastewater.

Public Works Department

Submitted by Kyle Fox, Director

- Agresource marketed over 17,022 cubic yards of compost for the Town. An additional 810 yards of compost were distributed locally to Merrimack residents plus surrounding communities and local contractors. The total revenue for compost sales was approximately \$195,000.



- Received 4,227 tons of sludge from the towns of Jaffrey, Hooksett, Bristol, Henniker, Milford, Sunapee, and Amesbury, Ma for composting, generating revenues of \$358,000.
- Met all permit requirements for air, compost (including other states we market to) and plant effluent.
- The electrical usage decreased from FY 2019 by 480,000 kilowatt hours (kwh). The decrease has been attributed to the decrease of wastewater treated in 2020 and the lighting upgrade which was completed in September 2019. The Town submitted the final design for the Phase III Upgrade to New Hampshire Department of Environmental Services in December 2020. The primary goal of the project is to replace equipment that is well beyond its useful life. Most of the equipment systems to be upgraded are approaching 50 years old. Typical useful life for process equipment and most building systems varies from 15 to 30 years. The estimated cost for the project including design is 22.62 million dollars.
- The WWTF issued 62 sewer connection permits and received \$124,000 in connection fees.
- Maintained cleared sewer easements to allow access and eventual condition assessment of the pipes and manhole structures in 2020. Began assessing the condition of the sewer system using a video camera in the spring of 2018.

Town Clerk / Tax Collector

Submitted by Diane Trippett, Town Clerk / Tax Collector

The two words that best describe 2020 for the Department are COVID and elections. As we headed into 2020, we knew it was going to be a busy election year. We did not realize just how challenging it would actually end up being. Presidential election years under normal circumstances are extremely difficult for the Department. Due to the tremendous volume of work associated with elections, the Department experiences the effect of adding an entirely new division to the Department. This, coupled with a pandemic, proved to be exceptionally challenging and at some points overwhelming.

On March 18th, the Town Council issued an Emergency Ordinance relative to the COVID-19 pandemic and town offices were closed to public access on the following day. Despite this, vehicles still needed to be registered, babies were born, couples needed marriage licenses, and there were tax bills to be paid. Many procedures that are normally required to be completed in person needed to be “re-tooled” to provide these necessary essential services. Staff rose to the challenge and worked to develop new ways to provide exceptional service to the public while town offices were closed. In addition to mailing transactions, utilizing the drop box and completing items online, daily “parking lot” appointments were made and staff was often seen with their PPE and clipboards passing documents through car windows. These methods continue to be utilized today in assisting those customers that are uncomfortable transacting business in person.

Contrary to popular belief, the most efficient way for us to conduct business is in person. Mail, drop box, and online methods are a convenient method for many people to utilize to complete their business with us. However, these methods add layers of work on our side over an in person transaction.

One week prior to the emergency declaration, Town Deliberative session was held. The second session for voting on officers and all questions placed on the ballot was scheduled for April 14th. Many communities hold their meetings and elections in early March. Merrimack found itself in uncharted waters with an election scheduled in April and everything closing down and being cancelled. A handful of other towns also needed to hold their elections and found themselves in a similar situation. The Governor issued temporary Executive Orders and the Legislature passed temporary legislative measures to allow communities to hold their meetings. Town Moderator Lynn Christensen postponed the election four times and it was finally held on June 23, 2020.

During this period of time, preparations and planning for fall elections were taking place. As this pandemic and its effects are something no one had any experience with, the NH Secretary of State’s office in anticipation of fall elections and how to conduct them with COVID, took a special interest in Merrimack’s preparations and procedures. Meetings were held and our procedures and election were watched, timed, and videotaped. This process was extremely valuable as it highlighted the significant increase in workload an election causes in a clerk’s office. It was quite an eye-opener to the state officials to see firsthand just how labor intensive election processes are, especially with absentee ballots. The average time to issue just one absentee ballot is 13 minutes. One of the state observers who has been involved with election processes at the Secretary of State’s office for 30 years stated he “had no idea the impacts an election has on a clerk’s office”, as all other duties also need to be completed in addition to election ones. The information they garnered assisted them in providing election guidance to all NH municipalities for the 2020 fall elections.

All three elections conducted during COVID saw historic record numbers of absentee ballots being issued. For the Annual Town meeting, typically 25 to 30 absentee ballots are issued. In 2020, 2255 absentee ballots were issued. For the State Primary election, the normal absentee ballot average is 125, in 2020, 2040 were

Town Clerk / Tax Collector

Submitted by Diane Trippett, Town Clerk / Tax Collector

issued. For the November Presidential election, during an incumbent year, the average is 400 to 500. In 2020, 6574 absentee ballots were issued. Our previous record was in 2016 with 1653 being issued.

In addition to absentee ballots, temporary election law changes were also made to allow for mail-in voter registration. This office registered over 350 people in this manner as well as issuing these voters absentee ballots. The NH State election software does not accommodate these types of transactions and all of these records had to be tracked and handled manually - a cumbersome and time consuming process.

A huge amount of planning and preparation went into each election. Merrimack's elections would not have been successful were it not for all of the assistance provided to the Department. Every single town department answered our calls for assistance. The Town Manager, Town Council, Town Staff, the Supervisors of the Checklist, Moderator Christensen, school district personnel, and many others all came together to ensure the elections ran smoothly and most importantly, safely.

The Department was very grateful for COVID relief funds and grants. To handle the increased volume of new voters and absentee ballots, two full-time and five part-time temporary employees were hired and four town employees from various departments assisted on a part-time basis. In addition, the outpouring of support from the public in offering to volunteer was tremendous! It was so wonderful to see everyone coming together. Daily calls and emails were received by people volunteering to help and a number of these volunteers were called upon to assist on voting day.

In closing, I would like to recognize and thank the Department staff for their professionalism, commitment and dedication to the Town and their position. During this year, three of our four account clerks were new. They were learning their day to day duties as well as learning all of the aspects of elections. All staff handled well the often daily changes and new procedures as a result of COVID. Without their efforts, this past year would not have been so successful.

Thank you as well to the Town Council, Town Manager, Town staff and the residents of Merrimack for your continued help and support throughout the year.

Welfare Department

Submitted by Patricia A. Murphy, Welfare Administrator

Welfare Budget Overview

	<u>FY 17/18</u>	<u>FY18/19</u>	<u>FY 19/20</u>
Reimbursements	\$ 73,193	\$ 9,052	\$ 13,456
Total Operating Budget	\$157,378	\$157,686	\$163,302
Client Expenditures	\$ 44,905	\$ 22,318	\$ 22,060
Health & Social Service Agencies	\$ 74,000	\$ 75,000	\$ 75,833
<u>Client Expenditures Broken Down:</u>			
Housing	\$ 42,682	\$ 21,650	\$ 20,937
Oil/Gas/Propane	\$ 0	\$ 0	\$ 0
Electricity	\$ 813	\$ 583	\$ 1,123
Food	\$ 0	\$ 75	\$ 0
Prescriptions	\$ 0	\$ 0	\$ 0
Other(property taxes, burials, non-food & vehicle fuel)	\$ 1,010	\$ 10	\$ 0
Crisis/ Heating Donation Funds	\$ 400	\$ 0	\$ 0

Summary and Highlights

The Welfare Department dealt with the COVID-19 Pandemic just as we normally would have assisted residents. Homelessness (32 households contacted welfare office and 4 households assisted) and families struggling with lack of affordable and subsidized housing. Evictions were down due to Moratorium on Evictions until 7/1/2020 and the CDC Eviction Moratorium from 9/4/20 to 12/31/20. The State provided NH Housing Relief Program for COVID relief on housing and utilities.

Thank you to all the generous community organizations and private residents:

Abbie Griffin Fund	Hospital Bills for 3 residents totaling \$14,106.77
Merrimack Fire Fighters Union	2 Thanksgiving Food Boxes
Merrimack Friends & Families	19 Easter Baskets, 10 School Supplies.
Merrimack I BPO Police Union	4 Holiday Food Boxes
Merrimack Lioness Club	Operation Santa Gifts for 47 residents.
Merrimack Rotary Club	8 Christmas Trees and New Coats for 17 children
Private Donators & Town Employees	Extra Christmas Gift Assistance for 22 children of 8 families.

TOWN OF MERRIMACK, NH



2020 VITAL STATISTICS

Registered Births Report

Submitted by Diane Trippett, Town Clerk / Tax Collector

1/19/2021

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

Page 1 of 4

RESIDENT BIRTH REPORT

01/01/2020-12/31/2020

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
TERRA, MADELYN GILES	01/02/2020	MANCHESTER, NH	TERRA, MARCO	TERRA, PAMELA
TERRA, CAMERON GILES	01/02/2020	MANCHESTER, NH	TERRA, MARCO	TERRA, PAMELA
BOVILL, CHARLEE NICOLE	01/04/2020	NASHUA, NH	BOVILL JR, RUSSELL	BOVILL, KATHERINE
DEYOUNG-ANDERSON, BRAEDEN ROBERT	01/05/2020	NASHUA, NH	ANDERSON JR, JOSEPH	DEYOUNG, BRYANNA
DUGGAN, HUNTER GRACE	01/07/2020	MANCHESTER, NH	DUGGAN, BRYAN	DUGGAN, MEGHAN
HENCHY, BRENT DONALD	01/11/2020	NASHUA, NH	HENCHY, BRIAN	HENCHY, JILL
FLYNN, ELI KILLION	01/17/2020	NASHUA, NH	FLYNN, GREGORY	FLYNN, AMY
FRAGALA, MAXTON KAPRIEL FRANCIS	01/28/2020	NASHUA, NH	FRAGALA, SETH	FRAGALA, KYHLA
CALDWELL IV, JOHN EDWARD	01/28/2020	NASHUA, NH	CALDWELL III, JOHN	BERNARD, KAYLEIGH
SHEA, ROMAN CHRISTOPHER	01/29/2020	NASHUA, NH	SHEA, TYLER	SHEA, CRYSTALYN
LEFAVOR, BRYNLEE RAYNE	02/01/2020	NASHUA, NH	LEFAVOR, ROBERT	HOEIKE, LINDSAY
JOWDERS, JAXSON JOSEPH	02/03/2020	NASHUA, NH	JOWDERS, RICO	SANTIN, KRISTINA
LUBELCZYK, AVERY ROSE	02/07/2020	NASHUA, NH	LUBELCZYK, JOSEPH	LUBELCZYK, KIMBERLY
HOLLENBERG, QUINLAN GEOFFREY	02/07/2020	NASHUA, NH	HOLLENBERG, STEPHEN	HOLLENBERG, AMY
LARTER, GRAYSON ALAN	02/10/2020	NASHUA, NH	LARTER, KYLE	PERRY, CHARLOTTE
TAYLOR, THEA RILEY	02/10/2020	NASHUA, NH	TAYLOR, CHRISTOPHER	TAYLOR, DANIELLE
CHATEAUNEUF, MADISON NICHOLE	02/17/2020	NASHUA, NH	CHATEAUNEUF JR, TIMOTHY	LORD, JESSICA
POULIN, MORGAN LEE	02/19/2020	NASHUA, NH	POULIN, DAVID	POULIN, JENNIFER
BURNHAM, QUINN MARIE	03/03/2020	NASHUA, NH	BURNHAM, MATTHEW	BURNHAM, CLAUDIA
BENNETT, COLE HOWARD	03/06/2020	NASHUA, NH	BENNETT, AARON	BENNETT, SHANDEE
WYATT, JULIAN ROSHER	03/11/2020	NASHUA, NH	WYATT, CODY	ROSHER, ERICA
MACDONALD, SADIE CHRISTINA	03/12/2020	MANCHESTER, NH	MACDONALD, PETER	MACDONALD, BRITNEY
BERRY, CECILIA MAE	03/18/2020	NASHUA, NH	BERRY, JAMES	BERRY, KAITLIN
PELLETIER, MAXWELL STEPHEN	03/20/2020	MANCHESTER, NH	PELLETIER, MATTHEW	PELLETIER, JESSICA
MCDONALD, QUINN DANIEL	03/26/2020	NASHUA, NH	MCDONALD, RORY	MCDONALD, HEATHER
DEVITA, EMMA RAE	03/28/2020	NASHUA, NH	DEVITA JR, ROBERT	DEVITA, RACHEL
MOORE, ANNABELLA MARIE	04/03/2020	NASHUA, NH	MOORE, KYLE	MOORE, SARA
ASRANI, VEER VARUN	04/06/2020	NASHUA, NH	ASRANI, VARUN	ASRANI, HRITHIKA
ISABELLE, RAEVYNN TEMPEST	04/07/2020	NASHUA, NH	ISABELLE, GREGORY	ISABELLE, MEAGAN
CHAPMAN, ABIGAIL JANE	04/08/2020	NASHUA, NH	CHAPMAN JR, WILLIAM	CHAPMAN, SARA
RIOS, SAMIRA FE	04/10/2020	NASHUA, NH	RIOS-AYALA, MIGUEL	JAIME-GARCIA, LIZETH
DIAS, GREYSON ANGELO	04/14/2020	MANCHESTER, NH	DIAS, ANDREW	DIAS, NICOLE
MALDONADO, LUCAS ALEXANDER	04/15/2020	NASHUA, NH	MALDONADO, LUIS	MALDONADO, ANABELICE
RICHARDS, PIPER BLAKE	04/15/2020	MANCHESTER, NH	RICHARDS, SETH	RICHARDS, BETHANY
LANCASTER, LEAH RUBY	04/17/2020	MANCHESTER, NH	LANCASTER, TODD	LANCASTER, DIANA

Registered Births Report

Submitted by Diane Trippett, Town Clerk / Tax Collector

1/19/2021

DEPARTMENT OF STATE

Page 2 of 4

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2020-12/31/2020

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
SEGALOFF, LANDON JAY	04/23/2020	NASHUA, NH	SEGALOFF, JAMIE	SEGALOFF, ERIN
IMANISHIMWE, CHANI EVE	04/24/2020	NASHUA, NH	IMANISHIMWE, EVALDE	IMANISHIMWE, CLAUDETTE
HOLT, TYLER MICHAEL	04/25/2020	MANCHESTER, NH	HOLT JR, ROBERT	HOLT, LINDA
FRETWELL, GEORGIA RUTH	04/30/2020	MANCHESTER, NH	FRETWELL, MARK	FRETWELL, JULIA
BOYNTON, KINSLEY ROSE	05/01/2020	NASHUA, NH	BOYNTON, BRANDON	BOLAND, LAUREN
GARCIA, EASTON WILLIAM	05/12/2020	NASHUA, NH	GARCIA IV, JOSEPH	GARCIA, AMANDA
WHELAN, RYDER JAMES	05/13/2020	MANCHESTER, NH	WHELAN, BRIAN	WHELAN, WHITNEY
RODERICK, ELLIOTT CLARK	05/14/2020	MANCHESTER, NH	RODERICK, THOMAS	HARDT, CAROLYN
HAZEN, CHARLES ROBERT	05/15/2020	NASHUA, NH	HAZEN JR, RICHARD	JELLERSON, MELISSA
KEELER, GAVIN JAMES	05/23/2020	MANCHESTER, NH	KEELER, BRADLEY	KEELER, KERRY
SSONKO, XAVIER WILLIAM	05/23/2020	MANCHESTER, NH	SSONKO, TONY	SSONKO, JENNIFER
GANDHI, IVANI AMIT	05/28/2020	NASHUA, NH	GANDHI, AMIT	GANDHI, KRUTIKA
KINNEY, THEODORE JOSEPH	05/28/2020	MANCHESTER, NH	KAROS, JARED	KINNEY, AMBER
KAROS, RYLEE DONOVAN	06/01/2020	NASHUA, NH	BENDER, CHRISTOPHER	KAROS, EMILY
BENDER, ELLIE MARIE	06/04/2020	NASHUA, NH	PARVATH REDDY, VIKRAM DEV REDDY	BENDER, KATHRYN
PARVATH REDDY, ARJUN NARASIMHA	06/12/2020	NASHUA, NH	PARVATH REDDY, VIKRAM DEV REDDY	PULLURI, SHRUTHI
SZOK, MASON GREGORY	06/23/2020	NASHUA, NH	SZOK, DUNCAN	SZOK, RYLEE
CLOSS, MAISE MARIE	06/23/2020	MANCHESTER, NH	CLOSS III, WILLIAM	CLOSS, KATIE
YOUNG, DIANA MAY	06/24/2020	NASHUA, NH	YOUNG, MATTHEW	YOUNG, LAURA
FARKAS, KEIRA BRYNN	06/29/2020	NASHUA, NH	FARKAS, JOSEPH	FARKAS, JENNIFER
JOHNSON, BENJAMIN JAMES	06/30/2020	MANCHESTER, NH	JOHNSON, DARYL	HARTSON, SARAH
CURTIS, CHARLES THEODORE	07/05/2020	NASHUA, NH	CURTIS, JAMES	CURTIS, MELISSA
DAY, ROSALYNN MARIE	07/24/2020	NASHUA, NH		DAY, KARA
GUILMETTE, MICHELLE AILEEN	07/28/2020	NASHUA, NH	GUILMETTE, GREGORY	BARDROFF, KATRINA
MOSS, ISLA MARIE	08/04/2020	MANCHESTER, NH	MOSS, JOSHUA	MOSS, SHANNON
COLLINS, VIVIAN-ROSE ALEXANDRIA	08/06/2020	NASHUA, NH	COLLINS, NICHOLAS	COLLINS, ERIN
SLAYBACK, JACKSON ANDREW	08/06/2020	NASHUA, NH	SLAYBACK, MICHAEL	SLAYBACK, JESSICA
GROSSMAN, EMERSON JAMES	08/10/2020	MANCHESTER, NH	GROSSMAN, JEFFREY	GROSSMAN, APRIL
GOULET, LINCOLN JONATHAN	08/17/2020	MANCHESTER, NH	GOULET, JONATHAN	GOULET, HEATHER
MUTHYALA, HUVISHKA	08/17/2020	LEBANON, NH	MUTHYALA, SURYA	CHITTABATHINI, SOWJANYA
MUTHYALA, MOKSHITHA	08/17/2020	LEBANON, NH	MUTHYALA, SURYA	CHITTABATHINI, SOWJANYA
EGAN, PENELOPE HUNTER	08/19/2020	NASHUA, NH	EGAN, MICHAEL	EGAN, CHRISTINE
MCLAUGHLIN, CAULIN JEANETTE	08/19/2020	NASHUA, NH	MCLAUGHLIN JR, PAUL	MCLAUGHLIN, KRISTINA
STANDISH, ADELINE GRAY	08/22/2020	NASHUA, NH	STANDISH, GEOFFREY	STANDISH, LEAH
PELLETIER, NOELLE MARIE	08/26/2020	NASHUA, NH	PELLETIER, STEPHEN	PELLETIER, VERONICA

Registered Births Report

Submitted by Diane Trippett, Town Clerk / Tax Collector

1/19/2021

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

Page 3 of 4

RESIDENT BIRTH REPORT

01/01/2020-12/31/2020

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
WOOD, MAXWELL HENRY	08/29/2020	MILFORD,NH	WOOD, ANDREW	WOOD, SYLVIA
SAYWARD, AVERY ELIZABETH	08/31/2020	NASHUA,NH	SAYWARD, ZACHARY	SAYWARD, HEATHER
MENDES, AYAH LYDIA	09/07/2020	NASHUA,NH	MENDES, GILBERTO	BARCELOS, PATRICIA
KENDALL, HARPER LYN	09/08/2020	MANCHESTER,NH	KENDALL, JEFFREY	KENDALL, DANIELLE
FRIEND, LOGAN DAVID	09/08/2020	MANCHESTER,NH	FRIEND, SPENCER	FRIEND, LAURA
MARBLE, ALICE LUCILA	09/14/2020	MANCHESTER,NH	MARBLE, STEVEN	MARBLE, KELLY
LINKROUM, EMMELINE ROSE RUBLE	09/17/2020	NASHUA,NH	LINKROUM, KEVIN	LINKROUM, SOPHIE
SKIANES, PAXTON PAUL GEORGE	09/18/2020	NASHUA,NH	SKIANES, NICHOLAS	SKIANES, AMANDA
SKIANES, PENELOPE LYNN	09/18/2020	NASHUA,NH	SKIANES, NICHOLAS	SKIANES, AMANDA
COLON, EMRYN GRACE	09/18/2020	MILFORD,NH	COLON-REYES, JONATHAN	COLON, IDALIA
BONIA, EMMA ROSE	09/18/2020	MANCHESTER,NH	BONIA, MARTIN	BONIA, REBECCA
TELA, ALEXANDER NICHOLAS	09/22/2020	MANCHESTER,NH	TELA, NICHOLAS	TELA, ALICIA
BAGARELLA, ALEXANDER JOHN	09/22/2020	NASHUA,NH	BAGARELLA, DANIEL	BAGARELLA, AMANDA
FIGORE, ROSALIE GRETA	09/23/2020	MILFORD,NH		THOMPSON, KILEY
RUDDOCK, ISLA QUINN	09/28/2020	NASHUA,NH	RUDDOCK, JUSTIN	PETRIDES, ELIZABETH
HART, HENRY ANDREW	09/28/2020	NASHUA,NH	HART, DEREK	HART, COLLEEN
PETERSEN, JACK PAUL	10/04/2020	NASHUA,NH	PETERSEN, JUSTIN	PETERSEN, KAYLEE
BERTI, ALLAN SOUZA	10/06/2020	NASHUA,NH	BERTI, LAHYON	BERTI, BEATRIZ
GIGUERE, GEORGIA MAE	10/07/2020	MANCHESTER,NH	GIGUERE, MATTHEW	DEARBORN, JENNICA
LAFAUCI, BENJAMIN JOAO NICHOLAS	10/09/2020	NASHUA,NH	LAFAUCI, NICHOLAS	LAFAUCI, MEAGAN
RIVARD, ARIA CLAIRE	10/16/2020	MANCHESTER,NH	RIVARD, JOSEPH	RIVARD, JULIA
SUGHRUE, RADLEY SUSAN	10/19/2020	MANCHESTER,NH	SUGHRUE, JOHNATHAN	SUGHRUE, JULIE
FRY, KONNER RICHARD	10/20/2020	NASHUA,NH	FRY, ZACHARY	FOSTER, CHELSEA
MOFFITT, LOGAN ALLEN	10/20/2020	MANCHESTER,NH	MOFFITT, JORDAN	MOFFITT, ALEXANDRA
TUITE, BENJAMIN LEO	10/27/2020	MANCHESTER,NH	TUITE, ROBERT	CANDU, ELENA
VERNEY, MAEVE ALINA	10/31/2020	MANCHESTER,NH	VERNEY, GALEN	VERNEY, MACKENZIE
ALUKONIS, AUSTIN JOSEPH	11/02/2020	MANCHESTER,NH	ALUKONIS, MICHAEL	ALUKONIS, ERIN
FRITZ, FORREST GREGORY	11/05/2020	MANCHESTER,NH	FRITZ, STEFAN	FRITZ, KIERA
GHANNEM, NATALIE ANNE	11/05/2020	NASHUA,NH	GHANNEM, BASSEL	GHANNEM, MELISSA
PARR, LINCOLN WALTER	11/10/2020	MILFORD,NH	PARR, LUKE	PARR, RACHEL
BRIGGS, WHITNEY JUNE	11/16/2020	MANCHESTER,NH	BRIGGS, FORREST	BRIGGS, MELANIE
RIFF, ISABELLA BARBARA	11/18/2020	MANCHESTER,NH	RIFF, WALTER	CRAWFORD, SAMANTHA
ROURKE, EMILIA ROSE	11/29/2020	MANCHESTER,NH	ROURKE, MICHAEL	ROURKE, BRIANNA
TANCREDE, QUINN HARPER	11/30/2020	MANCHESTER,NH	TANCREDE, WILLIAM	TANCREDE, REBECCA
BELLAMY-CRAWFORD, DAXTON LYLE	12/03/2020	NASHUA,NH	BELLAMY-CRAWFORD, DOUGLAS	BELLAMY-CRAWFORD, TIFFANY

Registered Births Report

Submitted by Diane Trippett, Town Clerk / Tax Collector

1/19/2021

Page 4 of 4

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2020-12/31/2020

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
DAMON, CORBETT JENSON	12/04/2020	NASHUA, NH	DAMON, ADAM	HANLON, JENNIFER
HUTCHINSON, HAILEY ROSE	12/05/2020	NASHUA, NH	HUTCHINSON, COREY	KORNIK, OLIVIA
PAGE, ADALENA DARLENE	12/09/2020	MANCHESTER, NH	PAGE, BRADFELD	PAGE, KRISTEN
BOUCHOC, ALEXANDER JOSEPH	12/09/2020	NASHUA, NH	BOUCHOC, JOSEPH	BOUCHOC, KRISTEN
MANISCALCO, GIOVANNI ANTHONY	12/14/2020	NASHUA, NH	MANISCALCO, ANTHONY	MANISCALCO, AMANDA
MARSHALL, PARKER HAYES	12/21/2020	NASHUA, NH	MARSHALL, RYAN	MARSHALL, JENNIFER
MORGAN, WESLEY DUANE	12/30/2020	NASHUA, NH	MORGAN, EVAN	MORGAN, ASHLEY
Total number of records 112				

01/19/2021



**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

Page 1 of 8

RESIDENT DEATH REPORT

01/01/2020 - 12/31/2020

--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
ST LAURENT, DONNA	01/03/2020	MERRIMACK	SOUICY, ADELARD	BENONOT, BEVERLEY	N
PEZONE, ANTHONY PASQUALE	01/05/2020	BEDFORD	PEZONE, JOHN	UNKNOWN, OLYMPIA	N
KELLEY III, MARTIN FRANCIS	01/07/2020	BEDFORD	KELLEY JR, MARTIN	HAMEL, LOUISE	Y
QUIST, SUSAN KAY	01/07/2020	NASHUA	GRANRATH, CLARENCE	ARGENT, KATHERINE	N
CARON, ANNE THERESE	01/12/2020	MERRIMACK	PIERCY, JOHN	NANGLE, MARY	N
WELLS JR, LEON S	01/14/2020	MERRIMACK	WELLS SR, LEON	BAILEY, ELEANOR	N
KENNY, LAURENCE JOSEPH	01/23/2020	MERRIMACK	KENNY, ROBERT	PHELAN, ANNE	N
SULLIVAN, JACQUELINE ROSEMOND	01/24/2020	MANCHESTER	TREMBLAY, ARTHUR	AUBUT, LAURA	N
SHANAHAN, DENNIS P	02/02/2020	MERRIMACK	SHANAHAN, CHARLES	COLTON, BARBARA	N
BRUCE, SONNY	02/03/2020	MERRIMACK	BOURNIVAL, EMILE	LANOUELLE, ARLENE	Y
DEVANEY, BARBARA JEAN	02/08/2020	MERRIMACK	BRACEY, MYRON	KITTREDGE, NATALIE	N
ARSENAULT, ETHELK	02/10/2020	NASHUA	LUDVIGSEN, JOHN	HANIFY, ELIZABETH	N
WALSH, ROSEMARY P	02/10/2020	NASHUA	MORTIMER, GEORGE	MORTIMER, NORA	N
SMITH, THOMAS WALTER	02/16/2020	MERRIMACK	SMITH, DONA	KELLEY, MURIEL	Y
TOURIGNY, ANNE MARIE	02/16/2020	MERRIMACK	TOURIGNY, MAURICE	DUMAS, ORINA	N
HANSCOM, ERIC JAY	02/19/2020	MERRIMACK	HANSCOM, AUDLEY	IRISH, DORIS	N
LEDoux, JOYCE	02/22/2020	MILFORD	TOURVILLE, VAN	BARNES, BEATRICE	N
WUNDERLICH, REVA SALLY	02/25/2020	MERRIMACK	TEITELBAUM, BENJAMIN	GREEN, IDA	N

01/19/2021



**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

Page 2 of 8

RESIDENT DEATH REPORT

01/01/2020 - 12/31/2020

--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
HOLLIS, REVA ALEXA	02/26/2020	MONT VERNON	HOLLIS, GORDON	BELSKY, SUSAN	N
HURD, SANDRA G	02/26/2020	MANCHESTER	GILES, GEORGE	WOOD, HELEN	N
MCMAHON, MARY L	02/27/2020	HUDSON	COX, EARL	LALLEMENT, LOUISE	N
SLATER, RICHARD THOMAS	02/27/2020	MERRIMACK	SLATER, KENNETH	MORGAN, DOROTHY	N
NICKLESS, JUNE E	02/28/2020	NASHUA	DOUGLAS, EDGAR	WINNING, CHRISTINE	N
HEINRICH, STANLEY ROGER	02/28/2020	NASHUA	HEINRICH JR, CARL	BENSON, OLIVE	N
AMIN, ISHWARBHAI AMBALAL	03/08/2020	NASHUA	AMIN, AMBALAL	PATEL, DAHIBEN	N
DEBERADINIS, LOUIS ARTHUR	03/10/2020	NASHUA	DEBERADINIS, ANTHONY	BELL, FLORENCE	Y
BRODY JR, SAMUEL	03/11/2020	MERRIMACK	BRODY SR, SAMUEL	CARSON, ALICE	Y
DORMAN, INGRID GISELA	03/18/2020	MANCHESTER	EHRHARDT, FRANZ	IRMIGARD, MARGARETE	N
BURKE, KATHERINE ANNE	03/20/2020	MERRIMACK	FARRELL, FRANCIS	POBUS, THELMA	N
O'BRIEN, JEAN ELIZABETH	03/21/2020	MERRIMACK	O'BRIEN, ROBERT	LEETE, MARJORIE	N
WOODARD, MATTHEW JAMESON	03/28/2020	MERRIMACK	WOODARD, DONALD	WIMBER, BELINDA	N
KAPLAN, TOBEY R	03/29/2020	MANCHESTER	ROSENBERG, PAUL	STOCKLAN, SARAH	N
PETERS, RICHARD MALCOLM	04/05/2020	MERRIMACK	PETERS, IRVING	MACDONALD, EMMA	N
ARP, SUSAN PATRICIA	04/09/2020	MANCHESTER	BARON, LEO	ST ONGE, SIMONE	N
SOUICY, WENDY LEE	04/10/2020	NASHUA	SOUICY, GERALD	HARTWELL, ROBERTA	N
PEARL, CHRISTINA LEE	04/12/2020	NASHUA	COLLINS, RICHARD	LAGUE, JANET	N

01/19/2021



**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

Page 3 of 8

RESIDENT DEATH REPORT

01/01/2020 - 12/31/2020

--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
FREDERICK, LAWRENCE C	04/22/2020	BEDFORD	FREDERICK, HOWARD	MURRAY, MARY	Y
WALSH, MICHAEL JOSEPH	04/22/2020	MANCHESTER	WALSH, EDWARD	HOLLEY, BETTY	N
MACGUIRE, ELIZABETH BUTLER	04/28/2020	NASHUA	UNKNOWN, UNKNOWN	BUTLER, GLADYS	N
KINNEY, SALLY ANN	05/03/2020	MERRIMACK	GREENLAW, DONALD	SPURR, RHODA	N
ABRID, FREDERICK PETER	05/07/2020	NASHUA	ABRID, FREDERICK	CALABRUSO, ROSALINA	N
CHURCH, JUNE A	05/07/2020	MANCHESTER	KELLEY, SANFORD	FAULKINGHAM, ETTA	N
CORBIN, ROBERT JULIAN	05/10/2020	BEDFORD	CORBIN, ALFRED	MALOUIN, ADELE	Y
TWOFOOT, ALAN MICHAEL	05/12/2020	NASHUA	TWOFOOT, DOLAN	ROBY, MARY	Y
BUDA, MARK ANDREW	05/12/2020	MERRIMACK	BUDA, BOB	HUCK, PAULINE	N
JENKINS, LILLIAN K	05/13/2020	NASHUA	ROACH, THOMAS	GREELEY, LILLIAN	N
GEORGE, CHARLES	05/14/2020	MANCHESTER	GEORGE, GEORGE	KALARITES, VIOLA	Y
MANSFINGER SR, ROBERT EMERSON	05/18/2020	NASHUA	MANSFINGER, JOHN	PINKERTON, RUTH	Y
BANDIERI, GERALD CHRISTOPHER	05/18/2020	NASHUA	BANDIERI, GERALD	FONTAINE, DEBORAH	N
LANGWORTHY, ARTEK JOHN	05/21/2020	NASHUA	LANGWORTHY, PAUL	DYBCIAK, JOANNA	N
BESK, JOHN EVERETTE	05/22/2020	NASHUA	BESK, EDMUND	CUYALA, SOPHIE	Y
HARTWELL, JANINE PAULETTE	05/26/2020	MERRIMACK	HUDON, GERARD	POIRIER, JEANNETTE	N
BENSON, PHYLLIS ANNIE	05/30/2020	NORTHWOOD	CAIN, FRANK	WILBUR, LAURA	N
SCHUESSLER, DEBORAH ANN	05/31/2020	MERRIMACK	MCGUIRE, JAMES	LEACH, LOUISE	N

01/19/2021



**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

Page 4 of 8

RESIDENT DEATH REPORT

01/01/2020 - 12/31/2020

--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
RAND, DEREK JAMES	06/01/2020	MERRIMACK	RAND JR, DONALD	DOWNIE, CHANDRA	N
BLAIKLOCK, NEAL EDWARD	06/03/2020	MANCHESTER	BLAIKLOCK, WENDELL	COLLINS, ELIZABETH	N
RAYMOND, RANDALL FREDDIE	06/05/2020	MERRIMACK	RAYMOND, FRED	STEVENS, ERMA	N
SWANSON, MARIAN JUNE TIDD	06/06/2020	NASHUA	TIDD, RANSFORD	HARDING, ADA	N
RYAN, DONALD JOHN	06/09/2020	MERRIMACK	RYAN SR, EDWARD	PAQUETTE, JOSEPHINE	Y
PAQUETTE, MARIE A	06/13/2020	BEDFORD	PELLETIER, ALPHONSE	MORIN, ANYSIE	N
CARTER, TYLER R	06/14/2020	LONDONDERY	CARTER, JOSHUA	BERTORELLI, FRANCINE	N
BURPEE, PAULA MARIE	06/21/2020	MERRIMACK	MOQUIN, ADELARD	CUNNINGHAM, DOROTHY	Y
OLSON, ARLENE CATHERINE	07/04/2020	MERRIMACK	BULMER, GEORGE	WHALEN, KATHERINE	N
KIRKPATRICK, JOHN EDWARD	07/08/2020	MERRIMACK	KIRKPATRICK, WILLIAM	WESTERHOFF, PHYLLIS	Y
MENARD, ANN MARIE	07/09/2020	MERRIMACK	GISETTO, ALFRED	HOLLAND, THERESA	N
AUTOTE, DAVID ROBERT	07/11/2020	MERRIMACK	AUTOTE, OMER	ALLEN, IVY	Y
ARSENAULT, CHAD MICHAEL	07/17/2020	MERRIMACK	ARSENAULT, JOSEPH	CURRO, LAURA	N
VACHON, PAUL AMIE	07/18/2020	MERRIMACK	VACHON, ALBERT	PARE, YVONNE	Y
HUMMEL, ELIZABETH ANN	07/20/2020	MERRIMACK	COVELL, DOMINIC	NENNA, DONATA	N
BATCHELDER, ELAINE SUSAN	07/21/2020	NASHUA	GRAY, STANISLAUS	GLASSER, HELEN	N
RIVEST, LAURA	07/21/2020	MERRIMACK	LYNCH, JOSEPH	KOCH, GRACE	N
HILL, FRANCES EILEEN	07/24/2020	NASHUA	MORRIS, FRANCIS	HART, GLADYS	N

01/19/2021



**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

Page 5 of 8

RESIDENT DEATH REPORT

01/01/2020 - 12/31/2020

--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
PELLERIN JR, LAWRENCE ROBERT	07/24/2020	HAMPSTEAD	PELLERIN, LAWRENCE	DUVAL, DIANE	Y
VOLNER, JAMES JOHNSON	07/26/2020	MERRIMACK	VOLNER, JAMES	JOHNSON, JUDITH	N
SELWYN, ROBERT LAWRENCE	07/27/2020	MERRIMACK	SELWYN, JAMES	HEWITT, MARJORIE	N
PANNETIER, DAVID MICHAEL	07/31/2020	HUDSON	PANNETIER, FRANCIS	MEYRICK, VENITA	N
GORDON, MARGARET ANN	08/03/2020	MANCHESTER	BOWMAN, MORGAN	LEDFOORD, DOROTHY	N
KENNEDY, MICHAEL ANDRE	08/06/2020	MERRIMACK	KENNEDY, RONALD	BOYLE, GAYLE	N
MAIORIELLO, HELEN D	08/09/2020	MERRIMACK	DEFRANCO, DOMENICK	CAMELLETTI, MARIA	N
BRUNO, SARA C	08/12/2020	BEDFORD	CHAMPANY, HAROLD	PIKE, ALICE	N
BOUCHER, RAYMOND ROGER	08/15/2020	MANCHESTER	BOUCHER, MARCEL	BERGERON, ANGELINE	Y
SURPRENANT, SUZANNE CLAUDETTE GERTRINE	08/20/2020	NASHUA	RONDEAU, EUGENE	ADSIT, DORIS	N
BROWN, JULIE ANN	08/23/2020	MERRIMACK	STAMAND, RUSSELL	LONG, LUNDA	N
STEEL JR, EDWIN JOHN	08/26/2020	MERRIMACK	STEEL SR, EDWIN	REILLY, LILLIAN	N
BOISVERT, THOMAS JOSEPH	08/27/2020	MERRIMACK	BOISVERT, PAUL	SHOLL, SUSAN	N
COX, ELIZABETH ANN	09/01/2020	GOFFSTOWN	SHALLOW, HOLMAN	WARD, CLARIBEL	N
SMITH, VASTY T	09/07/2020	MERRIMACK	SMITH, BRIAN	LAMA, THERESA	N
GANNON, MOLLIE	09/08/2020	NASHUA	MESSINA, JOHN	RIOLO, ROSE	N
LALMOND, RICHARD GEORGE	09/13/2020	MERRIMACK	LALMOND, GEORGE	GABRIEL, AMANDA	Y
LESLIE, PRISCILLA MAY	09/15/2020	MANCHESTER	STICKNEY, GEORGE	CURRIER, VIOLET	N

01/19/2021



**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

Page 6 of 8

RESIDENT DEATH REPORT

01/10/12020 - 12/31/2020

--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
LORING, KEVIN DAVID	09/16/2020	MERRIMACK	LORING, DAVID	HODGE, MURIEL	N
KELLIHER, JANET MARIE	09/18/2020	MERRIMACK	CAWLEY, THOMAS	QUINN, KATHERINE	N
BATCHELDER, DAVID E	09/19/2020	MERRIMACK	BATCHELDER, EARL	HORTON, VIVIAN	Y
ECKMAIR, FREDERICK AARON	09/22/2020	MERRIMACK	ECKMAIR, FREDERICK	MARTIN, ELAINE	N
GRANT, LOIS HARRIETTE	09/24/2020	MERRIMACK	SHARPE, OLIVER	WIGHTMAN, VERA	N
STONE, HELEN ANNE	09/24/2020	MERRIMACK	LUNN, ARTHUR	TOLAND, HELEN	N
DEMANCHE, MAURICE WILFRED	09/28/2020	BEDFORD	DEMANCHE, HENRY	OBIN, ROSE	Y
AMIN, JASUMATI ISHWARBHAI	09/28/2020	MERRIMACK	PATEL, FULABHAI	PATEL, SAKARBEN	N
RUHL, STUART FRANK	10/01/2020	MANCHESTER	RUHL, STUART	KRECKMAN, HAZEL	Y
GANNON SR, GERALD THOMAS	10/04/2020	MERRIMACK	GANNON, WALTER	DOWNNEY, EUGENIA	N
MUNROE, MELANIE ANN	10/08/2020	MERRIMACK	MUNROE, CLARENCE	CASE, LORRAINE	N
BUTEAU, MICHAEL ANTHONY	10/11/2020	NASHUA	BUTEAU, ROBERT	RYE, DOROTHY	Y
O'LEARY, CYNTHIA ANN	10/16/2020	NASHUA	NOBLE SR, ROBERT	CROWLEY, HAZEL	N
HARRIS, CHARLES EDWIN	10/18/2020	MERRIMACK	HARRIS, JOSEPH	CARSON, HELEN	Y
SHEA, CATHERINE MARIE	10/19/2020	MERRIMACK	ENOS, EDMUND	RAEKE, CATHERINE	N
RILEY, WAYNE JANET	10/20/2020	MERRIMACK	CLARK, RAYMOND	FREDETTE, JEANNETTE	N
NORMANDIN, GRANT	10/24/2020	MERRIMACK	NORMANDIN, NORMAN	MCNEIL, DOROTHY	Y
LINDENBERG, MERCEDES R	10/30/2020	BEDFORD	COYLE, HUGH	GROSAS, ETHEL	N

Registered Deaths Report

Submitted by Diane Trippett, Town Clerk / Tax Collector

01/19/2021



DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

Page 7 of 8

RESIDENT DEATH REPORT

01/01/2020 - 12/31/2020

--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
STEINETZ, MAUREEN THERESE	11/08/2020	MERRIMACK	O'TOOLE, MARTIN	CADDEN, MARY	N
WAIBLE, STEPHEN PAUL	11/12/2020	MERRIMACK	WAIBLE, LEO	HUGHES, JANE	N
KURLAK, MELVIN RODNEY	11/13/2020	MERRIMACK	KURLAK, ILKO	MAJOR, THERESA	Y
MOREAU, HENRY JEAN	11/17/2020	MERRIMACK	MOREAU, HENRY	THIBODEAU, EUGENE	Y
ROGERS, CONSTANCE LORRAINE	11/18/2020	BEDFORD	MASON, CARLETON	CLIFFORD, MYRTLE	N
MCGEE, KATHLEEN MARY	11/19/2020	MERRIMACK	LYONS, FREDRICK	UNKNOWN, ANNE	N
COBUCCIO, LAUREEN ANN	11/20/2020	NASHUA	MCCARTHY, EDWARD	DUSTIN, MARY	N
CURTIS, STEVEN CLINTON	11/27/2020	MERRIMACK	CURTIS, FRED	REED, SALLY	N
WUNDERLICH, DONALD SHELDON	11/28/2020	MERRIMACK	WUNDERLICH, HERMAN	GINSBERG, CISSIE	Y
HEBEL JR, WILLIAM THEODORE	12/01/2020	NASHUA	HEBEL, WILLIAM	HUDGINS, HILDA	N
BEMIS, SHIRLEY ANN	12/01/2020	NASHUA	KENYON, JOHN	PICKARD, SHIRLEY	N
GORDON, SHIRLEY MAE	12/02/2020	MERRIMACK	GORDON SR, DUANE	MINER, MARION	N
HINCH, RICHARD WALTER	12/09/2020	MERRIMACK	HINCH, FRED	PRATT, HELEN	Y
JIMENEZ VALDEZ, GUILLERMO	12/10/2020	NASHUA	JIMENEZ, FIDEL	VALDEZ, RICARDINA	N
COYLE, SANDRA ANN	12/12/2020	MANCHESTER	CALVERT, HARTLEY	BRITTON, ANNA	N
PELLETIER, JOYCE ELAINE	12/16/2020	HUDSON	LAPETE, ARTHUR	FORBES, RITA	N
PETTENGILL, MICHAEL LEE	12/16/2020	NASHUA	PETTENGILL, HERBERT	SEYMORE, MARTHA	N
LOWE, JASMINE	12/17/2020	MERRIMACK	LOWE, MICHAEL	UNKNOWN, REINETTA	N

01/19/2021



**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

Page 8 of 8

RESIDENT DEATH REPORT

01/01/2020 - 12/31/2020

--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
NASSAUER, FLORA	12/18/2020	HUDSON	ROSENTHAL, SALOMON	ROSENTHAL, SARA	N
MACDONALD, LORAIN J	12/19/2020	MERRIMACK	IODICE JR, JOHN	POWERS, MARGARET	N
MICHAUD, LAURETTE J	12/20/2020	MILFORD	LABRANCHE, CLOVIS	VOYER, CAMILLE	N
FISHER, RONALD JOSEPH	12/21/2020	MILFORD	FISHER, UNKNOWN	UNKNOWN, UNKNOWN	U
SMITH JR, FRED L	12/22/2020	NASHUA	SMITH SR, FRED	MCFARLAND, ANNA	Y
BILLO, KENNETH FRANK	12/24/2020	MERRIMACK	BILLO, FRANK	BADGER, EDITH	Y
DOLD JR, ROBERT BETTIS	12/25/2020	MERRIMACK	DOLD SR, ROBERT	GREER, MARTHA	N
HURD, DAVID	12/29/2020	BEDFORD	HURD, VERNON	LITTLEHALE, IRENE	U
PIROG, NICHOLAS	12/31/2020	GOFFSTOWN	PIROG, HARRY	PETULA, MARTHA	Y

Total number of records 135

Registered Marriages Report

Submitted by Diane Trippett, Town Clerk / Tax Collector

Page 1 of 6

1/19/2021

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT
01/01/2020 - 12/31/2020
- MERRIMACK -

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
CHISHOLM, KYLE W GOFFSTOWN, NH	LEVESQUE, JOCELYN C MERRIMACK, NH	GOFFSTOWN	BEDFORD	01/05/2020
PRESCOTT, MATTHEW R MERRIMACK, NH	WATSON, MELISSA M MERRIMACK, NH	MERRIMACK	MANCHESTER	02/02/2020
NOTON, TRAVIS P MERRIMACK, NH	RAYMOND, MICHELLE L MERRIMACK, NH	MERRIMACK	LINCOLN	02/29/2020
PEDERZANI, KYLE J MERRIMACK, NH	KUCHINSKI, MELANIE A MERRIMACK, NH	NASHUA	SANDOWN	03/07/2020
KAHN, AMANDA L MERRIMACK, NH	LEMKE, GARRETT D GILMANTON, NH	MERRIMACK	LACONIA	05/10/2020
ESTEL, BETH A MERRIMACK, NH	HILLMAN, SCOTT M MERRIMACK, NH	MERRIMACK	MANCHESTER	05/16/2020
PINCIARO, JULIANA L WEST NEWBURY, MA	WILDER, JARREN R MERRIMACK, NH	EXETER	NORTH CONWAY	05/16/2020
GOULD, CAMERON B MERRIMACK, NH	RHODES, KELSEY E MERRIMACK, NH	NASHUA	NASHUA	06/04/2020
NELSON, ELIZABETH H MERRIMACK, NH	POLI, JOSEPH S MERRIMACK, NH	MERRIMACK	MERRIMACK	06/06/2020
BRIEN JR, BIRT E MERRIMACK, NH	RAYMOND, LINDA M MERRIMACK, NH	MERRIMACK	PORTSMOUTH	06/13/2020
DUNN, JENNIFER C MERRIMACK, NH	PARK, DANA R MERRIMACK, NH	MERRIMACK	MERRIMACK	06/13/2020

Registered Marriages Report

Submitted by Diane Trippett, Town Clerk / Tax Collector

1/19/2021

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2020 - 12/31/2020

- MERRIMACK -

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
PULLEN, HEATHER D MERRIMACK, NH	SMITH, ERIN I MERRIMACK, NH	MERRIMACK	MERRIMACK	06/13/2020
NOLET, WENDY R MERRIMACK, NH	TURMEL, MICHAEL K MERRIMACK, NH	MERRIMACK	MERRIMACK	06/14/2020
BENEDETTO, ANTHONY M MERRIMACK, NH	SUESS, CHRISTY G MERRIMACK, NH	MERRIMACK	MERRIMACK	06/20/2020
BURNER, JOSHUA D MERRIMACK, NH	DUDASH, KASSAUNDRA L MERRIMACK, NH	MERRIMACK	MERRIMACK	06/26/2020
GOLIO JR, FRANK J MERRIMACK, NH	LETOURNEAU, DEBORAH M MERRIMACK, NH	MERRIMACK	MERRIMACK	07/04/2020
GREENE, JAMES F MERRIMACK, NH	MINDOCK, NATALIE A MERRIMACK, NH	MERRIMACK	NASHUA	07/04/2020
ROTHHAUS, RYAN F MERRIMACK, NH	WALKER, BROOKE T MERRIMACK, NH	MERRIMACK	MILFORD	07/04/2020
CASWELL, AUDREY A MERRIMACK, NH	SCHAUB, DAVID E MERRIMACK, NH	MERRIMACK	MERRIMACK	07/11/2020
MCCARTHY, SHILOH D MERRIMACK, NH	VELEZ, DENIS MERRIMACK, NH	MERRIMACK	MERRIMACK	07/18/2020
FREEMAN DERBY, LEAH D MERRIMACK, NH	LYONS, NATHAN J MERRIMACK, NH	MERRIMACK	NASHUA	07/18/2020
CARROLL, KAYLA A MERRIMACK, NH	REAGAN, MATTHEW J MERRIMACK, NH	MERRIMACK	PORTSMOUTH	07/19/2020

Registered Marriages Report

Submitted by Diane Trippett, Town Clerk / Tax Collector

1/19/2021

Page 3 of 6

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2020 - 12/31/2020

- MERRIMACK -

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
FOWLER, AUDRA L MERRIMACK, NH	GRASSO JR, JOSEPH P MERRIMACK, NH	MERRIMACK	MERRIMACK	07/20/2020
CAL, JESSICA L MERRIMACK, NH	DONAGHEY, WILLIAM N MERRIMACK, NH	MERRIMACK	WINDHAM	07/30/2020
DORAN, BONNIE L MERRIMACK, NH	SMITH, JONATHAN P MERRIMACK, NH	MERRIMACK	RINDGE	08/08/2020
COTE, DANIEL P MERRIMACK, NH	MCNICHOLAS, ROBYN L MERRIMACK, NH	MERRIMACK	CARROLL	08/08/2020
HARDY, JENNIFER M MERRIMACK, NH	THOMPSON, ROBERT B MERRIMACK, NH	MERRIMACK	GOFFSTOWN	08/08/2020
GRANT, JONAH H MERRIMACK, NH	MILES, MARY E NEWARK, DE	MERRIMACK	BROOKLINE	08/08/2020
BENEDICT, CHRYSTAL M SALEM, NH	PAETZOLD JR, PETER J MERRIMACK, NH	MERRIMACK	AMHERST	08/13/2020
BRETON, MEGAN K MERRIMACK, NH	SCHALLER, DAVID O MERRIMACK, NH	MERRIMACK	BELMONT	08/15/2020
MEANEY JR, DAVID A MERRIMACK, NH	TRAPANI, NICOLE L MERRIMACK, NH	MERRIMACK	MERRIMACK	08/22/2020
GRIMES, COLBY D MERRIMACK, NH	RICHARDS, CAITLIN A MANCHESTER, NH	MERRIMACK	WOLFEBORO	08/22/2020
LANDRY, NICOLE M MERRIMACK, NH	PELLETIER, SHAWN D MERRIMACK, NH	MERRIMACK	BEDFORD	08/23/2020

Registered Marriages Report

Submitted by Diane Trippett, Town Clerk / Tax Collector

1/19/2021

Page 4 of 6

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2020 - 12/31/2020

- MERRIMACK -

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BARR, MAIA S MERRIMACK, NH	HANLON, DAVID A MERRIMACK, NH	MILFORD	MERRIMACK	08/28/2020
OAKLEY, AARON M MERRIMACK, NH	SCHOLLENBERGER, AMANDA L MERRIMACK, NH	MERRIMACK	HUDSON	09/04/2020
CAREW, JENNIFER A MERRIMACK, NH	KELLY, CHRISTOPHER M MERRIMACK, NH	MERRIMACK	LACONIA	09/05/2020
CROTEAU, MICHAEL E MERRIMACK, NH	HYDER FRENCH, MICHELLE M MERRIMACK, NH	MERRIMACK	MERRIMACK	09/19/2020
PAQUIN, BRENDA M MERRIMACK, NH	PARKINSON JR, DONALD A HOOKSETT, NH	MERRIMACK	GOFFSTOWN	09/19/2020
PAULY, JONI B MERRIMACK, NH	ROY, JOSEPH E MERRIMACK, NH	MERRIMACK	MERRIMACK	08/20/2020
BASSETT, LEE W MERRIMACK, NH	HERLEHY, LAURA E MERRIMACK, NH	MERRIMACK	MEREDITH	09/26/2020
GUEST, DEREK A MERRIMACK, NH	MCKENNEY, BRIANNA L MERRIMACK, NH	MERRIMACK	BRETTON WOODS	09/26/2020
BUSNACH, COLLEEN E MERRIMACK, NH	TOMASWICK III, JAMES R MERRIMACK, NH	MERRIMACK	PLYMOUTH	09/29/2020
BYE, CHRISTOPHER J MERRIMACK, NH	MCAREE, NICOLE M MERRIMACK, NH	MERRIMACK	MERRIMACK	10/08/2020
PELLETIER, TRAVIS A DEERFIELD, NH	SCOTT, CRYSTAL L MERRIMACK, NH	MERRIMACK	MERRIMACK	10/10/2020

Registered Marriages Report

Submitted by Diane Trippett, Town Clerk / Tax Collector

Page 5 of 6

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT
01/01/2020 - 12/31/2020
- MERRIMACK -

1/19/2021

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BALL, MICHAEL F MERRIMACK, NH	LOUIS, EMILY R CHELMSFORD, MA	MERRIMACK	WINDHAM	10/10/2020
MILLER, ALYSSA M DERRY, NH	WOODMAN, ETHAN A MERRIMACK, NH	DERRY	WINDHAM	10/10/2020
CABRAL, ERIC M NASHUA, NH	SYLVESTER, STEPHANIE A MERRIMACK, NH	MERRIMACK	NASHUA	10/10/2020
BENT, MORGANNE A MERRIMACK, NH	BLANCHARD, TYLER J MERRIMACK, NH	MERRIMACK	PLYMOUTH	10/11/2020
CANNON, JUSTIN J MERRIMACK, NH	LANDERS, ANGELA T MERRIMACK, NH	MERRIMACK	JEFFERSON	10/17/2020
MCLEOD, EVAN J MERRIMACK, NH	POULIOT, BIONKA J MERRIMACK, NH	MERRIMACK	RINDGE	10/18/2020
CHAVES, IAN S MERRIMACK, NH	PLUJMAKERS, AURELIE MERRIMACK, NH	MERRIMACK	DURHAM	10/24/2020
GIOVINELLI, LINDSEY J MERRIMACK, NH	WEBB, JACOBSON M MERRIMACK, NH	MERRIMACK	BEDFORD	10/30/2020
FOSS, RIVA M MERRIMACK, NH	LOWTHER, CAMERON J MERRIMACK, NH	MERRIMACK	NEWMARKET	10/31/2020
LOCKHEAD, JAMES B MERRIMACK, NH	SLEEPER, AMANDA R MERRIMACK, NH	MERRIMACK	HOOKSETT	11/06/2020
BELLEMORE, VICTORIA M MERRIMACK, NH	CASTLE, JORDAN R MERRIMACK, NH	MERRIMACK	MANCHESTER	11/07/2020

Registered Marriages Report

Submitted by Diane Trippett, Town Clerk / Tax Collector

1/19/2021

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2020 - 12/31/2020

- MERRIMACK -

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
DEAL, LINDSAY R MERRIMACK, NH	SYMES, JAMES C MARLBOROUGH, MA	MERRIMACK	MERRIMACK	11/14/2020
GONZALES, DOMINIQUE E MERRIMACK, NH	KENNEDY, MICHAEL W MERRIMACK, NH	MERRIMACK	ATKINSON	11/20/2020
HAMILTON, BRIAN J MERRIMACK, NH	BELBIN, WILSON B MERRIMACK, NH	MERRIMACK	MERRIMACK	11/20/2020
HERNANDEZ, HANNAH M MERRIMACK, NH	LAM, NATHAN M MERRIMACK, NH	MERRIMACK	MANCHESTER	11/20/2020
EARL, DANIEL S MERRIMACK, NH	MOREY, LAURA D MANCHESTER, NH	MERRIMACK	LONDONDERRY	11/21/2020
MCGINTY, KEVIN J MERRIMACK, NH	VESELY, ELIZABETH H MERRIMACK, NH	MERRIMACK	AMHERST	12/12/2020
WOOLSEY, HANNAH E PEMBROKE, NH	ARSENEAUX, JOSHUA M MERRIMACK, NH	PEMBROKE	BRISTOL	12/12/2020
BLANCHARD, EMERSYN A MARLBOROUGH, NH	GUILBEAULT, SEBASTIAN S MERRIMACK, NH	MARLBOROUGH	MARLBOROUGH	12/12/2020

Total number of records 63

TOWN OF MERRIMACK, NH



2021 TOWN MEETING GUIDE

2021 Official Ballot - SAMPLE



**** SAMPLE ****
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
MERRIMACK, NEW HAMPSHIRE
APRIL 13, 2021

Diane Trippett
TOWN CLERK

INSTRUCTIONS TO VOTERS

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

TOWN COUNCILOR

3 years ☐ Vote for not more than three (3)

NANCY A. OLSON MURPHY ☐

NANCY M. HARRINGTON ☐

ANDY HUNTER ☐

TOM KOENIG ☐

☐ (Write-in)

☐ (Write-in)

☐ (Write-in)

ETHICS COMMITTEE MEMBER

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

MACKENZIE MURPHY ☐

☐ (Write-in)

LIBRARY TRUSTEES

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

MICHAEL R. DROUIN ☐

JANET KRUPP ☐

☐ (Write-in)

☐ (Write-in)

TRUSTEE OF THE TRUST FUNDS

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

WILLIAM WILKES ☐

☐ (Write-in)

TOWN CLERK/ TAX COLLECTOR

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

DIANE TRIPPETT ☐

☐ (Write-in)

QUESTIONS

Article 2

Shall the Town 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 \$34,539,495? Should this article be defeated, the default budget shall be \$34,146,555, 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.

YES ☐

NO ☐

(Recommended by the Town Council 7-0-0) (Majority vote required.)

VOTE BOTH SIDES OF BALLOT

2021 Official Ballot - SAMPLE

**** SAMPLE ****

QUESTIONS CONTINUED

Article 3

To see if the town will vote to raise and appropriate the sum of \$1,880,000 to be added to the following Capital Reserve/Expendable Trust Funds previously established for the purposes for which they were created and to apportion the sum among the several funds as listed below:

CRF	Amount to be Deposited
Ambulance	100,000
Communications Equipment	100,000
Computer Equipment	35,000
Daniel Webster Highway	50,000
Fire Equipment	400,000
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	5,000
Athletic Field CRF	5,000
Road Infrastructure CRF	545,000
Total CRF	1,870,000
Milfoil Expendable Trust Fund	10,000
Total General Fund Deposits	1,880,000

These appropriations are **not** included in the total town operating budget warrant article 2.
(Recommended by the Town Council 7-0-0) (Majority vote required.)

YES ☐

NO ☐

Article 4

To see if the town will vote to raise and appropriate the sum of \$500,000 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.

YES ☐

NO ☐

(Recommended by the Town Council 7-0-0) (Majority vote required.)

Article 5

To see if the Town will vote to raise and appropriate the sum of Seventy Five Thousand Dollars (\$75,000) (gross budget) for the purpose of developing a storm water planning project for the Baboosic Lake (Pine Knoll Shores) Drainage Study; addressing roadway improvements, storm water conveyance, treatment needs and to consider solutions that promote energy efficiency, water quality and/or flood resiliency in accordance with the 2017 NH Small MS4 General Permit; and to authorize the issuance of not more than \$75,000 in bonds or notes through Clean Water State Revolving Fund (CWSRF) in accordance with the provisions of the Municipal Finance Act (RSA 33, as amended), and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and to authorize the acceptance of any grants, funds or loan forgiveness to be provided by or through the CWSRF program. This Article is contingent upon approval of the loan application and the CWSRF program being obligated to provide 100% of the funding to satisfy and/or retire such bonds or notes.

YES ☐

NO ☐

(Recommended by the Town Council 7-0-0) (Majority 3/5 ballot vote required)

Article 6 (By Petition)

To see if the town will vote to urge that the New Hampshire General Court, which is obligated to redraw the maps of political districts within the state following the federal census, will ensure fair and effective representation of New Hampshire voters without gerrymandering.

Additionally, to ask the town of Merrimack to urge the NH General Court to carry out the redistricting in a fair and transparent way through public meetings, not to favor a particular political party, to include communities of interest, and to minimize flateral districts.

YES ☐

The record of the vote approving this article shall be transmitted by written notice from the town clerk to Merrimack's state legislators, informing them of the demands from their constituents within 30 days of the vote.

NO ☐

VOTE BOTH SIDES OF THE BALLOT

Voter's Guide to 2021 Official Ballot

Merrimack residents will have an opportunity to vote on the proposed budget and other Town matters on Tuesday, April 13, 2021, at the annual election to be held between 7:00 AM and 7:00 PM. There are three polling places in Merrimack:

- James Masticola Upper Elementary School - All-Purpose Room at 26 Baboosic Lake Road
- St. John Neumann Church, 708 Milford Road (Route 101A)
- Merrimack Middle School, 31 Madeline Bennett Lane

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

ARTICLE 1

Election of Public Officials

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

ARTICLE 2

Municipal Operating Budget

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

The recommended 2021-22 Municipal Operating Budget is \$34,539,495. There is one big change this year with the operating budget. In years past the Town Council's proposed budget included 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). This year the Town Council will be holding a meeting to discuss and approve these purchases outside the budget.

Due to a law change, the 2021-22 Operating Budget no longer includes capital funding. As a result, you will see that the 2021-22 budget does not include Capital Reserve Fund (CRF) deposits as did prior year budgets. These will be voted on separately in Articles 3 and 4.

The 2021-22 appropriation is \$1,426,625 or 4.24% greater than in 2020-21.

Included in the 2021-22 Budget are increases in estimated revenues. Those revenue increases include:

- | | |
|--------------------------|-----------|
| • Administrative Charges | \$ 45,543 |
| • Miscellaneous | \$ 8,361 |

There were some revenues that decreased that offset the before mentioned increases. Those reductions include:

- | | |
|--------------------|------------|
| • State Revenue | \$ 222,235 |
| • Current Use | \$ 25,000 |
| • Sale of Property | \$ 45,410 |

Voter's Guide to 2021 Official Ballot

Personal Services Costs

All six union contracts are in effect, two expire on June 30, 2022, two expire on June 30, 2023, one expires on June 30, 2024, and one expires on June 30, 2025. Each of the six unions will receive a 2% pay increase for the 2021-22 year. In addition, there is a proposed 2% raise for non-union employees in the 2021-22 Budget.

The Town Council's Budget includes four new full-time positions and one new part-time position. In addition, the Town Council has decreased the Fire overtime budget by \$109,200. Below is a breakout of the cost for the new positions totaling \$498,401:

- 4 Firefighters/Paramedics - \$ 460,300
- General Government Secretary (Part-time) - \$ 38,101

In summary, the 2021-22 proposed budget contains a net increase for personnel costs and benefits of \$1,479,021, primarily the result of health insurance premiums cost increase of \$32,599, NHRS increase of \$498,300, 53rd week of payroll \$278,150, workers compensation insurance increase of \$25,714, contractual raises of \$272,488, non-union pay increase of \$82,427, staffing changes listed above of \$498,401, and decreases to fire overtime of \$109,200 and compensated absences of \$43,767. The remaining balance consists of benefit adjustments and the costs associated with current employees.

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 3 and 4), 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.

In addition, other proposed capital outlays of \$1,430,500 consist of the following:

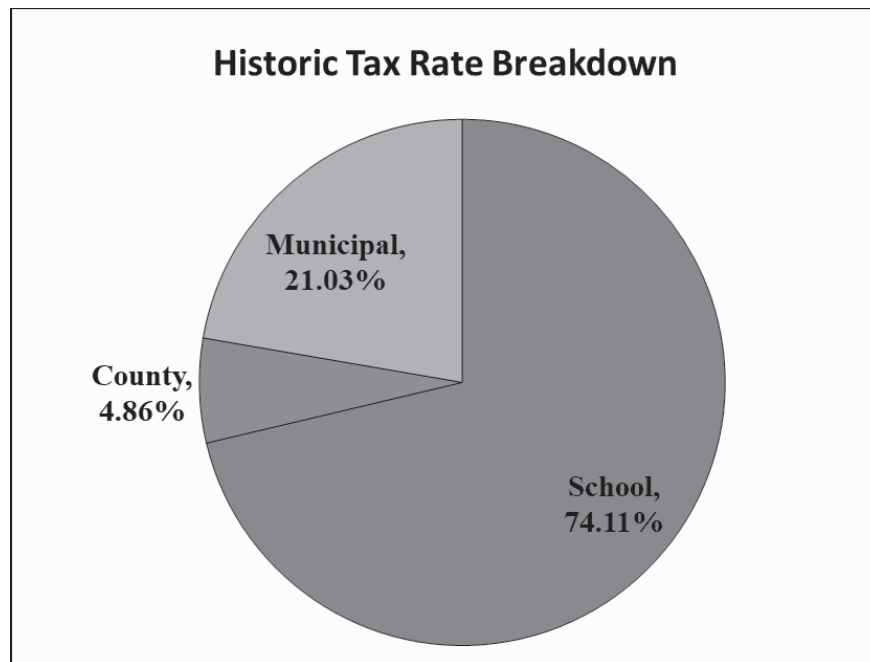
Fire - Communication Radios	\$17,800
Police- Vehicles	\$100,500
Dock Replacement	\$26,400
Roof/Walkway Parks Office	\$14,800
Flail Mower Attachment	\$31,000
Road Infrastructure	<u>\$1,240,000</u>
Total	\$1,430,500

Voter's Guide to 2021 Official Ballot

Projected Tax Rate

Based on the recommended budget (Article 2) and current estimates of 2021 net assessed valuations and 2021-22 non-tax revenues, the municipal portion of the 2021 property tax rate is expected to be \$4.86, which correlates to a tax bill of \$486 per \$100,000 of assessed valuation.

However, to compare apples to apples between 2020 and 2021, if you add the CRF deposits to the 2021 operating budget (Articles 3 and 4), this would represent an increase of \$.32 or 6.32% compared to the 2020 rate.



Debt Service

There are 6 outstanding bond issues: 2007 Drainage Improvement Bond - \$300,000 principal balance; 2009 Dewatering Upgrade Bond - \$263,468 principal balance; 2015 Phase II Wastewater Treatment Facility (WWTF) upgrade - \$2,725,091; 2015 Compost Facility Upgrade - \$2,490,394; 2017 Highway Garage Bond - \$2,580,000, and 2019 & 2020 Phase III Wastewater Treatment Facility (WWTF) upgrade - \$22,600,000. Debt service costs for 2021-22 represent a decrease of \$74,713 and consist of the following:

2007 Drainage Bond	\$148,706
2009 Dewatering Upgrade	267,947
2015 Phase II Upgrade WWTF Facility	236,179
2015 Compost Upgrade	215,830
2017 Highway Garage Bond	259,955
<u>Contingency for tax anticipation notes</u>	<u>1</u>
Total	\$1,128,618

Default Budget

If the proposed budget of \$34,539,495 in Article 2 should fail, an appropriation of \$34,146,555 (Chart 3) would automatically become effective in accordance with New Hampshire Statutes. The Town Council

Voter's Guide to 2021 Official Ballot

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.

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 2021-22 Default Budget, the difference between the default budget and the current operating budget (\$34,539,495) is \$392,940.

Chart 3 – Default Calculations		
	2020-21	2021-22
	<u>Voted Budget</u>	<u>Default Budget</u>
General Town operations and charges - Article 3	33,055,184	33,181,870
Union Contracts:		
NEPBA 112 (article 6 2020-21)	19,465	11,779
Teamsters 633 (article 10 2019-20)		16,927
AFSCME 2986 (article 11 2019-20)		56,640
AFSCME 3657 (article 9 2019-20)		34,163
IAFF 2904 (article 7 2019-20)		65,281
NEPBA 12 (article XX 2020-21)	107,221	87,698
Union Contract Benefit Increases (decreases) {2021-22}		
Health Insurance		23,625
Retirement Increase		517,299
Workers Comp		32,763
One Time Purchases (2020-21)		
One Time Capital Expenses		(159,000)
53rd week of Payroll		352,223
Debt service:		
2020-21		(1,203,331)
2021-22	-	1,128,618
Total	33,181,870	34,146,555
Default Budget		34,146,555
Proposed Council 2021-22 budget		34,539,495
Difference		392,940

Voter's Guide to 2021 Official Ballot

Default Calculations			
	2020-21	2021-22	
	Voted Budget	Default Budget	
General Town operations and charges - Article 3	33,055,184	33,181,870	
Union Contracts:			
NEPBA 112 (article 6 2020-21)	19,465	11,779	
Teamsters 633 (article 10 2019-20)		16,927	
AFSCME 2986 (article 11 2019-20)		56,640	
AFSCME 3657 (article 9 2019-20)		34,163	
IAFF 2904 (article 7 2019-20)		65,281	
NEPBA 12 (article 7 2020-21)	107,221	87,698	
Union Contract Benefit Increases (decreases) {2021-22}			
Health Insurance		23,625	
Retirement Increase		517,299	
Workers Comp		32,763	
One Time Purchases (2020-21)			
One Time Capital Expenses		(159,000)	
53rd week of Payroll		352,223	
Debt service:			
2020-21		(1,203,331)	
2021-22		<u>1,128,618</u>	
Total	33,181,870	34,146,555	
2020-21 Default Tax Rate Comparison			
		Est. Default	
		2021 Tax Rate	
Default Appropriations		34,146,555	
Estimated Default Revenues (see below)		(16,939,659)	
Use of Fund balance			
Tax overlay		375,000	
Veterans exemptions		<u>825,330</u>	
Property tax levy		18,407,226	
Valuation for property tax rate		3,605,578.102	
Default property tax rate		5.11	
Proposed Budget tax rate		4.84	
Variance			0.27
Revenue comparison:			
2020-21 revenue Proposed Budget	(17,989,659)		
Less:			
Offset 53rd week	(300,000)		
Use of Fund balance	<u>1,350,000</u>		
		(16,939,659)	
Appropriation Comparison			
2021-22 Proposed Budget Comparison		34,539,495	
Default Budget (from above)		<u>34,146,555</u>	
Increase in appropriations (default verses proposed budget)		(392,940)	
Tax Rate variance Appropriations		(0.11)	
Tax Rate variance Revenue (Use of Fund Balance)		<u>0.37</u>	
Overall tax rate variance		0.27	

Voter's Guide to 2021 Official Ballot

ARTICLE 3

General Fund Deposits into Capital Reserve Funds

These are deposits into General Fund Capital Reserve Funds (CRF) that in prior years have been included into the operating Budget. There was a change this year to RSA 35-5 that states we need to have a separate warrant article from the operating budget for CRF deposits. The chart below shows a comparison from 2020-21 budget to 2021-22 proposed budget.

2020-21 Proposed Capital Reserve Deposits					
	2020-21	EST. 2021-22		\$\$ Diff	% Diff
Liability Trust Fund	10,000	10,000		-	0.00%
Ambulance	100,000	100,000		-	0.00%
Communications Equipment	100,000	100,000		-	0.00%
Computer Equipment	35,000	35,000		-	0.00%
Daniel Webster Highway	50,000	50,000		-	0.00%
Fire Equipment	325,000	400,000		75,000	23.08%
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	15,000	5,000		(10,000)	-66.67%
Road Infrastructure CRF	545,000	545,000		-	0.00%
Atheletic Fields CRF	5,000	5,000		-	-
Total CRF	1,805,000	1,870,000		65,000	3.60%
Milfoil	10,000	10,000		-	0.00%
Total GENERAL FUND	1,815,000	1,880,000		65,000	3.58%

Estimated 2021 Property Tax Bill Impact: - \$0.52

ARTICLE 4

Wastewater Treatment Fund Capital Reserve Fund (CRF) Deposits

Funding for Article 4 comes from sewer user fees, NOT TAXES.

Sewer Fund Deposits into Capital Reserve Funds

Like Article 3, Article 4 is the Sewer Fund (Waste Water Treatment Plant) deposits into the Capital Reserve Fund (CRF) that in prior years have been included into the operating Budget. There was a change this year to RSA 35-5 that states we need to have a separate warrant article from the operating budget for CRF deposits. The chart below shows a comparison from 2020-21 budget to 2021-22 proposed budget.

Voter's Guide to 2021 Official Ballot

	2020-21	EST. 2021-22		\$ Diff	% Diff
Sewer Infrastructure Improvements	500,000	500,000		-	0.00%

Estimated 2021 Property Tax Bill Impact: None

ARTICLE 5

Pine Knolls Shores Study SRF Bond

The Town of Merrimack was awarded a Clean Water State Revolving Fund Loan (CWSRF) with 100% Principal Forgiveness on September 29, 2020, following a competitive selection process initiated by an application submittal from June, 2020. The award is for a Planning Study to improve the stormwater collection in the Pine Knoll Shores development which is located east of Baboosic Lake and encompasses the following public roadways: **Baboosic Lake Road, Longa Road, Mayhew Road, Carter Road, Miriam Road, Richard Road, Rennie Road, Shore Drive, Thomas Road, and Donald Road.**

Many of these roads are narrow, have poor pavement condition and/or are gravel roads, and have little or no stormwater controls – all of which lead to difficult conditions for residents and increased erosion into Baboosic Lake.

The planning project will accomplish the following tasks:

- Develop worksheets/base plans of the roads and existing drainage in the area
- Perform soil evaluation including percolation rates
- Perform geotechnical evaluation of the area
- Perform hydrologic and hydraulic analysis of the stormwater in the area
- Evaluate stormwater collection/treatment alternatives
- Develop roadway improvement evaluation/improvement plan
- Develop conceptual plans for improvements with cost estimates
- Issue an Engineering Study report

The completed study will allow Public Works and the Town to develop projects and a funding plan that will manage the stormwater in the area to improve water quality of Baboosic Lake at the same time as improving the road and drainage infrastructure in the area.

Estimated 2021 Property Tax Bill Impact: None

ARTICLE 6 (by petition)

Redraw the Political Districts Maps within the State

By petition of 25 or more eligible voters of the Town of Merrimack to see if the town will vote to urge that the New Hampshire General Court, which is obligated to redraw the maps of political districts within the state following the federal census, will ensure fair and effective representation of New Hampshire voters without gerrymandering.

Additionally, we ask the Town of Merrimack to urge the NH General Court to carry out the redistricting in a fair and transparent way through public meetings, not to favor a particular political party, to include

Voter's Guide to 2021 Official Ballot

communities of interest, and to minimize floterial districts.

The record of the vote approving this article shall be transmitted by written notice from the Town Clerk to Merrimack's state legislators, informing them of the demands from their constituents within 30 days of the vote.

Estimated 2021 Property Tax Bill Impact: None

Review of 2021 Proposed Tax Rate

Article 2	Operating Budget	\$4.86
Articles 3 & 4	Deposits into CRF	\$.52
Article 5	Pine Knolls Shores Study	\$.00
Article 6	Petition Article	\$ <u>.00</u>
Projected 2021 Tax Rate		\$5.38
2020 Tax Rate		\$5.06
Proposed \$.32 increase in the municipal portion of the tax rate		

2021 Town Warrant



2021 Town Warrant
Town of Merrimack
6 Baboosic Lake Road, Merrimack, New Hampshire 03054



The State of New Hampshire

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

You are hereby notified that the First Session (*Deliberative*) of the Annual Meeting of the Town of Merrimack will be held at the Masticola Upper Elementary School's All-Purpose Room on 56 Baboosic Lake Road in said Merrimack on Wednesday, March 10, 2021 (snow date Friday, March 12, 2020), 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 13, 2020, 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 Masticola 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.

Three (3) Town Councilors 3-year term
Two (2) Library Trustee for a 3-year term
One (1) Ethics Committee Member for a 3-year term
One (1) Trustee of Trust Funds for a 3-year term
One (1) Town Clerk/ Tax Collector for a 3-year term

2021 Town Warrant

Article 2

Shall the Town 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 \$34,539,495? Should this article be defeated, the default budget shall be \$34,146,555, 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.)

Article 3

To see if the town will vote to raise and appropriate the sum of \$1,880,000 to be added to the following Capital Reserve/Expendable Trust Funds previously established for the purposes for which they were created and to apportion the sum among the several funds as listed below:

CRF	Amount to be Deposited
Ambulance	100,000
Communications Equipment	100,000
Computer Equipment	35,000
Daniel Webster Highway	50,000
Fire Equipment	400,000
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	5,000
Athletic Field CRF	5,000
Road Infrastructure CRF	545,000
Total CRF	1,870,000
Milfoil Expendable Trust Fund	10,000
Total General Fund Deposits	1,880,000

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.)

2021 Town Warrant

Article 4

To see if the town will vote to raise and appropriate the sum of \$500,000 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 5

To see if the Town will vote to raise and appropriate the sum of Seventy Five Thousand Dollars (\$75,000) (gross budget) for the purpose of developing a storm water planning project for the Baboosic Lake (Pine Knoll Shores) Drainage Study; addressing roadway improvements, storm water conveyance, treatment needs and to consider solutions that promote energy efficiency, water quality and/or flood resiliency in accordance with the 2017 NH Small MS4 General Permit; and to authorize the issuance of not more than \$75,000 in bonds or notes through Clean Water State Revolving Fund (CWSRF) in accordance with the provisions of the Municipal Finance Act (RSA 33, as amended), and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and to authorize the acceptance of any grants, funds or loan forgiveness to be provided by or through the CWSRF program. This Article is contingent upon approval of the loan application and the CWSRF program being obligated to provide 100% of the funding to satisfy and/or retire such bonds or notes.

(Recommended by the Town Council 7-0-0) (Majority 3/5 ballot vote required)

Article 6 (By Petition)

By petition of 25 or more eligible voters of the town of Merrimack to see if the town will vote to urge that the New Hampshire General Court, which is obligated to redraw the maps of political districts within the state following the federal census, will ensure fair and effective representation of New Hampshire voters without gerrymandering.

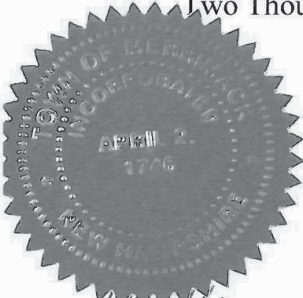
Additionally, these voters ask the town of Merrimack to urge the NH General Court to carry out the redistricting in a fair and transparent way through public meetings, not to favor a particular political party, to include communities of interest, and to minimize multi-seat districts.


The record of the vote approving this article shall be transmitted by written notice from the town council to Merrimack's state legislators, informing them of the demands from their constituents within 30 days of the vote.

2021 Town Warrant

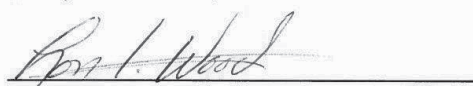
Given under our hands and seal this 19th day of February, in the year of our Lord,
Two Thousand twenty-one.

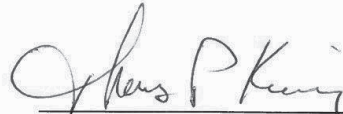
MERRIMACK TOWN COUNCIL






William W. Boyd III., Vice Chair


Finlay C. Rothhaus, Councilor


Lon Woods, Councilor


Thomas P. Koenig, Chairman


Nancy M. Harrington, Councilor

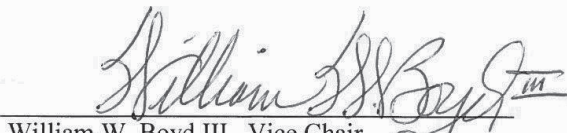

Barbara Healey, Councilor

Peter Albert, Councilor


Attest: a true copy of the Warrant

MERRIMACK TOWN COUNCIL

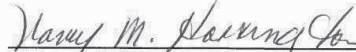




William W. Boyd III., Vice Chair


Finlay C. Rothhaus, Councilor


Lon Woods, Councilor


Thomas P. Koenig, Chairman


Nancy M. Harrington, Councilor


Barbara Healey, Councilor

Peter Albert, Councilor


2021 Town Warrant

Town of Merrimack, New Hampshire Certificate of Service

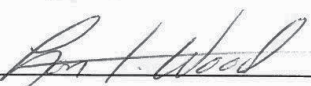
We, the Town Council, certify that we gave notice to the inhabitants within named, to meet at the time and place and for the purpose within mentioned, by posting an attested copy of the within Warrant at the place of meeting within named, and a like attested copy at the Town Hall and Town Library, being public places in said Town on or before the 25th day of February 2021.

MERRIMACK TOWN COUNCIL

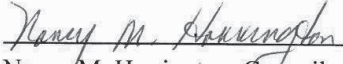


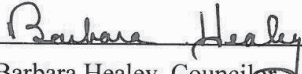

William W. Boyd III., Vice Chair



Finlay C. Rothhaus, Councilor


Lon Woods, Councilor


Thomas P. Koenig, Chairman


Nancy M. Harrington, Councilor


Barbara Healey, Councilor


Peter Albert, Councilor

2021-22 Proposed Budget (MS-636)



new hampshire
Department of
Revenue Administration

2021
MS-636

Proposed Budget Merrimack

For the period beginning July 1, 2021 and ending June 30, 2022

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
THOMAS KOENIG	Town Councilor	
FRANK ROBINAS	Town Councilor	
NANCY M. HARRINGTON	Town Councilor	Nancy M. Harrington
BARBARA HEALEY	Town Councilor	Barbara Healey
LEN S. WOODS	Town Councilor	
WILLIAM L. BORDO, III	Town Councilor	William L. Bordo, III

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



2021-22 Proposed Budget (MS-636)



new hampshire
Department of
Revenue Administration

**2021
MS-636**

Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2020	Appropriations for period ending 6/30/2021	Proposed Appropriations for period ending 6/30/2022	
					(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	02	\$42,574	\$34,822	\$19,947	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0
4152	Revaluation of Property	02	\$313,894	\$325,324	\$336,876	\$0
4153	Legal Expense		\$0	\$0	\$0	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	02	\$480,475	\$501,445	\$524,825	\$0
4194	General Government Buildings	02	\$304,440	\$321,952	\$330,175	\$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	02	\$2,604,896	\$2,586,658	\$2,716,143	\$0
General Government Subtotal			\$3,746,279	\$3,770,201	\$3,927,966	\$0
Public Safety						
4210-4214	Police	02	\$6,487,944	\$6,979,245	\$7,537,172	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire	02	\$6,056,533	\$6,596,113	\$7,118,885	\$0
4240-4249	Building Inspection	02	\$316,652	\$451,273	\$479,121	\$0
4290-4298	Emergency Management	02	\$4,743	\$8,930	\$985,553	\$0
4299	Other (Including Communications)		\$904,323	\$957,651	\$0	\$0
Public Safety Subtotal			\$13,770,195	\$14,993,212	\$16,120,731	\$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	02	\$422,969	\$522,668	\$549,444	\$0
4312	Highways and Streets	02	\$2,533,322	\$2,775,298	\$2,879,974	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other	02	\$413,725	\$476,612	\$494,088	\$0
Highways and Streets Subtotal			\$3,370,016	\$3,774,578	\$3,923,506	\$0
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	02	\$1,592,306	\$1,593,496	\$1,714,772	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	02	\$3,469,239	\$3,903,091	\$4,059,567	\$0

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Page 2 of 2

2021-22 Proposed Budget (MS-636)



new hampshire
Department of
Revenue Administration

**2021
MS-636**

Proposed Budget

4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$5,061,545	\$5,496,587	\$5,774,339	\$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	02	\$75,833	\$75,833	\$76,905	\$0
Health Subtotal			\$75,833	\$75,833	\$76,905	\$0
Welfare						
4441-4442	Administration and Direct Assistance	02	\$70,913	\$89,166	\$91,123	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Welfare Subtotal			\$70,913	\$89,166	\$91,123	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	02	\$727,906	\$469,886	\$493,784	\$0
4550-4559	Library	02	\$1,045,555	\$1,136,912	\$1,135,156	\$0
4583	Patriotic Purposes	02	\$49,818	\$51,000	\$51,000	\$0
4589	Other Culture and Recreation	02	\$271,447	\$254,677	\$275,460	\$0
Culture and Recreation Subtotal			\$2,094,726	\$1,912,475	\$1,955,400	\$0
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation	02	\$12,310	\$5,168	\$5,168	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$12,310	\$5,168	\$5,168	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	02	\$951,990	\$961,990	\$911,167	\$0

432900 Sanitation 2021 MS-636 Subtotal \$5,496,587

Page 2 of 2

2021-22 Proposed Budget (MS-636)



new hampshire
Department of
Revenue Administration

**2021
MS-636**

Proposed Budget

4721	Long Term Bonds and Notes - Interest	02	\$265,086	\$241,340	\$217,450	\$0
4723	Tax Anticipation Notes - Interest	02	\$0	\$1	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$1,217,076	\$1,203,331	\$1,128,618	\$0
Capital Outlay						
4901	Land	02	\$0	\$1	\$1	\$0
4902	Machinery, Vehicles, and Equipment	02	\$366,712	\$274,099	\$251,838	\$0
4903	Buildings	02	\$136,008	\$9,651,263	\$2,400	\$0
4909	Improvements Other than Buildings	02	\$6,175,646	\$1,455,656	\$1,281,200	\$0
Capital Outlay Subtotal			\$6,678,366	\$11,381,019	\$1,535,439	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$804,162	\$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	02	\$0	\$300	\$300	\$0
Operating Transfers Out Subtotal			\$804,162	\$300	\$300	\$0
Total Operating Budget Appropriations					\$34,539,495	\$0

2021-22 Proposed Budget (MS-636)



new hampshire
Department of
Revenue Administration

**2021
MS-636**

Proposed Budget

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2022	
			(Recommended)	(Not Recommended)
4319	Other	05	\$75,000	\$0
	Purpose: SRF Bond Pine Knoll Shores			
4915	To Capital Reserve Fund	03	\$1,870,000	\$0
	Purpose: General Fund CRF Deposits			
4915	To Capital Reserve Fund	04	\$500,000	\$0
	Purpose: WWTF CRF Deposit			
4916	To Expendable Trusts/Fiduciary Funds	03	\$10,000	\$0
	Purpose: General Fund CRF Deposits			
Total Proposed Special Articles			\$2,455,000	\$0

2021-22 Proposed Budget (MS-636)



new hampshire
Department of
Revenue Administration

2021
MS-636

Proposed Budget

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2022	
			(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0

2021-22 Proposed Budget (MS-636)



new hampshire
Department of
Revenue Administration

**2021
MS-636**

Proposed Budget

Account	Source	Article	Actual Revenues for period ending 6/30/2020	Estimated Revenues for period ending 6/30/2021	Estimated Revenues for period ending 6/30/2022
Taxes					
3120	Land Use Change Tax - General Fund	02	\$239,134	\$75,000	\$65,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	02	\$7,173	\$5,000	\$5,700
3186	Payment in Lieu of Taxes	02	\$7,517	\$7,335	\$7,150
3187	Excavation Tax		\$0	\$1,500	\$0
3189	Other Taxes	02	\$383,398	\$400,000	\$400,100
3190	Interest and Penalties on Delinquent Taxes	02	\$132,524	\$220,786	\$221,030
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$769,746	\$709,621	\$698,980
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$5,565,028	\$5,425,000	\$5,625,000
3230	Building Permits	02	\$172,562	\$175,000	\$180,000
3290	Other Licenses, Permits, and Fees	02	\$323,630	\$328,862	\$315,204
3311-3319	From Federal Government		\$31,628	\$28,400	\$0
Licenses, Permits, and Fees Subtotal			\$6,092,848	\$5,957,262	\$6,120,204
State Sources					
3351	Municipal Aid/Shared Revenues	02	\$222,119	\$222,119	\$1,327,663
3352	Meals and Rooms Tax Distribution		\$1,305,992	\$1,305,992	\$0
3353	Highway Block Grant	02	\$606,987	\$607,053	\$580,815
3354	Water Pollution Grant		\$78,536	\$78,536	\$0
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)	02	\$2,928,911	\$2,050	\$175,941
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$5,142,545	\$2,215,750	\$2,084,419
Charges for Services					
3401-3406	Income from Departments	02, 04	\$7,676,523	\$7,059,018	\$8,047,529
3409	Other Charges	02	\$0	\$0	\$125,000
Charges for Services Subtotal			\$7,676,523	\$7,059,018	\$8,172,529
Miscellaneous Revenues					
3501	Sale of Municipal Property	02	\$7,713	\$67,460	\$21,800
3502	Interest on Investments	02	\$622,846	\$819,500	\$382,677
3503-3509	Other	02	\$291,865	\$66,135	\$72,050
Miscellaneous Revenues Subtotal			\$922,424	\$953,095	\$476,527
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0

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Page 7 of 6

2021-22 Proposed Budget (MS-636)



new hampshire
Department of
Revenue Administration

2021
MS-636

Proposed Budget

3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$125,000	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$2,481,818	\$1,721,564	\$0
3916	From Trust and Fiduciary Funds	02	\$0	\$23,000	\$12,000
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$2,481,818	\$1,869,564	\$12,000
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	05	\$0	\$13,100,000	\$75,000
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	02	\$0	\$0	\$1,650,000
Other Financing Sources Subtotal			\$0	\$13,100,000	\$1,725,000
Total Estimated Revenues and Credits			\$23,085,904	\$31,864,310	\$19,289,659

2021-22 Proposed Budget (MS-636)



new hampshire
Department of
Revenue Administration

2021
MS-636

Proposed Budget

Item	Period ending 6/30/2022
Operating Budget Appropriations	\$34,539,495
Special Warrant Articles	\$2,455,000
Individual Warrant Articles	\$0
Total Appropriations	\$36,994,495
Less Amount of Estimated Revenues & Credits	\$19,289,659
Estimated Amount of Taxes to be Raised	\$17,704,836

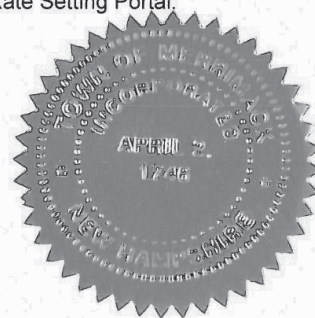
2021
MS-DTB

For the period beginning July 1, 2021 and ending June 30, 2022

This form was posted with the warrant on: _____

Name	Position	Signature
THOMAS KOENIG	Town Councilor	Thomas Koening
FINLEY KOTHAKOS	Town Councilor	Finley Kothakos
Nancy M. HARRINGTON	Town Councilor	Nancy M. Harrington
Barbara Healey	Town Councilor	Barbara Healey
Don Woods	Town Councilor	Don Woods
WILLIAM K. BORDEN	Town Councilor	William Borden

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



2021-22 Default Budget



New Hampshire
Department of
Revenue Administration

**2021
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	\$846,175	\$0	\$846,175
4130-4139	Executive	\$0	\$0	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics	\$34,822	\$0	\$0	\$34,822
4150-4151	Financial Administration	\$0	\$0	\$0	\$0
4152	Revaluation of Property	\$325,324	\$0	\$0	\$325,324
4153	Legal Expense	\$0	\$0	\$0	\$0
4155-4159	Personnel Administration	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	\$501,445	\$0	\$0	\$501,445
4194	General Government Buildings	\$321,952	\$0	\$0	\$321,952
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	\$2,586,658	\$352,223	\$0	\$2,938,881
General Government Subtotal		\$3,770,201	\$1,198,398	\$0	\$4,968,599
Public Safety					
4210-4214	Police	\$6,979,245	\$0	\$0	\$6,979,245
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$6,596,113	\$0	\$0	\$6,596,113
4240-4249	Building Inspection	\$451,273	\$0	\$0	\$451,273
4290-4298	Emergency Management	\$8,930	\$0	\$0	\$8,930
4299	Other (Including Communications)	\$957,651	\$0	\$0	\$957,651
Public Safety Subtotal		\$14,993,212	\$0	\$0	\$14,993,212
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$522,668	\$0	\$0	\$522,668
4312	Highways and Streets	\$2,775,298	\$0	\$0	\$2,775,298
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other	\$476,612	\$0	\$0	\$476,612
Highways and Streets Subtotal		\$3,774,578	\$0	\$0	\$3,774,578
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	\$1,593,496	\$0	\$0	\$1,593,496
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$3,903,091	\$0	\$0	\$3,903,091
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$5,496,587	\$0	\$0	\$5,496,587

442000 Municipality 2021 MS-DTB 04/20/2021 4:46:57 PM

Page 2 of 5

2021-22 Default Budget



New Hampshire
Department of
Revenue Administration

**2021
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	\$75,833	\$0	\$0	\$75,833
Health Subtotal		\$75,833	\$0	\$0	\$75,833

Welfare

4441-4442	Administration and Direct Assistance	\$89,166	\$0	\$0	\$89,166
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$89,166	\$0	\$0	\$89,166

Culture and Recreation

4520-4529	Parks and Recreation	\$469,886	\$0	\$0	\$469,886
4550-4559	Library	\$1,136,912	\$0	\$0	\$1,136,912
4583	Patriotic Purposes	\$51,000	\$0	\$0	\$51,000
4589	Other Culture and Recreation	\$254,677	\$0	\$0	\$254,677
Culture and Recreation Subtotal		\$1,912,475	\$0	\$0	\$1,912,475

Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$5,168	\$0	\$0	\$5,168
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$5,168	\$0	\$0	\$5,168

Debt Service

4711	Long Term Bonds and Notes - Principal	\$961,990	\$0	(\$50,823)	\$911,167
4721	Long Term Bonds and Notes - Interest	\$241,340	\$0	(\$23,890)	\$217,450
4723	Tax Anticipation Notes - Interest	\$1	\$0	\$0	\$1
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$1,203,331	\$0	(\$74,713)	\$1,128,618

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Page 2 of 5

2021-22 Default Budget



New Hampshire
Department of
Revenue Administration

**2021
MS-DTB**

Default Budget of the Municipality

Capital Outlay

4901	Land	\$1	\$0	\$0	\$1
4902	Machinery, Vehicles, and Equipment	\$274,099	\$0	\$0	\$274,099
4903	Buildings	\$131,263	\$0	\$0	\$131,263
4909	Improvements Other than Buildings	\$1,455,656	\$0	(\$159,000)	\$1,296,656
Capital Outlay Subtotal		\$1,861,019	\$0	(\$159,000)	\$1,702,019

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	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$300	\$0	\$0	\$300
Operating Transfers Out Subtotal		\$300	\$0	\$0	\$300

Total Operating Budget Appropriations	\$33,181,870	\$1,198,398	(\$233,713)	\$34,146,555
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2021-22 Default Budget



new hampshire
Department of
Revenue Administration

**2021
MS-DTB**

Default Budget of the Municipality

Account	Explanation
0000-0000	union contracts/ mandatory retirement cost increase
4909	one time capital projects
4199	53rd week of payroll

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

**** PLEASE NOTE THAT DUE TO THE PANDEMIC, SOME MEETINGS WILL BE HELD VIRTUALLY. ****

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/Asst. Town Manager
Thomas Boland, Assistant Director

Fire and Rescue Dept. (603) 424-3690

Matthew Duke, Chief
Richard Harris, Assistant Chief
Shawn Brechtel, Assistant Chief
John Manuele, Fire Marshal

Health Division..... (603) 420-1730

Erin Olson, 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

Brian Levesque, Chief

Public Works Department

Administration (603) 424-5137

Kyle Fox, Public Works Director

Equipment Maintenance (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

Kristopher Perreault, Foreman

Wastewater..... (603) 883-8196

Sarita Croce, Assistant Director

Technology (603) 423-8557

Jonathan Dias, Technology 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

Town Council (603) 424-2331

Welfare..... (603) 423-8535

Patricia Murphy, Administrator

