

Town of Merrimack, NH



2019 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

2020 Town Hall Holidays – Town Hall Offices will be closed on these days

New Year’s Day.....	Wednesday, January 1
Martin Luther King, Jr. Day.....	Monday, January 20
Presidents’ Day.....	Monday, February 17
Memorial Day.....	Monday, May 25
Independence Day.....	Friday, July 3
Labor Day.....	Monday, September 7
Veterans Day.....	Wednesday, November 11
Thanksgiving.....	Thursday, November 26 & Friday, November 27
Christmas.....	Friday, December 25

Important Dates to Remember

March 1, 2020:	Last day to file Abatement Application for tax year 2019, per RSA 76:16.
April 1, 2020:	All real property assessed to owner of records this date.
April 15, 2020:	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, 2020:	Dog licenses expire.
May 15, 2020:	Timber Tax Report of Cut due.
June 30, 2020:	Fiscal year ends.
July 1, 2020:	Fiscal year begins.
Dec. 1, 2020:	Last day to pay final installment of 2020 property taxes without interest penalty.

2019 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 2020

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 2020

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

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Introduction



Merrimack 2019-20 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 2019 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 2019.

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

2019 was another very productive year that saw a number of improvements completed for the Town of Merrimack. Several Town projects approved by the voters are either underway or have been completed in 2019. Those projects include:

- The Public Works Administration Division spent much of the year implementing the requirements of the new EPA MS4 (Municipal Separate Storm Sewer System) permit, including developing testing and reporting requirements and public outreach opportunities.
- Construction of the Bedford Road over Baboosic Brook Bridge began this year. The \$3.5M project replaces a failing red-list metal culvert bridge, improves the flow capacity and reduces chances of overtopping during floods by raising the elevation of the roadway, and adds a sidewalk to the bridge for improved pedestrian and bicyclist traffic through the corridor. The project will be completed in 2020.
- More than four miles of paving were completed this year, including reconstruction by reclamation of Pearson Road and part of Peaslee Road. Executive Park Drive was reconstructed and in doing so, the road was narrowed resulting in less impervious area and less roadway to maintain. Other roads paved in 2019 include Columbia Circle, Loop Road, Mountain View Drive, Bridle Path, Shore Drive, and a portion of Seaverns Bridge Road that coincided with work that the Town of Amherst was performing. The Town portion of Daniel Webster Highway (Greeley Street to Bedford Road) was crack sealed to prolong its life.
- The East Wing of Town Hall received a much-needed window upgrade, replacing inefficient windows with new, energy efficient windows. The HVAC upgrade in the East Wing first floor that began in 2018 was completed in 2019.
- This year the Public Works Department held their annual Open House in May to coincide with the ribbon cutting ceremony for the new Highway Facility. The facility was completed in 2019 and the Highway and Equipment Maintenance Divisions are fully utilizing the new facility.
- The Wastewater Division of Public Works officially kicked off the design for the Phase III upgrades of the facility. The process review included a value-engineering process that provided third-party review of the 30% design concept plans. The process was very thorough and gives us great confidence that the project will meet the needs of the facility and the rate payers/users.

We continue to have growth in our current businesses throughout town, as well as adding new businesses over the last year. 2019 saw the continuation of the development of three mixed-use projects. A new mixed-use Conditional Use Permit and site plan for Phase I of Edgebrook Heights, a 35+/- acre site located in the southern part of the DW Highway corridor just north of the Nashua town line, gained approvals in 2019. Edgebrook's project proposes a mix of retail, office, multi-family residential and elderly housing. The Merrimack Park Place mixed use project, proposed near the Premium Outlets, modified its approvals and obtained site plan approval for a modified Phase I, which will include residential units, a hotel, and a restaurant. The Flatley mixed use project on DW Highway, in the north part of town, also obtained an amended approval, modifying the location and possible future layout of commercial and industrial components while the residential portion (Gilbert Crossing) continues to progress toward completion.

During the year the Town Council continued to be sensitive to the challenges facing its taxpayers. As a result, the approved budget allowed the Town to maintain the level of services residents have come to expect while improving efficiencies throughout. The Town's portion of the tax rate decreased to \$4.71 per

Town Council/Town Manager's Report

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

\$1,000 of assessed value in 2019. This decrease was due to several factors including a concerted effort by the Town Council to use Unreserved Fund Balance to offset taxes. Last year the Council approved over \$1 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, four employees with over 35 years of service and one employee with over 45 years of service. Merrimack continues to be a great place to live and work.

In April 2019, Tom Koenig was elected as Chair and William W Boyd III as Vice Chair of the Town Council. There was also some shuffling of Councilors throughout the year. Lon Woods and Barbara Healey were elected to the council to fill the vacancies of Tom Thornton and Jackie Flood.

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

Submitted by,
Eileen Cabanel, Town Manager
ecabanel@merrimacknh.gov

Tom Koenig, Town Council Chair
tkoenig@merrimacknh.gov

Donations Accepted by Town Council - 2019

Date Accepted	Department	Donor Name	Description of Donation	Amount
1/10/19	Parks & Recreation	Girl Scout Troop 10762	Outdoor hopscotch court at Watson Park	\$100.00
2/28/19	Police	ANONYMOUS	Two 40 MM Sage Less Lethal Projectile Launchers	\$4,091.04
3/14/19	Parks & Recreation	Santander Bank	Monetary donation for annual Easter Egg Hunt	\$500.00
4/11/19	Parks & Recreation	Merrimack Lions Club	Monetary donation for Naticook Day Camp Scholarship Fund	\$445.00
5/23/19	Parks & Recreation	Merrimack Lions Club	Monetary donation to sponsor the Summer Movie Nights in the Park	\$300.00
5/23/19	Parks & Recreation	Rotary Club of Merrimack	Monetary donation for the purchase and installation of a new piece of playground equipment at Kids Kove	\$2,935.00
6/13/19	Parks & Recreation	Bear Christensen Charitable Trust	Monetary donation to be used towards the Camp Scholarship Fund	\$450.00
6/27/19	Police	Merrimack Crimeline	Monetary donation to be used for purchase of the SRT's upgraded communications equipment	\$5,000.00
6/27/19	Police	Rotary Club of Merrimack	Monetary donation to be used for purchase of the SRT's upgraded communications equipment	\$5,000.00
6/27/19	Police	Merrimack Lions Club	Monetary donation to be used for purchase of the SRT's upgraded communications equipment	\$2,500.00
6/27/19	Police	Lioness of Merrimack	Monetary donation to be used for purchase of the SRT's upgraded communications equipment	\$100.00
7/18/19	Parks & Recreation	Mr. Ethan Burns	Monetary donation for Wasserman Park	\$209.43
7/18/19	Parks & Recreation	Merrimack Friends & Families	Monetary donation for Naticook Day Camp Scholarship Fund	\$1,350.00
7/18/19	Police	Merrimack Crimeline	Monetary donation to be used towards the K-9 Program	\$1,375.75
7/18/19	Police	Rotary Club of Merrimack	Monetary donation to be used towards the purchase of 12 lithium batteries	\$924.00
8/15/19	DPW - Highway	Merrimack Crimeline	Donation of 16 safety vests, 9 trash pokers & 4 trash pickers	\$100.00
9/12/19	Police	Ms. Patricia Kane	Monetary donation to be used toward the purchase of R.A.D. Rape Aggression Defense equipment	\$1,000.00
11/7/19	Parks & Recreation	Mr. Benjamin Haddad	Monetary donation of surplus funds for future improvements to Wasserman Park	\$152.90

Appointed and Elected Town Officials

Agricultural Commission

Bob McCabe, Chairman..... 2021
Paul Drone..... 2022
Donald Miner, Jr. 2020
Ronald Miner, III 2020
Bess-Arden Parks..... 2021
Finlay Rothhaus..... Town Council Rep.

Conservation Commission

Matthew Caron, Chairman 2021
Steve Perkins, Vice Chair..... 2021
Michael Boisvert..... 2020
Cynthia Glenn 2020
Gage Perry 2022
Gina Rosati 2022
Eric Starr, Alternate..... 2022
Michael Swisher, Alternate 2020
Tim Tenhave, Alternate 2021
Timothy Thompson Staff Support
Peter Albert..... Town Council Rep.

Ethics Committee

Melinda Szatela, Chairman 2020
Kim Kojak..... 2022
Brian Stisser 2022
Wendy Thomas 2021

Heritage Commission

Anita Creager, Chairman..... 2020
Ralph Gerenz..... 2022
Gigi Jennings 2022
Chip Pollard..... 2021
Barbara Healey Town Council Rep.

Highway Safety Committee

Chief Denise RoyChairman
Kerry Tarleton..... Secretary
William Godfrey..... Full Member
Paul Konieczka..... Full Member
Bob L'Heureux..... Full Member
Fran L'Heureux..... Full Member
Glenn Wallace Full Member
Chief Michael Currier..... 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)

Karen Elmer.....2020
Tim Tenhave2021
Bill Boyd.....Town Council Rep.

Parks and Recreation Committee

Laura Jaynes, Chairman2022
Christine Lavoie, Vice Chair2022
Michelle Creswell.....2021
Tracy McGraw2022
Julie Poole.....2021
Rick Greenier MYA Liason
Brian LeClaire..... MYA Liason, Alternate
Shannon Barnes School Board Rep.
Brandi Nunez School Board Rep. Alt.
Maureen Hall.....Senior Citizens Club Rep.
Abigail Cote..... Student Rep.
Matthew Casparius Staff Support
Lon WoodsTown Council Rep.

Planning Board

Robert Best, Chairman.....2022
Alastair Millns, Vice Chair.....2022
Neil Anketell.....2021
Lynn Christensen.....2020
Paul McGlaughlin, Jr.2020
Dan Ricker.....2021
Nelson Disco, Alternate2022
Robert Price..... Staff Support
Tim Thompson..... Staff Support
Casey Wolfe..... Staff Support
Bill Boyd..... Town Council Ex-Officio
Tom KoenigTC Ex-Officio Alternate

Supervisors of the Checklist

Margie Petrovic, Chairman.....2021
Jane Coelho2020
Fran L'Heureux.....2022

Technology Committee

John Sauter, Secretary2020
Adonis Elfakih2020
Kevin Coutreau.....2021
Barbara HealeyTown Council Rep.

Town Center Committee

Nelson Disco..... Chairman/PB Rep.

Appointed and Elected Town Officials

Town Center Committee (continued)

Peter Flood, Vice Chair..... 2020
Bill Cummings..... 2022
Bill Wilkes 2020
Matt Shevenell..... SAU Rep.
Karen FreedLibrary Trustees Rep.
Finlay Rothhaus..... Town Council Rep.

Trustees of Trust Funds

Jack Balcolm 2020
Chris Christensen..... 2022
Bill Wilkes 2021

Zoning Board of Adjustment (ZBA)

Rich Conescu, Chairman2020
Kathleen Stroud, Vice Chair2021
Rodney Buckley2021
Lynn Christensen.....2020
Patrick Dwyer.....2022
Drew Duffy2021
Ben Niles.....2020
Leonard Worster.....2020
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

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

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

N.H State Senate – District 11

Senator Shannon Chandley (D)
(603) 271-2104
shannon.chandley@leg.state.nh.us

N.H House of Representatives – District 21

Representative Richard W. Barry (R)
(603) 880-3731
richard.barry@leg.state.nh.us

Representative Richard W. Hinch (R)
(603) 261-6317
dick.hinch@leg.state.nh.us

Representative Robert J. L'Heureux (R)
(603) 424-2539
bob.lheureux@leg.state.nh.us

Representative Nancy A. Murphy (D)
(603) 424-0254
nancy.murphy@leg.state.nh.us

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

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

Representative Kathryn Stack (D)
(603) 271-3125
kathryn.stack@leg.state.nh.us

Representative Wendy E. N. Thomas (D)
(603) 494-3851
wendy.e.thomas@leg.state.nh.us

N.H. Executive Council – District 5

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

Town Employees (As of 12/31/2019)

Assessing

Loren Martin, Contracted Assessor
Tracy Doherty, Administrative Assessor
Michael Rotast, 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

Michael Currier, Fire Chief
Matthew Duke, Asst. Fire Chief – Operations
John Manuele, Fire Marshal
Cathy Nadeau, Executive Secretary
Cynthia Bautista, PT Fire Inspector

Building & Health Divisions

Richard Jones, Building Official
Peter Manzelli II, Building Inspector
Carol Miner, Secretary
Leslie Tejada, PT Secretary

Career Fire Rescue & Emergency Services

Captain Shawn Brechtel
Captain Brian Dubreuil
Captain Richard Gagne
Captain Jason Marsella
Lieutenant Scott Bannister
Lieutenant Shawn Farrell
Lieutenant Daniel Newman
Lieutenant Jeremy Penerian
Master Firefighter/Paramedic Gordon Othot
Master Firefighter/Paramedic Nathan Landry
Master Firefighter/Paramedic William Pelrine
Master Firefighter/AEMT Lenwood Brown III
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 Bradley Wilson
Firefighter/Paramedic Melissa Winters
Firefighter/AEMT Ryan Brown
Firefighter/AEMT Joshua Coulombe
Firefighter/AEMT Richard Daughen
Firefighter/AEMT Christopher D'Eon
Firefighter/AEMT William Dodge
Firefighter/AEMT Emmett Plourde
Firefighter/AEMT Jonathan Warner
Firefighter/AEMT Kenneth White
Firefighter/AEMT Jason Worster
Firefighter/EMT Lorenzo DiPaola

Part-Time Per-diem Ambulance Attendants

Paramedic Jamison Mayhew
AEMT Robert Basha
AEMT Michelle Creswell
AEMT Marissa Marsella
AEMT Michelle Othot
AEMT Mark Quinno

On-Call Fire Rescue & Emergency Services

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

General Government

Eileen Cabanel, Town Manager
Sharon Marunicz, HR Coordinator
William "Chuck" Miller, Technology Coordinator
Rebecca Thompson, Executive Secretary
Kristin Wardner, Executive Secretary
Robert Chapman, PT Clerical

Town Employees (As of 12/31/2019)

Patrolman Jordan Miranda
Patrolman Aaron Petruccelli
Patrolman 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
Christine Maille, PT Dispatcher
Louisa Cavanaugh, 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
Edward M. Boisvert, Mechanic II
Chris Connacher, Mechanic II
Patrick Hill, Mechanic II
David Michaud, Temporary 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
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
Becky Sullivan, Secretary
Leo Gaudette, Chief Operator
Lee Vogel, Maintenance Manager
Jason Robbins, Asst. Maintenance Manager
Ken Conaty, 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
Derek Connell, Mechanic II
Joseph Piccollo, Operator II
David Blaine, Operator I
Devin Greenhalgh, Operator I
Scott Richardson, Operator I
Mitchell Blais, Temporary Maintainer

Town Employees (As of 12/31/2019)

Library

Administration

Yvette Couser, Director
Joanne Marston, Business Manager
Effat Koushki, Administrative Library Asst.

Adult Services

Head of Adult Services (vacant)
Casey Bernard, Library Assistant
Maxwell Blanchette, PT Reference Aide I

Circulation

Dan Joseph, PT Library Aide I
Dina Metivier, PT Library Aide I
Kelly Pittman, PT Library Aide I
Angela Putnam, PT Library Aide I
Susan McGowan, PT Library Aide I
Jennifer Schaeffer, PT Library Aide I
Bret Sarbieski, PT Library Aide I
Emily McGowan, Page

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
Library Aide I (vacant)
Brianna Estrada, PT Page/Aide
Kristen Russell, PT Summer Intern

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

Denise I. Roy, Police Chief
Brian Levesque, Deputy Police Chief
Captain Eric Marquis
Captain Matthew Tarleton
Jason Moore, Prosecutor
William Vandersyde, Detective 1st/CSO
Kerry Tarleton, Office Manager
Holly Estey, Detective Secretary
Shannon Saari, Records Clerk
Haylie Gulino, PT Animal Control Officer

Criminal Investigation Bureau

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

Patrol

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

Town Employees (As of 12/31/2019)

Matthew Larson, Contracted PT Custodian

Town Clerk/Tax Collector

Diane Trippett, Town Clerk/Tax Collector

Brenda DuLong, Dep. Town Clerk/Tax Collector

Rebecca Gardner, Account Clerk II

Flora Grace, Account Clerk II

Jeanne McFadden, Account Clerk II

Robin Smith, Account Clerk II

Donna Vaccaro, PT Account Clerk II

Welfare

Patricia Murphy, PT Welfare Administrator

EMPLOYEES WHO LEFT EMPLOYMENT IN 2019

Assessing

Maureen Covell, Assessing Coord. – 12/27/19

Community Development

Zina Jordan, Clerk Typist – 9/5/19

Kellie Shamel, Assistant Planner – 7/5/19

Diane Simmons, Secretary – 2/28/19

Fire and Rescue Department

Nicholas Berube, Firefighter – 5/1/19

Richard Pierson, Assistant Fire Chief – 11/15/19

Scott Symonds, PT Fire Inspector – 10/11/19

Building and Health Division

Ivan Kwagala, PT Health Inspector – 11/14/19

General Government

Timothy Hutchinson, Technology Asst. – 10/7/19

Library

Brittney Bergholm, Head of Tech. Serv. – 4/26/19

Brendan Chella, Head of Adult Services – 12/3/19

Mary “Lee” Gilmore, Library Asst. II – 6/21/19

Jennifer Greene, Head of Circulation – 12/13/19

Kristen Russell, Summer Intern – 9/19/19

Emily Sennott, Head of Youth Services – 11/8/19

Media

Christopher Perez, Call Media Asst. – 12/31/19

Parks and Recreation

Kierstin Merlino, Rec. Program Coord. – 4/16/19

Police Department

Richard Boles, Call Dispatcher – 7/29/19

Arthur Ducharme, Crossing Guard – 7/26/19

Michael Dudash, Captain – 6/16/19

Matthew Esposito, Patrolman – 4/21/19

Mary Ann LaPlante, Crossing Guard – 10/21/19

Michael Murray, Detective/SRO – 9/27/19

Scott Park, Detective 1st – 1/31/19

Daniel Peltier, Patrolman – 12/15/19

Claire Rioux, Office Manager – 3/31/19

Joy Stanton, Prosecutor Secretary – 11/30/19

James Sullivan, Master Patrolman – 1/19/19

Public Works

Equipment Maintenance

Scott Bourgoin, Mechanic II – 2/28/19

Highway

Stephen Mauro, Maintainer I – 12/20/19

Blake Norton, Maintainer I – 3/13/19

Solid Waste

Steven Doumas, Foreman – 9/28/19

Ross “Rusty” Williams, Equip. Op. III – 4/6/19

Wastewater

Ronald Miner III, Mechanic I – 10/10/19

Steven Wardner, Operator I – 9/30/19

Town Clerk/Tax Collector

Marissa Beard, Account Clerk II – 8/2/19

Nancy Deslauriers, Account Clerk II – 6/29/19

Janet Killpartrick, PT Account Clerk II – 7/8/19

Employee Recognitions & Retirees

The following employees were recognized in 2019 for their dedicated years of service with the Town of Merrimack:

<u>Employee Name</u>	<u>Position</u>	<u>Department</u>	<u>Years of Service</u>
Matthew R. Casparius	Director	Parks and Recreation	5 years
Nathan T. Landry	Master Firefighter/Paramedic	Fire & Rescue Department	5 years
Gordon R. Othot	Master Firefighter/Paramedic	Fire & Rescue Department	5 years
Richard B. Parks	Mechanic I	Public Works – Highway	5 years
Joseph E. Pelrine	Master Firefighter/AEMT	Fire & Rescue Department	5 years
Joseph C. Piccolo	Operator II	Public Works – Wastewater	5 years
Patrick P. Davis	Secretary/Scale Operator	Public Works – Solid Waste	10 years
Jeanne A. McFadden	Account Clerk II	Town Clerk/Tax Collector	10 years
Ryan M. Milligan	Master Patrolman	Police Department	10 years
Ryan M. Thomas	Master Firefighter/AEMT	Fire & Rescue Department	10 years
Stephen E. Wallin	Master Patrolman	Police Department	10 years
Nicholas A. Lavallee	Media Services Coordinator	Media	15 years
Daniel F. Lindbom	Detective 1 st	Police Department	15 years
Paul T. Micali	Finance Dir./Asst. Town Mgr.	Finance Department	15 years
Shannan A. Vital	Dispatcher III	Police – Communications	15 years
Maureen A. Covell	Assessing Coordinator	Assessing	20 years
Tracy R. Doherty	Administrative Assessor	Assessing	20 years
John I. Trythall	Equipment Operator I	Public Works – Highway	20 years
Brenda S. DuLong	Deputy TC/TC	Town Clerk/Tax Collector	25 years
Brian C. Dubreuil	Fire Captain	Fire & Rescue Department	25 years
Denise I. Roy	Police Chief	Police Department	25 years
Steven S. Doumas	Solid Waste Foreman	Public Works - Solid Waste	30 years
Robert L. Lovering, Jr.	Equipment Operator III	Public Works – Highway	30 years
Diane M. Trippett	Town Clerk/Tax Collector	Town Clerk/Tax Collector	30 years
Philip F. Meschino	Custodian	PW – Building & Grounds	35 years

The following employees retired from employment in 2019:

<u>Employee Name</u>	<u>Position</u>	<u>Department</u>	<u>Years of Service</u>
Nancy Deslauriers	Account Clerk II	Town Clerk/Tax Collector	21 years
Steven Doumas	Solid Waste Foreman	Public Works – Solid Waste	30 years
Michael Dudash	Captain	Police Department	36 years
Michael Murray	Detective 1 st /SRO	Police Department	21 years
Richard Pierson	Assistant Fire Chief	Fire & Rescue Department	29 years
Scott Park	Detective 1 st	Police Department	31 years
James Sullivan	Master Patrolman	Police Department	13 years

In Memory 2019



Edward J. Blaine
1933 – 2019

“Edward Joseph Blaine Jr., 86, of Merrimack, passed away at his home on Sunday, December 15, 2019. He was born in Owosso, MI, son of Edward and Viola Blaine, and was raised and educated in Whitinsville, MA. Upon graduation Edward entered the United States Navy where he humbly served his country as a radarman. Edward graduated from the University of Lowell where he earned a degree in engineering and later settled down in Merrimack, NH, where he has lived for the past 43 years.

Edward was the first Director of Public Works in Merrimack (from 1977-1984) and continued to work as a civil engineer for the towns of Merrimack and Salem prior to retiring.” Mr. Blaine is the father of long time Public Works employee David Blaine, who has worked in the Wastewater division for over 30 years.



Scott N. Bourgoin
1961 – 2019

“Scott Norman Bourgoin, 58, of Bedford, NH, passed away on July 14, 2019, after a valiant battle with cancer. He fought every step of the way, viewing setbacks as just a bump in the road and small wins as huge victories. He was a truly courageous man whose devotion to his family and faith, especially in the last few years of his life, never wavered.”

Scott was an employee of the Town of Merrimack as a Mechanic II in the Equipment Maintenance Division of the Public Works Department. He started in 2015 and worked as long as he was able to. He was a talented mechanic and a wonderful person that will be sorely missed.



Arthur G. Ducharme
1946 – 2019

“Arthur (Art) George Ducharme, 73, of Merrimack passed away Tuesday September 24th at the Community Hospice House surrounded by his loving family. He was born in Nashua, son of the late Henry and Estelle Ducharme. Arthur served in the Air Force Reserves from 1965-1972. He was a member of the Teamster’s Chapter 633 while working for Anheuser Busch for 35 years. After retirement he joined the Merrimack Police Department where he thoroughly enjoyed serving the community as a crossing guard for 13 years.”

“In his earlier years in Merrimack he was a member of the Historical Society and helped to form a Boy Scout Troop which met at Anheuser Busch. For the past 5 years he has been an active member of the Merrimack Crimeline helping to raise funds for the Merrimack Police Department’s anonymous tip line and other department endeavors.”

In Memory 2019



Jacqueline J. Flood
1940 – 2019

“Jacqueline J. Flood, 79, died unexpectedly Friday, September 27, 2019 from a stroke suffered two days earlier... Jackie met her husband Peter in Beacon Hill in 1963 just after college. About a year later, they married in Wilmington, Delaware. The move was made to an old farmhouse in New Hampshire just in time for the arrival of their first child in 1964.

Ever since then, Jackie has happily called Merrimack home and spent many happy and productive years, serving as a town councilor for several years and as an active volunteer with the Parks and Recreation Committee, where her most notable contribution was the development of a large piece of donated land into Watson Park. Jackie also volunteered for many years as “Mrs. Claus” with great good humor and was even the Easter Bunny at the egg hunt in the spring.... Jackie’s loyal and loving heart, her incredible energy and her common sense insights will forever serve as beacons of light along the way for those who love her, so very much”.



James A. Hall
1947 – 2019

James A. Hall, 71, longtime resident of Merrimack passed away on Thursday, January 31, 2019. He was born on May 17, 1947 in Nashua, NH to Jesse Frank Hall and the late Barbara Lorraine (Carter) Hall who died on June 6, 2012. He was raised and educated in Merrimack and was a graduate of Merrimack High School. James served in the U.S. Army during the Vietnam War. After his honorable discharge, he was a firefighter for the Town of Merrimack and retired as Captain in 1995” after almost 25 years of employment.



Thomas F. Iverson, Jr.
1947 – 2019

Thomas F. Iverson Jr., 72 of Raymond, NH and a former longtime resident of Merrimack died Tuesday, August 6, 2019 after a sudden illness. He was born in Lowell, MA on May 1, 1947, a son of the late Thomas Sr. and Pauline R. (Belair) Iverson. Tom proudly served during the Vietnam War. After an honorable discharge, Tom had a long career in Law Enforcement starting in Manchester, NH in 1968. At 26, he became the Chief of Police in Bradford, NH from 1974 to 1978. He then joined Merrimack Police, where he obtained the rank of Lieutenant. In 1993, he became the Chief of Police in Pembroke, NH until he took office as Chief of Police in Litchfield in

1998 until 2004.”

Mr. Iverson is the father-in-law of longtime employee Thomas Prentice, Detective/School Resource Officer for the Merrimack Police Department.

TOWN OF MERRIMACK, NH



2019 TOWN MEETING MINUTES AND RESULTS

2019 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

Deliberative Session – March 13, 2019

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 Finlay Rothhaus. Councilor Rothhaus introduced Town Attorney Matt Upton, Town Manager Eileen Cabanel, and Town Council members Tom Thornton, Nancy Harrington, Bill Boyd, Pete Albert, Barbara Healey and Tom Koenig. 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 \$13,100,000 (gross budget) for Waste Water Treatment upgrades to the Souhegan, Thornton Ferry Pump stations as well as the Main Pump Station and miscellaneous upgrades to the main plant to include installation, and to authorize the issuance of not more than \$13,100,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and to further authorize the Town Council to apply for, obtain and accept any federal, state, or other aid, grants or other funds, that may be made available in conjunction with said purpose that may reduce the amount to be financed with bonds and notes, and to participate in the State Revolving Fund (SRF) RSA 486:14 established for this purpose; and to allow the Town Council to take any other action or to pass any other vote relative thereto. **(2/3rd ballot vote required for approval)** *(Recommended by the Town Council 7-0-0)*

Motion was made by Councilor Harrington and seconded by Councilor Boyd to move Article 2 as presented.

Public Works Director Kyle Fox and Assistant Public Works Director Sarita Croce provided a presentation detailing the plans for this project. Ms. Croce presented an overview of the operations of the waste water treatment plant explaining the processes for treating waste water. Ms. Croce stated that the Waste Water Treatment plant came online on May 5, 1970. She detailed the goals of the project noting it will be a two phase process and a second warrant article will appear on the 2020 ballot for the second phase. Funding for the projects will come from a low interest loan from the State of NH Department of Environmental Services and any grant funding available at the time. The first phase includes the complete design for the entire project. The project includes replacement of original equipment at the facility and two pump stations that are well beyond their useful and recommended life. Other goals of the project are to address safety concerns related to the original equipment, code-related deficiencies related to electrical code compliance and ADA issues, and issues that are being caused with flushable wipes and other objects that are being brought into the facility through the wastewater. The project will include construction of a new influence screenings building to handle larger debris, such as flushable wipes, as the waste water enters the plant.

Comprehensive upgrades of all components will be made to the main pump station. The existing two large pumps will be replaced with four pumps; two larger and two smaller pumps. The smaller pumps will allow for lower volume treatments during periods of reduced flow, such as during evening hours, and will provide for an estimated electrical cost savings of approximately \$10,000

2019 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

per year or 43%. Upgrades will include replacement of the original mechanisms in one primary and three secondary clarifiers. The secondary clarifiers have been designed with an algae removal system reducing the need for hyper chlorite. Ms. Croce further explained that structural modifications will be made to the sludge holding tanks to address safety concerns. The tanks will be reconfigured and lowered from 17 to 13 feet to allow for easier cleaning and maintenance. This change will allow for utilization of a vacuum truck to remove debris from the tanks eliminating the need for employees to go into the tanks to clean them.

The Headworks Building will be updated to allow for a new emergency power system. A new roof will be installed, laboratory space will be modified and expanded and other miscellaneous building system and ADA compliance updates will be made.

Upgrades to the Souhegan and Thornton's Ferry pump stations will include a comprehensive upgrade of all the components. These will include new pumps and grinders, forcemain replacement, building and HVAC systems and new electrical control systems. There are estimated electrical costs savings of \$3,000 per year or 33%.

The final major component of the project will include upgrades to the Compost Facility. The project will include replacement of exhaust fans, replacement of exterior wall panels, ductwork replacement, and replacement of the Amendment Storage Building.

Public Works Director Kyle Fox presented an explanation of the funding and details on the costs for each component of the project, stating that the total cost of the project is expected to be \$22.62 million dollars. The project has been broken down into two bonds. The first is being presented this year at \$13.1 million and the second bond article will be on the 2020 town warrant and ballot for \$9.5 million dollars. It is a 30 year bond with an interest rate of approximately 2.7%. He noted there is no property tax impact. Funding for the project will come from users of the sewer user system. There are four proposed sewer rate increases over the next eight years, increasing sewer user fees from \$242 per year to \$357. He further stated that Merrimack currently ranks 5th lowest in NH for fees charged to sewer users. With the proposed rate increases, it is expected that Merrimack will still continue to have one of the lowest rates in the state.

Chuck Mower, 4 Depot Street, asked if there would be any change in elevation of the pumping stations to alleviate flooding concerns. Ms. Croce responded that there would be no changes; however, they are addressing flooding issues by installing dry pit submersible pumps that will allow for continuous pumping even if they are underwater.

Rosemarie Rung, 21 Ministerial Drive, stated that State Representatives recently provided testimony in support of requests for some state funding to defray the costs of the project. She questioned how the bonds will be affected if state funding is received. Town Manager Cabanel responded that the funding request before the legislature related to a prior bond for the compost facility and would go toward the costs of repaying that bond.

Bob Provencher, 35 Ingham Road, questioned if any of the debt repayment would be made by new apartments and buildings being built in town. Moderator Christensen responded they would if they use the town sewer. Mr. Provencher further inquired if these buildings have been taken into consideration for the current projections for the cost/debt reduction. Councilor Rothhaus responded that they will be paying the user fees if they are connected to the town sewer. In

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Submitted by Diane Trippett, Town Clerk/Tax Collector

addition, they will be paying the sewer connection fee costs which help offset costs.

Article 2 will be placed on the official ballot as written.

Moderator Christensen advised the body that due to recent changes in state law affecting Articles 4, 5, and 6, a request was received to discuss Article 3 after Article 6 and to begin discussion with Article 4. She asked for consensus on this request. There being no objections, Article 4 was taken next for discussion.

Article 4

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

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

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

Motion was made by Councilor Harrington and seconded by Councilor Koenig to move Article 4 as presented.

Councilor Harrington explained that capital reserve funds are savings accounts and each year monies are deposited into these accounts for future purchases. She noted that every item included in this warrant article has been previously approved by the voters. The capital reserve funding requests are presented this year as a separate article due to a change in state law. Previously, all requests were integrated into the budget. Councilor Harrington noted that many towns do not have capital reserve funds and bond all purchases. This causes tax rate spikes and higher costs with interest being charged on the bond. Merrimack is envied for its level tax rate and method of funding capital reserve funds allowing for monies to be built up over time and items to be paid for

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without bonding.

Councilor Rothhaus stated another benefit of capital reserve funds is that when obtaining grants for projects municipalities must be “ready to go” with the project. These funds allow the town to capitalize on the project as the town’s share of funding is already in place.

Article 4 will be placed on the official ballot as written.

Article 5

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

Motion was made by Councilor Harrington and seconded by Councilor Boyd to move Article 5 as presented.

Councilor Harrington noted this article is similar to Article 4 in that the change in state law required a separate vote on the article. Funding for this capital reserve fund is from sewer user fees and not property taxes. It is a savings account for future improvements so that the town will not have to bond for projects.

Article 5 will be placed on the official ballot as written.

Article 6

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

Motion was made by Councilor Boyd and seconded by Councilor Healey to move Article 6 as presented.

Council Boyd stated this article allows for a withdrawal of funds from the capital reserve fund to pay for the specific items listed for the Fire Department.

Article 6 will be placed on the official 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 \$32,776,693. Should this article be defeated, the default budget shall be \$30,517,636, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. **(Majority vote required.)** *(Recommended by the Town Council 7-0-0)*

Motion was made by Councilor Rothhaus and seconded by Councilor Koenig to move Article 3 as

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Submitted by Diane Trippett, Town Clerk/Tax Collector

printed and presented.

Councilor Rothhaus stated the operating budget being presented is \$32,776,993. He noted that the only portion of the tax rate the Town Council can control is the municipal tax rate which the Town Council tries to keep as level as possible. After revenues, the amount to be raised by taxes is \$15,665,000. The 2018 operating budget tax rate was \$4.62 and the 2019 rate is projected to be \$4.55. Councilor Rothhaus detailed changes in the budget which include increases in health insurance, workers compensation, vehicle maintenance, Wasserman Park Naticook Lake beach dredging, an additional police cruiser, MYA parking lot paving, improvements to programs and the Bise Concession stand, ambulance fee collection, paving infrastructure, NHMA membership fees, 4th of July, and paving of the Fire Department lots. Decreases to the budget include a reduction in debt service payments, and no monies appropriated for voting booths, a Community Development vehicle, the Town Hall HVAC project, and savings on consulting fees. Councilor Rothhaus reviewed personnel changes contained in the budget which include a 3% pay increase for non-union employees and a contractual raise with one union, a staffing change from part to full-time at the Library, reduction in overtime for the Police and Fire departments, and reductions in payouts for compensated absences and a reduction in retirement contributions.

Councilor Rothhaus highlighted projects contained in the budget that will be a paid for through the use of capital reserve funds. These projects include computer equipment upgrades, drainage improvements, the Turkey Hill Road intersection, and the Depot Street boat ramp. Equipment being purchased this year will include a pickup truck, two 6 wheel dump trucks, and a trailer for the Highway Department, a loader for the Solid Waste division and windows for the Children's room at the Library. Sewer infrastructure projects being funded include manhole/sewer line rehabilitation, a new screener, a sewer rate study and replacement of instruments and a controller at Waste Water.

Councilor Rothhaus noted that Articles 4 and 5, which include deposits to capital reserve funds, and Article 6, which is a withdrawal from a capital reserve fund, used to be included in the operating budget warrant article until the law change of this year. He noted that if all of these articles pass, the town's portion of the tax rate is projected to be the same as last year at \$5.10.

Peter Boisvert, 16 Longa Rd, praised DPW personnel for all that they do. He stated he lives on a dirt road and it is in terrible condition. He has requested paving and has been told that the project is too large and too expensive to complete. He is requesting that the 16 dirt roads in town be kept in mind when planning for future capital reserve fund deposits. Chuck Mower, 4 Depot Street, stated that Merrimack is a well-run community with modest budget increases. Rosemarie Rung, 21 Ministerial Drive, stated there is a great quality of life in Merrimack. She noted she agrees with Mr. Boisvert in that some of the dirt roads are in bad condition. She questioned the plan for the window replacement at the Library and the plan for the water runoff and flooding that occurs. Councilor Rothhaus responded that part of the project will include the wells being capped and the runoff being diverted to the drainage system.

Finance Director Paul Micali, in accordance with state law requirements, provided an overview of the default budget. Mr. Micali explained that the default budget is calculated by starting with last year's operating budget number, adding in union contractual costs and benefits, adjusting for other contractual employee benefit adjustments for the upcoming year, and removing costs of one-time purchases contained in the prior year's budget. He stated the default budget figure is \$30,517,636.

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Submitted by Diane Trippett, Town Clerk/Tax Collector

Article 3 will be placed on the official 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 IAFF, Local 2904, which calls for the following increases in salaries and benefits at the current staffing levels:

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

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

Motion was made by Councilor Albert and seconded by Councilor Boyd to move Article 7 as written.

Councilor Albert spoke to the article explaining the collective bargaining agreement covers the Firefighters and Paramedics of the Fire Department. It is a four year contract with a 2% wage adjustment for each of the four years. He further stated that the agreement contains small benefit and language changes specific to the needs of the group and the Town and that the contract includes language to prevent the Town from being subject to the Affordable Care Act's Cadillac Tax. The projected tax rate increase should this article pass is \$.02.

Article 7 will be placed on the official ballot as written.

Article 8

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

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

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

Councilor Albert spoke to the article explaining the collective bargaining agreement covers the

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Submitted by Diane Trippett, Town Clerk/Tax Collector

Dispatchers, telecommunicators, and data entry staff of the Police Department. It is a one year contract with a 2% wage adjustment effective July 1, 2019. He stated the contract contained a training stipend for those who train a new employee. In addition, the agreement contains small benefit and language changes specific to the needs of the group and the Town and that the contract included language to prevent the Town from being subject to the Affordable Care Act's Cadillac Tax. The projected tax rate increase should this article pass is \$.01.

Article 8 will be placed on the official ballot as written.

Article 9

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

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

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

Motion was made by Councilor Healey and seconded by Councilor Koenig to move Article 9 as written.

Councilor Healey spoke to the article explaining the collective bargaining agreement covers the supervisory personnel of the Fire and Police Departments. She noted it is a four year contract that calls for an initial 3% wage increase for fire employees only and a 2% increase in each of the four years for all employees in the union. The contract includes additional training incentives, prescription drug plan and life insurance benefit changes. She further stated that the agreement contains small benefit and language changes specific to the needs of the group and the Town and that the contract included language to prevent the Town from being subject to the Affordable Care Act's Cadillac Tax. The projected tax rate increase should this article pass is \$.02.

Article 9 will be placed on the official ballot as written.

Article 10

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

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Fiscal Year	Wage Increase	Wage & Benefit Costs Increase
2019-20	2%	\$ 18,146
2020-21	2%	18,180
2021-22	2%	16,927

and further to raise and appropriate the sum of \$18,146 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? \$10,120 towards the first year's payment to come from sewer fees from the Waste Water Enterprise Fund. This collective bargaining agreement covers supervisory and clerical employees of the Highway, Solid Waste Disposal, Wastewater Treatment, and Equipment Maintenance Divisions of the Public Works Department. **(Majority vote required.)** *(Recommended by the Town Council 7-0-0)*

Motion was made by Councilor Thornton and seconded by Councilor Harrington to move Article 10 as presented.

Councilor Thornton spoke to the article explaining the collective bargaining agreement covers the supervisory personnel of the Highway, Solid Waste Disposal, Wastewater Treatment and Equipment Maintenance Divisions of the Public Works Department. He noted it is a three year contract that calls for a 2% wage increase in each of the three years of the contract. The contract includes a change in the short-term disability insurance benefit and an increase in the boot allowance amount. He further stated that the agreement contains small benefit and language changes specific to the needs of the group and the Town and that the contract included language to prevent the Town from being subject to the Affordable Care Act's Cadillac Tax. The projected tax rate increase should this article pass is less than \$.01.

Article 10 will be placed on the official ballot as written.

Article 11

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and American Federation of State, County and Municipal Employees 93, Local 2986, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage & Benefit Costs Increase
2019-20	2%	\$ 51,542
2020-21	2%	54,246
2021-22	2%	56,640

and further to raise and appropriate the sum of \$51,542 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? \$19,309 towards the first year's payment to come from sewer fees from the Waste Water Enterprise Fund. This collective bargaining agreement covers labors of the Highway, Solid Waste Disposal, Wastewater Treatment, and Equipment Maintenance Divisions of the Public Works Department. **(Majority vote required.)** *(Recommended by the Town Council 7-0-0)*

2019 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

Motion was made by Councilor Healey and seconded by Councilor Albert to move Article 8 as presented.

Councilor Healey spoke to the article explaining the collective bargaining agreement covers the laborers of the Highway, Solid Waste Disposal, Wastewater Treatment and Equipment Maintenance Divisions of the Public Works Department. She noted it is a three year contract that calls for a 2% wage increase in each of the three years of the contract. The contract includes a change in the differential pay and an increase in the clothing allowance amount. She further stated that the agreement contains small benefit and language changes specific to the needs of the group and the Town and that the contract included language to prevent the Town from being subject to the Affordable Care Act's Cadillac Tax. The projected tax rate increase should this article pass is \$.01.

Article 11 will be placed on the official ballot as written.

Article 12

To see if the town will vote to appoint the Town Council as agents to expend from the Fire Equipment Capital Reserve Fund previously established in 1972 Article 8. **(Majority vote required)** *(Recommended by the Town Council 7-0-0)*

Motion was made by Councilor Boyd and seconded by Councilor Harrington to move Article 12 as presented.

Councilor Boyd spoke to the Article explaining that this article is corrective in nature. When the capital reserve fund was established in 1972 it did not designate any agents to be able to expend monies from this fund. This warrant article corrects this oversight and will grant the Town Council the authority to act as agents to expend monies from this fund.

Article 12 will be placed on the official ballot as written.

Article 13

Shall the Town vote to allow Keno games to be operated as prescribed by state law within Merrimack (by petition) **(Majority vote required.)**

Motion was made by Mike Kelly, 14 Pinetree Lane and seconded by David Williams, 96 Baboosic Lake Rd to move Article 13 as written. Mr. Kelly spoke to the article stating that the townspeople should have the opportunity to vote on this article and make the decision as to whether or not to accept it.

Article 13 will be placed on the official ballot as written.

Chairman Rothhaus took a moment to thank town manager Cabanel, town staff, and the union members for all of the work and efforts taken in coming together and negotiating all of the contracts this year. He also took a moment to recognize outgoing Councilor Thornton for his contributions to the Council and the town.

Motion to adjourn was made by Rosemarie Rung and seconded by Laurie Rothhaus. The meeting adjourned at 8:06 PM.

2019 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

Voting Day – April 9, 2019

The second session of the Merrimack Town Meeting was held on April 9, 2019. The following offices and questions were on the ballot:

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

Barbara Healey	1,819 votes
Mike Malzone	1,539 votes
Lon S. Woods	1,614 votes

Barbara Healey and Lon S. Woods were elected to the position of Town Councilor and were so declared.

Ethics Committee Member for 3 years: Vote for not more than two (2)

Kim Kojak	2,247 votes
Brian Stisser	2,120 votes

Kim Kojak and Brian Stisser were elected to the position of Ethics Committee member and were so declared.

Library Trustees for 3 years: Vote for not more than one (1)

No candidates filed for the position. Debra Covell, 161 write in votes. Debra Covell was elected to the position of Library Trustee and was so declared.

Trustee of the Trust Funds for 3 years: Vote for not more than one (1)

Chris Christensen	2,385 votes
-------------------	-------------

Chris Christensen 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 \$13,100,000 (gross budget) for Waste Water Treatment upgrades to the Souhegan, Thornton Ferry Pump stations as well as the Main Pump Station and miscellaneous upgrades to the main plant to include installation, and to authorize the issuance of not more than \$13,100,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and to further authorize the Town Council to apply for, obtain and accept any federal, state, or other aid, grants or other funds, that may be made available in conjunction with said purpose that may reduce the amount to be financed with bonds and notes, and to participate in the State Revolving Fund (SRF) RSA 486:14 established for this purpose; and to allow the Town Council to take any other action or to pass any other vote relative thereto. (2/3rd ballot vote required for approval) (Recommended by the Town Council 7-0-0)

Yes	2,203 votes
No	1,017 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

2019 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

\$32,776,693. Should this article be defeated, the default budget shall be \$30,517,636, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Town Council 7-0-0) (Majority vote required.)

Yes **1,804 votes**

No 1,344 votes

Article 3 passed and was so declared.

Article 4

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

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

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

Yes **2,100 votes**

No 1,136 votes

Article 4 passed and was so declared.

Article 5

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

Yes **2,259 votes**

No 657 votes

2019 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

Article 5 passed and was so declared.

Article 6

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

Yes 2,559 votes
No 657 votes

Article 6 passed and was so declared.

Article 7

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

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

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

Yes 2,268 votes
No 986 votes

Article 7 passed and was so declared.

Article 8

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

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

and further to raise and appropriate the sum of \$11,184 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This collective bargaining agreement covers the

2019 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

Dispatchers and Office Staff of the Police Department. (Recommended by the Town Council 7-0-0)
(Majority vote required.)

Yes 2,268 votes
No 986 votes

Article 8 passed and was so declared.

Article 9

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

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

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

Yes 2,331 votes
No 932 votes

Article 9 passed and was so declared.

Article 10

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

Fiscal Year	Wage Increase	Wage and Benefit Costs Increase
2019-20	2%	\$ 18,146
2020-21	2%	18,180
2021-22	2%	16,927

and further to raise and appropriate the sum of \$18,146 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? \$10,120 towards the first year's payment to come from sewer fees from the Waste Water Enterprise Fund. This collective bargaining agreement covers supervisory and clerical employees of the Highway, Solid Waste Disposal, Wastewater Treatment, and Equipment

2019 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

Maintenance Divisions of the Public Works Department. (Recommended by the Town Council 7-0-0)
(Majority vote required.)

Yes 2,038 votes
No 1,186 votes

Article 10 passed and was so declared.

Article 11

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and American Federation of State, County and Municipal Employees 93, Local 2986, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit Costs Increase
2019-20	2%	\$ 51,542
2020-21	2%	54,246
2021-22	2%	56,640

and further to raise and appropriate the sum of \$51,542 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? \$19,309 towards the first year's payment to come from sewer fees from the Waste Water Enterprise Fund. This collective bargaining agreement covers labors of the Highway, Solid Waste Disposal, Wastewater Treatment, and Equipment Maintenance Divisions of the Public Works Department. (Recommended by the Town Council 7-0-0) (Majority vote required.)

Yes 2,038 votes
No 1,182 votes

Article 11 passed and was so declared.

Article 12

To see if the Town will vote to appoint the Town Council as agents to expend from the Fire Equipment Capital Reserve Fund previously established in 1972 Article 8. (Recommended by the Town Council 7-0-0) (Majority vote required.)

Yes 2,338 votes
No 862 votes

Article 12 passed and was so declared.

Article 13

Shall the Town vote to allow Keno games to be operated as prescribed by state law within Merrimack (by petition) (Majority vote required.)

Yes 1,861 votes
No 1,353 votes

Article 13 passed and was so declared.

2019 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

Recount – Town Council Race

A recount for the 3 year Town Councilor position on the 2019 Annual Town Election ballot was held in the east wing conference room of the Town Hall on April 18, 2019, in accordance with the procedures established under RSA 669:30 – 669:34.

The board of recount consisted of Town Moderator Lynn Christensen, Town Clerk Diane Trippett, Town Council Chair Finlay Rothhaus, Councilor William Boyd, Councilor Nancy Harrington, and Councilor Tom Koenig. Additional counters appointed were: Joyce Dembow, Steven Dembow, Brenda DuLong, Patricia Heinrich, Brian McCarthy, and Lea St. Laurent.

The results of the recount were:

Barbara Healey	1815 votes
Mike Malzone	1534 votes
Lon S. Woods	1601 votes

Barbara Healey and Lon S. Woods were declared the winners and were duly sworn by Diane Trippett, Town Clerk.

TOWN OF MERRIMACK, NH



2019 FINANCIAL REPORTS AND SUMMARIES

TOWN OF MERRIMACK,
NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2019

Auditor's Report for Fiscal Year Ending June 30, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE ANNUAL FINANCIAL REPORT AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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*TOWN OF MERRIMACK, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
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Auditor's Report for Fiscal Year Ending June 30, 2019



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, 2019, 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, 2019, 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.

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174 Court Street, Laconia, NH 03246 (603) 527-8721 Voice (603) 527-8187 Fax
368 River Street, PO Box 886, Springfield, VT 05156 (802) 885-5340 Voice (802) 885-4999 Fax
Website: www.grahamcpa.com

Auditor's Report for Fiscal Year Ending June 30, 2019

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 & GRAHAM, PC

Graham & Graham, P.C.
Concord, New Hampshire
November 15, 2019
NH Registration #659

Auditor's Report for Fiscal Year Ending June 30, 2019

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, 2019.

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, 2019

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 \$99,175,896 (i.e., net position), an increase of \$2,287,122 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$23,999,787, an increase of \$756,221 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the governmental funds was \$10,135,337, an increase of \$2,121,981 in comparison to the prior year.
- Cash and cash equivalents plus investments for Governmental Funds totaled \$59,879,176 as of June 30, 2019, an increase of \$3,827,541 as compared to a total of \$56,051,635 as of June 30, 2018.
- Total bonds and notes payable at the close of the current fiscal year was \$10,511,504, a decrease of \$963,422 in comparison to the prior year.

Auditor's Report for Fiscal Year Ending June 30, 2019

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	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 68,912	\$ 66,588	\$ 5,238	\$ 4,755	\$ 74,150	\$ 71,343
Capital assets	69,025	67,429	40,761	41,807	109,786	109,236
Total assets	137,937	134,017	45,999	46,562	183,936	180,579
Deferred outflows of resources	5,798	6,479	298	349	6,096	6,828
Long-term liabilities outstanding	35,204	36,089	8,320	9,104	43,524	45,193
Other liabilities	1,653	3,034	171	252	1,824	3,286
Total liabilities	36,857	39,123	8,491	9,356	45,348	48,479
Deferred inflows of resources	44,697	41,152	811	887	45,508	42,039
Net position:						
Net investment in capital assets	65,327	63,434	33,948	34,328	99,275	97,762
Restricted	3,653	5,889	113	204	3,766	6,093
Unrestricted	(6,799)	(9,102)	2,934	2,136	(3,865)	(6,966)
Total net position	\$ 62,181	\$ 60,221	\$ 36,995	\$ 36,668	\$ 99,176	\$ 96,889

CHANGES IN NET POSITION (In thousands)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues						
Charges for services	\$ 2,174	\$ 2,221	\$ 5,050	\$ 4,550	\$ 7,224	\$ 6,771
Operating grants and contributions	647	561	89	136	736	697
Capital grants and contributions	597	1,108	-	-	597	1,108
General revenues						
Property and other taxes	17,174	16,461	-	-	17,174	16,461
Licenses and permits	6,016	5,813	-	-	6,016	5,813
Grants and contributions not restricted to specific programs	1,781	1,488	-	-	1,781	1,488
Investment income	1,335	696	78	44	1,413	740
Other	139	239	45	11	184	250
Total revenues	29,863	28,587	5,262	4,741	35,125	33,328
Expenses:						
General government	3,656	3,629	-	-	3,656	3,629
Public safety	13,830	13,474	-	-	13,830	13,474
Highways and streets	5,622	5,464	-	-	5,622	5,464
Health and welfare	1,619	164	-	-	1,619	164
Sanitation	144	1,645	-	-	144	1,645
Culture and recreation	2,181	2,145	-	-	2,181	2,145
Community development	33	17	-	-	33	17
Interest on long-term debt	142	80	-	-	142	80
Capital outlay	676	1,852	-	-	676	1,852
Sewer operations	-	-	4,935	5,182	4,940	5,182
Total expenses	27,903	28,470	4,935	5,182	32,843	33,652
Change in net position	1,960	117	327	(441)	2,287	(324)
Net position – beginning of year	60,221	60,104	36,668	37,109	96,889	97,213
Net Position – end of year	\$ 62,181	\$ 60,221	\$ 36,995	\$ 36,668	\$ 99,176	\$ 96,889

Auditor's Report for Fiscal Year Ending June 30, 2019

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 \$99,275,002 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 \$3,765,527 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$(3,864,633) 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 \$1,960,319. Key elements of this change are as follows:

Excess of revenues and transfers in over expenditures and transfers out:	
General fund operations	\$ 3,018,692
Special revenue funds	30,312
Capital projects funds	(2,548,040)
Permanent funds	<u>306,859</u>
Subtotal	807,823
Depreciation in excess of debt service principal pay down	(2,495,566)
Capital assets acquired from current and prior year revenues, non-bonded	4,388,065
Change in recognized pension obligations	43,415
Change in recognized OPEB obligations	(791,749)
Change in compensated absences, accrued interest expense and accrued landfill post closure care costs	(116,619)
Change in deferred tax revenue	<u>124,950</u>
Total	<u>\$ 1,960,319</u>

Business-type activities. Business-type activities for the year resulted in a change in net position of \$326,803. This change primarily resulted from a decrease in operating expenses for the Town's sewer operations.

Auditor's Report for Fiscal Year Ending June 30, 2019

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 \$10,135,337; committed fund balance (non-sewer capital reserves) was \$5,149,572, while total fund balance was \$18,632,303. 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, 2019</u>	<u>June 30, 2018</u>	<u>Change</u>
Unassigned fund balance	\$ 10,135,337	\$ 8,013,356	\$ 2,121,981
Committed fund balance (Capital Reserves)	5,149,572	4,526,154	623,418
Other fund balance	3,347,394	3,074,101	273,293
Total fund balance	<u>\$ 18,632,303</u>	<u>\$ 15,613,611</u>	<u>\$ 3,018,692</u>
Unassigned fund balance as a % of total general fund expenditures	37.2%	29.3%	7.9%
Committed fund balance (capital reserves) as a % of total general fund expenditures	18.9%	16.5%	2.4%
Total fund balance as a % of general fund expenditures	68.1%	57.0%	11.1%

The general fund balance increased by \$3,018,692 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of adjusted budget	\$ 870,881
Expenditures less than adjusted budget	2,267,748
Net transfers in excess of adjusted budget	293,355
Increase in encumbrances	(301,978)
Other	<u>(111,314)</u>
Total	<u>\$ 3,018,692</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 \$2,934,306. The overall net position of the Sewer Fund increased by \$326,803 in comparison to the prior year, primarily due to lower operation and maintenance expenses for the wastewater treatment facility.

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

Auditor's Report for Fiscal Year Ending June 30, 2019

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget resulted in an overall increase in appropriations of \$651,269. The majority of the overall change from the original budget to the final budget resulted from grants received for the Police and Fire departments during the fiscal year, which increase both revenues and expenses.

Actual revenues were \$870,881, or 3.2%, higher than final budgeted revenues for the fiscal year ended June 30, 2019, primarily as a result of higher than anticipated auto registrations, highway block grants from the State of New Hampshire, ambulance fees and investment earnings, along with lower than expected tax abatements. Below is a brief summary of the approximate revenue variances:

- Vehicle registration revenues were higher than projections by \$296,000.
- Federal highway block grants were higher than anticipated by \$7,200.
- Ambulance revenues were higher than projections by \$124,000.
- Tax overlay was lower than the budgeted amount by \$88,000.
- Building permits exceeded estimates by \$76,000.
- Revenues generated by the Town's single stream recycling program were higher than the budget by \$7,000.
- Fees charged to users of the Town's transfer station facilities were lower than budgeted amounts by \$11,000.
- Interest income from investments was higher than the budgeted amount by \$388,000.
- Interest received on outstanding and delinquent property taxes was lower than budget by \$61,000.
- Current use and yield taxes were lower than budgeted amounts by \$8,000.
- Police grant revenues were higher than anticipated by \$32,000.

Auditor's Report for Fiscal Year Ending June 30, 2019

Overall actual current year expenditures, net of transfers from the Town's Capital Reserve Funds, were less than final budgeted expenditures by approximately \$2.2 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 expense variances.

- Salaries and Wages were under budget by \$731,000, primarily as a result of staff turnover and retirements that resulted in several positions being unfilled for a portion of the year.
- Overtime was under budget by \$121,000, principally as a result of a reduction in required Fire Department overtime due to staffing increases implemented in the prior fiscal year.
- Payroll taxes and employer funded retirement, dental, health, and disability insurance were lower than budgeted amounts by \$595,000 as a result of the same staff turnover issues referred to above.
- Payments due to employees upon termination were lower than the budget by \$135,000 as a result of certain expected retirements that did not occur by the end of the current fiscal year.
- Utility expenses for electricity, heating, water, sewer, and telephone were \$18,000 over budget estimates.
- Vehicle fuel costs came in lower than appropriations by \$13,000.
- Legal expenses were higher than budgeted appropriations by \$19,000.
- Buildings and grounds maintenance and repairs expenditures were over budget by \$70,000.
- Vehicle and equipment maintenance and repairs expenditures came in \$11,000 higher than budget.
- Education and training expenses were below budget by \$30,000.
- Solid Waste Disposal costs were higher than budgeted appropriations by \$22,000.
- Expenditures on office equipment were \$31,000 lower than budgeted amounts.
- Transfers from the Town's Capital Reserve Funds were lower than budgeted amounts by \$293,000 due to delays in certain planned capital expenditures.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year-end amounted to \$109,786,506 (net of accumulated depreciation), a change of \$1,513,118 from the prior year. This investment in capital assets includes land, buildings, system improvements, machinery and equipment, park facilities, roads, highways and bridges.

Major capital asset events during the current fiscal year primarily consisted of certain road, culvert, and bridge infrastructure improvements, along with the purchase of certain police and highway vehicles and the installation of a new HVAC system at Town Hall.

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, 2019

Long-term debt. At the end of the current fiscal year, total debt outstanding for bonds and notes payable was \$10,511,504 , all of which was backed by the full faith and credit of the government.

Additional information on capital assets and long-term debt can be found in Notes 7 and 11 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town's financial position remains strong. The Town has sufficient cash flow to meet its current obligations. The economy in Southern New Hampshire in the past year continued to experience a rate of economic growth that compares favorably with the rest of the state, the New England region, and the country as a whole. The Town's unemployment rate is 2.2%, unchanged from the previous year, and it still compares favorably with the state and national averages of 2.5% and 3.5%, respectively. Merrimack continues to see steady industrial, commercial, and residential growth similar to what the Town has experienced in recent years. These factors should continue to increase the tax base and provide diverse employment opportunities. Development over the past several years, along with expected future development, also increase demands on the Town's infrastructure and services. Despite these demands, the Town believes it is well positioned in terms of its capital reserves and low outstanding debt obligations to be able to meet its needs for the foreseeable future. The Town is also prepared in the event of an 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 2019-2020 budget, and the 2019 property tax rate (Fiscal Year 2019) was set in November. Municipal appropriations, net of non-tax revenues, have decreased by \$1.2 million (7%) compared to 2018-2019 net appropriations, and the municipal portion of the tax rate was set at \$4.71 per thousand. The Town's portion of the tax rate decreased by \$0.39 compared to the prior fiscal year which can primarily be attributed to higher revenues from state revenue sharing, auto registrations, building permits, and investment earnings, which were partially offset by the general effects of inflation and rising health care costs on overall operating expenses. The municipal portion of the tax rate was also reduced 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

BASIC FINANCIAL STATEMENTS

Auditor's Report for Fiscal Year Ending June 30, 2019

EXHIBIT A TOWN OF MERRIMACK, NEW HAMPSHIRE STATEMENT OF NET POSITION June 30, 2019

	PRIMARY GOVERNMENT		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 53,266,206	\$ 3,670,139	\$ 56,936,345
Investments	6,612,970	87,525	6,700,495
Accounts receivable (net)	758,053	733,173	1,491,226
Taxes receivable (net)	7,745,598	-	7,745,598
Intergovernmental receivable	285,451	747,393	1,032,844
Inventory	161,067	-	161,067
Prepaid expenses	42,331	-	42,331
Tax deeded property, subject to resale	40,286	-	40,286
Capital assets:			
Land and construction in progress	22,626,330	238,770	22,865,100
Other capital assets, net of depreciation	46,399,137	40,522,269	86,921,406
Total assets	<u>137,937,429</u>	<u>45,999,269</u>	<u>183,936,698</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	5,338,923	274,684	5,613,607
Deferred amounts related to OPEB	458,941	23,613	482,554
Total deferred outflows of resources	<u>5,797,864</u>	<u>298,297</u>	<u>6,096,161</u>
LIABILITIES			
Accounts payable	638,615	73,869	712,484
Accrued salaries and benefits	856,244	43,145	899,389
Retainage payable	8,716	-	8,716
Accrued interest payable	58,367	54,812	113,179
Intergovernmental payable	91,863	-	91,863
Long-term liabilities:			
Due within one year	321,556	666,990	988,546
Due in more than one year	34,882,123	7,652,520	42,534,643
Total liabilities	<u>36,857,484</u>	<u>8,491,336</u>	<u>45,348,820</u>
DEFERRED INFLOW OF RESOURCES			
Unavailable revenue - property taxes	41,479,442	-	41,479,442
Deferred amounts related to pensions	1,977,228	101,727	2,078,955
Deferred amounts related to OPEB	8,729	449	9,178
Unavailable revenue - other	1,221,469	-	1,221,469
Unavailable revenue - CATV	10,000	-	10,000
Unavailable revenue - sewer fund	-	709,099	709,099
Total deferred inflows of resources	<u>44,696,868</u>	<u>811,275</u>	<u>45,508,143</u>
NET POSITION			
Net investment in capital assets	65,326,898	33,948,104	99,275,002
Restricted	3,652,982	112,545	3,765,527
Unrestricted	(6,798,939)	2,934,306	(3,864,633)
TOTAL NET POSITION	<u>\$ 62,180,941</u>	<u>\$ 36,994,955</u>	<u>\$ 99,175,896</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2019

EXHIBIT B TOWN OF MERRIMACK, NEW HAMPSHIRE STATEMENT OF ACTIVITIES For the Year Ended June 30, 2019

	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	\$ 3,655,981	\$ 427,365	\$ -	\$ -	\$ (3,228,616)	\$ -	\$ (3,228,616)
Public safety	13,830,027	1,037,313	182,896	-	(12,609,818)	-	(12,609,818)
Highways and streets	5,621,462	5,003	126,425	597,404	(4,892,630)	-	(4,892,630)
Sanitation	1,618,942	496,110	-	-	(1,122,832)	-	(1,122,832)
Health and welfare	143,862	-	-	-	(143,862)	-	(143,862)
Culture and recreation	2,181,531	207,691	336,727	-	(1,637,113)	-	(1,637,113)
Community development	33,450	824	647	-	(31,979)	-	(31,979)
Interest on long-term debt	141,597	-	-	-	(141,597)	-	(141,597)
Capital outlay	675,578	-	-	-	(675,578)	-	(675,578)
Total Governmental Activities	27,902,430	2,174,306	646,695	597,404	(24,484,025)	-	(24,484,025)
Business-Type Activities:							
Sewer fund	4,935,095	5,050,065	89,305	-	-	204,275	204,275
Total	32,837,525	7,224,371	736,000	597,404	(24,484,025)	204,275	(24,279,750)
General Revenues:							
Taxes:							
Property				\$ 16,603,169	\$ -	\$ 16,603,169	
Other				570,503	-	570,503	
Motor vehicle permit fees				5,496,247	-	5,496,247	
Licenses and other fees				519,423	-	519,423	
Grants and contributions not restricted to specific programs				1,781,063	-	1,781,063	
Unrestricted investment earnings				1,334,449	77,559	1,412,008	
Miscellaneous				139,490	44,969	184,459	
Total general revenues				26,444,344	122,528	26,566,872	
Change in net position				1,960,319	326,803	2,287,122	
Net position - beginning of year				60,220,622	36,668,152	96,888,774	
Net position - end of year				\$ 62,180,941	\$ 36,994,955	\$ 99,175,896	

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

Auditor's Report for Fiscal Year Ending June 30, 2019

EXHIBIT C-1 TOWN OF MERRIMACK, NEW HAMPSHIRE BALANCE SHEET GOVERNMENTAL FUNDS June 30, 2019

	General	Other Governmental Funds	Total
ASSETS			
Cash and cash equivalents	\$ 51,000,743	\$ 2,265,463	\$ 53,266,206
Investments	3,485,953	3,127,017	6,612,970
Accounts receivable (net)	661,966	96,087	758,053
Taxes receivable (net)	7,722,848	22,750	7,745,598
Intergovernmental receivable	285,451	-	285,451
Inventory	161,067	-	161,067
Prepaid items	42,331	-	42,331
Tax deeded property, subject to resale	40,286	-	40,286
Total assets	<u>63,400,645</u>	<u>5,511,317</u>	<u>68,911,962</u>
LIABILITIES			
Accounts payable	565,100	73,515	638,615
Accrued salaries and benefits	856,244	-	856,244
Intergovernmental payable	91,863	-	91,863
Retainage payable	-	8,716	8,716
Total liabilities	<u>1,513,207</u>	<u>82,231</u>	<u>1,595,438</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	42,033,666	-	42,033,666
Unavailable revenue - other	1,221,469	-	1,221,469
Unavailable revenue - CATV	-	10,000	10,000
Total deferred inflows of resources	<u>43,255,135</u>	<u>10,000</u>	<u>43,265,135</u>
FUND BALANCES			
Nonspendable	757,300	1,751,155	2,508,455
Restricted	650,000	3,667,931	4,317,931
Committed	5,149,572	-	5,149,572
Assigned	1,940,094	-	1,940,094
Unassigned	10,135,337	-	10,135,337
Total fund balances	<u>18,632,303</u>	<u>5,419,086</u>	<u>24,051,389</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 63,400,645</u>	<u>\$ 5,511,317</u>	<u>\$ 68,911,962</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2019

EXHIBIT C-2 TOWN OF MERRIMACK, NEW HAMPSHIRE RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO THE STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES June 30, 2019

Total fund balances of governmental funds (Exhibit C-1)		\$	24,051,389
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	\$	137,924,486	
Less accumulated depreciation		<u>(68,899,019)</u>	
			69,025,467
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		5,338,923	
Deferred inflows of resources related to pensions		(1,977,228)	
Deferred outflows of resources related to OPEB		458,941	
Deferred inflows of resources related to OPEB		<u>(8,729)</u>	
			3,811,907
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			554,224
Interest on long-term debt is not accrued in governmental funds			
Accrued interest payable			(58,367)
Long-term liabilities are not due and payable in the current period. Therefore, they are not reported in the governmental fund balance			
Bonds		(3,460,000)	
Unamortized bond premium		(238,569)	
Compensated absences		(1,159,792)	
Net pension liability		(25,243,972)	
Other postemployment benefits		(4,561,346)	
Accrued landfill postclosure care costs		<u>(540,000)</u>	
			(35,203,679)
Net position of governmental activities (Exhibit A)	\$	\$	<u><u>62,180,941</u></u>

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

Auditor's Report for Fiscal Year Ending June 30, 2019

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, 2019

	General	Other Governmental Funds	Total
REVENUES			
Taxes	\$ 16,978,311	\$ 70,410	\$ 17,048,721
Licenses and permits	6,015,670	-	6,015,670
Intergovernmental grants and other contributions	2,568,258	456,904	3,025,162
Charges for services	1,927,688	246,618	2,174,306
Investment earnings	936,613	397,836	1,334,449
Miscellaneous	236,936	17,583	254,519
Total revenues	<u>28,663,476</u>	<u>1,189,351</u>	<u>29,852,827</u>
EXPENDITURES			
Current:			
General government	3,385,492	13,939	3,399,431
Public safety	12,956,846	93,262	13,050,108
Highways and streets	3,360,532	-	3,360,532
Sanitation	1,466,620	-	1,466,620
Health and welfare	143,862	-	143,862
Culture and recreation	1,484,542	500,955	1,985,497
Community Development	28,634	4,816	33,450
Debt service:			
Principal	283,875	-	283,875
Interest	156,751	-	156,751
Capital outlay	<u>2,377,330</u>	<u>2,787,548</u>	<u>5,164,878</u>
Total expenditures	<u>25,644,484</u>	<u>3,400,520</u>	<u>29,045,004</u>
Excess of revenues over expenditures	3,018,992	(2,211,169)	807,823
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	<u>(300)</u>	<u>300</u>	<u>-</u>
Total other financing sources (uses)	<u>(300)</u>	<u>300</u>	<u>-</u>
Net change in fund balances	3,018,692	(2,210,869)	807,823
Fund Balance, beginning of year	<u>15,613,611</u>	<u>7,629,955</u>	<u>23,243,566</u>
Fund Balance, end of year	<u>\$ 18,632,303</u>	<u>\$ 5,419,086</u>	<u>\$ 24,051,389</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2019

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, 2019

Net change in fund balances of governmental funds (Exhibit C-3)	\$	807,823
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 of \$229,490 exceeded capitalized capital outlay in the current period.		
Capitalized capital outlay	4,489,300	
Less: disposal of capital assets	(101,235)	
Depreciation expense	<u>(2,791,997)</u>	
		1,596,068
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>124,950</u>	
		124,950
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	283,875	
Amortization of bond premium	<u>12,556</u>	
		296,431
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	2,598	
Increase in compensated absences payable	(119,217)	
Net decrease in net pension liability and deferred outflows and inflows of resources related to pensions	43,415	
Net increase in net OPEB liability and deferred outflows and inflows of resources related to OPEB	<u>(791,749)</u>	
		<u>(864,953)</u>
Change in net position of governmental activities (Exhibit B)	<u>\$</u>	<u>1,960,319</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2019

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, 2019

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes	\$ 16,953,715	\$ 16,953,715	\$ 16,978,311	\$ 24,596
Licenses and permits	5,618,284	5,618,284	6,015,670	397,386
Intergovernmental grants and other contributions	2,022,549	2,673,818	2,568,257	(105,561)
Charges for services	1,837,357	1,837,357	1,927,688	90,331
Investment earnings	400,000	400,000	788,448	388,448
Miscellaneous	161,256	161,256	236,937	75,681
Total revenues	<u>26,993,161</u>	<u>27,644,430</u>	<u>28,515,311</u>	<u>870,881</u>
EXPENDITURES				
Current:				
General government	3,636,753	3,789,390	3,371,701	417,689
Public safety	13,949,311	14,118,460	12,956,846	1,161,614
Highways and streets	3,443,565	3,692,188	3,360,532	331,656
Sanitation	1,476,611	1,477,015	1,466,620	10,395
Health and welfare	158,832	160,146	143,862	16,284
Culture and recreation	1,599,957	1,660,255	1,484,542	175,713
Community Development	5,131	15,131	28,634	(13,503)
Debt service:				
Principal	283,875	283,875	283,875	-
Interest	156,752	156,752	156,751	1
Capital outlay	2,536,385	2,545,229	2,377,330	167,899
Total expenditures	<u>27,247,172</u>	<u>27,898,441</u>	<u>25,630,693</u>	<u>2,267,748</u>
Excess (deficiency) of revenues over (under) expenditures	(254,011)	(254,011)	2,884,618	3,138,629
OTHER FINANCING SOURCES (USES)				
Transfers in	1,454,311	1,454,311	1,160,956	293,355
Transfers out	(1,650,300)	(1,650,300)	(1,650,300)	-
Total other financing sources (uses)	<u>(195,989)</u>	<u>(195,989)</u>	<u>(489,344)</u>	<u>293,355</u>
Net change in fund balances	\$ <u>(450,000)</u>	\$ <u>(450,000)</u>	2,395,274	\$ <u>3,431,984</u>
Decrease in non-spendable fund balance			28,685	
Increase in assigned for contingency			(301,978)	
Unassigned fund balance, beginning of year			<u>8,013,356</u>	
Unassigned fund balance, end of year			<u>\$ 10,135,337</u>	

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

Auditor's Report for Fiscal Year Ending June 30, 2019

EXHIBIT E-1
TOWN OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF NET POSITION
PROPRIETARY FUND
June 30, 2019

	Business-type Activities Enterprise Fund (Sewer Department)
ASSETS	
Cash and cash equivalents	\$ 3,670,139
Investments	87,525
Accounts receivable	733,173
Intergovernmental receivables	747,393
Capital assets, not being depreciated:	
Land	238,770
Capital assets, net of accumulated depreciation:	
Buildings and systems	39,460,156
Improvements other than buildings	1,973
Machinery, equipment, and furnishings	1,060,140
Total assets	<u>45,999,269</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pensions	274,684
Deferred amounts related to OPEB	23,613
Total deferred outflows of resources	<u>298,297</u>
LIABILITIES	
Current Liabilities	
Accounts payable	73,869
Accrued salaries and benefits	43,145
Accrued interest payable	54,812
Noncurrent liabilities:	
Due within one year:	
Notes payable	666,990
Due in more than one year:	
Notes payable	6,145,945
Compensated absences	77,929
Net pension liability	1,298,788
Other post employment benefits	129,858
Total liabilities	<u>8,491,336</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred amounts related to pensions	101,727
Deferred amounts related to OPEB	449
Unavailable revenue	709,099
Total deferred inflows of resources	<u>811,275</u>
NET POSITION	
Invested in capital assets, net of related debt	33,948,104
Restricted for capital reserve funds	112,545
Unrestricted	<u>2,934,306</u>
TOTAL NET POSITION	<u>\$ 36,994,955</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2019

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, 2019

	Business-type Activities Enterprise Fund (Sewer Department)
OPERATING REVENUE	
User charges	\$ 5,050,065
Miscellaneous	44,969
Total operating revenue	5,095,034
 OPERATING EXPENSES	
Salaries, wages and related benefits	1,728,515
Operating and maintenance	1,688,405
Depreciation expense	1,377,040
Total operating expenses	4,793,960
Operating income	301,074
 NON-OPERATING REVENUE (EXPENSE)	
Intergovernmental grants	89,305
Interest income	77,559
Interest expense	(141,135)
Total non-operating revenues (expense)	25,729
Change in net position	326,803
Net position, beginning of year	36,668,152
Net position, end of year	\$ 36,994,955

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

Auditor's Report for Fiscal Year Ending June 30, 2019

EXHIBIT E-3
TOWN OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Year Ended June 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Cash receipts from customers and users	\$ 5,301,797
Cash receipts from other governments	89,305
Cash payments for operating and maintenance	(2,004,935)
Cash payments to employees for services and benefits	(1,734,825)
Net cash provided by operating activities	<u>1,651,342</u>

**CASH FLOWS FROM CAPITAL AND RELATED
FINANCING ACTIVITIES**

Principal paid on bonds	(666,991)
Interest paid	(146,336)
Intergovernmental reimbursements	125,742
Purchase of property and equipment	(330,669)
Net cash used in capital and financing activities	<u>(1,018,254)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest income	77,559
Sales of investments, net	262,218
Net cash provided by investing activities	<u>339,777</u>

Net increase in cash	972,865
Cash, beginning of year	2,697,274
Cash, end of year	<u>\$ 3,670,139</u>

**RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH
PROVIDED BY (USED IN) OPERATING ACTIVITIES**

Operating Income (Loss)	\$ 301,074
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities	
Depreciation expense	1,377,040
(Increase) decrease in accounts receivable	206,763
(Increase) decrease in other receivables	(123,325)
Increase (decrease) in accounts payable	(68,791)
Increase (decrease) in accrued salaries and benefits	(6,310)
Decrease in net pension liability and deferred outflows and inflows related to pensions	(54,504)
Decrease in net pension liability and deferred outflows and inflows related to OPEB	19,395
Net cash provided (used) by operating activities	<u>\$ 1,651,342</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2019

EXHIBIT F-1
TOWN OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
June 30, 2019

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	\$ 26,229	\$ 1,966,524
Investments	<u>219,819</u>	<u>9,171,515</u>
Total assets	<u>246,048</u>	<u>11,138,039</u>
LIABILITIES		
Intergovernmental payables	<u>-</u>	<u>11,138,039</u>
NET POSITION		
Held in trust for specific purposes	<u>\$ 246,048</u>	<u>\$ -</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2019

EXHIBIT F-2
TOWN OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
For the Year Ended June 30, 2019

	Private Purpose Trust
ADDITIONS	
New funds	\$ -
Interest	6,273
Net increase in fair value of investments	<u>25,603</u>
Total revenue	<u>31,876</u>
DEDUCTIONS	
Trust distributions	<u>4,475</u>
Change in net position	27,401
NET POSITION, beginning of year	<u>218,647</u>
NET POSITION, end of year	<u><u>\$ 246,048</u></u>

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

Auditor's Report for Fiscal Year Ending June 30, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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*TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2019*

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TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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, 2018 and October 17, 2018 and were due on July 1, 2018 and December 3, 2018. 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, 2019 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, 2018 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 3,285,252,786
For all other taxes	\$ 3,419,436,486

The tax rates and amounts assessed for the year ended June 30, 2019 were as follows:

	<u>Per \$1,000 of Assessed Valuation</u>	<u>Property Taxes Assessed</u>
Municipal portion	\$5.10	\$ 17,436,150
School portion:		
State of New Hampshire	\$2.15	7,054,459
Local	\$15.66	53,547,703
County portion	\$1.21	4,150,000
Total	<u>\$24.12</u>	<u>\$ 82,188,312</u>

Auditor's Report for Fiscal Year Ending June 30, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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, 2019.

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, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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 2019 fiscal year, \$450,000 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

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

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but 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, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 29,676,267
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	148,165
To eliminate transfers between blended funds	(1,160,956)
Per Exhibit C-3 (GAAP basis)	<u>\$ 28,663,476</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 27,280,993
Adjustment:	
Basis differences:	
To record expendable trust expenditures during the year	13,791
To eliminate transfers between general and expendable trust funds	(1,650,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 25,644,784</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 \$58,929,098 and the bank balances totaled \$58,324,653. Petty cash totaled \$2,749.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 56,936,345
Cash per Statement of Net Position-Fiduciary Funds (Exhibit F-1)	1,992,753
Total cash and cash equivalents	<u>\$ 58,929,098</u>

Auditor's Report for Fiscal Year Ending June 30, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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, 2019:

Investment type:	Valuation Measurement Method	Fair Value	1-5 Years	Cost	Total
New Hampshire Public Deposit Investment Pool	Level 2	\$ 405,601	\$ -	\$ -	\$ 405,601
Certificates of deposit	Level 1	-	30,405	-	30,405
Mutual funds	Level 1	13,860	-	-	13,860
Fixed income	Level 1	10,076,969	-	-	10,076,969
Equities	Level 1	5,505,246	-	-	5,505,246
Alternatives	Level 1	58,173	-	-	58,173
Land	N/A	-	-	1,575	1,575
Total		\$ 16,059,849	\$ 30,405	\$ 1,575	\$ 16,091,829

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, 2019, 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)	\$ 6,700,495
Investments per Statement of Net Position-Fiduciary Funds (Exhibit F-1)	9,391,334
Total investments	<u>\$ 16,091,829</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, 2019. The amount has been reduced by an allowance for an estimated uncollectible amount of \$246,343. Taxes receivable by year are as follows:

Property:	
Levy of 2019	\$ 7,070,326
Unredeemed (under tax lien):	
Levy of 2018	3,751
Levy of 2017 and prior	817,401
Current use tax	45,500
Welfare liens receivable	54,963
Less: allowance for estimated uncollectible taxes	(246,343)
Net taxes receivable	<u>\$ 7,745,598</u>

Auditor's Report for Fiscal Year Ending June 30, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 6 – OTHER RECEIVABLES

Receivables at June 30, 2019, 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, 2019 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	\$ 1,002,369	\$ 96,087	\$ 733,173	\$ 1,831,629
Intergovernmental	285,451	-	747,393	1,032,844
Subtotal	1,287,820	96,087	1,480,566	2,864,473
Less allowance for uncollectible accounts	(340,403)	-	-	(340,403)
Receivables, net	\$ 947,417	\$ 96,087	\$ 1,480,566	\$ 2,524,070

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 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	1,942,522	3,387,172	-	5,329,694
Total capital assets not being depreciated	19,239,158	3,387,172	-	22,626,330
Other capital assets:				
Improvements other than buildings	1,938,736	81,562	-	2,020,298
Buildings and building improvements	8,785,813	210,672	-	8,996,485
Machinery, equipment and furnishings	13,205,772	809,893	(404,933)	13,610,732
Infrastructure	90,670,641	-	-	90,670,641
Total other capital assets	114,600,962	1,102,127	(404,933)	115,298,156
Less accumulated depreciation for:				
Improvements other than buildings	(1,187,508)	(48,395)	-	(1,235,903)
Buildings and building improvements	(4,678,400)	(208,497)	-	(4,886,897)
Machinery, equipment, and furnishings	(10,601,187)	(877,405)	303,698	(11,174,894)
Infrastructure	(49,943,625)	(1,657,700)	-	(51,601,325)
Total accumulated depreciation	(66,410,720)	(2,791,997)	303,698	(68,899,019)
Other capital assets, net	48,190,242	(1,689,870)	(101,235)	46,399,137
Governmental activities capital assets, net	\$ 67,429,400	\$ 1,697,302	\$ (101,235)	\$ 69,025,467

(Continued)

Auditor's Report for Fiscal Year Ending June 30, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Capital assets continued:

Business-Type Activities:	Balance, Beginning	Additions	Disposals	Balance, Ending
At cost:				
Not being depreciated:				
Land	\$ 238,770	\$ -	\$ -	\$ 238,770
Total capital assets not being depreciated	<u>238,770</u>	<u>-</u>	<u>-</u>	<u>238,770</u>
Other capital assets:				
Buildings and systems	68,723,352	28,635	-	68,751,987
Improvements other than buildings	412,390	-	-	412,390
Machinery, equipment and furnishings	6,294,672	302,034	-	6,596,706
Total other capital assets	<u>75,430,414</u>	<u>330,669</u>	<u>-</u>	<u>75,761,083</u>
Less accumulated depreciation for:				
Buildings and systems	(28,055,119)	(1,236,712)	-	(29,291,831)
Improvements other than buildings	(408,443)	(1,974)	-	(410,417)
Machinery, equipment, and furnishings	(5,398,212)	(138,354)	-	(5,536,566)
Total accumulated depreciation	<u>(33,861,774)</u>	<u>(1,377,040)</u>	<u>-</u>	<u>(35,238,814)</u>
Other capital assets, net	<u>41,568,640</u>	<u>(1,046,371)</u>	<u>-</u>	<u>40,522,269</u>
Business-Type Activities capital assets, net	<u>\$ 41,807,410</u>	<u>\$ (1,046,371)</u>	<u>\$ -</u>	<u>\$ 40,761,039</u>

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	\$ 17,412
Public safety	380,320
Highways and streets	2,118,709
Sanitation	121,600
Culture and recreation	153,956
	<u>2,791,997</u>

Business-type activities:

Sewer	<u>1,377,040</u>
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Total depreciation expense	<u>\$ 4,169,037</u>
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NOTE 8 – ACCRUED LIABILITIES

Accrued liabilities reported by governmental and proprietary funds at June 30, 2019, were as follows:

	General fund	Proprietary Sewer Fund
Salary and employee benefits	\$ 323,599	\$ -
Current portion of compensated absences	532,645	43,145
Total accrued liabilities	<u>\$ 856,244</u>	<u>\$ 43,145</u>

Auditor's Report for Fiscal Year Ending June 30, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 9 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$11,229,902 at June 30, 2019 consist of the following:

General fund:	
Amount due to the New Hampshire Retirement System	\$ 81,863
Amount due to the Merrimack School District	10,000
Total general fund	<u>91,863</u>
Agency fund:	
Amounts held for School District	5,288,717
Amounts held for Village District	5,849,322
Total agency fund	<u>11,138,039</u>
Total intergovernmental payables due	<u>\$ 11,229,902</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)	\$ 5,338,923	\$ 274,684	\$ -	\$ -
Deferred amounts related to OPEB (see Note 13)	458,941	23,613	-	-
Total deferred outflows of resources	<u>\$ 5,797,864</u>	<u>\$ 298,297</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	\$ 41,479,442	\$ -	\$ 42,033,666	\$ -
Deferred amounts related to pensions (see Note 12)	1,977,228	101,727	-	-
Deferred amounts related to OPEB (see Note 13)	8,729	449	-	-
Unavailable revenues – CATV and other	1,231,469	709,099	1,221,469	10,000
Total deferred inflows of resources	<u>\$ 44,696,868</u>	<u>\$ 811,275</u>	<u>\$ 43,255,135</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, 2019:

	Balance at June 30, 2018	Additions	Disposals	Balance June 30, 2019	Due Within One Year
Governmental Activities:					
General obligation bonds payable	\$ 3,743,875	\$ -	\$ (283,875)	\$ 3,460,000	\$ 285,000
Bond premium	251,125	-	(12,556)	238,569	12,556
Total bonds payable	3,995,000	-	(296,431)	3,698,569	297,556
Compensated absences	1,040,576	119,216	-	1,159,792	-
Accrued landfill post-closure care costs	540,000	-	-	540,000	24,000
Net pension liability	26,910,224	-	(1,666,252)	25,243,972	-
Other postemployment benefits	3,603,296	958,050	-	4,561,346	-
Total long-term liabilities	<u>\$ 36,089,096</u>	<u>\$ 1,077,266</u>	<u>\$ (1,962,683)</u>	<u>\$ 35,203,679</u>	<u>\$ 321,556</u>

(Continued)

Auditor's Report for Fiscal Year Ending June 30, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Long-term liabilities continued:

	Balance at June 30, 2018	Additions	Disposals	Balance June 30, 2019	Due Within One Year
Business-type activities:					
General obligation notes payable	\$ 7,479,926	\$ -	\$ (666,991)	\$ 6,812,935	\$ 666,990
Compensated absences	73,285	4,644	-	77,929	-
Net pension liability	1,448,671	-	(149,883)	1,298,788	-
Other postemployment benefits	102,583	27,275	-	129,858	-
Total long-term liabilities	\$ 9,104,465	\$ 31,919	\$ (816,874)	\$ 8,319,510	\$ 666,990

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

	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2019	Current Portion
Governmental activities:					
General obligation bonds payable:					
Drainage improvement	2007	2023	4.47	\$ 570,000	\$ 130,000
Highway garage	2018	2038	2.86	2,890,000	155,000
				3,460,000	285,000
Bond premium				238,569	12,556
Total				\$ 3,698,569	\$ 297,556
Business-type activities:					
General obligation notes payable:					
Interceptor repair	2012	2019	1.94	\$ 111,645	\$ 55,823
Dewatering upgrade	2013	2022	1.70	790,405	263,468
Water pollution	2017	2036	2.00	5,910,885	347,699
				\$ 6,812,935	\$ 666,990

The annual requirements to amortize all *governmental activities* bonds outstanding as of June 30, 2019, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 285,000	\$ 144,915	\$ 429,915
2021	295,000	130,435	425,435
2022	300,000	115,761	415,761
2023	310,000	100,731	410,731
2024-2028	770,000	366,675	1,136,675
2029-2033	750,000	192,375	942,375
2034-2038	750,000	71,438	821,438
	\$ 3,460,000	\$ 1,122,330	\$ 4,582,330

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, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

The annual requirements to amortize all *business-type activities* notes outstanding as of June 30, 2019, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 666,990	\$ 133,821	\$ 800,811
2021	666,990	121,305	788,295
2022	611,168	108,789	719,957
2023	347,699	97,356	445,055
2024-2028	1,738,495	382,469	2,120,964
2029-2033	1,738,495	208,619	1,947,114
2034-2036	1,043,098	104,310	1,148,318
	<u>\$ 6,812,935</u>	<u>\$ 1,156,669</u>	<u>\$ 7,969,604</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 \$540,000 as of June 30, 2019. 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, 2019. 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, 2019 were as follows:

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

NOTE 12 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

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

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

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TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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 2019. All other employees are required to contribute 7% of earnable compensation. For fiscal year 2019, the Town contributed 29.43% for police, 31.89% for firefighters, and 11.38% for other employees. The contribution requirement for the fiscal year 2019 was \$2,637,503 which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2019 the Town reported a liability of \$25,243,972 in the governmental activities and \$1,298,788 in the business-type activities for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2018, the Town's proportion was 0.55% which was a decrease of 0.03% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Town recognized pension expense of \$2,244,049 in the governmental activities and \$66,674 in the business-type activities. At June 30, 2019 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	\$ 201,492	\$ 204,402	\$ 10,367	\$ 10,516
Changes in assumption	1,747,007	-	89,883	-
Net differences between projected and actual investment earnings on pension plan investments	-	584,168	-	30,055
Changes in proportion and differences between employer contributions and share of contributions	881,978	1,188,658	45,377	61,156
Contributions subsequent to the measurement date	2,508,446	-	129,057	-
Total	\$ 5,338,923	\$ 1,977,228	\$ 274,684	\$ 101,727

The \$2,508,446 in the governmental activities and \$129,057 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, 2019 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,	
2019	\$ 944,450
2020	722,385
2021	(482,506)
2022	(287,180)
	\$ 897,149

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TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions which, accordingly apply to 2018 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, 2017 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 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2018
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	20.00%	
Core Bonds	5.00%	0.75%
Short Duration	2.00%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	2.11%
Absolute Return Fixed Income	7.00%	1.26%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	2.84%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

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

Auditor's Report for Fiscal Year Ending June 30, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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, 2018	\$ 35,315,360	\$ 26,542,760	\$ 19,191,054

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, 2018, with the Town's 2019 contributions being reported as deferred outflows of resources. The local OPEB liability is measured and reported as of June 30, 2019, 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 2018 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 2018 and 2017 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 2018, 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.

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TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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 2019, the Town contributed 4.10% for police and firefighters, and 0.30% for other employees. The contribution requirement for the fiscal year 2019 was \$284,140, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At 2019, the Town reported a liability of \$2,808,512 in the governmental activities and \$79,956 in the business-type activities for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, 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, 2018, the Town's proportion was 0.63%, which was an increase of 0.19% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Town recognized OPEB expense of \$1,179,223 in the governmental activities and (\$14,762) in the business-type activities. At June 30, 2019, 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	\$ 16,125	\$ -	\$ 830	\$ -
Changes in assumption	-	-	-	-
Net differences between projected and actual investment earnings on pension plan investments	-	8,729	-	449
Changes in proportion and differences between employer contributions and share of contributions	177,413	-	9,128	-
Contributions subsequent to the measurement date	265,403	-	13,655	-
Total	\$ 458,941	\$ 8,729	\$ 23,613	\$ 449

The \$265,403 in the governmental activities and \$13,655 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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending	
June 30,	
2019	\$ 200,632
2020	(2,863)
2021	(2,863)
2022	(588)
	\$ 194,318

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2017 and a measurement date of June 30, 2018. 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, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

The actuarial assumptions used in the June 30, 2017 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 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2018
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	20.00%	
Core Bonds	5.00%	0.75%
Short Duration	2.00%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	2.11%
Absolute Return Fixed Income	7.00%	1.26%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	2.84%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2018 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

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

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2018	\$ 3,006,330	\$ 2,888,468	\$ 2,558,315

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, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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, 2017 the following employees were covered by the benefit terms:

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

Total OPEB Liability – The Town's total OPEB liability of \$1,802,736 was measured as of July 1, 2017 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability of \$1,802,736 in the July 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.1%
Healthcare Cost Trend Rates:	
Current Year Trend	8.0%
Second Year Trend	7.5%
Decrement	0.5%
Ultimate Trend	5.0%
Year Ultimate Trend is Reached	2025
Salary Increases:	3.0%

The discount rate is based on the prescribed discount interest rate methodology under GASB Statement No. 74/75 based on an average of three 20-year bond indices as of June 30, 2019.

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, 2019
Total OPEB liability, beginning of year	\$ 1,697,732
Changes for the year:	
Service cost	6,170
Interest	54,019
Change in assumptions	44,815
Total OPEB liability, end of year	<u>\$ 1,802,736</u>

Auditor's Report for Fiscal Year Ending June 30, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Sensitivity of the Town's OPEB Liability to Changes in the Discount Rate – The July 1, 2018 actuarial valuation was prepared using a discount rate of 3.1%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$1,702,873 or by 5.5%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$1,920,428 or by 6.5%.

		Discount Rate		
		1% Decrease	Baseline 3.10%	1% Increase
Total OPEB liability	\$	<u>1,920,428</u>	<u>1,802,736</u>	<u>1,702,873</u>

Sensitivity of the Town's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2017 actuarial valuation was prepared using an initial trend rate of 8.0%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$1,972,193 or by 9.4%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$1,667,026 or by 7.5%.

		Discount Rate		
		1% Decrease	Baseline 8.0%	1% Increase
Total OPEB liability	\$	<u>1,667,026</u>	<u>1,802,736</u>	<u>1,972,193</u>

OPEB Expense – For the year ended June 30, 2019, the Town recognized OPEB expense of \$109,226.

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, 2019 and are as follows:

General fund:		
General government	\$	131,731
Public safety		30,294
Highways and streets		134,763
Sanitation		50
Culture and recreation		117,579
Capital outlay		<u>775,677</u>
Total encumbrances	\$	<u>1,190,094</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>595,383</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, 2019 the Town is due to receive the following annual amounts to offset debt payments:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 69,134	\$ 9,402	\$ 78,536
2021	69,134	8,227	77,361
2022	69,134	7,052	76,186
2023	69,134	5,876	75,010
2024-2027	<u>276,537</u>	<u>11,753</u>	<u>288,290</u>
Totals	<u>\$ 553,073</u>	<u>\$ 52,887</u>	<u>\$ 595,383</u>

Auditor's Report for Fiscal Year Ending June 30, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

NOTE 16 – NET POSITION

Governmental and business-type activities net position reported on the government-wide Statement of Net Position at June 30, 2019 includes the following:

	Governmental Activities	Proprietary Fund	Total
Net investment in capital assets:			
Net property, buildings, and equipment	\$ 69,025,467	\$ 40,761,039	\$ 109,786,506
Less:			
General obligation bonds/notes payable	(3,460,000)	(6,812,935)	(10,272,935)
Unamortized bond premiums	(238,569)	-	(238,569)
Total net investment in capital assets	<u>65,326,898</u>	<u>33,948,104</u>	<u>99,275,002</u>
Restricted net position:			
Permanent funds:			
Non-spendable (principal)	1,751,155	-	1,751,155
Expendable (interest)	1,433,868	-	1,433,868
Capital project funds	313,305	-	313,305
Library purposes	154,654	-	154,654
Sewer reserve funds	-	112,545	112,545
Total restricted	<u>3,652,982</u>	<u>112,545</u>	<u>3,765,527</u>
Unrestricted	<u>(6,798,939)</u>	<u>2,934,306</u>	<u>(3,864,633)</u>
Total net position	<u>\$ 62,180,941</u>	<u>\$ 36,994,955</u>	<u>\$ 99,175,896</u>

NOTE 17 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2019 include the following:

	General Fund	Other Governmental Funds	Total Governmental Funds
Non-spendable:			
Inventory	\$ 161,067	\$ -	\$ 161,067
Prepaid items	42,331	-	42,331
Long-term receivable	553,902	-	553,902
Non-expendable portion of permanent funds	-	1,751,155	1,751,155
Total non-spendable	<u>757,300</u>	<u>1,751,155</u>	<u>2,508,455</u>
Restricted:			
Cable television	-	708,962	708,962
Capital projects	650,000	313,305	963,305
Library fines	-	154,654	154,654
Conservation	-	47,787	47,787
Current use	-	795,579	795,579
Expendable portion permanent funds	-	1,433,868	1,433,868
Fire protection	-	86,151	86,151
Heritage	-	19,750	19,750
Highway garage capital project	-	181,898	181,898
Recreation revolving	-	107,875	107,875
Total restricted	<u>650,000</u>	<u>3,667,931</u>	<u>4,317,931</u>
Committed:			
Capital reserve funds	<u>5,097,970</u>	<u>-</u>	<u>5,097,970</u>
Assigned:			
Encumbrances	1,190,094	-	1,190,094
Contingency	750,000	-	750,000
Total assigned	<u>1,940,094</u>	<u>-</u>	<u>1,940,094</u>
Unassigned:			
General	<u>10,135,337</u>	<u>-</u>	<u>10,135,337</u>
Total fund balance	<u>\$ 18,580,701</u>	<u>\$ 5,419,086</u>	<u>\$ 23,999,787</u>

Auditor's Report for Fiscal Year Ending June 30, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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 2019, 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, 2018 to June 30, 2019 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 15, 2019, the date the June 30, 2019 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, 2019

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, 2019

	June 30,					
	2014	2015	2016	2017	2018	2019
Town's proportion of the net pension liability	0.56%	0.57%	.055%	0.54%	0.58%	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
Town's covered payroll	9,390,075	9,578,569	10,375,880	10,921,043	12,177,537	12,507,395
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%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%

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, 2019

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, 2019

	June 30,					
	2014	2015	2016	2017	2018	2019
Contractually required contribution	\$ 1,401,861	\$ 1,843,615	\$ 1,847,730	\$ 1,941,175	\$ 2,112,466	\$ 2,329,809
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>
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>
Contributions as a percentage of covered payroll	14.93%	19.25%	17.81%	17.77%	17.35%	18.63%

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, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION – PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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

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

Methods and Assumptions Used to Determine Contribution Rates for Plan Fiscal Year 2018:

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
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 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 2018 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, 2019

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, 2019

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

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, 2019

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, 2019

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

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, 2019

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, 2019

	June 30,	
	2019	2018
OPEB liability, beginning of year	\$ 1,634,743	\$ 1,697,732
Changes for the year:		
Service cost	5,773	6,170
Interest	57,216	54,019
Change in assumption	-	44,815
OPEB liability, end of year	\$ <u>1,697,732</u>	\$ <u>1,802,736</u>
Covered payroll	23,308,996	23,195,862
Total OPEB liability as a percentage of covered payroll	7.28%	7.77%

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, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE **NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –** **OTHER POSTEMPLOYMENT BENEFIT LIABILITY** **FOR THE FISCAL YEAR ENDED** **JUNE 30, 2019**

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, 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.

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, 2019. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Summary of Assumptions:

Discount Rate	3.1%																
Actuarial Cost Method	Entry Age Normal as a Level Percentage of Payroll																
Health Care Cost Trend Assumptions	The following assumptions are used for annual healthcare cost inflation (trend):																
	<table><tr><td></td><td>Year</td><td>Pre-65</td><td>Post 65</td></tr><tr><td>Year 1 Trend</td><td>July 1, 2019</td><td>8.0%</td><td>8.0%</td></tr><tr><td>Ultimate Trend</td><td>July 1, 2025 & Later</td><td>5.0%</td><td>5.0%</td></tr><tr><td>Grading Per Year</td><td></td><td>0.5%</td><td>0.5%</td></tr></table>		Year	Pre-65	Post 65	Year 1 Trend	July 1, 2019	8.0%	8.0%	Ultimate Trend	July 1, 2025 & Later	5.0%	5.0%	Grading Per Year		0.5%	0.5%
	Year	Pre-65	Post 65														
Year 1 Trend	July 1, 2019	8.0%	8.0%														
Ultimate Trend	July 1, 2025 & Later	5.0%	5.0%														
Grading Per Year		0.5%	0.5%														

Auditor's Report for Fiscal Year Ending June 30, 2019

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFIT LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2019

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 ten (10) years additional mortality improvement. This reflects an update to a more current mortality table compared to the prior valuation.

COMBINING AND INDIVIDUAL FUND SCHEDULES

Auditor's Report for Fiscal Year Ending June 30, 2019

*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, 2019*

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 16,384,007	\$ 16,478,219	\$ 94,212
Land use change	75,000	70,410	(4,590)
Yield	7,315	3,578	(3,737)
Other taxes	250,000	250,000	-
Excavation	1,412	400	(1,012)
Payment in lieu of taxes	6,930	7,335	405
Interest and penalties on taxes	229,051	168,369	(60,682)
Total from taxes	16,953,715	16,978,311	24,596
Licenses, permits, and fees:			
Motor vehicle permit fees	5,200,000	5,496,247	296,247
Building permits	135,000	210,708	75,708
Other	283,284	309,585	26,301
Total from licenses, permits and fees	5,618,284	6,015,670	397,386
Intergovernmental:			
State:			
Meals and rooms distribution	1,314,837	1,308,111	(6,726)
Highway block grant	590,197	597,404	7,207
Other	655,171	654,189	(982)
Federal:			
Other	113,613	8,553	(105,060)
Total from intergovernmental	2,673,818	2,568,257	(105,561)
Charges for services:			
Income from departments	1,837,357	1,927,688	90,331
Miscellaneous:			
Interest on investments	400,000	788,448	388,448
Sale of municipal property	82,030	48,421	(33,609)
Rent of property	6,500	7,550	1,050
Insurance dividends and reimbursements	7,500	118,362	110,862
Contributions and donations	451	41,323	40,872
Other	64,775	21,281	(43,494)
Total from miscellaneous	561,256	1,025,385	464,129
Other financing sources:			
Transfers in	1,454,311	1,160,956	(293,355)
Total revenues and other financing sources	29,098,741	\$ 29,676,267	\$ 577,526
Unassigned fund balance used to reduce tax rate	450,000		
Total revenues, other financing sources, and use of fund balance	\$ 29,548,741		

Auditor's Report for Fiscal Year Ending June 30, 2019

*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, 2019*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Election and registration	\$ -	\$ 35,413	\$ 47,101	\$ -	\$ (11,688)
Revaluation of property	-	311,876	305,079	2,067	4,730
Planning and zoning	96,089	569,274	459,876	-	205,487
General government buildings	43,122	323,369	315,736	44,408	6,347
Other	31,943	2,549,458	2,283,764	84,824	212,813
Total general government	171,154	3,789,390	3,411,556	131,299	417,689
Public Safety:					
Police	12,610	6,828,953	6,237,917	24,223	579,423
Fire	75,879	6,107,686	5,659,716	6,071	517,778
Building inspection	1,600	391,404	309,563	-	83,441
Emergency management	-	6,532	3,237	-	3,295
Other	24,750	783,885	806,208	24,750	(22,323)
Total public safety	114,839	14,118,460	13,016,641	55,044	1,161,614
Highways and streets:					
Highways and streets	309,994	3,692,188	3,535,763	134,763	331,656
Total highways and streets	309,994	3,692,188	3,535,763	134,763	331,656
Sanitation:					
Solid waste	10,060	1,477,015	1,476,630	50	10,395
Health and welfare:					
Administration	-	75,000	75,000	-	-
Direct assistance	-	85,146	68,862	-	16,284
Total health and welfare	-	160,146	143,862	-	16,284
Culture and recreation:					
Parks and recreation	7,277	459,564	381,008	279	85,554
Library	98,586	1,158,412	1,050,655	117,732	88,611
Patriotic purposes	-	41,000	39,452	-	1,548
Other	-	1,279	1,279	-	-
Total culture and recreation	105,863	1,660,255	1,472,394	118,011	175,713
Community development	-	15,131	28,634	-	(13,503)
Debt service:					
Principal on long-term debt	-	283,875	283,875	-	-
Interest on long-term debt	-	156,752	156,751	-	1
Total debt service	-	440,627	440,626	-	1
Capital outlay	176,206	2,545,229	1,802,609	750,927	167,899
Other financing uses:					
Transfers out	-	1,650,300	1,650,300	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 888,116	\$ 29,548,741	\$ 26,979,015	\$ 1,190,094	\$ 2,267,748

Auditor's Report for Fiscal Year Ending June 30, 2019

SCHEDULE 3
TOWN OF MERRIMACK, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2019

Unassigned fund balance, beginning		\$ 8,013,356
Changes:		
Unassigned fund balance used to reduce tax rate		(450,000)
2019 Budget summary:		
Revenue deficit (Schedule 1)	\$ 577,526	
Unexpended appropriations (Schedule 2)	<u>2,267,748</u>	
2019 Budget surplus		2,845,274
Decrease in non-spendable fund balance		28,685
Increase in assigned for contingency		<u>(301,978)</u>
Unassigned fund balance, ending		<u>\$ 10,135,337</u>

Auditor's Report for Fiscal Year Ending June 30, 2019

SCHEDULE 4 TOWN OF MERRIMACK, NEW HAMPSHIRE BALANCE SHEET NON-MAJOR GOVERNMENTAL FUNDS June 30, 2019

	Special Revenue Funds							Capital Projects Funds			
	Cable Television	Library Fines	Fire Protection	Heritage	Conservation Commission	Current Use	Recreation Revolving	General	Highway Garage	Permanent Fund	Total
ASSETS											
Cash and cash equivalents	\$ 623,125	\$ 110,389	\$ 93,941	\$ 19,750	\$ 47,787	\$ 772,829	\$ 113,895	\$ 131,407	\$ 250,069	\$ 102,271	\$ 2,265,463
Investments	-	44,265	-	-	-	-	-	-	-	3,082,752	3,127,017
Taxes receivable	-	-	-	-	-	22,750	-	-	-	-	22,750
Accounts receivable	96,087	-	-	-	-	-	-	-	-	-	96,087
Total assets	719,212	154,654	93,941	19,750	47,787	795,579	113,895	131,407	250,069	3,185,023	5,511,317
LIABILITIES											
Accounts payable	250	-	7,750	-	-	-	6,020	-	59,455	-	73,515
Retainage payable	-	-	-	-	-	-	-	-	8,716	-	8,716
Total liabilities	250	-	7,750	-	-	-	6,020	-	68,171	-	82,231
DEFERRED INFLOWS OF RESOURCES											
Unavailable revenue - CATV	10,000	-	-	-	-	-	-	-	-	-	10,000
FUND BALANCES											
Nonspendable	-	-	-	-	-	-	-	-	-	1,751,155	1,751,155
Restricted	708,962	154,654	86,151	19,750	47,787	795,579	107,875	131,407	181,898	1,433,868	3,667,931
Total fund balances	708,962	154,654	86,151	19,750	47,787	795,579	107,875	131,407	181,898	3,185,023	5,419,086
Total liabilities, deferred inflows of resources, and fund balances	\$ 719,212	\$ 154,654	\$ 93,941	\$ 19,750	\$ 47,787	\$ 795,579	\$ 113,895	\$ 131,407	\$ 250,069	\$ 3,185,023	\$ 5,511,317

See Independent Auditor's Report and Accompanying Notes to Basic Financial Statements.
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Auditor's Report for Fiscal Year Ending June 30, 2019

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, 2019

	Cable Television	Library Fees	Fire Protection	Heritage	Conservation Commission	Current Use	Recreation Revolving	Capital Projects Funds		Permanent Fund	Total
								General	Highway Garage		
REVENUES											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,410	\$ -	\$ -	\$ -	\$ -	\$ 70,410
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental grants and other contributions	-	-	-	-	-	-	330,479	126,425	-	-	456,904
Charges for services	139,683	6,261	100,674	-	-	-	-	-	-	-	246,618
Investment earnings	14,820	4,343	2,266	1,063	3,204	15,531	730	1,548	33,533	320,798	397,836
Miscellaneous	-	-	-	15	-	226	-	-	17,342	-	17,583
Total revenues	154,503	10,604	102,940	1,078	3,204	86,167	331,209	127,973	50,875	320,798	1,189,351
EXPENDITURES											
Current:											
General government	-	-	-	-	-	-	-	-	-	13,939	13,939
Public safety	-	-	93,262	-	-	-	-	-	-	-	93,262
Highway and streets	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	221,334	5,200	-	595	-	-	273,826	-	-	-	500,955
Community development	-	-	-	-	-	4,816	-	-	-	-	4,816
Capital outlay	60,660	-	-	-	-	-	-	-	2,726,888	-	2,787,548
Total expenditures	281,994	5,200	93,262	595	-	4,816	273,826	-	2,726,888	13,939	3,400,520
Excess of revenues over expenditures	(127,491)	5,404	9,678	483	3,204	81,351	57,383	127,973	(2,676,013)	306,859	(2,211,169)
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	300	-	-	-	-	-	-	300
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Bonds proceeds	-	-	-	-	-	-	-	-	-	-	-
Principal repayments of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	300	-	-	-	-	-	-	300
Net change in fund balances	(127,491)	5,404	9,678	783	3,204	81,351	57,383	127,973	(2,676,013)	306,859	(2,210,869)
Fund Balance, beginning of year	836,453	149,250	76,473	18,967	44,583	714,228	50,492	3,434	2,857,911	2,878,164	7,629,955
Fund Balance, end of year	\$ 708,962	\$ 154,654	\$ 86,151	\$ 19,750	\$ 47,787	\$ 795,579	\$ 107,875	\$ 131,407	\$ 181,898	\$ 3,185,023	\$ 5,419,086

See Independent Auditor's Report and Accompanying Notes to Basic Financial Statements.
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Expendable Trust Funds

For Fiscal Year Ending June 30, 2019

Fire Equipment Capital Reserve Fund

Balance - 07/01/18 \$ 466,619.84

Expenditures:

Apparatus Computers	(11,753.85)
Scott Air Packs	(3,086.00)
Rescue Truck	(2,249.32)
Hose	(32,000.00)
Misc.	(1,478.68)
Transfer from General Fund	250,000.00
Transfer Exp. to Ambulance CRF	31,529.22
Investment Income	10,489.83
Balance - 06/30/19	\$ 708,071.04

Ambulance Capital Reserve Fund

Balance - 07/01/18 \$ 93,942.59

Expenditures:

Ambulance	(2,850.00)
Transfer from General Fund	80,000.00
Transfer from Fire Equipment CRF	31,529.22
Investment Income	2,171.78
Balance - 06/30/19	\$ 141,735.15

Highway Equipment Capital Reserve Fund

Balance - 07/01/18 \$ 422,158.23

Expenditures:

Dump Trucks (3)	(529,176.00)
Transfer from General Fund	400,000.00
Investment Income	10,334.58
Balance - 06/30/19	\$ 303,316.81

Property Revaluation Capital Reserve Fund

Balance - 07/01/18 \$ 22,567.42

Transfer from General Fund	15,000.00
Investment Income	531.23
Balance - 06/30/19	\$ 38,098.65

Land Bank Capital Reserve Fund

Balance - 07/01/18 \$ 422,284.34

Investment Income 6,923.70

Balance - 06/30/19 \$ 429,208.04

Playground Equipment Capital Reserve Fund

Balance - 07/01/18 \$ 46,163.07

Investment Income 756.89

Balance - 06/30/19 \$ 46,919.96

Sewer Line Extension Capital Reserve Fund

Balance - 07/01/18 \$ 49,191.91

Transfer from General Fund -

Investment Income 806.55

Balance - 06/30/19 \$ 49,998.46

Library Building Maint. Capital Reserve Fund

Balance - 07/01/18 \$ 39,406.39

Transfer from General Fund 75,000.00

Investment Income 1,452.22

Balance - 06/30/19 \$ 115,858.61

Road Infrastructure Capital Reserve Fund

Balance - 07/01/18 \$ 1,722,785.71

Expenditures:

Bedford Rd. Bridge	(583,134.78)
Wilson Hill Rd. Culvert	(99,260.00)
Souhegan River Trail	(792.74)
Drainage Projects	(101,780.00)
Misc.	(763.34)
Transfer from General Fund	450,000.00
State Grants	451,252.44
Private Grants	-
Investment Income	32,793.08
Balance - 06/30/19	\$ 1,871,100.37

Sewer Infrastructure Capital Reserve Fund

Balance - 07/01/18 \$ 207,559.88

Expenditures:

Loaders (2 John Deere)	(237,534.00)
Fencing	(1,275.00)
Penn Valley Pump	(28,635.00)
Phase III Upgrade Design	(101,349.73)
Misc.	(234.00)
Lighting Upgrade	(34,735.00)
Transfer from WWTF	300,000.00
Investment Income	11,102.14
Balance - 06/30/19	\$ 114,899.29

Computer Equipment Capital Reserve Fund

Balance - 07/01/18 \$ 78,656.10

Transfer from General Fund 35,000.00

Investment Income 1,829.88

Balance - 06/30/19 \$ 115,485.98

Communication Equip. Capital Reserve Fund

Balance - 07/01/18 \$59,537.35

Expenditures:

Dispatch Upgrade	(54,075.00)
Transfer from General Fund	125,000.00

Expendable Trust Funds

For Fiscal Year Ending June 30, 2019

Investment Income	8,036.39
Balance - 06/30/19	\$ 138,498.74

Salt Shed Capital Reserve Fund

Balance - 07/01/18	\$ 21,005.22
Transfer from General Fund	-
Investment Income	344.39
Balance - 06/30/19	\$ 21,349.61

Athletic Fields Capital Reserve Fund

Balance - 07/01/18	\$ 177,878.62
Expenditures:	
Netting Twardosky Field	(46,210.00)
Transfer from General Fund	-
Investment Income	2,839.08
Balance - 06/30/19	134,507.70

Daniel Webster Hwy. Capital Reserve Fund

Balance - 07/01/18	\$ 162,101.57
Expenditures:	
Transfer from General Fund	50,000.00
Investment Income	3,195.19
Balance - 06/30/19	\$ 215,296.76

Road Improvement Capital Reserve Fund

Balance - 07/01/18	\$ 245.53
State grants	-
Private grants	-
Transfer from General Fund	-
Investment Income	-
Balance - 06/30/19	\$ 245.53

Traffic Signal Pre-Emption Capital Reserve Fund

Balance - 07/01/18	\$ 36,407.31
Expenditures:	
Pre-Emption Signal Upgrade	(24,738.00)
Transfer from General Fund	5,000.00
Investment Income	609.22
Balance - 06/30/19	\$ 17,278.53

Fire Station Imp. Capital Reserve Fund

Balance - 07/01/18	\$ 286,173.36
Expenditures:	
Architectural Work	(2,122.50)
Transfer from General Fund	-
Investment Income	4,692.04
Balance - 06/30/19	288,742.90

Solid Waste Equipment Capital Reserve Fund

Balance - 07/01/18	\$ 249,192.19
Expenditures:	
Trailer - Dump	(71,299.00)
Transfer from General Fund	125,000.00
Investment Income	5,317.74
Balance - 06/30/19	308,210.93

GIS Capital Reserve Fund

Balance - 07/01/18	\$ 162,532.38
Expenditures:	
GIS Upgrade	(35,200.00)
Transfer from General Fund	20,000.00
Investment Income	2,845.89
Balance - 06/30/19	\$ 150,178.27

Milfoil Expendable Trust

Balance - 07/01/18	\$ 14,722.81
Expenditures:	
Naticook Lake	(3,055.00)
Horseshoe Pond	(10,597.00)
Transfer from General Fund	10,000.00
State Grants	3,413.25
Investment Income	358.36
Balance - 06/30/19	14,842.42

Self-Insurance Trust Funds

Balance - 07/01/18	\$ 9,166.70
Expenditures:	
Claims Paid	(48,715.83)
Claims Reimbursed by Insurance	27,031.88
Transfer from General Fund	10,000.00
Investment Income	273.03
Balance - 06/30/19	\$ (2,244.22)

Special Conservation Trust Fund

Balance - 07/01/18	\$ 44,583.65
Transfer from General Fund	-
Private Grant	-
Investment Income	3,203.47
Balance - 06/30/19	\$ 47,787.12

Use Change Tax Conservation Trust Fund

Balance - 07/01/18	\$ 714,227.80
Expenditures:	
Land Purchased	-
Consultant	(4,815.63)
Land Use Change Tax	70,410.00

Expendable Trust Funds

For Fiscal Year Ending June 30, 2019

Other Revenue	225.69
Investment Income	<u>15,530.89</u>
Balance - 06/30/19	\$ 795,578.75

Grand Total

Balance - 07/01/18	\$ 5,509,109.97
Expenditures	(2,072,915.40)
Land Use Change Tax	70,410.00
Private Grants	27,257.57
Transfers from General Fund	1,650,000.00
Transfers from WWTF	300,000.00
Intergovernmental Transfers	454,665.69
Investment Income	<u>126,437.57</u>
Balance - 06/30/19	\$ 6,064,965.40

Long-Term Debt Principal & Interest Payment Schedules

For Fiscal Year Ending June 30, 2019

\$558,226.36 Interceptor Improvement Bond			
1.940% Interest			
Year Ending June 30	Principal - January 1	Interest - January 1	Total
2020	55,822.64	2,165.92	57,988.56
2021	55,822.60	1,082.96	56,905.56
	\$ 111,645.24	\$ 3,248.88	\$ 114,894.12

\$2,634,684.18 Dewatering Upgrade Bond			
1.70% Interest			
Year Ending June 30	Principal - February 1	Interest - February 1	Total
2020	263,468.42	13,436.89	276,905.31
2021	263,468.42	8,957.93	272,426.35
2022	263,468.40	4,478.96	267,947.36
	\$ 790,405.24	\$ 26,873.78	\$ 817,279.02

\$1,708,000 2007 Drainage Bond				
4.47% Interest				
Year Ending June 30	Principal – Aug. 15	Interest – Aug. 15	Interest – Feb. 15	Total
2020	130,000.00	13,700.00	10,450.00	154,150.00
2021	140,000.00	10,450.00	7,125.00	157,575.00
2022	145,000.00	7,125.00	3,681.25	155,806.25
2023	155,000.00	3,681.25	0.00	158,681.25
	\$ 570,000.00	\$ 34,956.25	\$ 21,256.25	\$ 626,212.50

\$6,953,982 Phase II Upgrade and Compost Facility			
2.00% Interest			
Year Ending June 30	Principal - August 15	Interest - February 1	Total
2020	347,699.00	118,217.69	465,916.69
2021	347,699.00	111,263.71	458,962.71
2022	347,699.00	104,309.73	452,008.73
2023	347,699.00	97,355.75	445,054.75
2024	347,699.00	90,401.76	438,100.76

Long-Term Debt Principal & Interest Payment Schedules

For Fiscal Year Ending June 30, 2019

Year Ending June 30	Principal - August 15	Interest - February 1	Total
2025	347,699.00	83,447.78	431,146.78
2026	347,699.00	76,493.80	424,192.80
2027	347,699.00	69,539.82	417,238.82
2028	347,699.00	62,585.84	410,284.84
2029	347,699.00	55,631.85	403,330.85
2030	347,699.00	48,677.87	396,376.87
2031	347,699.00	41,723.89	389,422.89
2032	347,699.00	34,769.91	382,468.91
2033	347,699.00	27,815.93	375,514.93
2034	347,699.00	20,861.94	368,560.94
2035	347,699.00	13,907.96	361,606.96
2036	347,699.00	6,953.98	354,652.98
	\$ 5,910,883.00	\$ 1,063,959.21	\$ 6,974,842.21

\$3,300,000 Highway Garage				
2.8582% Interest				
Year Ending June 30	Principal – Aug. 15	Interest – Aug. 15	Interest – Feb. 15	Total
2020	155,000.00	60,382.50	60,382.50	275,765.00
2021	155,000.00	56,430.00	56,430.00	267,860.00
2022	155,000.00	52,477.50	52,477.50	259,955.00
2023	155,000.00	48,525.00	48,525.00	252,050.00
2024	155,000.00	44,572.50	44,572.50	244,145.00
2025	155,000.00	40,620.00	40,620.00	236,240.00
2026	155,000.00	36,667.50	36,667.50	228,335.00
2027	155,000.00	32,715.00	32,715.00	220,430.00
2028	150,000.00	28,762.50	28,762.50	207,525.00
2029	150,000.00	24,937.50	24,937.50	199,875.00
2030	150,000.00	21,862.50	21,862.50	193,725.00
2031	150,000.00	18,787.50	18,787.50	187,575.00
2032	150,000.00	16,462.50	16,462.50	182,925.00

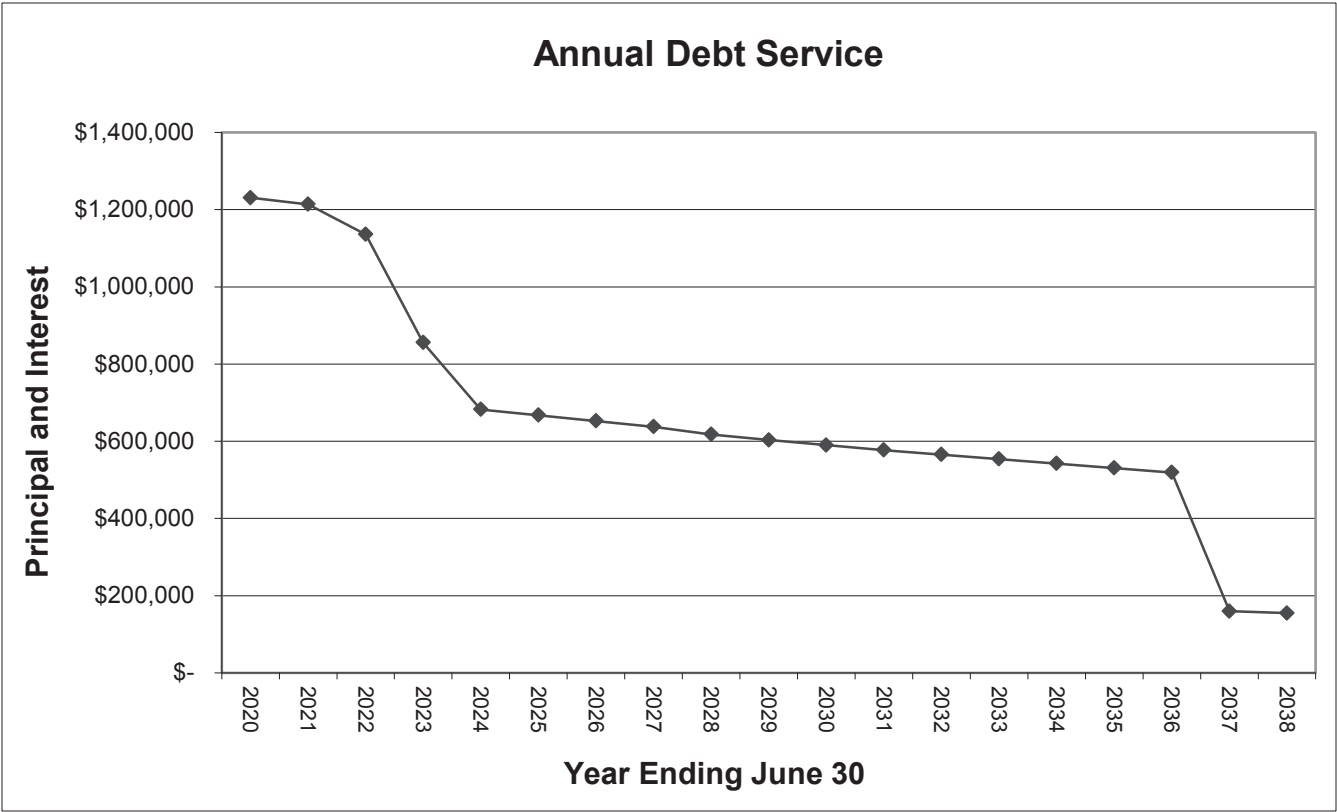
Long-Term Debt Principal & Interest Payment Schedules

For Fiscal Year Ending June 30, 2019

Year Ending June 30	Principal – Aug. 15	Interest – Aug. 15	Interest – Feb. 15	Total
2033	150,000.00	14,137.50	14,137.50	178,275.00
2034	150,000.00	11,812.50	11,812.50	173,625.00
2035	150,000.00	9,487.50	9,487.50	168,975.00
2036	150,000.00	7,162.50	7,162.50	164,325.00
2037	150,000.00	4,837.50	4,837.50	159,675.00
2038	150,000.00	2,418.75	2,418.75	154,837.50
	\$ 2,890,000.00	\$ 533,058.75	\$ 533,058.75	\$ 3,956,117.50

TOTAL DEBT SERVICE			
Year Ending June 30	Principal	Interest	Total
2020	951,990.06	278,735.50	1,230,725.56
2021	961,990.02	251,739.60	1,213,729.62
2022	911,167.40	224,549.94	1,135,717.34
2023	657,699.00	198,087.00	855,786.00
2024	502,699.00	179,546.76	682,245.76
2025	502,699.00	164,687.78	667,386.78
2026	502,699.00	149,828.80	652,527.80
2027	502,699.00	134,969.82	637,668.82
2028	497,699.00	120,110.84	617,809.84
2029	497,699.00	105,506.85	603,205.85
2030	497,699.00	92,402.87	590,101.87
2031	497,699.00	79,298.89	576,997.89
2032	497,699.00	67,694.91	565,393.91
2033	497,699.00	56,090.93	553,789.93
2034	497,699.00	44,486.94	542,185.94
2035	497,699.00	32,882.96	530,581.96
2036	497,699.00	21,278.98	518,977.98
2037	150,000.00	9,675.00	159,675.00
2038	150,000.00	4,837.50	154,837.50
	\$ 10,272,933.48	\$ 2,216,411.87	\$ 12,489,345.35

Long-Term Debt Principal & Interest Payment Schedules
For Fiscal Year Ending June 30, 2019



Tax Rate History

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

Year	School	Municipal	County	State	Total	Ratio	Equalized
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
2011D	14.53	5.24	1.15	2.51	23.43	1.01	23.76
2010	12.07	4.34	1.02	2.10	19.53	1.14	22.26
2009	11.81	4.23	0.99	2.14	19.17	1.09	20.90
2008	11.50	4.23	1.01	2.20	18.94	1.05	19.91
2007	10.83	3.54	1.00	2.27	17.64	1.00	17.64
2006B	11.31	2.82	1.00	2.33	17.46	0.98	17.02
2005	13.80	5.11	1.23	2.93	23.07	0.81	18.73
2004	12.80	5.26	1.18	3.12	22.36	0.88	19.68
2003B	9.77	5.04	1.21	4.22	20.24	0.95	19.25
2002B	8.94	3.70	1.38	4.49	18.51	0.96	17.70
2001B	9.00	5.07	1.56	5.67	21.30	0.88	18.74
2000 B	8.67	5.40	1.79	5.59	21.45	0.94	20.16
1999 A	8.99	5.99	2.12	7.48	24.58	0.76	18.68
1998	22.82	6.00	2.14	-	30.96	0.87	26.94
1997	22.19	6.68	2.20	-	31.07	0.92	28.58
1996	22.09	7.70	2.37	-	32.16	0.96	30.87
1995 B	21.44	7.87	2.50	-	31.81	0.97	30.86
1994	19.83	8.67	2.39	-	30.89	0.95	29.35
1993 C	18.98	7.44	2.39	-	28.81	0.94	27.08
1992	12.61	4.22	1.61	-	18.44	1.34	24.71
1991	12.71	4.14	1.59	-	18.44	1.23	22.68
1990	11.24	4.15	1.54	-	16.93	1.05	17.78
1989 B	11.46	4.16	1.37	-	16.99	1.00	16.99

Tax Rate History

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

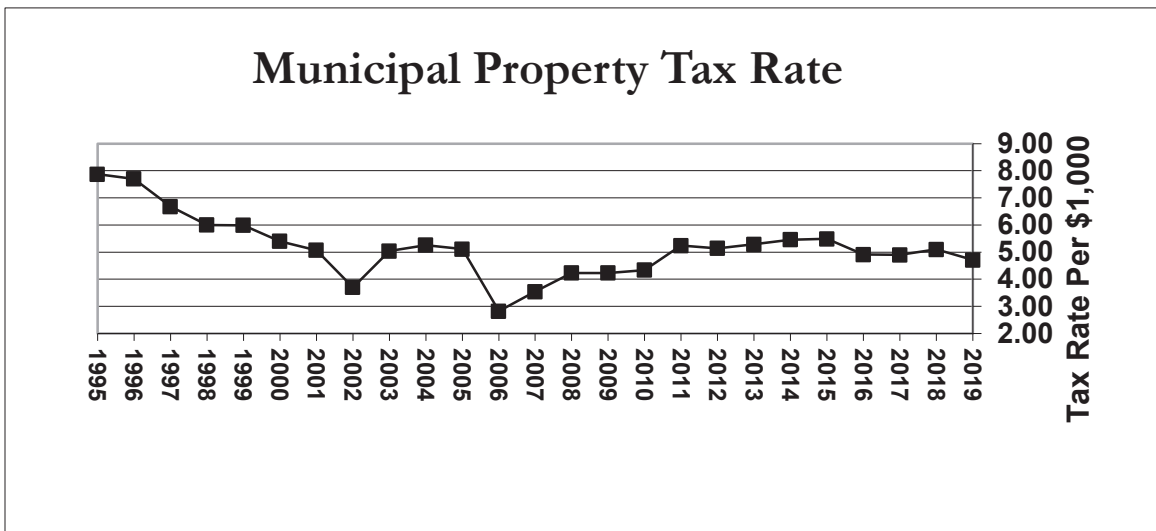
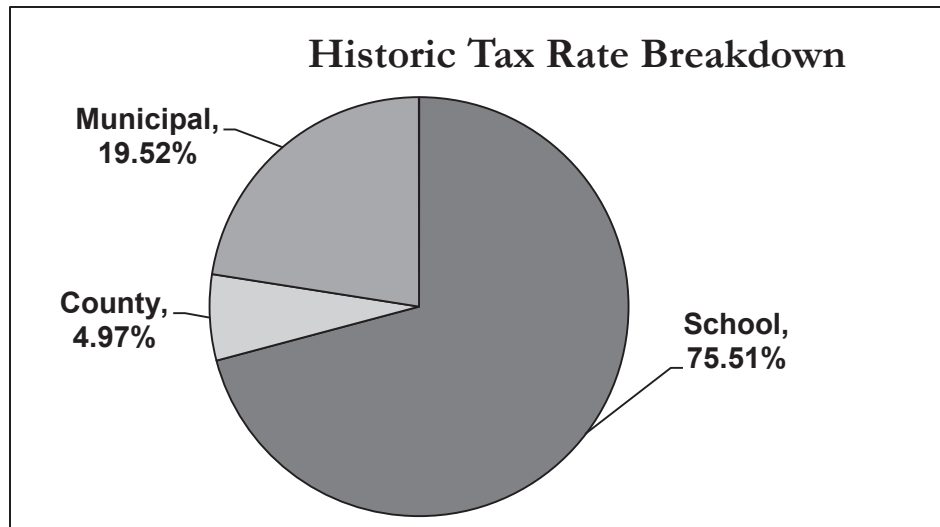
Year	School	Municipal	County	State	Total	Ratio	Equalized
1988	27.63	8.61	2.39	-	38.63	0.42	16.22
1987	23.77	7.42	2.99	-	34.18	0.43	14.70
1986	22.92	6.59	2.14	-	31.65	0.47	14.88
1985	22.19	5.61	2.05	-	29.85	0.58	17.31
1984	21.83	5.35	1.97	-	29.15	0.69	20.11
1983	21.10	6.39	1.99	-	29.48	0.73	21.52
1982	19.90	6.70	1.60	-	28.20	0.77	21.71
1981	20.90	6.70	1.40	-	29.00	0.81	23.49
1980	19.00	6.20	1.30	-	26.50	0.87	23.06

A - Reflects new state school tax and education adequacy grants

B - Reflects property revaluation

C - Reflects general 30% valuation reduction

D - Reflects on average a general 15% valuation reduction



Summary of Inventory Valuation

For Fiscal Year Ending June 30, 2019

		<u>Assessed Valuation</u>	
		<u>Taxable</u>	<u>Total</u>
Land:	<u>Acres</u>		
Current use	2,620.68	322,045	
Discretionary Preservation Easement	0.07	300	
Residential	8,437.50	1,020,487,200	
Commercial/industrial	<u>2,758.16</u>	<u>194,521,400</u>	
Total taxable land	13,816.41	1,215,330,945	1,215,330,945
Tax exempt and non-taxable	5,194.10		44,415,300
Buildings:			
Residential		1,455,756,498	
Manufactured housing		9,654,400	
Commercial/industrial		664,637,795	
Discretionary Preservation Easement		<u>5,300</u>	
Total of taxable buildings		2,130,053,993	2,130,053,993
Tax exempt and non-taxable			171,682,802
Public utilities:			
Water		9,044,800.00	
Gas		16,467,600.00	
Electric		<u>113,086,800.00</u>	
Total public utilities		<u>138,599,200.00</u>	<u>138,599,200.00</u>
Total valuation before exemptions		\$ 3,483,984,138.00	\$ 3,700,082,240.00
Exemptions:	<u>Number</u>		
Blind	4.00	60,000	
Elderly	260.00	26,542,200	
Disabled - veterans	3.00	963,400	
Disabled - other	40.00	2,853,000	
School Dining/Dormitory/Kitchen	1.00	150,000	
Handicapped	<u>3.00</u>	<u>29,500</u>	
Total exemptions	311	<u>30,598,100</u>	
Net valuation on which municipal, county, and			
local school tax rates are computed		3,453,386,038	
Less public utilities		<u>138,599,200</u>	
Net valuation on which state school tax rate is computed		\$ 3,314,786,838	

Statement of Appropriations, Estimated Revenues, and Property Tax Assessed for 2019

Appropriations

Election and voter registration	31,434.00
Property revaluation	322,207.00
Community development	495,277.00
General government building maintenance	316,124.00
Other general government	2,332,174.00
Police	6,697,486.00
Fire and ambulance	6,260,269.00
Emergency management	6,230.00
Building Inspection	387,106.00
Other public safety	902,489.00
Public works administration	411,507.00
Highways and streets	2,645,385.00
Other highways and streets	466,511.00
Solid waste disposal	1,499,107.00
Sewage collection and disposal	3,773,558.00
Health agencies	75,833.00
Welfare administration and direct assistance	86,155.00
Parks and recreation	490,601.00
Library	1,156,884.00
Patriotic Purposes	51,000.00
Other culture and recreation	252,259.00
Conservation	5,131.00
Economic Development	-
Principal - long-term bonds and lease obligations	877,708.00
Interest - long-term bonds and lease obligations	265,086.00
Interest - tax anticipation notes	1.00
Land	1.00
Machinery, vehicles, and equipment	14,202,010.00
Buildings	129,000.00
Improvements other than buildings	1,987,564.00
Transfer to capital projects	-
Transfer to capital reserve funds	1,990,000.00
Transfer to other expendable trust funds	10,300.00
Total appropriations	\$ 48,126,397

Estimated Revenues

Land Use Change Tax	75,000
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	5,425,000
Building permits	175,000
Other licenses and permits	328,862
Federal Grants	28,400
State meals and rooms tax distribution	1,528,111
State highway block grant	607,053

Statement of Appropriations, Estimated Revenues, and Property Tax Assessed for 2019

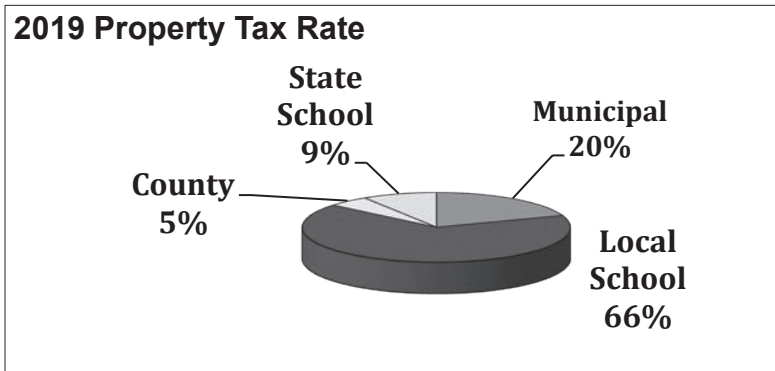
State water pollution grants	78,536
Other state aid	2,050
From Trust & Fiduciary Funds	23,000
Charges for services	7,059,018
Sale of municipal property	67,460
Interest on deposits and investments	819,500
Payments in lieu of taxes	7,335
Trust funds	1,721,564
Capital Project fund	125,000
SRF Bond Funding	13,100,000
Other sources	<u>66,135</u>
Total estimated revenues	\$ 31,864,310

Property Tax Assessed

Total appropriations	48,126,397
Total estimated revenues	<u>31,864,310</u>
Net municipal appropriations	16,262,087
Tax overlay	325,736
Use of Fund balance	(1,066,588)
War service tax credits	<u>711,000</u>
Net municipal assessment	16,232,235
Net local school assessment	55,397,386
Net county assessment	4,159,620
State education assessment	<u>7,238,817</u>
Total municipal, local school, and county assessments	\$ 83,028,058

<u><i>Tax Rate Computation</i></u>	<u>Assessment</u>	<u>Assessed Valuation</u> <u>(\$1,000's)</u>	<u>Tax Rate*</u>
Municipal	16,232,235	3,453,386.038	4.71
Local School	55,397,386	3,453,386.038	16.04
County	4,159,620	3,453,386.038	1.20
State School	<u>7,238,817</u>	3,314,786.838	<u>2.18</u>
Total	83,028,058		24.13

* Tax rate = assessment divided by property valuation



Net Assessed Valuation History

For Fiscal Year Ending June 30, 2019

<u>Year</u>	<u>Net Assessed Valuation</u>	<u>Ratio</u>	<u>Estimated 1.00 Valuation</u>
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
1990	1,623,054,803.00	1.05	1,545,766,479.00

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						
		Prior Levies (Please Specify Years)				
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Year: 2018	Year: 2017	Year: 2016	
Property Taxes	3110		\$8,515,178.49			
Resident Taxes	3180					
Land Use Change Taxes	3120					
Yield Taxes	3185			\$672.94		
Excavation Tax	3187					
Other Taxes	3189		\$139,810.40	\$16,381.31		
Property Tax Credit Balance		(\$171,278.89)				
Other Tax or Charges Credit Balance						

		Levy for Year of this Report	Prior Levies	
Taxes Committed This Year	Account		2018	
Property Taxes	3110	\$41,351,938.00	\$42,113,280.00	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$46,220.00	\$94,600.00	
Yield Taxes	3185	\$1,551.95	\$2,026.31	
Excavation Tax	3187		\$400.00	
Other Taxes	3189	\$784,745.09	\$970,950.39	

		Levy for Year of this Report	Prior Levies		
Overpayment Refunds	Account		2018	2017	2016
Property Taxes	3110	\$116,886.46			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$205.23	\$89,186.18	\$2,047.63	
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$42,130,267.84	\$51,925,431.77	\$19,101.88	\$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	2018	Prior Levies 2017	2016
Property Taxes	\$33,366,164.89	\$50,061,466.74		
Resident Taxes				
Land Use Change Taxes	\$720.00	\$94,600.00		
Yield Taxes	\$1,551.95	\$2,026.31	\$6.57	
Interest (Include Lien Conversion)	\$5.23	\$81,476.68	\$1,483.13	
Penalties	\$200.00	\$7,709.50	\$564.50	
Excavation Tax		\$400.00		
Other Taxes	\$662,799.67	\$1,087,737.62	\$9,550.29	
Conversion to Lien (Principal Only)		\$561,541.08	\$7,497.39	
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2018	Prior Levies 2017	2016
Property Taxes		\$12,587.47		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes		\$5,114.41		
Current Levy Deeded	\$1,500.00			

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		
		2018	2017	2016
Property Taxes	\$8,003,340.52	\$3,751.00		
Resident Taxes				
Land Use Change Taxes	\$45,500.00			
Yield Taxes				
Excavation Tax				
Other Taxes	\$121,809.42	\$7,020.96		
Property Tax Credit Balance	(\$73,323.84)			
Other Tax or Charges Credit Balance				
Total Credits		\$42,130,267.84	\$51,925,431.77	\$19,101.88
				\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$8,108,098.06
Total Unredeemed Liens (Account #1110 - All Years)	\$817,402.28

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: 2018	Year: 2017	Year: 2016
Unredeemed Liens Balance - Beginning of Year			\$369,287.52	\$350,776.11
Liens Executed During Fiscal Year		\$597,488.14	\$8,718.40	
Interest & Costs Collected (After Lien Execution)		\$5,051.30	\$23,058.59	\$53,629.28
Total Debits	\$0.00	\$602,539.44	\$401,064.51	\$404,405.39

Summary of Credits

	Last Year's Levy	Prior Levies		
		2018	2017	2016
Redemptions		\$182,781.24	\$168,366.22	\$146,710.80
Interest & Costs Collected (After Lien Execution) #3190		\$5,051.30	\$23,058.59	\$53,629.28
Abateements of Unredeemed Liens			\$23.50	
Liens Deeded to Municipality		\$2,542.93	\$2,444.37	\$5,998.83
Unredeemed Liens Balance - End of Year #1110		\$412,163.97	\$207,171.83	\$198,066.48
Total Credits	\$0.00	\$602,539.44	\$401,064.51	\$404,405.39

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$8,108,098.06
Total Unredeemed Liens (Account #1110 -All Years)	\$817,402.28

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

Jun 29, 2019

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

uploaded 8/20/19 DT

Town Clerk Report for Year Ending June 30, 2019

Submitted by Diane Trippett, Town Clerk/Tax Collector

Description	Debit	Credit
STATE WASH ACCOUNT	\$1,637,424.09	
CASH	\$5,869,130.95	\$1,637,424.09
Local Boat Registration Fees		\$7,164.05
Local Boat Clerk fee		\$381.00
Auto Registrations		\$5,499,023.30
Title Applications		\$11,960.00
Dog Licenses		\$26,589.50
State Dog License Fees		\$11,619.50
Marriage Licenses		\$1,029.00
Marriage Licenses State		\$6,321.00
Boat Agent Fees		\$2,560.00
Municipal Agent Fees		\$98,346.00
State Bad Check		\$473.40
Vitals Certified Copies Town		\$12,153.00
Certified Copies 1 st		\$7,312.00
Vitals Certified Copies 2 nd		\$5,755.00
Mail-In Program Fees		\$32,484.00
Miscellaneous		\$5,019.50
UCC Filings		\$5,895.00
Civil Forfeitures		\$8,416.00
Cash Over & Short		\$159.70
Road Improvement		\$126,470.00
	\$7,506,555.04	\$7,506,555.04
		\$0.00

Treasurer's Report

For Fiscal Year Ending June 30, 2019

POOLED CASH ACCOUNT

Balance - July 1, 2018 \$50,671,832.69

Receipts:

General Government.....	64,381.13
Cable Television.....	391,821.89
Assessing.....	343.00
Fire and Ambulance.....	939,401.06
Police.....	385,740.77
Highway, Public Works Administration, Build & Grounds.....	164,031.72
Solid Waste Disposal.....	132,236.45
Wastewater Treatment.....	5,389,217.44
Parks and Recreation.....	336,663.20
Community Development.....	95,351.24
Code Enforcement.....	256,078.00
Town Clerk/Tax Collector.....	92,528,876.86
Welfare.....	9,052.44
Interest on pooled deposits and investments.....	707,126.44
Federal and state aid.....	3,881,608.41
Private grants.....	48,450.19
Trust fund reimbursements.....	2,064,729.24
Other expense reimbursements.....	<u>355,175.99</u>
Total receipts.....	\$107,750,285.47
Total cash available.....	158,422,118.16
Less orders paid.....	<u>103,466,216.40</u>
Balance - June 30, 2019.....	\$54,955,901.76

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	573,583.82	49,292,714.01
Sewer Fund	60,847.93	3,610,383.80
CATV Fund	14,819.52	623,125.38
Fire Protection Area Fund	2,266.36	93,941.02
Capital Projects	1,549.48	131,407.94
Highway Garage	33,532.62	250,069.31
Special Conservation Fund	3,203.47	47,787.12
Use Change Tax Conservation Fund	15,530.89	772,828.75
Heritage Fund	1,062.52	19,749.89
Revolving Fund Parks & Recreation	<u>729.83</u>	<u>13,894.54</u>
	\$707,126.44	\$54,955,901.76

Trustees of Trust Fund

Submitted by Chris Christensen, John Balcolm, and William Wilkes

The Trustees of Trust Funds oversee moneys left to the Town (permanent 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 as of June 30, 2019, totaled \$19,897,360.57.

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 (DOJ) and the NH Department of Revenue Administration (DRA), 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 on the attached schedule. 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 attached Common Trust Funds spreadsheet 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 Fund Balances

For Fiscal Year Ending June 30, 2019

<u>TOWN</u>		
MU - AMBULANCE FUND	1/1/1976	\$142,533.57
MU - ATHLETIC FIELDS	7/1/2000	135,265.40
MU - COMMUNICATION EQUIPMENT FUND	7/1/1978	139,278.92
MU - COMPUTER EQUIPMENT	7/1/1999	116,136.53
MU - DW HIGHWAY IMPROVEMENT FUND	7/1/2000	216,509.56
MU - EMERGENCY TRAFFIC SIGNAL	7/1/2003	17,375.86
MU - FIRE EQUIPMENT FUND	7/1/1972	713,374.08
MU - FIRE STATION IMPROVEMENT	7/1/2008	292,503.89
MU - GEOGRAPHIC INFORMATION SYSTEM	7/1/2014	166,058.46
MU - HIGHWAY EQUIPMENT FUND	7/1/1986	305,025.44
MU - LAND BANK	7/1/1989	431,625.84
MU - LIABILITY INSURANCE	7/1/1987	7,437.64
MU - LIBRARY BUILDING MAINTENANCE	7/1/2008	116,511.26
MU - MILFOIL EXP TRUST FUND	7/1/2006	14,926.03
MU - PLAYGROUND EQUIPMENT	7/1/1999	47,184.27
MU - PROPERTY REVALUATION FUND	7/1/1986	38,313.27
MU - PROPERTY/CASUALTY INSURANCE	7/1/1987	3,915.23
MU - ROAD IMPROVEMENT	7/1/2001	250.99
MU - ROAD INFRASTRUCTURE	7/1/2008	1,897,166.55
MU - SALT SHED	7/1/2000	21,469.88
MU - SEWER EXTENSION FUND	7/1/1994	50,280.11
MU - SEWER INFRASTRUCTURE	7/1/2008	147,279.98

MU - SOLID WASTE FUND	7/1/2005	310,245.80
TOTAL		\$5,330,668.56

<u>SCHOLARSHIPS</u>		
SP - GIBSON SCHOLARSHIP - NON-EXPENDABLE*	7/1/2007	\$204,577.63
SP - GREENLEAF SCHOLARSHIP - NON-EXPENDABLE*	7/1/2005	20,021.87
SP - WATSON SCHOLARSHIP FUND EXPENDABLE	7/1/2004	21,448.45
*Income is expendable		
TOTAL		\$246,047.95

<u>SCHOOL DISTRICT</u>		
SD - REMEDIAL READING/MATH	7/1/2003	\$92,361.84
SD - REPAIR FUND	7/1/2004	156,183.35
SD - SCHOOL REPAVING	7/1/1992	1,342.34
SD - SCHOOL ROOF	7/1/1992	3,494.72
SD - SPECIAL EDUCATION	7/1/2001	514,673.22
TOTAL		\$768,055.47

<u>VILLAGE DISTRICT</u>		
WD - EQUIPMENT AND FACILITY FUND	7/1/2005	\$3,618,275.90
WD - LAND ACQUISITION	7/1/2005	1,517,664.37
WD - LEGAL FEES FUND	5/24/2019	100,895.20
WD - SYSTEM DEVELOPMENT FUND	7/1/2010	612,486.77
TOTAL		\$5,849,322.34

Common Trust Fund Summary

For Fiscal Year Ending June 30, 2019

SUMMARY REPORT OF THE TRUSTEES OF TRUST FUNDS FOR THE TOWN OF MERRIMACK, NH FOR PERIOD ENDING JUNE 30, 2019 COMMON TRUST FUNDS												
DATE OF CREATION	NAME OF TRUST FUND	Principal		Income			COST BASIS		MARKET VALUE			
		BALANCE BEGIN OF YEAR	REALIZED GAINS/LOSSES END OF YEAR June 30, 2019	BALANCE END OF YEAR June 30, 2019	BALANCE BEGIN OF YEAR	DURING PERIOD INCOME DURING PERIOD *	EXPENDED DURING PERIOD END OF YEAR June 30, 2019	COMBINED PRIN & INCOME June 30, 2019	COMBINED PRIN & INCOME June 30, 2019			
	CEMETERY											
1900	PERPETUAL CARE	512,877.80	22,103.44	534,981.24	482,835.69	22,158.70	(12,002.22)	492,992.17	1,027,973.41	1,287,551.68		
1956+	CEMETERY (MULTIPLE)	62,445.99	2,691.24	65,137.23	24,736.39	2,697.98	-	27,434.37	92,571.60	116,195.99		
1970	GRIFFIN FENCE FUND	9,687.40	417.49	10,104.89	6,913.04	418.51	-	7,331.55	17,436.44	21,854.51		
1970	GRIFFIN LOT CARE	844.21	36.38	880.59	613.75	36.48	-	650.23	1,530.82	1,918.60		
1969	EVERETT PARKER	4,934.59	212.67	5,147.26	3,513.48	213.19	-	3,726.67	8,873.93	11,122.49		
	FIRE											
1951	GEORGE CARROLL	157,271.56	6,777.91	164,049.47	165,928.84	6,794.83	-	172,723.67	336,773.14	421,648.81		
1925/1958	SHEDD HARRIS FUND	524,925.73	22,622.68	547,548.41	398,609.58	22,679.23	-	421,288.81	968,837.22	1,214,118.33		
	LIBRARY											
1964	PATTERSON, LAWRENCE & CARROLL	33,265.06	1,433.62	34,698.68	18,501.53	1,437.20	(1,521.61)	18,417.12	53,115.80	66,631.78		
1964	LAWRENCE	26,610.59	1,146.84	27,757.43	7,309.69	1,149.73	(1,214.60)	7,244.82	35,002.25	43,980.74		
	SCHOOL											
1945	HARRY WATKINS Spelling	12,827.82	552.83	13,380.65	7,000.36	554.24	(415.05)	7,139.55	20,520.20	25,741.46		
1945	HARRY WATKINS Speaking	13,002.29	560.35	13,562.64	9,253.78	561.73	-	9,815.51	23,378.15	29,301.95		
1854/1921	GAGE & LAWRENCE	363,134.62	15,650.00	378,784.62	305,950.74	15,689.08	-	321,639.82	700,424.44	877,501.04		
1950	MASTRICOLA FUND	89,883.90	3,873.73	93,757.63	64,059.86	3,883.40	-	67,943.26	161,700.89	202,673.57		
1960	STOCKLEY	2,714.97	117.02	2,831.99	1,893.85	117.33	-	2,011.18	4,843.17	6,070.71		
1965	WATKINS	1,424,896.51	61,408.63	1,486,305.14	636,728.71	61,562.05	-	698,290.76	2,184,595.90	2,741,361.75		
1965	WATKINS FOREST INCOME	310,331.06	13,374.32	323,705.38	170,314.97	13,407.75	-	183,722.72	507,428.10	636,435.49		
1965	WATKINS TOWN FOREST	1,575.00	-	1,575.00	-	-	-	-	1,575.00	1,575.00		
	TOTAL	3,551,229.10	152,979.15	3,704,208.25	2,304,164.26	153,361.43	(15,153.48)	2,442,372.21	6,146,580.46	7,705,683.90		
This summary does not display columns where there are no entries.												
The full report is available on the Trustee pages of the Town website at www.merrimacknh.gov												

Capital Improvement Program - Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year 2019/20	YR 1 2020/21	YR 2 2021/22	YR 3 2022/23	YR 4 2023/24	YR 5 2024/25	YR 6 2025/26
Assessing			Revaluation	Revaluation CRF	-	75,000	-	-	-	-	-
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			Reconstruct Parking Lots (Fire Station)*	Budget	35,000	-	55,000	-	-	-	-
Building & Grounds			LED Lighting Upgrade (Town Hall/ Abbie Griffin Park)	Budget	-	52,146	-	-	-	-	-
Building & Grounds			Replace brick veneer siding (Police)	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	-	-	-	-	-
Communications			Communications Recorder	Communication CRF	-	-	-	25,000	-	-	-
Communications			Radio Base Stations	Communication CRF	-	-	-	-	120,000	-	-
Communications			Access Control / Facility Monitoring	Communication CRF	-	-	-	-	-	30,000	-
Communications			Backup console fire/police	Communication CRF	-	50,000	-	-	-	-	-
Communications			CAD/RMS Server replacement/Dispatch upgrade	Communication CRF	-	250,000	-	-	-	-	-
Comm. Development			GIS Update & Maintenance Program	GIS CRF	-	10,000	-	-	-	-	-
Fire	2019	EOL	Building Upgrade to Reests Ferry (Station 3)	Shedd Harris Fund	-	-	-	-	-	-	95,000
Fire	2016	100K miles	Ambulance 233	Ambulance CRF	-	-	-	250,000	-	-	-
Fire	2014	100K miles	Ambulance 231	Ambulance CRF	-	-	250,000	-	-	-	-
Fire	2019	100K miles	Ambulance 234	Ambulance CRF	-	-	-	-	-	-	250,000
Fire	2014	EOL	Cardiac Defibrillator/Monitor/Transmitter	Ambulance CRF	-	-	-	-	-	180,000	-
Fire	2014	EOL	Automatic Rescue CPR Devices	Ambulance CRF	-	-	-	-	-	90,000	-
Fire	2008	10 yrs First Due	Pumper Engine E1	Fire Equip CRF	-	599,000	-	-	-	-	-
Fire	2013	10 yrs First Due	Pumper Engine E2	Fire Equip CRF	-	-	-	-	599,000	-	-
Fire	2000	EOL	Fire Apparatus Computer Replacement	Fire Equip CRF	15,000	15,000	-	-	-	-	-
Fire	1998	EOL	Pickup (1 ton) Forestry Truck F2	Fire Equip CRF	-	-	-	125,000	-	-	-
Fire	1994	EOL	Boat Rigid Hull / Inflatable	Fire Equip CRF	-	-	52,000	-	-	-	-
Fire	2001	EOL	Rescue / Forestry UTV	Fire Equip CRF	-	-	-	-	-	26,000	-
Fire	2010	EOL	Fire Command Vehicle	Fire Equip CRF	-	40,000	-	-	-	-	-
Fire	2015	EOL	Fire Command Vehicle	Fire Equip CRF	-	-	-	-	40,000	-	-
Fire	1998	EOL	Prevention/Inspection/Education/Fire Marshal Vehicle	Fire Equip CRF	-	-	-	40,000	-	-	-
Fire	2006	EOL	162 SD SC Chassi Utility 1 (1 ton) (6 wheel)	Fire Equip CRF	-	-	-	56,000	-	-	-
Fire	2000	EOL	Equipment Trailer	Fire Equip CRF	-	-	15,000	-	-	-	-
Fire	2004	EOL	Special Operation Trailer EMS / Incident Command	Fire Equip CRF	-	-	-	-	-	-	25,000
Fire	2012	EOL	Gator Rescue / Forestry Vehicle Trailer	Fire Equip CRF	-	-	-	-	-	18,000	-
Fire	2011	EOL	Hazardous Materials Trailer	Fire Equip CRF	-	-	-	-	-	25,000	-
Fire	1990	EOL	Emergency Breathing Air (SCBA) Cascade System Replacement	Fire Equip CRF	-	61,000	-	-	-	-	-
Fire	2000	EOL	Toxic Gas Monitoring Equipment	Fire Equip CRF	-	24,000	-	-	-	-	-
Fire	1980	EOL	Large Diameter Supply Hose	Fire Equip CRF	15,000	-	-	-	-	-	-
Fire	1980	EOL	Fire Suppression Hose	Fire Equip CRF	17,000	-	-	-	-	-	-
Fire	2000	EOL	Portable Radios	Fire Equip CRF	298,000	-	-	-	-	-	-
Fire	2003	EOL	Hydraulic Rescue Tools (Jaws of Life)	Fire Equip CRF	-	-	-	-	-	-	235,000
Fire	N/A	EOL	Opticom Repair / Replace	Traffic Pre-emption CRF	5,000	5,000	2,000	5,000	2,000	-	-
Fire	2000	EOL	Jaws of Life Rescue Tools Replacement	Fire Equip CRF	-	-	-	-	75,000	-	-
Fire	1998	EOL	Utility Pickup (Trailer Towing, Winter Plowing for Ambulance)	Fire Equip CRF	-	-	-	39,900	-	-	-
Fire	2021	EOL	Health Department Inspector's Car (Ford Focus Type)	Budget	-	-	20,000	-	-	-	-
Fire	N/A	EOL	Fire / Medical / Emergency Mgmt., HazMat / Training Grounds	Fire Equip CRF	-	-	-	-	-	-	-
Highway	2008	10 yrs	34 T Pickup, H-6	Highway Equip CRF	35,000	-	-	-	-	-	-
Highway	2015	11 yrs	6 Wheel Dump H-24	Highway Equip CRF	-	-	-	-	-	-	180,000
Highway	2015	11 yrs	6 Wheel Dump H-25	Highway Equip CRF	-	-	-	-	-	-	180,000
Highway	2002	20 yrs	John Deere Tractor H-41	Highway Equip CRF	-	-	-	95,000	-	-	-
Highway	1988	25 yrs	Trailer Landscape MM-054	Highway Equip CRF	15,000	-	-	-	-	-	-
Highway	2015	10 yrs	Loader H-16	Highway Equip CRF	-	-	-	-	-	-	150,000
Highway	2006	10 yrs	6 Wheel Dump H-20	Highway Equip CRF	180,000	-	-	-	-	-	-
Highway	2006	10 yrs	6 Wheel Dump H-30	Highway Equip CRF	180,000	-	-	-	-	-	-
Highway	2008	10 yrs	1 Ton Dump H-10	Highway Equip CRF	-	60,000	-	-	-	-	-

Capital Improvement Program - Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year 2019/20	YR 1 2020/21	YR 2 2021/22	YR 3 2022/23	YR 4 2023/24	YR 5 2024/25	YR 6 2025/26
Highway	2004	15 yrs	Wood Chipper	Highway Equip CRF	-	-	50,000	-	-	-	-
Highway	2006	12 yrs	Bucket Truck H-18	Highway Equip CRF	-	-	-	-	100,000	-	-
Highway	2009	10 yrs	6 Wheel Dump H-35	Highway Equip CRF	-	180,000	-	-	-	-	-
Highway	1981	25 yrs	Trailer, Roller MN-031	Highway Equip CRF	-	-	15,000	-	-	-	-
Highway	2008	12 yrs	34 T Pickup H-4	Highway Equip CRF	-	40,000	-	-	-	-	-
Highway	2009	12 yrs	6 Wheel Truck H-29	Highway Equip CRF	-	-	-	180,000	-	-	-
Highway	1986	25 yrs	Trailer Landscape MN-053	Highway Equip CRF	-	15,000	-	-	-	-	-
Highway	2011	10 yrs	1 Ton Dump H-7	Highway Equip CRF	-	60,000	-	-	-	-	-
Highway	2007	15 yrs	Backhoe/loader H-13	Highway Equip CRF	-	-	140,000	-	-	-	-
Highway	2010	12 yrs	10 Wheel Dump H-33	Highway Equip CRF	-	-	195,000	-	-	-	-
Highway	1997	25 yrs	Grader H-12	Highway Equip CRF	-	-	-	-	275,000	-	-
Highway	1998	25 yrs	Trailer, Brine MN-080	Highway Equip CRF	-	-	-	15,000	-	-	-
Highway	2008	18 yrs	Message Board	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2008	15 yrs	Catch Basin Cleaner H-19	Highway Equip CRF	-	-	-	185,000	-	-	65,000
Highway	2013	11 yrs	1 Ton Dump H-9	Highway Equip CRF	-	-	-	60,000	-	-	-
Highway	2013	11 yrs	1 Ton Dump H-11	Highway Equip CRF	-	-	-	-	60,000	-	-
Highway	2013	11 yrs	1 Ton Dump H-8	Highway Equip CRF	-	-	-	-	60,000	-	-
Highway	2014	11 yrs	6 Wheel Dump H-26	Highway Equip CRF	-	-	-	-	-	180,000	-
Highway	2012	10 yrs	34 T Pickup H-5	Highway Equip CRF	-	-	35,000	-	-	-	-
Highway	2002	25 yrs	Trailer - Black MN-143	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2014	11 yrs	6 Wheel Dump H-23	Highway Equip CRF	-	-	-	-	-	180,000	-
Highway	2014	20 yrs	Kubota Tractor	Highway Equip CRF	-	-	-	-	-	95,000	-
Highway	2013	11 yrs	34 T Pickup H-3	Highway Equip CRF	-	-	-	-	35,000	-	-
Highway	2016	9 yrs	Mower, Exmark Master 166	Budget	-	-	12,000	-	-	-	-
Highway	2019	9 yrs	Mower, Exmark Master 175	Budget	12,000	-	-	-	-	-	-
Highway	2019	9 yrs	Mower, Exmark Master 176	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	-	-	-	-	-
Parks & Recreation			Pond Dredging	Budget	95,000	-	-	-	-	-	-
Parks & Recreation			Dock Replacement	Budget	-	-	20,200	-	-	-	-
Parks & Recreation			Reconstruct Parking Lot (MYA)	Budget	-	-	-	-	-	-	-
Parks & Recreation			Tennis Court resurfacing - Wasserman	Budget	-	37,000	-	-	-	-	-
Parks & Recreation			Metal Field Lighting	Athletic Field CRF	-	-	150,000	-	-	-	-
Parks & Recreation			Wasserman Park Cabin Demolition (1/2, 5/6 & 9/10)	Budget	-	24,000	-	-	-	-	-
Parks & Recreation			Parks & Recreation Office Improvements & ADA ramp	Budget	-	-	17,300	-	-	-	-
Parks & Recreation			Wasserman Cabin Roof Replace (Cabins 3/4, 12 & Boathouse)	Budget	-	-	-	15,800	-	-	-
Parks & Recreation			Function Hall basement Retro fit	Budget	-	-	-	70,000	-	-	-
Parks & Recreation			Watson Park Lights	Budget	-	35,000	-	-	-	-	-
Police	Var		Patrol Vehicles	Budget	140,000	120,000	123,600	127,308	145,000	135,000	139,050
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	Solid Waste CRF	-	-	-	140,000	-	-	-
Solid Waste Disposal	2003	15 yrs	Fork Lift L11	Solid Waste CRF	-	25,000	-	-	-	-	-
Solid Waste Disposal	2005	12 yrs	Transfer Station Loader L5	Solid Waste CRF	250,000	-	-	-	-	-	-
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	2010	12 yrs	Pickup Trucks w/Plow L15	Solid Waste CRF	-	-	35,000	-	-	-	-
Technology			Licenses / Equipment Upgrade	Computer CRF	50,000	50,000	-	-	-	-	-
Technology			Campus WiFi	Computer CRF	-	-	-	-	-	-	-

Capital Improvement Program - Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year 2019/20	YR 1 2020/21	YR 2 2021/22	YR 3 2022/23	YR 4 2023/24	YR 5 2024/25	YR 6 2025/26
Town Clerk/Tax Collector			Computer Equipment	Computer CRF	-	-	-	10,000	-	-	-
				TOTAL GENERAL FUND	\$ 1,354,000	\$ 2,020,146	\$ 1,257,100	\$ 1,696,008	\$ 1,571,000	\$ 1,461,000	\$ 1,346,050
Wastewater Treatment	2017	ongoing	Manhole/Sewer Line Rehabilitation	User Fees	25,000	25,000	25,000	125,000	125,000	125,000	125,000
Wastewater Treatment		6 yrs	Bobcat Skid Steer Loaders - compost facility	User Fees	-	-	-	-	-	40,000	-
Wastewater Treatment		6 yrs	Bobcat Skid Steer Loaders - compost facility	User Fees	-	-	-	-	-	40,000	-
Wastewater Treatment	2019	20 yrs	Compost Screener	User Fees	305,000	-	-	-	-	-	-
Wastewater Treatment	2005	15 yrs	Sewer Vacuum Truck	User Fees	-	440,000	-	-	-	-	-
Wastewater Treatment	2008	15 yrs	Ford Explorer - Pretreatment Manager	User Fees	-	-	-	25,000	-	-	-
Wastewater Treatment	2014	10 yrs	Loader C-1-compost facility (Bought used 2014 in 2018)	User Fees	-	-	-	-	280,000	-	-
Wastewater Treatment	2051	10 yrs	Loader C-2-compost facility (Bought Used 2015 in 2018)	User Fees	-	-	-	-	-	280,000	-
Wastewater Treatment	2006	10 yrs	Cat 938 loader C-3-compost facility	User Fees	-	-	-	250,000	-	-	-
Wastewater Treatment	2006	15 yrs	Ford Focus Assistant DPW	User Fees	-	-	-	15,000	-	-	-
Wastewater Treatment	2014	11 yrs	Ford F-250 4X4 Maintenance / plow vehicle	User Fees	-	-	-	-	-	35,000	-
Wastewater Treatment	2017	10 yrs	Husquarna Zero Turn riding mower	User Fees - Budget	-	-	-	10,000	-	-	-
Wastewater Treatment	2013	10 yrs	Emark walk behind mower	User Fees - Budget	-	-	-	-	-	7,500	-
Wastewater Treatment	2006	10 yrs	Golf-cart E-260	User Fees - Budget	-	3,000	-	-	-	-	-
Wastewater Treatment	2006	10 yrs	Golf-cart E-261	User Fees - Budget	-	3,000	-	-	-	-	-
Wastewater Treatment	1996	15 yrs	Ingersol Rand Compressor (Trailer mounted)	User Fees	-	-	-	-	25,000	-	-
Wastewater Treatment	2005	20 yrs	Genie Lift (55 feet)	User Fees	-	-	-	-	-	-	100,000
Wastewater Treatment	2012	10 yrs	Ford F-150 4x4 Pick-up (Maintenance)	User Fees	-	-	-	-	35,000	-	-
Wastewater Treatment	2016	10 yrs	Ford F-250 4X4 Pick-up w/plow (Operations/Collections)	User Fees	-	-	-	-	-	-	35,000
Wastewater Treatment	1975	15 yrs	Caterpillar 910 Loader	User Fees	-	-	140,000	-	-	-	-
Wastewater Treatment	2015	10 yrs	Update Sewer Rate Study - Wright Pierce	User Fees	25,000	-	-	-	-	-	-
Wastewater Treatment	2007	5-yr program	Sewer System Assessment Program	User Fees	14,564	13,920	13,020	12,500	-	-	-
				TOTAL SEWER FUND	\$ 369,564	\$ 484,920	\$ 178,020	\$ 437,500	\$ 465,000	\$ 527,500	\$ 295,000
Cable Television			Cablecast and Local Head End Equipment	Franchise Fees	80,000	-	-	-	-	80,000	-
Cable Television			Town Hall Matthew Thornton Room Equipment	Franchise Fees	-	20,000	-	25,000	-	-	-
Cable Television			Town Hall Memorial Conf. Room Equipment	Franchise Fees	-	-	-	-	-	-	-
Cable Television			Software	Franchise Fees	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 Lighting	Franchise Fees	-	-	-	-	-	-	-
Cable Television			Public Access Studio Equipment	Franchise Fees	-	-	20,000	-	-	-	-
Cable Television			Public Access Editing Systems	Franchise Fees	-	-	20,000	-	-	-	-
Cable Television			Media Staff Hardware	Franchise Fees	-	-	-	15,000	-	-	-
Cable Television			Lower Power FM Equipment	Franchise Fees	-	-	-	-	30,000	-	-
Cable Television			Other CATV Equipment	Franchise Fees	10,000	10,000	10,000	10,000	10,000	10,000	10,000
				TOTAL CATV FUND	\$ 95,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 45,000	\$ 95,000	\$ 10,000
				CRF							
				Funded through Budget	1,060,000	1,654,000	1,009,000	1,215,900	1,376,000	1,124,000	1,085,000
				User Fees/Bonds	294,000	366,146	248,100	480,108	195,000	337,000	166,050
				Private Donation	369,564	484,920	178,020	437,500	465,000	527,500	295,000
				Cable Franchise Fees	95,000	55,000	55,000	55,000	45,000	95,000	10,000
				TOTALS	\$ 1,818,564	\$ 2,560,066	\$ 1,490,120	\$ 2,188,508	\$ 2,081,000	\$ 2,083,500	\$ 1,651,050

Capital Improvements Program - Major Projects

DEPARTMENT	PROJECT DESCRIPTION	FUNDING SOURCE	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	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	-	-	-	-	-	
		Private Donation	-	-	265,000	-	-	-	-	-	
Fire	South Fire Station (\$650,000)	Fire Station CRF (South)	-	-	265,000	-	-	-	-	-	
		Private Donation	-	-	385,000	-	-	-	-	-	I - Urgent
Admin/Engineering	Bridge Replacement - US 3 (DW Hwy)/Baboosic Brook (\$3,606,260)	Road Infrastructure CRF	-	-	-	-	382,303	338,948	-	II - Necessary	
Admin/Engineering	Bridge Replacement - US 3 (DW Hwy)/Souhegan River - Chamberlain Bridge (\$215,000)	State Funding	-	-	-	-	1,529,213	1,355,795	-	-	
		Road Infrastructure CRF	-	-	-	8,600	-	34,400	-	-	I - Urgent
Admin/Engineering	Stormwater Drainage Improvements /Permit Compliance Sidewalks	State Funding	-	-	-	34,400	-	137,600	-	-	
		Road Infrastructure CRF	200,000	250,000	250,000	200,000	300,000	300,000	300,000	300,000	I - Urgent
Admin/Engineering	Budget/Road Infrastructure CRF	-	-	200,000	200,000	200,000	200,000	200,000	200,000	I - Urgent	
Admin/Engineering	Road Infrastructure CRF	-	-	350,000	-	-	-	-	-	I - Urgent	
Admin/Engineering	Gail Road between Nora and Joey Drainage Improvements	Road Infrastructure CRF	-	-	-	450,000	450,000	450,000	450,000	II - Necessary	
Admin/Engineering	Woodland Drive Area Drainage Improvements (Deerwood, Birchwood, Pinetree, Hartwood & Timber) (\$2,250,000)	Road Infrastructure CRF	-	-	-	-	-	-	-	-	
		Road Improvement (Reg. Fees)	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	I - Urgent
Admin/Engineering	Paving - Infrastructure Improvements	Budget	725,000	925,000	975,000	1,025,000	1,075,000	1,125,000	1,175,000	I - Urgent	
Admin/Engineering	Paving - Infrastructure Improvements - Gravel Roads	Road Infrastructure CRF	-	-	-	-	-	300,000	-	III - Desirable	
Admin/Engineering	Paving - DW Highway (Greeley toward center of Town)	DW Highway CFR	-	-	-	-	200,000	-	200,000	III - Desirable	
Admin/Engineering	Wire Road Intersection Improvements (TYP, FY2027)	Road Infrastructure CRF	-	-	-	-	-	-	-	IV - Deferrable	
		Federal Funding	-	-	-	-	-	-	-	891,499	-
Admin/Engineering	Turkey Hill Road Intersection Improvements	Road Infrastructure CRF	300,000	-	-	-	-	-	-	I - Urgent	
Admin/Engineering	Merrimack River Boat Ramp Access Improvement	Road Infrastructure CRF	-	-	200,000	-	-	-	-	III - Desirable	
		Federal Funding	-	-	200,000	-	-	-	-	-	-
Admin/Engineering	Seaverns Bridge Canoe Launch Ramp - Slope Stabilization	Road Infrastructure CRF	-	50,000	-	-	-	-	-	I - Urgent	
Admin/Engineering	Sidewalk Improvements Plan (TAP Applications) *	Road Infrastructure CRF	-	-	195,000	-	195,000	-	195,000	III - Desirable	
		Federal Funding	-	-	780,000	-	780,000	-	780,000	780,000	-
Admin/Engineering	Sewer Line Extensions (McQuestion Sewer Basins)	Bond	-	-	-	1,770,000	-	-	-	II - Necessary	
Admin/Engineering	Sewer Line Extensions (Mayflower Sewer Basins)	Road Infrastructure CRF	-	-	-	590,000	-	-	-	II - Necessary	
Admin/Engineering	Depot Street Boat Ramp Repairs	Road Infrastructure CRF	15,000	150,000	-	-	-	-	-	I - Urgent	
Library	HVAC	Library Maintenance CRF	-	-	-	-	-	-	100,000	IV - Deferrable	
Library	Sprinkler System	Library Maintenance CRF	-	-	-	-	-	-	100,000	IV - Deferrable	
Library	Sidewalk	Library Maintenance CRF	-	-	-	-	-	-	100,000	IV - Deferrable	
Library	Slate Roof	Library Maintenance CRF	-	-	-	-	-	-	100,000	IV - Deferrable	
Library	Elevator	Library Maintenance CRF	-	-	-	100,000	-	-	-	IV - Deferrable	
Library	New Library (place holder)	Bond	-	-	-	-	-	-	6,000,000	V - Premature	
Community Dev.	Master Plan	Budget	-	-	-	-	-	200,000	-	III - Desirable	
Parks & Recreation	New Athletic Fields (place holder)	Bond	-	-	-	-	750,000	-	-	III - Desirable	
		Bond	-	-	-	-	-	-	1,000,000	-	-
		Bond	-	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND			1,365,000	2,050,000	14,600,000	4,553,000	5,986,516	4,566,743	11,939,374		
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	13,100,000	9,020,000	-	-	-	-	-	II - Necessary	
Wastewater	WWTP Sawdust Storage Building (Total Bond 22,520,000)	User Fees State Loan SRF	-	500,000	-	-	-	-	-	II - Necessary	
Wastewater	Pennichuck Square Pump Station	User Fees State Loan SRF	-	-	50,000	-	250,000	-	-	II - Necessary	
Wastewater	Pearson Road Pump Station - Merrimack Contribution	User Fees State Loan SRF	-	-	-	-	-	22,500	-	II - Necessary	
		Bedford Contribution	-	-	-	-	-	202,500	-	-	-

Capital Improvements Program - Major Projects

		FUNDING SOURCE	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Planning Board Recommendation
Wastewater	Heron Cove Pump Station	User Fees State Loan SRF	-	-	-	-	-	175,000	-	II- Necessary
Wastewater	Nutrient Removal (Placeholder)	User Fees State Loan SRF	-	-	-	-	-	-	250,000	IV - Defferable
	TOTAL SEWER FUND		13,100,000	9,520,000	50,000	500,000	250,000	400,000	250,000	
* Included in CIP just in case we are a recipient of TAP Grant										
		CRF	515,000	800,000	1,339,000	948,600	1,827,303	973,348	1,317,875	
		Funded through Budget	725,000	1,125,000	3,675,000	1,225,000	1,275,000	1,525,000	1,375,000	
		Bonds	-	-	7,831,000	2,220,000	450,000	450,000	7,450,000	
		Road Improvement (RSA261:153)	125,000	125,000	125,000	125,000	125,000	125,000	125,000	
		Private Donation	-	-	650,000	-	-	-	-	
		State Aid	-	-	-	34,400	1,529,213	1,493,395	-	
		Federal Aid	-	-	980,000	-	780,000	-	1,671,499	
		WWTF User Fees/Bonds	13,100,000	9,520,000	50,000	500,000	250,000	400,000	250,000	
		TOTAL	14,465,000	11,570,000	14,650,000	5,053,000	6,236,516	4,996,743	12,189,374	

TOWN OF MERRIMACK, NH



2019 BOARDS, COMMISSIONS AND COMMITTEE REPORTS

Agricultural Commission

Submitted by Bob McCabe, Chairman

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

This spring starts the 12th year of gardening at Wasserman Park. We prepped the garden bed in late April/early May, and with assistance, we staked and flagged the garden plots prior to opening. Overall, it was a very successful season for the number of gardeners who used the garden area this year. The garden closed on October 15, 2020. We roto-vated the soil and planted winter rye grass in preparation for another great season next year.

New applications and materials are also being updated for the Merrimack Summer Farmers' Market located at Vault Storage. We've had many successes at this site thank to the variety of vendors and their excellent products that they grow or create. Many thanks to the Morgan Family for the use of their property.

The Winter Farmers' Market was discontinued for the 2019/2020 season. Location, cost, and variable vendor participation were contributing factors to the closing. Reinstating the Winter Market has yet to be determined.

This past year the Commission created a scholarship fund to help students that are planning an agricultural major as they go on to college. We wish them success and future careers.

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

Currently we have four full-time members. We are open to new members with an agriculture interest who are willing to stretch themselves and volunteer to help. The Community Garden will be open by the end of May 2020. The Summer Market will be open from the middle of June through the middle of October 2020.

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

Conservation Commission

Submitted by Matt Caron, 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 and 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 Conservation Commission currently has three Sub-Committees to help with the management of the HHNP, WFCA, and GW. Each is very active and is continually improving the outdoor experience at each property.

The Commission has welcomed three new members. Steven Perkins joined the MCC in 2018 and was elected Vice Chair in 2019. Michael Swisher and Eric Starr both joined in 2019 as alternate members.

During 2019, the MCC accomplished the following:

- Enjoyed the benefits of working with private citizens and the Scouts (Boys and Girls). Most recently, we worked with an Eagle Scout candidate who built a kiosk at the entrance of Sklar Waterfront.
- 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.
- Coordinated with Fidelity Investments volunteers to clean up Wasserman Conservation Area on World Environmental Day, as well as coordinated with Merrimack Department of Public Works, Anheuser Busch, The Flying Eagles and other volunteers to remove trash from the Sklar Waterfront and adjoining town land.
- In cooperation with Currier Orchards, we held our 19th Annual Seedling Give-Away for the residents of Merrimack. We purchased 425 plants and had only 19 remaining.
- Coordinated with the Town of Merrimack and the Merrimack Public Library to research and review MCC's properties under the Town of Merrimack's Chapter 111 Code.
- Coordinated with GZA GeoEnvironmental to conduct a mitigation study to identify and prioritize parcels to allow the MCC to optimize Aquatic Resource Mitigation (ARM) grant cycles.
- Participated in the Wasserman Winter Carnival, sharing our maps and visual aids showing beaver activity at HHNP.

Conservation Commission

Submitted by Matt Caron, Chairman

- Sponsored a Winter Wildlife Ecological Walk and a Vernal Pool Hike at Grater Woods, led by Jeff Littleton from Moosewood Ecological. Worked with Jeff Littleton on a review of GW.
- Continued to improve and add to our website: www.merrimackoutdoors.org.

The Conservation Commission receives funding in the Town budget for its business-related activities, but its primary operating budget is fueled from the Land-Use Change Tax Assessments. The MCC manages three funds for the benefit of the Town. The Horse Hill Nature Preserve fund has received donations in the past year, and the other accounts received small interest payments. At the end of the 2018/19 fiscal year (June 30, 2019), the balances in these funds were as follows:

- 51 – Special Conservation Fund	\$47,787
- 53 – Land-Use Change Conservation Fund	\$795,579
- Horse Hill Nature Preserve Fund	\$571

The MCC continues to work on land maintenance, volunteer training, education events and promotion of the properties. We are always looking for new members and volunteers to support the properties in Merrimack. If you would like to be involved, please email the MCC at merrimackoutdoors@merrimacknh.gov.

The Merrimack Conservation Commission very much appreciates the significant support we receive from the staff of the Community Development Department.

Heritage Commission

Submitted by Anita Creager, Chairman

The end of 2019 found the Heritage Commission with four full members and a liaison. We are actively seeking another member and three alternates. We have met six times during 2019. Our meeting nights are on the second Monday of alternating months.

- The tour brochures for all four villages continue to be very popular. All are available at the Town Hall, online, as the Library and at the Historical Society.
- The display case at the top of the stairway in the “old Town Hall” has displays changed regularly.
- Sixteen commemorative plaques have been made in Stage IV for historic homes. A total of 178 have been made since 1999, and a search has been completed on which ones are currently on display. We will follow up on those missing. This list will be included on the Historical Commission website.
- We staffed educational / fund-raising booths at the July 4th celebration and Knight of Columbus Craft Fair, jointly sponsored by Heritage Commission and Historical Society.
- We continue to pursue permission to clear the site of Simond’s Rock, and to provide signage.
- We have begun tracing the locations of “old” stone walls in conjunction with the state-wide project. When complete, data will be shown on a map available to the public and state.
- We have identified the three “Big Trees” located in Merrimack by the state. They are Shagbark Hickory, Eastern Red Cedar and American Sycamore. Locations are being kept private for privacy reasons.
- We will create signage for the original locations of the four original villages, twelve District Schoolhouses and five Fire Stations including current ones.
- We will continue walking the route of the Old King’s Highway to create signage where access is located at current road crossings to identifying pedestrian access. We are seeking information on enforcement of deed/access restrictions.
- We have formed a team to clean historic gravestones, and have completed 26. Will continue in the spring.
- We have identified locations for another scavenger hunt in the spring.
- We continue interest in the Thornton’s Ferry/Sklaar Park location for a future historical site of the original ferry in conjunction with the Conservation Commission and the Litchfield Historical Society.
- We will include copies on the Heritage Commission website of the historical articles being created by the Historical Society in the new *Sunday Special* weekly newspaper.
- We will continue to seek photos of the mill sites at Fuller Mill, Stowell Mill and Robbins Mills
- We purchased a portrait of John Wheeler, which is now on display at the Town Hall.

Lower Merrimack River Local Advisory Committee

Submitted by Gene Porter, Chairman

The LMRLAC is chartered by New Hampshire RSA 483 Section 8-a to advise local authorities on matters pertaining to the management of the Lower Merrimack River corridor, which consists of the Designated River itself and the land within one quarter mile of the shoreline in the Towns of Hudson, Litchfield, and Merrimack, and the City of Nashua. To that end the LMRLAC reviews and comments to the appropriate permitting authorities on every proposed project within the corridor that could impact the resource values and characteristics of the River. The LAC also advocates for general public support for River management and protection activities and is required to report annually to the municipalities on the status of compliance with applicable laws, regulations, and approved plans. This Report responds to that requirement.

In 2019, LMRLAC reviewed or followed developments on projects in Merrimack, Litchfield, Hudson, and Nashua. LMRLAC also followed the progress of seasonal water quality monitoring, regional flood map status, the Beazer East cleanup effort in Nashua, prospective boat launch projects in Litchfield and Nashua, and the PFAS contamination in the region. LMRLAC also started discussions on updating the Lower Merrimack River Corridor Management Plan (previously updated in 2008). Maintaining adequate representation from all member towns is an ongoing discussion topic as well. In Merrimack, LMRLAC reviewed amended applications for the Pennichuck intake and water distribution pipe, amendments to the Alteration of Terrain permit for Residences at Edgebrook, and an Alteration of Terrain permit application for the Synergy Self-Storage facility.

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

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

LMRLAC Meetings are held at the Nashua Public Library on the 4th Thursday of the month at 7pm. We encourage new membership. Applications and information can be found at:
<https://www.nashuarpc.org/about/related-organizations/lmrlac/>.

Nashua Regional Planning Commission

Submitted by Jay Minkarah, Executive Director

The Nashua Regional Planning Commission (NRPC) provides comprehensive transportation, land use, and environmental planning services and offers extensive mapping and data management products and services to the region's communities utilizing the latest technologies available. Membership in NRPC gives communities access to this wide range of resources, some of which are highlighted below.

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

NRPC uses local dues to leverage grant funds and support the planning needs of local communities. The most recent NRPC budget is comprised of 60% federal transportation funding sub-allocated by the State of NH, 10% local dues, 15% Household hazardous waste program support, 5% local contracts, 1% State of NH grants, 9% Federal grants, and 1% from special services and miscellaneous revenue.

Highlights of 2019 regional initiatives of benefit to all communities include:

- **Transportation Planning Administration:** NRPC updated the Transportation Improvement Program (TIP), which provides a schedule of project implementation for federally funded and other regionally significant projects for the 2019-2022 period. The Metropolitan Transportation Plan (MTP), NRPC's long-range transportation plan, was adopted in December 2018 and finalized in early 2019 with all comments incorporated. NRPC has continued to update the MTP project list as TIP Amendments are adopted. Data collection and analysis are in the works for future MTP updates, including performance measures, traffic model forecasts and congestion analyses.
- **Regional Housing Needs Assessment:** Completed in December 2019, the Regional Housing Needs Assessment aims to analyze and understand the characteristics and trends related to households, housing stock and market conditions within the region. Additionally, the assessment seeks to identify various barriers and opportunities, project future housing needs, and provide the tools and resources for municipalities to make more informed housing decisions.

Nashua Regional Planning Commission

Submitted by Jay Minkarah, Executive Director

- **Brownfields Assessment Program:** NRPC received a \$300,000 EPA grant in October 2019 to implement a new Brownfields Assessment program. The 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 consistent with community goals.
- **NRPC Public Involvement Plan:** Adopted in June 2019, the updated Public Involvement Plan enhances NRPC's procedures and strategies for integrating public participation throughout the transportation planning process. The plan will ensure transportation-related decisions are made in consideration of and of benefit to public needs and preferences.
- **Regional Census Partnership:** Through active participation in various Census Bureau programs including the Participant Small Area Program (PSAP), the Local Update of Census Addresses (LUCA) program, the Census Boundary Annexation Survey (BAS), and Census New Construction, NRPC's GIS team has provided feedback on small area geography delineations and has submitted over 2500 address database additions or corrections to Census. These efforts and others, including support of the City of Nashua's Complete Count Committee and our own outreach, will help ensure the most accurate and complete Census for the communities in our region.
- **Toxic Free: Easy as 1-2-3:** This EPA-funded initiative seeks to provide education to parents and caregivers about the risk that household hazardous products pose to children and ways to reduce the chances of exposures and poisonings. The project's outreach encourages residents to properly dispose of household hazardous waste (HHW) at NRPC-run collection events in the region. In 2019, we convened an advisory committee, drafted and finalized an outreach survey, and began distributing that survey.
- **Regionwide Bicycle Level of Stress:** In partnership with NHDOT, NRPC finalized a GIS layer measuring bicycle-friendliness of every road segment in the region. The data will be used for local and regional Complete Streets planning and to analyze the potential effectiveness of future project applications in the Ten-Year Planning process.
- **CommuteSmart:** The mission of the CommuteSmart Nashua is to improve transportation mobility options of all residents and employees in the region. In 2019, 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.

HIGHLIGHTED MERRIMACK MEMBERSHIP BENEFITS	ESTIMATED VALUE
HOUSEHOLD HAZARDOUS WASTE COLLECTION www.nashuarpc.org/hhw NRPC staff conducted 6 HHW collections this year on behalf of the Nashua Region Solid Waste Management District (NRSWMD) to allow residents to properly dispose of hazardous products. Five of the events were in Nashua, one in Pelham. Residents of Merrimack could attend any of the seven events. In 2019, a total of 1,734 households participated in the HHW collections District-wide.	NRPC Staff Time: 500 hours Merrimack households served: 250 (15.6% of total served). Single collection event cost savings to NRSWMD: \$16,250.

Nashua Regional Planning Commission

Submitted by Jay Minkarah, Executive Director

HIGHLIGHTED MERRIMACK MEMBERSHIP BENEFITS	ESTIMATED VALUE
TRANSPORTATION LOCAL TECHNICAL ASSISTANCE In 2019 NRPC conducted a Transit Expansion Study to evaluate fixed-route service along Daniel Webster Highway and Continental Blvd. NRPC also prepared a work scope to conduct an update of the 2004 F.E. Everett Turnpike Exit 12 Ramp Study and provided a corridor map request for the tolls hearing.	NRPC Staff Time: 100 hours
TRAFFIC COUNTING https://arcg.is/Ovm8q NRPC collected traffic counts at 18 locations and vehicle classification data at 4 locations in Merrimack in cooperation with the NH Department of Transportation to support the Highway Performance Monitoring System. All counts are available to the Town for local planning initiatives. NRPC continues to maintain the traffic count database that includes Merrimack traffic count information.	NRPC Staff Time: 36 hours
ONLINE GIS http://nrpcnh.mapgeo.io NRPC's Live Maps is a public-facing resource that the Town's citizens can use to view regional GIS data. NRPC's Live Maps also functions as a backup parcel viewer if the Town's site experiences any downtime.	Licensing fee: \$6,000/year NRPC staff time: 40 hours

PAYMENTS TO NRPC

Membership Dues:	\$21,034
Other Contractual Amounts:	\$0

REPRESENTATIVES FROM MERRIMACK TO NRPC:

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

Commissioners: Karin Elmer, William W. Boyd III, Anant Panwalkar, Timothy Tenhave

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

Nashua Regional Solid Waste Management District: Steve Doumas, Kris Perreault



30 Temple Street, Suite 310
Nashua, NH 03060
Phone: 603.417.6570

Value yesterday. Enhance tomorrow. Plan today.

Parks and Recreation Committee

Submitted by Laura K. Jaynes, Chairman

The Merrimack Parks and Recreation Committee serves as an advisory board to the Town Manager and the Town Council. Guided by the Parks & Recreation Director, Matt Casparius, this volunteer committee looks at the needs of the Town and how to best use the Town recreation properties. The Committee then makes recommendations to the Town Council for approval, based on the goals of the Town recreation master plan. Matt always collaborates with other Departments and volunteer clubs in Town.

Welcome to James Golisano, the new Parks and Recreation Program Coordinator! When James came in April, 2019, he took over a new job and its challenges with intelligence and energy. He is a great asset to the Department.

In 2019, the Committee had some changes in membership. We now have 2 member-at-large positions open. Membership includes representatives from the Town Council, the School Board, MYA, the Merrimack Senior Club, the Merrimack High School and 6 members-at-large. Input from these representatives is essential in setting goals. We welcome new members of any age.

The 2019-2020 Budget Presentation to the Town Council for Wasserman Park, included: demolition of 3 cabins, tennis courts resurfacing, and minimum wage changes for day camp employees. A wage increase could affect camp fees in the future.

Beach Project at Wasserman Park: This project was approved at the end of 2019. However, the Dept. of Environmental Services (DES) denied the removal of the large pine trees at the shore. Town Engineer, Dawn Tuomala, will be creating a new plan to bring back to DES.

Wasserman Park Function Hall: Improvements continue to be made at the Function Hall. There is carpeting on the tile floor helping the acoustics. The Merrimack Rotary Club is planning to update the Hall with new paint and sound panels. The Function Hall continues to be improved for year-round use. The Committee's goal is to improve and upgrade the Function Hall's look to attract more rentals

Fee Schedule: The number of rentals continues to increase. The fee schedule has not changed in several years. Matt presented a new fee schedule based on his research. He hopes to offer online registration.

Dog Park Subcommittee: Presently there is \$2,896.59 in the Dog Fund (as of 2/19/20). Future improvements include a water line and lighting. Friends of the Merrimack Dog Park can be viewed on Facebook. Fundraisers will be announced. Volunteers help spread mulch, snow shovel, etc. Donations of pet-safe salt and "doggie" bags are welcome!

In 2019, the Ice Skating Rink was open to the public at Watson Park, with a different location. Lights were ordered at the end of 2019 and once installed they will run on a scheduled basis.

2019 Events: The Parks and Recreation Department hosted many special annual events starting in February with a Murder Mystery Dinner, the 27th Annual Winter Carnival, and school vacation camps. In the spring, there was the 27th Annual Easter Egg Hunt, 2nd Annual Earth Day, Community Clean-up Day, Fourth of July parade, and Holiday parade and tree lighting.

Thank you, Town Council, for supporting the goals of the Parks & Recreation Committee and Department.

Planning Board

Submitted by Robert Best, Chairman

The Merrimack Planning Board held 20 regular meetings during 2019, primarily for the review of subdivision and site plans. The Board reviewed and approved 4 residential subdivision plans, which created a total of 4 new conventional residential building lots, compared to 15 lots in 2018, 11 lots in 2017, 81 lots in 2016, 78 lots in 2015, and 20 lots in 2014.

The Planning Board approved 8 commercial, 1 industrial and 2 residential site plans during the year. Notable site plans included the first phase of the Edgebrook Heights mixed-use development along DW Highway near the town line with Nashua. The approval included 232 multi-family residences (156 multi-family and 76 elderly housing units), a clubhouse, and associated site improvements. In addition, the Board also approved a project at 360 Daniel Webster Highway which included 40 multi-family residential units.

The Board approved the adoption of separate and updated Site Plan Regulations that were previously contained in the Subdivision Regulations. The Board, with the assistance of the Nashua Regional Planning Commission (NRPC), also continued the process of creating a bicycle and pedestrian plan for the Daniel Webster Highway (Rt. 3) Corridor. The Board held a workshop meeting on November 5, 2019. Adoption of the plan is expected to take place in early 2020.

William Boyd served the Board as the full member Town Council representative and in June, Robert Best was re-elected as Chair and Alastair Millns was re-elected as Vice Chair to the Board. The Board welcomed Paul McLaughlin, Jr. back to the Board as a full member this year. At year-end, the Board consists of seven full members and one alternate. There are two alternate positions available. Residents interested in serving when any vacancies arise can contact town staff for more information or go to this website:

<https://www.merrimacknh.gov/get-involved>.

Community Development Director Tim Thompson, Planning and Zoning Administrator Robert Price, Assistant Planner Casey Wolfe, former Assistant Planner Kellie Shamel, the clerical staff Sharon Haynes and Rhonda Fleming, as well as Dawn MacMillan and former Recording Secretary Zina Jordan, and Fuss & O'Neill engineering consultants provided invaluable support to the Planning Board. Additional assistance was provided to the Board by the Public Works Department, the Fire Department, Merrimack Village District and the NRPC.

Souhegan River Local Advisory Committee

Submitted by Cory Ritz, Chairman

The Souhegan River Local Advisory Committee (SoRLAC) is a volunteer river management committee. The committee plays a vital role in protecting the Souhegan River. SoRLAC is part of the collaboration with the NH Rivers Management and Protection Program and the State. Local Advisory Committees (LACs) are the cooperative partnership between the state and local stakeholders for Designated Rivers. Rivers Management and Protection Act states, "It is the policy of the state to ensure the continued viability of New Hampshire rivers as valued economic and social assets for the benefit of present and future generations". Nominated in 1999, the Souhegan River is one the state's nineteen Designated Rivers.

SoRLAC members represent a broad range of interests such as concerned citizen action, water quality protection, engineering best practices and local government involvement. Projects or other work being done within a quarter mile of the Souhegan River are reviewed by SoRLAC at its regular monthly meetings. SoRLAC recommendations for state permits are made prior to permit issuance. Each of the six corridor towns has room for three members who are nominated by the Board of Selectmen. Currently there are openings for additional interested citizens for every watershed town. Meetings are open to the public. Minutes are posted on the Nashua Regional Planning Commission website:

<http://www.nashuarpc.org/about/related-organizations/sorlac>.

SoRLAC reviewed five construction permits in 2019 and made recommendations and inquiries to benefit the river during construction. SoRLAC monitored developments and projects in multiple towns including a residential bridge in New Ipswich, dam activities in Greeneville and Milford, wastewater treatment plant permit and maintenance renewals, small business development projects in Merrimack and other activities that impact the river. The committee held an informal educational seminar on a rising contamination issue of PFAS (Per- and polyfluoroalkyl substances) and participated in the Wilton Sustainability Fair. Several members also attended the statewide LAC workshop in Concord. The committee works in cooperation with the Souhegan Watershed Association on cleanups along the river, canoe trips, water quality monitoring during the summer months. Water quality data are posted **<http://www.souheganriver.org/results.html>**.

This upcoming year, in addition to project reviews, SoRLAC is planning monthly informal speakers and educational seminars on rivers and issues specific to the Souhegan River. SoRLAC has a long history of engagement with the towns, counties and state. Fundamentally, members of SoRLAC have a high regard for the Souhegan River's health, access and for monitoring development. We welcome all visitors and look forward to a good year for the Souhegan River. The Town of Merrimack representatives are Nelson Disco and George May.

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.

This year the Committee mourns the loss of our member Jacqueline Flood, who passed away on September 27, 2019. Over the years since its founding, the Committee has been supported by Jackie and her support, interest and enthusiasm for improving Merrimack's Town Center will be greatly missed.

During 2019, the Committee's has concentrated its efforts toward accomplishing the several "Action Items" of the "Town Center Pedestrian & Trail Master Plan":

- Work continued on the planning for the Souhegan River hiking trail. 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 and along the Souhegan River, connecting to the pedestrian bridge across the Souhegan River at the FEET. The Merrimack Department of Public Works is overseeing the project for the Town and Quantum Engineering Associates has been selected to implement the project design and construction. The first phases of the project have been completed to evaluate alternative routes for the trail, an archaeological study has been completed to assure that no significant archaeological artifacts are disrupted during the construction, and an evaluation of the Chamberlain Bridge structure has been done. The Bridge investigations revealed some structural deficiencies in the Chamberlain Bridge which must be addressed as part of this project. This, and other factors, caused the project budget to exceed the allotted funds. At the recommendation of NHDOT, it was decided to use funds allocated for the Woodbury Street TAP sidewalk to complete the Souhegan River Trail. Final design documents are now in preparation and it had been expected that construction would begin in the summer of 2020. In October of 2019, we received the bad news that the trail construction will be delayed to 2024 due to shortage of NHDOT Funds. Several letters protesting this delay have been sent from the Town to the NHDOT and at this point the construction date for the Trail is uncertain.
- In 2018, the Town, through the Public Works Department, applied for a second TAP grant to implement sidewalk construction on Woodbury Street and the north side of Baboosic Lake Road from the Library to O'Gara Drive. Although this application received highest priority ranking from the NRPC, Federal funding for this project was not awarded.
- Beginning in FY 2020-2021, the Town Capital Improvement Plan (CIP) includes projects for the iTrac recommended sidewalks on Woodbury Street, Twin Bridge Road, Baboosic Lake Road, and portions of Route 3. Having these projects in the CIP is very helpful in obtaining TAP funds.
- The Merrimack School District (JMUES) continues to sponsor an annual walk to school day, which was held on October 4th this year. Construction of a sidewalk on O'Gara Drive, which would complete the sidewalk loop around the Town Center School Properties originally planned for the

Town Center Committee

Submitted by Nelson Disco, Chairman

2019-2020 Capital Improvement Plan, has been delayed to allow preparation of a Master Plan for the entire School properties around the Town Center area.

- The TCC continued an outreach program to keep Merrimack citizens informed as to the projects being undertaken by the committee. This year the Committee staffed booths for public display of our projects at the 4th of July Pancake Breakfast and the Merrimack Public Library Turkey Shoot on November 21st.
- Town Center Committee plans for 2020 include continuing work on the Souhegan River Trail and the Woodbury Street projects, by design suggestions and coordination with the Merrimack PWD. The Committee will continue support to any new TAP Projects, and continued public outreach.

Zoning Board of Adjustment

Submitted by Rich Conescu, Chairman

The Merrimack Zoning Board of Adjustment held 12 regular meetings during 2019, hearing 39 applications for variances, special exceptions, equitable waivers, and appeals of administrative decision. There were 3 requests for rehearing made this year. Seven variance applications and two appeal of administrative decision were withdrawn.

The Board granted 31 variances, 5 special exceptions, 3 equitable waivers, and 2 requests for rehearing. The Board denied 1 variance and 1 request for rehearing. Specific details of the Board's decisions can be found in the Community Development Department.

In August, the Board elected Rich Conescu as Chair and elected Kathleen Stroud as Vice Chair. This year the Board welcomed Rod Buckley as a full member (previously an alternate) and Ben Niles as a new alternate. Additionally, Fran L'Heureux retired from the Board in January. The Board thanks her for her many years of service to the community. At year-end, the Board is at full membership, consisting of five full members and three alternate members. Residents interested in serving when any vacancies arise can contact the town staff for more information or go to this website: [**https://www.merrimacknh.gov/get-involved**](https://www.merrimacknh.gov/get-involved).

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

TOWN OF MERRIMACK, NH



2019 DEPARTMENT REPORTS

Adopt-a-Road/Spot

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

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

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

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

Assessing Department

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. 2019 was another busy and productive year in the Assessing Department.

In 2019, we have continued to see real estate values appreciating. Real estate sales in Merrimack continue to climb with 538 arms-length transfers. Your assessment is available for review online at www.merrimacknh.gov/assessing-department and we suggest you periodically review the data for accuracy as the taxpayer shares the responsibility to ensure the data they are essentially taxed on is accurate. If an error exists, please notify us immediately so we may review and rectify. An interior inspection will be required to verify interior data.

For 2019, the median home assessment is \$260,500. We qualified and granted approximately 300 property tax exemptions including blind, improvements to assist those with disabilities, elderly and disabled taxpayers. We have 1,196 properties receiving a veteran's tax credit. There are 88 property owners who have their property assessed under the current use program. The solar exemption was adopted up to \$25,000 and the disabled veteran tax credit was increased to \$4,000.

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

This year we said goodbye to two 20 year employees: Michael Rotast, Assistant Assessor and Maureen Covell, Assessing Coordinator. Their experience and knowledge was a tremendous asset for the Department. Instilled in each of us by our previous assessor, the late Brett Purvis, our manager Anne Whitney and our current assessor Loren Martin: "To succeed you will need to gently push the one in front of you while helping to pull up the one behind you". For the last 20 years, Mike and Maureen lived up to that standard. I thank them for their dedicated service to the Town of Merrimack and wish them success and happiness.

The cooperation and understanding from the taxpayers has made this year a success. We maintain an open door policy and hope that if you have questions or concerns regarding your assessment that you will contact 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. With the assistance of the Nashua Regional Planning Commission, the Planning Board continued the process of creating a bicycle and pedestrian plan for the Daniel Webster Highway (Rt. 3) Corridor. Public Hearings will occur in early 2020 to adopt the plan as an amendment to the Town's 2013 Master Plan.

Staff continues revamping Planning Board regulations as part of the implementation process for the Master Plan, with the Planning Board adopting a re-write of the Site Plan Regulations as a stand-alone set of regulations (separating them from the Subdivision Regulations) in September. Now that the Site Plan Regulations are complete, staff and the Planning Board will work on updating and modernizing the Subdivision Regulations. This process will continue during 2020, and we invite interested citizens to provide comments when the Board reviews them at upcoming meetings.

2019 saw the continuation of the development of three mixed use projects. A new mixed use Conditional Use Permit and site plan for Phase I of Edgebrook Heights, a 35+/- acre site located in the southern part of the DW Highway corridor just north of the Nashua town line, gained approvals in 2019. Edgebrook's project proposes a mix of retail, office, multi-family residential and elderly housing. The Merrimack Park Place mixed use project, proposed near the Premium Outlets, modified its approvals and obtained site plan approval for a modified Phase I, which will include residential units, a hotel, and a restaurant. The Flatley mixed use project on DW Highway also obtained an amended approval, modifying the location and possible future layout of commercial and industrial components while the residential portion (Gilbert Crossing) continues to progress toward completion.

The housing market continues to rebound from the recession earlier in the decade, with new higher density housing continuing to lead the residential market. As of the end of 2019, 1,333 units in various styles (single family lots, garden style apartments, townhouses, detached condos, and detached elderly units) are either under construction, have received approvals and await construction, are recently completed, or are in various stages of the review process.

2019 saw some staff changes within the department. We said goodbye to Assistant Planner Kellie Shamel (now Town Planner in Milford), secretary Diane Simmons, and recording secretary Zina Jordan. In April, Rhonda Fleming joined the staff as the new Community Development secretary and Casey Wolfe arrived in September as our new Assistant Planner.

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 2020, 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, CPA, Finance Director/Asst. 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 (approximately 17,000 payroll transactions per year for almost 336 employees) and the maintenance of employee vacation and sick leave accrual records.
- The pre-audit of all purchase orders and vendor invoices, the recording of these documents, the processing of related accounts payable checks, and the reporting of the expenditures reflected thereby (approximately 836 purchase orders, 8,542 invoices, and 5,174 accounts payable checks per year).
- Recording cash receipts reported by the Town Clerk/Tax Collector; depositing and recording cash receipts from other departments; and reconciling cash accounts to monthly bank statements and to the Treasurer's records.
- Processing departmental allocations of group insurance, telephone, fuel, and vehicle repair costs.
- Assisting the Treasurer in investing Town funds in accordance with those policies.
- The preparation of the Town's annual budget and associated compliance reports and participation in all budget-related meetings.
- Coordinating the preparation of the annual capital improvements program on behalf of the Planning Board.
- Assisting in the negotiation of collective bargaining agreements.
- The competitive bidding of all purchases of equipment costing \$1,000 or more.
- Coordinating the auction of surplus Town equipment and vehicles and unclaimed equipment received by the Police Department.
- Coordinating the billing and collection of ambulance fees.
- The competitive bidding of the Town's group health, dental, life, and disability insurance coverage; coordinating the related employee enrollment and re-enrollment processes; auditing all related billings; and the processing of life and disability insurance claims.
- The competitive bidding of the Town's workers compensation, unemployment compensation, property, and liability insurance coverage; and ensuring that the Town's property and liability insurance coverage is adequate.
- The administration of a fixed asset accounting system.
- Coordinating the issuance of bonds and other debt obligations.
- Assisting the Town Manager, the Town Council, and other departments and committees in various finance-related matters

Financial Condition of Town

The Town's financial condition at June 30, 2019 is excellent. There is unreserved fund balance (surplus) in each of the major operating funds for cash flow purposes and to protect against contingencies. Long-term debt is well below the maximum level recommended by credit rating agencies.

Fire Department

Submitted by Michael Currier, Fire Chief

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

Letter from the Fire Chief

It is my pleasure to present to you the Merrimack Fire & Rescue Annual Report for 2019, which recaps another busy year of the Department. The information contained in this report is a reflection of the combined efforts of the outstanding men and women who proudly serve Merrimack Fire & Rescue and the community at large. It is through their arduous work and dedication that the Department had a successful and productive year; they are the best of the best. We are proud of the services we provide and want to share with you how well we performed last year by providing some vital statistics and major accomplishments within the Town of Merrimack that helped us achieve our mission. Most of all we want to thank our Town Council and you, the citizens of Merrimack, for your unwavering support of all the members of the Merrimack Fire & Rescue Department.

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

Introduction

The members of the department are ready for the New Year; as 2019 was a challenging year, we continue to try and move forward, the Merrimack Fire and Rescue Department is an organization that extinguishes fires but trains and excels to become an all-hazards/emergency response team. We have the responsibility of protecting our community by providing the necessary services of Fire Suppression, Specialized Technical Rescue, Community Risk Assessment, Risk Reduction, Advanced Emergency Medical Services, Fire Prevention Education, Industrial and Residential Fire Inspections, Gas and Propane Tank Inspections, Hazardous Materials (Chemical) Response, Terrorism Response, Emergency Management (Disaster Preparedness and Response,) Fire and Arson Investigations, Building Permits and Inspections, Health Department Inspections (Restaurants, Community Pools, Hotels, Foods Establishments, Farmers Market, food trucks/carts) and Safety Inspections for Special Events (Triathlons, Car Shows, Dog shows etc.)

As we move into 2020, it is time to move the department forward with staffing to keep up with the ever growing community. In the last years, we have tried to lay a foundation for the future with accurate data collection, to show the departments future needs to assist us in our mission, vision, and values. This will hopefully pave the way for the department's future staffing needs. The continuous improvement through future technologies will make the emergency response more efficient, more effective, and more importantly safer.

OPERATIONS DIVISION

The Operations Division consists of the men and women whom you see responding to emergency calls in 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, Ladder truck, Heavy Rescue and other apparatus that respond to hundreds of emergency calls every month. If you call 911 in our community, it will be these men and women who respond; ready, willing, able and equipped to help you in your time of need.

Fire Department

Submitted by Michael Currier, Fire Chief

The Operations Division is under the direction of Assistant Chief (AC) Matthew Duke, reporting to the Chief of Department. AC Duke has overall responsibility for Department Operations at all incidents throughout the community. He also oversees station and apparatus maintenance, testing, certifications and EMS licensure for individuals and the Department, as well as several other programs within the Department. AC Duke is responsible for all reporting mandates from the National Fire Incident Reporting System (NFIRS), requiring a report for every incident to which we respond. This system ensures consistent and accurate data for national and state reporting and record-keeping. In addition, the State of NH Trauma Emergency Medical Services Information System (TEMSIS) requires a detailed report on every ambulance response and every patient with whom the Department has contact, regardless of whether or not they are transported to a hospital.

Emergency Response Activity

Merrimack Fire and Rescue Operations personnel responded to 3,163 calls for service in 2019. Of these, 65% percent were Emergency Medical Services (EMS) responses, 20% were fire responses and the remaining 15% were a combination of motor vehicle crashes, hazardous materials responses, mutual aid requests, rescue calls and others.

Fire Response	629	19.9
EMS Response	2,051	64.8
Other Response	483	15.3
Total	3,163	100%

ALS Response	1,045	51.0%
BLS Response	887	43.2%
Other EMS Response	119	19.9%
Total	2,051	100%

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: 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.

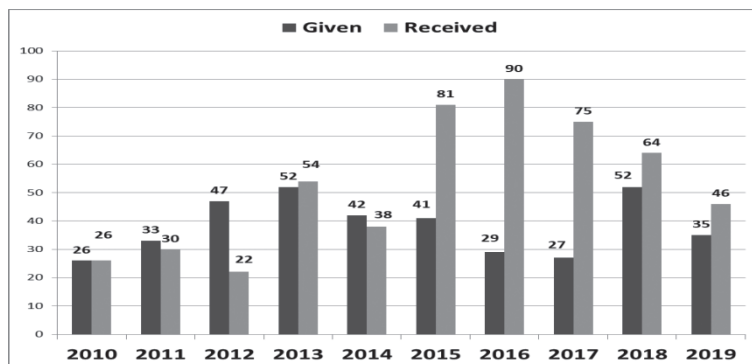
ALS (Advanced Life Support) Response: Serious medical emergencies or injuries, such as a heart attack, stroke, or difficulty breathing. Typically requires a minimum of 5 responders.

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.

Once again this year; early and accurate recognition, diagnosis and treatment of life-threatening medical 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. In addition, rapid response, assessment and treatment by our EMTs and Paramedics resulted in a number of narcotic and other drug overdose patients being revived and transported to hospitals for follow-up treatment.

This past year, personnel responded to numerous significant incidents including the following: 24 fires in buildings, 9 vehicle fires, 9 brush fires, 30 propane or



Fire Department

Submitted by Michael Currier, Fire Chief

natural gas leaks, over 150 motor vehicle crashes including several requiring patients to be transported by helicopter to Level 1 Trauma Centers in Boston. Merrimack Fire Rescue also provided Mutual Aid to neighboring towns 35 times in 2019. We also received assistance from these neighboring communities during the year, as shown in the chart.

Training Overview

The training requirements for each of the Operations disciplines are tremendous. Our members are constantly striving for excellence in low frequency, high-risk responses such as building fires, hazardous material emergencies, and technical rescues including high angle rope rescue, ice rescue, swift water rescue, and vehicle extrication. The stakes in these types of responses are always very high, with little to no margin for error. We also cannot overlook the importance of training for proficiency in the more routine responses that we make 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 our community needs us. During 2019, Merrimack Fire Rescue personnel spent a combined total of over 4,000 hours training in all aspects of emergency response, including fire, rescue and emergency medicine.

SUPPORT SERVICES DIVISION

The Support Services Division is under the direction of Assistant Chief (AC) Matthew Duke reporting directly to the Fire Chief. AC Duke is responsible for overseeing Fire Prevention and Education activities, Fire Marshal actions to include Code Enforcement, Fire/Arson Investigations, and the Juvenile Fire Setter Education Program. He also coordinates and oversees the building and health department when executive leadership is needed in the absence of the Fire Chief. AC Duke also works directly with the town's Human Resources Coordinator to ensure the Fire Department adheres to employment laws and town policies, particularly in the areas of; job postings, hiring practices, background checks and orientation for new employees. He conducts internal investigations as required. AC Duke coordinates with all personnel on protective clothing purchasing, maintenance, and replacement and is also the Department liaison with outside vendors that provide our uniforms.

Fire Prevention/Fire Marshal's Office

This was another challenging year in the Fire Prevention office, and 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 2 of the 5 approved 48 unit apartment buildings completed and fully occupied, as well as 2 more nearing completion. The developer has expressed interest in building between 1 and 3 more apartment buildings due to the demand. The Residences at Executive Park has completed its first 48 unit building, with 2 more being constructed and a further 2 having site work done. There is also a 65 unit workforce housing apartment development, Neighborworks, located on Angelo Drive, and the Overlook Estates 45 unit age restricted townhouse development on East Chamberlain Drive currently under construction. All of these developments have required many plan reviews, consultations and inspections. 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, any new roads require coordination between the Merrimack Fire Marshal's office, the US Postal Service, NH-911 and the Merrimack DPW to ensure proper naming and addressing is completed.

Single family residential construction continues, with the completion of the Pollard Road Subdivision of 13 single family homes, the Cota Subdivision of 10 single family homes, Blanchard Points 50 unit condex

Fire Department

Submitted by Michael Currier, Fire Chief

development and the Tomasian Drive Subdivision of 19 single family homes. 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 Road. The large mixed use development located at 10 Premium Outlets Boulevard and The Residences at Edgebrook Heights, located at the very south end of Daniel Webster Highway, are approved to start soon. They have both required many plan reviews and Planning Board meeting consults due to changes made by the developers. Commercial developments that required fire prevention review include projects at Fidelity, BAE, Colt Refining, St. Gobain, Gettinge, Rivet's Crematory and Anheuser-Busch.

Fire Prevention continues to average over 3,000 life safety inspections within our community each year. Many of these fire safety and code inspections were for life safety, place of assembly, new occupancy and licensing programs. We also had numerous tent and outside event inspections. Each inspection is highly focused to ensure that the businesses, schools, places of worship and areas of recreation are safe for our citizens, businesses, their customers and visitors. Anheuser-Busch has added many events to their location including fireworks at concerts, a lumberjack competition, Brewery Frights Haunted House, Brewery Lights Christmas Lights display and many car shows, as well as the annual Ribfest. All of these events require inspections, as well as code reviews for any new events. The building plan reviews have caught many potential fire code violations and prevented them from becoming an actual safety concern. The inspection and building/site plan review process generated over \$36,000 in revenue to the Town of Merrimack, an increase of over \$8,000 from the 2018 total. Most of the increase was due to the number of detailed sprinkler and fire alarm plan reviews for the apartment developments.

During October, which is National Fire Prevention month, Fire Prevention presentations were conducted at all public schools and most daycares in the community. The Merrimack Fire and Rescue Department open house held in October, was a great success, and largely attended by the public.

This year there were over 2,000 consultations conducted by personnel from the Fire Prevention/Fire Marshal's office. These consultations included providing fire/safety advice and education to local citizens and contractors on various subjects such as generator safety, smoke and carbon monoxide detectors, fire extinguishers, wood and pellet stoves, emergency exits, code requirements and compliance. Additionally, consultations with businesses included life safety and fire code requirements, fire alarms, fire sprinkler requirements, building and room capacity requirements, egress and exit requirements, removal of oil and propane tanks, school safety, and construction requirements.

The Fire Marshal's office investigated 10 fires this year, including a vehicle fire, 6 structure fires, 3 brush fires and 2 electrical fires. Unfortunately Merrimack suffered its second fatal fire in only 2 years when an elderly man pass away as a result of an overnight fire. The investigation determined that the fire was most likely caused by an electrical problem and excessive storage of combustible materials. Another building fire resulted in the destruction of a local archery association's clubhouse. This fire was determined to be due to arson, and we are working with the Merrimack Police Department on the investigation.

The Merrimack Fire and Rescue Department appreciates the opportunity to serve the community and share our knowledge through appearances and programs. This year include fire prevention programs at all the Merrimack Elementary schools, the Merrimack High School Driving Under the Influence (DUI) assembly, Reeds Ferry Fun Day, Police Open House, Fire and Rescue Department Open Houses, the annual Ribfest at Anheuser-Busch, and Safety Days at numerous local businesses delivering important life safety information. A major outreach event was conducted with assistance from the American Red Cross in which

Fire Department

Submitted by Michael Currier, Fire Chief

fire department personnel went door to door in certain targeted areas of town to distribute free smoke and carbon monoxide detectors to those residents that may have trouble acquiring their own devices. We conducted fire and carbon monoxide safety presentations at the John O'Leary Adult Community Center and the Merrimack Premium Outlets Tenants Meeting. We also continue to work with the Nashua Telegraph, Merrimack Journal and the Merrimack Patch to get the message of fire safety and prevention out to the public.

Emergency Management

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

BUILDING & HEALTH DIVISIONS

Building Division

This year the Building and Health Division has endured some unexpected challenges. We had seen an increase in construction activity while coping with intermittent vacancies in department staff during the same time period of intensified work load. We would like to thank our very dedicated and talented department staff for their hard work 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 practical approach can be seen daily throughout the Town of Merrimack as the number of construction projects continue to increase. Our focus has always been towards customer service with the emphasis on assisting all applicants from the initial project conception and plan review to final completion and occupancy for each project.

Building Division Activities and Inspections

Applications	1,234	Deck Framing/Final	36
Plan Reviews	251	Generator Gas	20
Foundations/Footings/Drains	210	Generator Electrical	24
Framing	327	Building Final	214
Electrical	821	Gas Piping	292
Plumbing	364	Pool/Spa Final	56
Insulation	147	Septic/Sewer/Test Pits	178
Boiler/ Furnace	98	Virtual Inspections	11
HVAC	103	General Inspection	55
Hot Water Heater	58	Failed Inspections	101

Fire Department

Submitted by Michael Currier, Fire Chief

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

- 5 Vanderbilt - 48 Unit Apartments
- 1 Vanderbilt Drive – Clubhouse/ Leasing Office
- 5 Gilbert Drive - 48 Unit Apartments
- 8 Gilbert Drive - 48 Unit Apartments
- 10 Gilbert Drive - 48 Unit Apartments
- 3 Gilbert Drive – Clubhouse/Leasing Office
- 362 D W Highway – Triangle Credit Union
- 364 D W Highway – Haywards Ice Cream
- Single Family Dwellings - 34 Total New Homes
- 2 Manufactured Homes

Revenue Building Permits – 2019

Building Permit Fees	\$238,611.00
Septic Fees	\$6,950.00
Sewer Insp Fees	\$3,850.00
Application Fees	\$14,365.00
Test Pit Fees	\$3,050.00
Copy Fees	\$816.50
Total Building Fees	\$267,642.50

Revenue Health License & Fees - 2019

Food License Fees	\$23,600.00
Public Pool/Spa Fees	\$1,875.00
Total Health Fees	\$25,475.00
Total Building & Health Fees	\$293,117.50

Health Division

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

Health Activity

Complaint Investigations	31	General Inspection Services	46
Food Service Inspections	197	Emer. Response/Public Health Asst.	10
Pool and Beach Inspections/Licenses	20	Food Establishment Assistance	9
Day Care/Foster Care Inspections	5	School Inspections (Public and Private)	8
New Food Establishment Plan Reviews	16	Mobile Vendor Food Inspections	38
Food Establishment Licenses Issued	140		

Assisted (5) food establishments with their planning/expansion

- Tuckers - Unit 117, 360 Daniel Webster Highway
- @Rincha Thai & Sushi Restaurant - 80B Continental Boulevard
- A Lota Thai - Unit 121, 360 DW Highway
- Tomahawk Tavern - 444 Daniel Webster Highway
- Los Primos - Unit A, 3 Amherst Road

Fire Department

Submitted by Michael Currier, Fire Chief

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

Fire and Rescue Department Conclusion

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

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

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

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

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

Media Division

Submitted by Nicholas Lavallee, Media Services Coordinator

In 2019, the Media Division informed the community 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.

In 2019, there were 302 programs that broadcast on the three channels, totaling 16,925 hours of original content. The Government and Education Channel featured 96 live broadcasts.

Merrimack TV is available to watch online 24 hours a day at merrimacktv.com. Merrimack TV's YouTube channel offered 224 on-demand programs, mostly meetings of Board and Committees, for residents to view online. Additionally, we have started live-streaming select meetings via the Merrimack TV Facebook page.

Throughout 2019, community volunteers demonstrated the many possibilities that residents have with our resources, specifically having the ability to share opinions using cable television. State Representative Jeannine Notter, has taped a total of 363 episodes of her "Chattin' with" programs since 2006. This year Bob L'Heureux submitted several new episodes of "Outdoors with Bob" show, and Bill Souza began taping his regular series "Straight Talking" which is focused on staying engaged in the community.

Most notably, the Media Division staff recorded important public events including PFAS events hosted by the NH Department of Environmental Services and began taping the monthly meetings of the Merrimack Village District Water Commission. Staff produced programming includes a new weekly series, "Merrimack in Motion", which features excerpts from elected board and committees. Working with the School District, staff recorded at Merrimack High "4 Way Speech Contest", "Celebration of Song", "Awards Night", and "MHS Graduation". Staff collaborated with the Public Works Department (PWD) and the Police Department on an awareness video related to traffic due to the Bedford Road Bridge construction. Additionally, we documented the PWD's new renovated facility and ribbon cutting ceremony.

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

Merrimack Public Library

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

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.

Libraries today are **more about what they do for and with people than what they have for them.**

Below you'll learn about how your library served Merrimack residents as well as folks from neighboring communities during 2019:

We've promoted **life-long learning through an increase in the frequency and number of events for patrons, from babies to seniors.** These include our childrens' storytime classes, teen squads, and adult book discussions, where we discuss classics such as our community-wide read of *1984* by George Orwell and contemporary non-fiction titles like Brené Brown's *Dare to Lead: Brave Work. Tough Conversations. Whole Hearts*. While it's often our talented staff that facilitate these events, we've also partnered with local experts to expand our programs to include a SCORE Small Business Owners Workshop Series; kids' Python Computer Programming classes with the Michael Loverme Memorial Foundation; financial, retirement, and social security workshops with local business professionals; and health clinics for seniors with the City of Nashua Division of Public Health and Community Services.

We believe that **libraries transform lives through exposure to and involvement with the arts and sciences.** At the Merrimack Public Library, children attend events where they paint, build, tinker, and experiment; teens gather with staff to view popular anime movies and discuss graphic novels and then create their own artwork and stories. These programs are possible thanks to financial support from Merrimack's Library Board of Trustees and the Friends of the Library. We've been fortunate to also receive several program grants from the NH Humanities. Our New England Author series, funded in part by a generous grant from DCU as well as through our Annual Turkey Shoot: Night of Raffles Fundraiser, included presentations from Stephanie and Scott Roper, Dan Szczechy, Allyson Szabo, Linda Reilly, Chris Bohjalian, Jarett Krosoczka, Jason Sokol, Mike Morin, Michael Tougias, Margo Burns and Hugh Dubrulle. We were delighted to welcome local acoustic guitar trio Divergent Strings, the Merrimack YMCA Madrigal Choir, and children's performer Johnny the K. Additionally, this summer, Mr. Aaron appeared courtesy of a Kids, Books and the Arts Grant and we especially thank the Merrimack Parks and Recreation Department for partnering with us during the Summer Concert Series in Abbie Griffin Park.

Libraries are a space where it's appropriate to encourage civic engagement. It's always a delight when Merrimack's first grade classes visit the library as part of their community field trip. These students tour our building, learn about our seismograph, and apply for their very first library card. We hope these visits are the first of many. We continue to partner with the Supervisors of the Checklist to provide several opportunities for Merrimack residents to register to vote. Likewise, in preparation for the 2020 US Census, we're hosting our regional Census staff who have been available one day each week to answer any questions about the process.

Libraries are **one of the few remaining places where civil discourse can happen, and as people become more reliant on virtual and digital communication, providing opportunities to build community and create connections is crucial.** Any day of the week, folks meet up at the library to work, learn, and connect, both formally and spontaneously. Groups gather around study tables. Tutors meet students at our cafe tables. New parents share tips in our Children's Room. Our meeting rooms have hosted Citizens for Clean Water meetings, Boy Scout and Girl Scout troop meetings, Booster Club meetings,

Merrimack Public Library

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

neighborhood associations, the Merrimack Historical Association meetings, and the local Republican and local Democratic organizations.

Because learning takes place 24/7, we continue to increase our digital collections through Hoopla, Overdrive, and Cloud Library; and online databases like Universal Class. Through several generous donations and partnerships this year, we were able to expand our Makerspace items from a handful of tech devices (ozo bots, 3D pens), to a diverse *Library of Things* that will appeal to a broader audience. Check out a specialty cake pan, Cricut machine, or an acoustic guitar and try something new. Borrow one of our Wi-Fi hotspots before embarking on a long car ride or camping trip. Staying in? We have new board games and video games available to bring to a family gathering or friends' night. Thank you to Girl Scout Anastasia Corman-O'Reilly for choosing the library for her Silver Award to create our Circulating Instrument Collection.

While we increase our digital services, **we continue to be good stewards of our historic building**. To address what threatened to become annual summer flooding in our lower level, we worked with the Town Finance Department, Public Works Department, and with Turnstone Corporation to remove and brick up the Children's Room windows. Our Library Trustees continue to work with the Library Director, Friends of the Library, and Development Fund Committee to investigate future improvements to our building so that we can continue to meet our community's needs - today and in the future.

While we work to impact our community, our community, in turn, has impacted us. We were saddened to learn of Barry Quimby's passing this year, and we were deeply humbled when the family requested that the Library establish The Barry Quimby Memorial Fund in his honor. Thank you for allowing us to share in holding his memory.

We will continue to provide opportunities that will truly transform lives and communities. Be sure to follow the social media links on our website, www.merrimacklibrary.org to stay connected. And please reach out if you'd like to be involved in building our future together.

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
Janet Krupp, Treasurer	2021
Karen Freed, Secretary	2020
Lora Philp	2020
Janice Tibbetts	2021
Alternate (up to 3)	(open)

Merrimack Public Library

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

Account Balances July 2018 – June 2019

DCU - Fines

Beginning Balance \$18,254.29
Ending Balance **\$13,058.10**

FINES INCOME SOURCES

Copier \$3,620.80
e-Commerce in \$1,044.47
Fines \$11,273.93
IGE_Income \$163.50
Total Fines Income Sources \$16,102.70

FINES EXPENSES

(F) Materials \$5,455.53
Copier Expense \$1,609.95
E-Commerce Ex \$730.00
IGE_Expenses \$129.31
Library Fees/ILL \$109.81
Museum Membership Passes \$4,910.00
Total Fines Expenses \$12,944.60

DCU - Special

Beginning Balance \$15,009.28
Ending Balance **\$11,687.24**

SPECIAL INCOME SOURCES

Book Sale In \$2,988.75
Donation \$1,102.40
 DCU \$5,000.00
 Memorial \$75.00
Total Donation **\$6,177.40**
Friends of the Library \$8,303.97
Grants \$633.40
Non-Resident Cards \$200.00
Passports \$1,400.00
Trust Funds
 Town Trusts \$2,736.21
Total SPECIAL INCOME \$22,439.73

SPECIAL EXPENSES

(SP) Materials \$3,991.13
(SP) Misc. \$70.00
(SP) Supplies \$544.99

Book Sale Ex \$251.05
Dues & Subscriptions \$49.99
Equipment
 Purchases \$5,700.75
Total Equipment **\$5,700.75**
Finance Charges \$129.98
Friends of the Library Ex \$182.50
Hospitality 30.22
LBOT \$505.00
Passport Ex 240.79
Programs \$4,548.00
 Summer Reading \$1,687.30
Total Programs **\$6,235.30**
Seasonal Decor \$407.22
Staff \$1,430.39
 Special Occasions \$1,138.18
Total Staff **\$2,568.57**
Total SPECIAL EXPENSES \$20,907.49

DCU Primary Savings

Beginning Balance \$836.88
Ending Balance **\$885.53**

DCU LTD Fines Savings

Beginning Balance \$64,109.52
Ending Balance **\$73,474.26**

DCU - Special Savings

Beginning Balance \$12,814.69
Ending Balance **\$17,813.54**

Watson Trust

Beginning Balance \$30,063.65
Ending Balance **\$30,404.46**

Fidelity Fines Account

Beginning Balance \$1,014.08
Ending Balance **\$1,033.32**

Fidelity Special Account

Beginning Balance \$12,844.21
Ending Balance **\$12,827.01**

Merrimack Public Library

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

2018-2019 Library Statistical Report

Circulation - Physical Items

Adult Books	33,166
Teen Books	5,137
Juvenile Books	48,984
DVD/Blu-Ray	25,483
Audiobooks	5,288
Music CDs	2,781
Video Games	1,981
Periodicals	4,137
Kits	162
Library of Things	185
Museum Passes	971
Inter-Library Loan	660
Total Physical	128,935

GMILCS Van Delivery From MMK	16,994
GMILCS Van Delivery To MMK	27,038
Total Physical + Van to MMK	155,937

Cooperative Circulation (GMILCS Consortium Activity)

MMK Patrons to GMILCS Libraries	448
Items borrowed by MMK patrons	11,499
GMILCS Patrons to MMK Library	307
Items borrowed by GMILCS Patrons	3,739

Circulation - Digital Items

eAudio	32,677
Overdrive	22,681
Cloud Library	2,964
Flipster eMagazines	1,906
Hoopla	5,126

Telecommunication Access

Website (Google Analytics)	140,268
Database Usage	92,168
Computer Users in Library	9,177

Meeting Room Usage

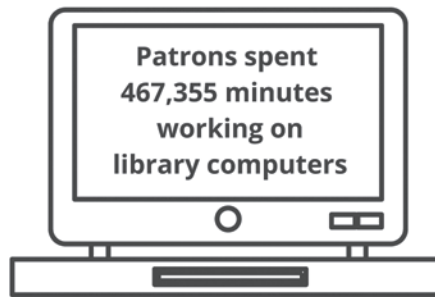
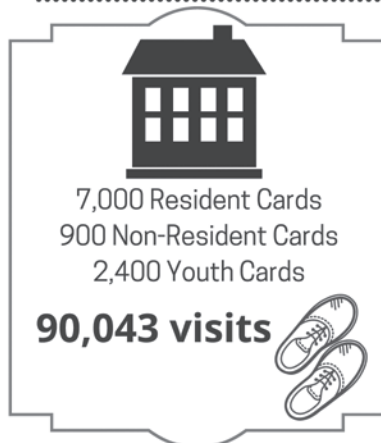
Library Meetings	82
Total Attending	488
Other Meetings	86
Total Attending	982
Outreach Events	18
Total Attending	2,282

Total Card-holders	15,161
Customer Door Counter (visits)	90,043

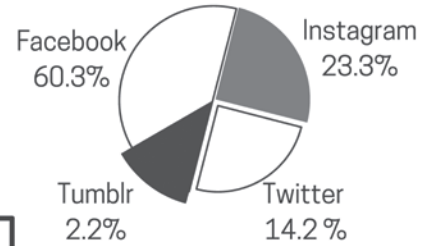
Merrimack Public Library

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

Merrimack Public Library 2018-19 Statistics

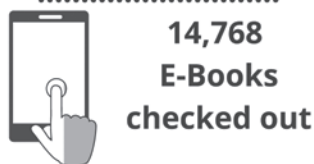
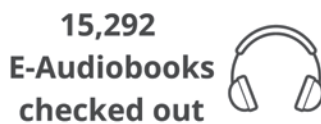
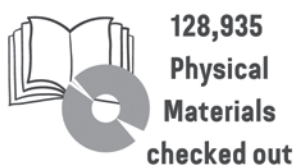
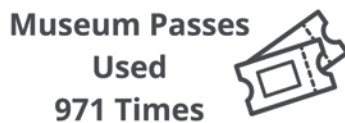


Social Media Followers



All Items Borrowed:

155,937



New Items to Borrow:

Cake Pans
Board Games
Video Game Systems



Most Popular Items

Guinness World Records
Catching Fire - Suzanne Collins
Pigeon Needs a Bath - Mo Willems
Little Fires Everywhere - Celeste Ng
Diary of a Wimpy Kid: Old School - Jeff Kinney

Crazy Rich Asians

The Fallen - David Baldacci

Legend of Zelda:
Breath of Wind



439 Events & Activities



New Programs Offered:

NEW Lego STEAM Club
Sensory Storytime

13 Author
Visits

**"A Universe of
Stories"**

**2019 Summer Reading
Challenge**
of Hours Read: 7,450

**LIBRARIES
TRANSFORM**

**BECAUSE ACCESS
EQUALS OPPORTUNITY**

Celebrate 125 Years
MERRIMACK
PUBLIC LIBRARY

Parks and Recreation Department

Submitted by Matthew Casparius, CPRE, Director

In 2019, the Parks & Recreation Department offered 190 different recreational programs, activities and special events for the Merrimack Community. Organizing recreation programs and special events around Town is not all that Parks & Recreation undertakes. The Department is also responsible for managing some of Merrimack's greatest natural resources including athletics fields, parks, playgrounds and picnic areas.

2019 Department Highlights:

- The Department directly served over 6,100 participants in programs and community special events.
- As a result of the improvements made to the Function Hall in 2016, the Hall was able to be used year round for recreation programs as well as rented out by the general public for private functions. In 2019, the Hall had 987 hours of usage over 201 days. Of that usage, we had 27 private function hall rentals which generated \$6,538.00 for the Town. This represents a 20% increase compared to the previous year.
- The 27th Annual Winter Carnival was a tremendous success. We had 28 groups providing games, crafts and other activities. We had snow on the ground for the first time in 5 years with an estimated 1,000 people in attendance.
- The 27th Annual Easter Egg Hunt, which is co-sponsored by the Merrimack Friends & Families was held on Saturday, April 13th. 10,000 Easter Eggs were given out and more than 850 people showed up at the event.
- The Merrimack Skate Park was opened for its 18th season from April through October.
- Working in conjunction with the Public Works Department, we coordinated the 2nd Annual Town Wide Community Clean Up Day on April 20th. 14 groups, consisting of a total of 100 volunteers, cleaned up parks, open space areas and roadways in Merrimack and more than 60 bags of trash were collected.
- In April, the Parks and Recreation Department said goodbye to our Program Coordinator. Kierstin Merlino left her position with the Town of Merrimack and in May, James Golisano joined the Department as our new Program Coordinator.
- Summer Concerts returned to the Abbie Griffin Park Bandstand for the 23rd year and 10 concerts were held between June 19th and August 14th. More than 1,700 participants came out and enjoyed these concerts. We had an average weekly attendance of 160 people, even with several concerts having to move indoors this year due to rain which reduced the turnout.
- The Department offered three free family Movie Nights in the Park this summer, with an average attendance of 105 attendees.
- Naticook Day Camp, in conjunction with the new Teen Camp Trek program, had record enrollment numbers this summer with 971 total registrations and which saw 8 out of the 9 weeks of camp sell out making it the highest attended summer in the Camp's history.
- The 27th Annual Halloween Party at Wasserman Park was held on Friday, October 25th and was a tremendous success! Co-sponsored by the Merrimack Police Department, it included games and activities from a variety of community organizations and had an estimated 1,000 participants attending the event.
- The 26th Annual Holiday Parade, Tree Lighting and Candy Cane Scavenger Hunt was a big success with 750 attendees at the Candy Cane Hunt and approximately 500 people at the Tree Lighting. The holiday parade featured 22 floats in the parade. A special thank you to the Public Works Department for their tremendous work in getting both Abbie Griffin and Twin Bridge Park ready for this event after a major snowstorm.

Parks and Recreation Department

Submitted by Matthew Casparius, CPRE, Director

Throughout the year; we had a number of Boy Scouts and Girls Scouts complete service projects that benefited the Parks and Recreation Department. We would like to recognize all of them for their efforts.

- Rohan Sreenivasan, Troop 424: Solar Lighting Project at Wasserman Park
- Ethan Burns, Troop 424: Chapel in the Grove Renovation at Wasserman Park
- Anthony Milani, Troop 272: Information Kiosk for entrance to the Quarry Trail at Wasserman Park
- TJ Vadney, Troop 424: Archery Equipment Storage Shed at Wasserman Park
- Benjamin Haddad, Troop 424: Gaga Ball Pit at Wasserman Park
- Girl Scout Troop 10762: Hopscotch Court at Watson Park
- Girl Scout's Courtney Farrar & Mary Giuliano, Silver Award Project: Bat House Boxes
- Max Townsend, Troop 48: Split Rail Fence and Wall Ball Court Repairs 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, attending Summer Camp, 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 2020!

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 Denise Roy, Police Chief



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 2019 calendar year.

The Merrimack Police Department experienced significant personnel changes throughout 2019. The Department saw the retirement of Captain Michael Dudash and Detective/School Resource Officer Michael Murray, both whom have been an integral part of the Police Department's success for over 30 years. The departure of these valuable officers has brought many new faces to the Merrimack Police Department and we encourage you to get to know them through the many programs which we offer. The partnerships which we have formed with the schools, civic organizations, and residents have allowed us to remain one of the best places in the United States to raise a family.

The dedicated women and men of the Police Department continue to improve their skills through constant training. In 2019, these women and men completed approximately 2,596 hours of training in every area of law enforcement. The training will help these officers better meet the needs of the citizens of Merrimack and continue to prioritize their officer safety techniques.

The Police Public Safety Communications Center operates 24 hours per day, 7 days per week and dispatches for all Emergency Services, including the Fire Department, EMS, and Public Works. We received 3,198 "911" emergency calls from the E911 Center in Concord, and we received approximately 50,000 telephone calls during the year as call-takers, handling requests for service, and as part of the normal course of business for the Police Department.

Police Department

Submitted by Denise Roy, Police Chief

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 10,000 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.

Our Community Services Division continues to stay connected to the Town through programs and services. The Merrimack Police Department has 35 community programs, from house checks while you are away on vacation, to firearms safety classes. Each year we hold a Citizen’s Police Academy which bridges us to the community members who want to take an in-depth look at what our officers do on a daily basis. We are committed to reevaluating these programs and to bring new, innovative ones in order to keep the community involvement present.

The Merrimack Police Volunteer Program is comprised of citizens of Merrimack who selflessly give their time to help our organization. In 2019, members of this valuable volunteer group gave over 357 hours of their time for the Merrimack community. Thank you to all of you for your service. The current members are: Rod Buckley, Lynn Christensen, Judy Ericksen, Jane Hoover, Ron Ketchie, Brian McCarthy, Pat Murphy, Jody Plante, and James Volner.

A Special Investigation Unit was established in 2018 and continues to move forward. The officers dedicated to this unit concentrate on investigations which plague our community. At the forefront of these investigations is the devastating drug crisis which has struck our town, as well as every other community in the State of New Hampshire. Throughout 2019, these officers arrested 147 individuals for various offenses; these arrests being separate from arrests made by other members of the Department. The officers have successfully helped to reduce the increase in drug activity; however, it is a continuous effort to maintain the quality of life our citizens deserve. It is our commitment to continue the fight against these devastating drugs.

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

CALLS FOR SERVICE BREAKDOWN

During 2019, your Police Department handled **39,826** calls for service, and also effected **616** arrests. A call for service can be any contact with the public that generates a report.

Request for Service by Beats (Sector)

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Beat #1	7,595	8,615	9,477
Beat #2	7,990	8,102	8,416
Beat #3	9,763	12,303	13,992
Beat #4	6,483	7,087	7,823
Merrimack Outlets (MPO)	1,326	1,449	1,250

Request for Service by Time of Day

	<u>2017</u>	<u>2018</u>	<u>2019</u>
0800 – 1600	13,803	14,436	14,162
1600 – 0000	10,162	11,871	11,701
0000 – 0800	9,334	10,650	13,963

Police Department

Submitted by Denise Roy, Police Chief

Motor Vehicle Accident Summary

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Fatal Accidents		1	
Personal Injury Accidents	94	122	105
Property Damage Accidents	388	424	432
M/V Off the road (No Damage)	27	25	29
Uninvestigated Accidents	19	18	14
Hit & Run / Personal Injury	1	3	1
Hit & Run / Property Damage	39	65	39

“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.	308
4:00 P.M. – 12:00 A.M.	231
12:00 A.M. – 8:00 A.M.	84
Total	623

Motor Vehicle Enforcement Summary

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Motor Vehicle Summons	656	767	928
Defective Equipment Tags Issued	529	713	1,006
Traffic Warnings Issued	5,882	8,270	8,365

Animal Control

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Cruelty Reports	10	7	9
Bites Reported	48	57	59
Running at Large	217	190	190
Nuisance Offense	28	28	45
Summons Served	3	67	52
Stray Farm Animals	0	11	3
Wild Life & Bear Calls	149	197	142
Dogs Released to Animal Rescue League	31	23	8
Cats & Miscellaneous	83	60	17
Quarantines		43	35
Paperwork Service		10	50
Animal Control Complaints - Total	665	697	781

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.

Police Department

Submitted by Denise Roy, Police Chief

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 is located at Merrimack High School. Both detectives continuously strive to maintain a safe learning environment for your children while they are located at school, and also serve as mentors to them when they are not.

The information below reflects activity between January 01, 2019 and December 31, 2019, and is a combination between the Merrimack High School and Merrimack Middle School.

	MHS	MMS	Total
Calls for service	408	40	448
Arrest	1	0	1
Accidents	6	0	6
Thefts	1	1	2
Criminal Mischief	1	0	1
Assaults	3	0	3
Court	6	3	9
Counsel Students	1,153	913	2,066
Parental Consultations	165	182	347
Classroom Lecture	36	48	69
Truancy	61	8	75
Agency Referral	76	13	89
Meetings	96	58	127
Events Attended	40	30	70
Mediation	46	25	71
Meeting with JPPO	5	3	8

Public Works Department

Submitted by Kyle Fox, Director

The Public Works Department is comprised of six Divisions: Administration & Engineering, Buildings & Grounds, Equipment Maintenance, Highway Maintenance, Solid Waste, and Wastewater. Public Works Administration provides the management and coordination between the six Divisions and oversees the Department Policies, Budgets and Capital Improvement Plans for upgrades to the roads, bridges, drainage facilities, parks and facilities. The Department consists of 59 full time employees, 4 part time employees, 5 summer engineering interns and 3 highway summer maintainers.

Administration and Engineering Division – Submitted by Kyle Fox, Public Works Director

The Administration Division participates in meetings with officials to coordinate between the Town, State, Federal and Regional agencies and provides technical assistance to not only to the other public works divisions but also to other town departments, local boards and commissions.

The Administration Division spent much of 2019 participating in and coordinating with the NH Lower Merrimack Valley Stormwater Coalition. The coalition was set up to help communities prepare the documents needed for compliance with the Stormwater Regulations mandated by EPA in the Municipal Separate Storm Sewer System (MS4) permit. Administration also participates in the monthly Transportation Technical Advisory Committee (TTAC) Meetings regarding the upcoming State Highway and Regional projects such as the corridor widenings for both FE Everett and NH Route 101A.

The Engineering Division coordinates and prepares plans and bid documents for various Town projects and performs construction inspections throughout the year for both Town specific projects and development projects. These projects include the construction of new roads and drainage installations and any other infrastructure projects conducted within the Town's Right of Way (ROW). As an example, East Chamberlain Road and all of the utilities were reconstructed this year including a new sidewalk from Daniel Webster Highway to the new apartment project.

The Engineering Division is bolstered each summer by hiring college engineering students as interns. In 2019, the interns hired were Joseph Degregorio, William (Bill) Dobbs, Samantha Lewis, Sydney Lewis and Mary (Laynie) Rosati. In their time here, they performed field surveys for drainage projects on Joppa Road, and Burt and Valley View Roads; they also prepared and designed a new catch basin system on Majestic Lane. The interns prepared emergency access floor plans for the Recreation Hall at Wasserman Park and continued working on updating the construction details for the Public Works Construction Standards manual. The interns were also instrumental in setting up the drainage outfall sampling program required under the MS4 program and assisted the Wastewater Division with the development of a maintenance checklist.

The Engineering Division manages and coordinates with consultants on the design and construction of the larger projects including the Bedford Road Bridge, the US Route 3 Bridge over Baboosic Brook and the Souhegan River Walk Trail Project. Drainage projects continued this year with the replacement of culverts along Pearson Road and Peaslee Roads as part of the paving program. A new catch basin and drainage swales were installed as needed to help improve drainage issues.

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 Pearson Road and part of Peaslee Road. Crack sealing was performed on Daniel Webster Highway between Bedford Road and Greeley Street. Executive Park Drive was reconstructed, narrowing a section of the roadway to reduce impervious area and increasing the water quality by installing new drainage swales. Loop Road and Columbia Circle were also re-curbed and resurfaced.

Public Works Department

Submitted by Kyle Fox, Director

Buildings and Grounds Division – Submitted by Kyle Fox, Public Works Director

The Buildings and Grounds Division maintains all aspects of the Town Hall buildings and grounds, Abbie Griffin Park, the Police Station building and grounds and the John O’Leary Adult Community Center throughout the year. They oversee to the day to day general cleaning, vacuuming and trash removal from these buildings.

Building maintenance includes making repairs to windows, doors, floors, bathroom fixtures, lighting, and painting of the walls on the interior of each of the buildings. They call in and oversee the contractors as needed to work on the fire sprinkler system, generators, electrical systems, HVAC system, key locks and doors.

Duties on the exterior of the buildings include lawn care (mowing, raking and watering), planting flowers, bulbs and shrubs on the grounds and snow shoveling and plowing for the sidewalks and parking lots. Other duties include the assistance for the concerts in the park, elections, and maintenance of the equipment. In 2019, the Division oversaw the installation of new windows into the east wing of Town Hall and the installation of a new HVAC system for the first and second floors of the east wing building of Town Hall.

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, 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.

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 584 of the Towns 3,000+ catch basins and rebuilding 28 damaged ones.

There were 70 Right of Way permits issued and 47 Certificate of Occupancy inspections performed by our Construction and Highway Foreman. He also inspected and coordinated the Town wide paving contract, along with the post-pavement loam and seeding needed to restore any disturbed areas from the paving contract.

An ongoing project for the Highway Division is transitioning to high-visibility and federally-compliant road signage. Each year we replace damaged or worn signs and upgrade them to the new standards.

On May 18th we held our Open House/Touch-A-Truck event at the Highway Garage. It was also our ribbon cutting for the new Highway Garage. It was another big success and many residents came out to learn and experience first-hand what the Highway Division does within the community. This was our fourth year hosting the Merrimack School District’s first grade field trip on October 7, 8 and 10th. We had a great time teaching the first graders all about the Highway Division’s role in the community.

Public Works Department

Submitted by Kyle Fox, Director

One of our biggest responsibilities is to respond to winter snow and ice events. There were 36 winter events that we had to respond to in the winter of 2018/2019. Although there were only 11 plowable events, we had a winter of repeated icing events.

The Highway Division assists other departments for events throughout the Town. This past year some of those included setting up for elections, the Memorial Day Parade, 4th of July events and placing American flags along Baboosic Lake Road and preparation of Town cemeteries in honor of Memorial Day, Independence Day, and Veterans Day. In addition, we help coordinate the Town wide Food Drive during the holidays. Donations go to the local food pantries in Town.

Along with ongoing training throughout the year, we had a team participate in the New Hampshire Plow Rally. We are proud to say that Dean Stearns and John Trythall placed 2nd in the statewide competition and 4th in the New England Regional competition.

While keeping up with our other duties, we moved our operations into the new highway facility – Thank you Merrimack for providing us with a safe, modern facility that allows us to serve you in the best capacity possible.

The Highway Division has many long standing employees and this year we got to congratulate John Trythall on 20 years of service. We would also like to welcome our new employee; Kyle Chamberlain, Equipment Operator I.

Equipment Maintenance Division – Submitted by Lori Barrett, Operations Manager

The Equipment Maintenance Division is responsible for maintaining and repairing a fleet of approximately 240 units and associated equipment assigned to Police, Fire, Public Works, Community Development, and General Government. This talented group of employees works year round ensuring our vehicles and equipment are running safely.

Along with the normal duties the Division moved and installed all of their tools and equipment to the new Maintenance facility. The new facility is working out well as it offers more space, better lighting and heating.

Within the Division we welcomed Patrick Hill as a Mechanic II and we would like to congratulate Rich Parks for 5 years of service with the Town.

Transfer Station and Recycling Facility – Submitted by Kristopher 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 2019, we collected and transported 7,524 tons of municipal solid waste and recycled 2,280 tons of recyclables including single-stream material (1,438 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.

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. There were six household hazardous waste collection days open to residents this year (at the Nashua Public Works Garage). We continued to maintain the current

Public Works Department

Submitted by Kyle Fox, Director

facilities and the closed landfills i.e. mowing, trimming of drainage swales, monitor ground water quality, and policing of blown trash in yard.

We are proud that the residents have made good use of the swap shop located in a trailer next to the Transfer Station building. This facility helps to reduce waste that the Town would have to pay to dispose of while providing additional use of items to residents.

Town of Merrimack, NH

Congratulations for being such active recyclers!

Below please find information on the positive impact your recycling has had on our environment.
The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.

Recyclable Material	Amount Recycled In 2019	Environmental Impact! Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources
Aluminum Cans	19,322 lbs.	Conserved enough energy to run a television for 1,966,980 hours!
Electronics	136,866 lbs.	Conserved enough energy to power 17.5 houses for one year!
Fibers/Paper	966.1 tons	Saved 16,424 trees!
Plastics	180,146 lbs.	Conserved 135,109 gallons of gasoline!
Scrap Metal	724.6 gross tons	Conserved 2,028,935 pounds of iron ore!
Steel Cans	38.9 gross tons	Conserved enough energy to run a 60 watt light bulb for 2,266,352 hours!
Tires	32.8 tons	Conserved 21.6 barrels of oil!
Avoided Emissions: Recycling uses much less energy than making products from virgin resources, and using less energy means fewer greenhouse gases emitted into the atmosphere. By recycling the materials above, you have avoided about 7,182 tons of carbon dioxide emissions. This is the equivalent of removing 1,528 passenger cars from the road for an entire year.		

Through a partnership with Eversource and New Hampshire Saves, we were able to offer residents of Merrimack free disposal of Freon based appliances (September 28, 2019). During the event, Merrimack residents recycled 259 Freon based appliances (refrigerators, air conditioners, dehumidifiers and freezers). Eversource covered the \$3,885 in disposal fees for these items. We hope to be able to offer similar events during the coming year.

We would like to take this opportunity to thank residents for their continued support of the facility. Our staff, working

together with all of you helps to make our facility one to be proud of and is recognized state-wide for its efficiency.

Household Hazardous Waste Program – Submitted by Kristopher 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) 2019 Household Hazardous Waste Program. This program was funded by municipal assessments, user fees, and a grant received by the Nashua Regional Planning Commission from the NH Dept. of Environmental Services. The following charts and figures reflect data from collection events held during the spring, summer, and fall of 2019.

2019 Collection Overview

Six (6) collections were held during the 2019 HHW season. Five of the events were located at the Nashua

Public Works Department

Submitted by Kyle Fox, Director

Public Works Garage and one satellite event was held in Pelham. Residents from any NRSWMD member municipality can participate in any event.

2019 Total Participation

In 2019, a total of 1,734 households participated in the HHW collections District-wide. 35% of District-wide participants were first time attendees.

Historic Participation Trends

The Nashua Region Solid Waste Management District has charged a \$10 user fee per vehicle since 2008, which was raised to \$15 in the 2019 collection season. While participation rates have trended upward since 2009, they were down slightly District-wide in 2019 from the 2017 highs. That said, it is important to note that the District went from holding seven to six events starting in 2018.

Information Sources

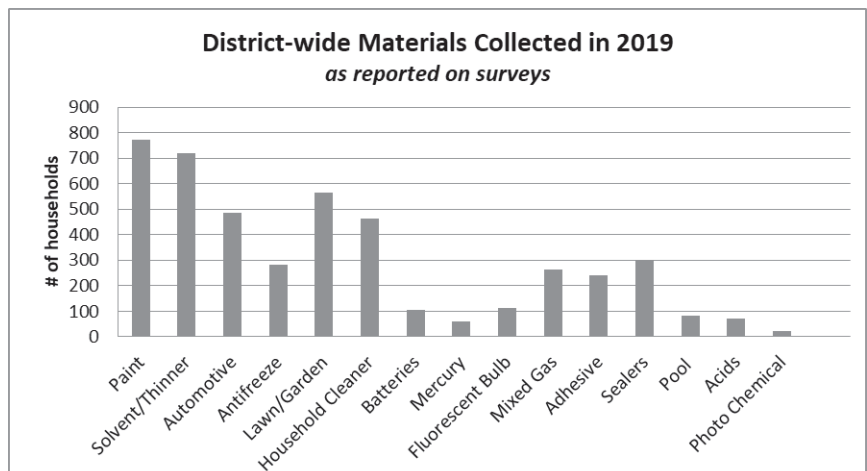
Transfer Stations continued to provide the largest source of information to participants; 501 households reported learning about the collections through their transfer stations. 363 households reported learning about the collections from their municipal website, making it the second most used information source. The Nashua Telegraph was the third most used information source at 144 households. These three resources were also the most popular sources of information in 2018, 2017, 2016, 2015, 2014, and 2013.

Materials Collected

The Solid Waste District manifested a total of 95,801 pounds of waste during the 2019 collection season. Of this, 83,792 pounds were hazardous, and 12,009 pounds were universal wastes. This is an increase of 5,474 pounds from the 2018 total (90,327 total pounds of waste in 2018; 79,141 pounds hazardous and 11,186 pounds universal).

Collection Event	Pounds Hazardous Material	Pounds Non-Hazardous Material	Total Pounds
4/20/2019	16,105	3,000	19,105
6/6/2019	12,080	1,055	13,135
8/3/2019	16,495	1,420	17,915
8/24/2019	8,285	1,215	9,500
10/5/2019	16,270	3,564	19,834
11/2/2019	14,557	1,755	16,312

Participant surveys provide more detailed information on the types of waste being collected from each municipality. This information can be used to target community-specific outreach and education efforts on the most prominent types of waste being collected. The composition of waste collected through the 2019 HHW events, as reported on participant surveys, is shown to the right. Paint continued to be the most common item received; 771 households



Public Works Department

Submitted by Kyle Fox, Director

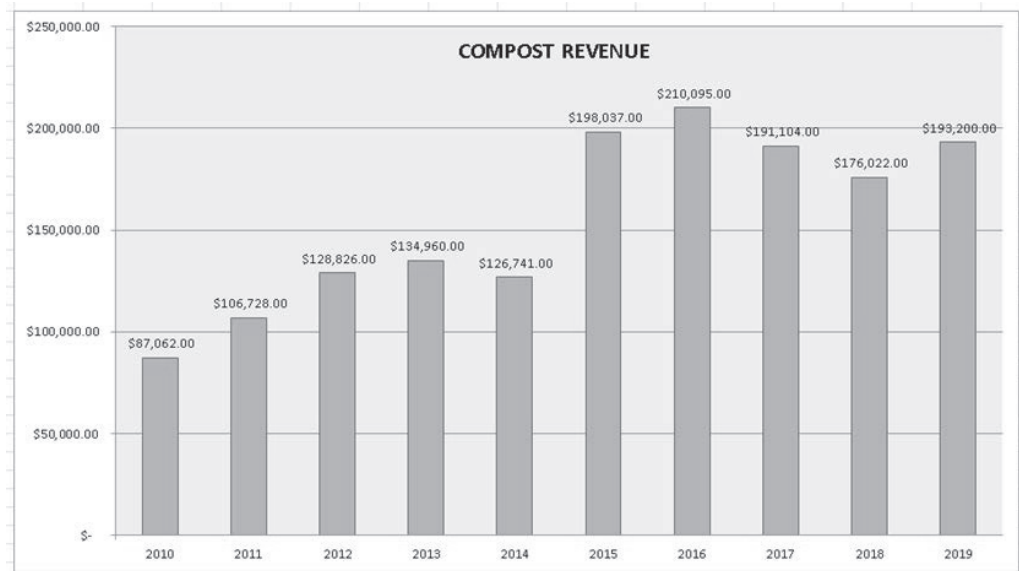
District-wide (44.5%) brought paint to the 2019 collection events. This is lower than the percentage of households who brought paint in the previous two years. Solvents and thinners were the second most common item again in 2019, with 720 households (41.5%) reporting to bring these materials. Lawn and garden products were the third most common item again in 2019, at 566 households (32.6%).

Wastewater Treatment Facility – Submitted by Sarita Croce, Assistant Director/Wastewater

The Wastewater Treatment Facility (WWTF) processed 644 million gallons of wastewater with a removal efficiency of 96.8% for biochemical oxygen demand and 98.4% for suspended solids. Average daily flow was 1.765 million gallons per day.

The Facility received and treated 4.9 million gallons of septage from the towns of Merrimack, Hollis, Amherst, Brookline, Mont Vernon, Wilton, Lyndeborough and Mason, resulting in revenues of \$380,580. This was an increase of 1.1 million gallons from 2018. 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. Average septage contains 1.5% solids and has a biochemical oxygen demand (BOD) of 3800 milligrams per liter (mg/l). BOD is a measure of the strength of wastewater. Domestic wastewater contains 0.02% solids and 200 mg/l BOD. Taking this information, if septage is 50 times stronger than wastewater, then 20,000 gal of septage is equal to (20,000 X 50) 1,000,000 gal of wastewater. The extra 1.1 million gallons of septage is therefore equivalent to treating 55 million gallons of wastewater.

Agresource marketed over 16,800 cubic yards of compost for the Town. An additional 775 yards of compost were distributed locally to Merrimack residents plus surrounding communities and local contractors. The total revenue for compost sales was \$193,200 which represents a revenue increase from 2018 of \$17,000.



The facility received 5,202 tons of sludge from the towns of Jaffrey, Hooksett, Bristol, Henniker, Milford, Sunapee, and Amesbury, Ma for composting, generating revenues of \$335,000. This represents an increase of 88 tons or 176,000 pounds of sludge processed in 2019 versus 2018.

The Wastewater Treatment Facility met all permit requirements for air, compost (including other states we market to) and plant effluent. We received several new permits/certifications in 2019:

- Massachusetts Approval of Suitability - This Program regulates the distribution of compost in Massachusetts.
- New Hampshire Small Quantity Generator Certification - This program requires plants to review their hazardous waste management procedures, conduct a self-inspection of its facility and certify compliance with NHDES regulations every three years.

Public Works Department

Submitted by Kyle Fox, Director

- New Hampshire Air Permit – This program regulates the air emissions from operations, biofilters, and an air scrubber at the WWTF. The permit is required to be renewed every five years.

The electrical usage increased from FY 2018 by 46,000 kilowatt hours (kwh). The increase has been attributed to the increase of 1.1 million gallons of septage and increase of sludge received in 2019.

The WWTF Phase III/IV Upgrade design project began in October 2019. 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.

Staff reviewed 48 proposals for residential and commercial developments to ensure compliance with town and state standards for sewer installation. The WWTF issued 98 sewer connection permits and received \$288,650 in connection fees.

We maintained cleared sewer easements to allow access and eventual condition assessment of the pipes and manhole structures in 2019. We began assessing the condition of the sewer system using a video camera in the spring of 2018. Approximately 25% of the Town's sewer system has been assessed using the video camera.

Employee achievements/updates:

- Lee Vogel retired on January 1, 2020, after 34 years of service to the Town of Merrimack. Lee will always be remembered for his accomplishments, hard work, and dedication to the Town of Merrimack
- The WWTF contracted with the Plus Company to secure a part time maintainer, Matt Larson. The Plus Company teaches individuals with disabilities useful skills, and self-reliance to become vital, productive members of their community.
- We welcomed Devin Greenhalgh and Scot Richardson to the WWTF Operations Group as Operator I's.
- We welcomed Derek Connell to the WWTF Maintenance Group as a Mechanic I. Shortly after he joined, he passed his CDL-B licensing exam and was promoted to a Mechanic II.
- Joe Piccolo and Kevin Wilkins completed a one year Management Training course which was offered by NHDES.
- Leo Gaudette received the Operator of the Year award in January 2019 from the New England Water Environment Association.
- The WWTF received a Biosolids Management Achievement Award in January 2019 from the New England Water Environment Association.

Town Clerk/Tax Collector Department

Submitted by Diane Trippett, Town Clerk/Tax Collector

2019 was a busy year for the Town Clerk/Tax Collector Department. We have felt the effects of town growth with new housing developments becoming occupied. The Department is seeing an increase in demands for services. Motor vehicle transactions, election and voter registration and dog license transaction numbers and revenues continue to increase as Merrimack grows.

The Department is a busy one with primary responsibilities focused on:

- Preparing and depositing of monies collected, reconciling accounts, and making reports to the Treasurer and Finance Department
- Semi-annual billing and collection of 11,000+ property tax accounts
- Quarterly billing and collection of 1500+ commercial sewer accounts
- Billing and collection of current use, yield, and excavation taxes
- Delinquent account collection – tax lien and tax deeding
- Issuance of 34,000+ motor vehicle and boat registrations (collection of municipal and state permit fees)
- Monthly preparation of Motor Vehicle Renewal Notices. Also, address correction and flagging of records for those who have moved out-of-town
- Issuance of Vital Records – includes marriage licenses, and certified copies of births, deaths, and marriages
- Dog licensing and collection of dog related violations (approximately 5200 dogs) (500+ violations)
- Preparation of Dog Renewal notices and monthly notification to owners of new dogs regarding licensing requirements
- Coordination and conduction of elections
- Voter Registration
- Administer Oath of Office
- Maintenance of all town permanent records, Town Charter and Town Code
- Review of Wetlands/Dredge and Fill applications
- Review of Pole License applications
- Record Articles of Agreement
- Collection of parking fines
- Issue transfer station stickers
- Interaction with the public at the counter, on the telephone, and via mail and email. Voice mail check and return phone calls
- Daily filing and general record keeping

In 2019, two long-time employees retired; Janet Killpartrick with 22 years of service and Nancy Deslauriers with 21 years of service. Both of these former employees were assets to the Department with their longevity and institutional knowledge. Both had formed long-term relationships with town employees and community members and both have been missed. We wish them both well in their future endeavors.

During the year the Department welcomed Marissa Beard, Rebecca Gardner, and Donna Vaccaro to our team. Although fully staffed at this time, due to the large training curve of 6-12 months that is experienced with new employees, the Department will continue to feel effects similar to being short-handed for quite some time to come. Of our five window clerks, only two have more than a years' experience. Of these two, one has only been with the Department approximately 16 months. The other three of our five service window employees are new and joined the Department between July and October.

Town Clerk/Tax Collector Department

Submitted by Diane Trippett, Town Clerk/Tax Collector

Due to many changes the Department experiences with new laws and rules, especially with regard Motor Vehicle registrations; we noticed that it was increasingly difficult for others to complete transactions on behalf of family members and friends. As a result, an uptick in requests for evening hours was noticed. In May, the Department began offering extended evening hours to accommodate these requests and situations. The Department is now open on the first Tuesday of each month until 7:00 PM. Between May and December the department served 123 customers during these evening hours.

2019 saw a reduction in the property tax interest rate charged to late tax payers. In 2018, the Legislature passed HB1673 – “an act relative to the interest charged on late and delinquent tax payments” which became effective on April 1, 2019. Passage of this bill reduced the interest rate charged to property owners on late taxes from 12% to 8% and on lien taxes from 18% to 14%.

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

Welfare Department

Submitted by Patricia Murphy, Welfare Administrator

Welfare Budget Overview

	FY 16/17	FY 17/18	FY18/19
Reimbursements	\$ 250	\$ 73,193	\$ 9,052
Total Operating Budget	\$157,509	\$157,378	\$157,686
Client Expenditures	\$ 33,405	\$ 44,905	\$ 22,318
Health and Social Service Agencies	\$ 74,000	\$ 74,000	\$ 75,000
Client Expenditures Broken Down:			
Housing	\$ 18,318	\$ 42,682	\$ 21,650
Oil/Gas/Propane	\$ 51	\$ 0	\$ 0
Electricity	\$ 730	\$ 813	\$ 583
Food	\$ 0	\$ 0	\$ 75
Prescriptions	\$ 0	\$ 0	\$ 0
Other (property taxes, burials, non-food & vehicle fuel)	\$ 13,261	\$ 1,010	\$ 10
Crisis/ Heating Donation Funds	\$ 1,045	\$ 400	\$ 0

Summary and Highlights

The Welfare Department saw homelessness (34 calls and reports and 6 cases assisted) and families struggling with high rents (7 cases with eviction and 7 with insufficient funds), which I have never seen before. This is in direct relationship with the low vacancy rates which is causing rents to be very high and landlords not having to risk taking families with lower income.

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

Abbie Griffin Fund	Hospital Bills for 6 residents totaling \$10,696.01
Bear Christensen Trust Fund	Camp Scholarships
Merrimack Fire Fighters Union	Thanksgiving Food Boxes
Merrimack Friends & Families	Easter Baskets, School Supplies, Camp Scholarships
Merrimack NEPBA Police Union	Holiday Food Boxes
Merrimack Lions Club	Camp Scholarships
Merrimack Lioness Club	Operation Santa Gifts for 53 residents
Merrimack Rotary Club	Christmas Trees and new coats for kids
MHS First Team	New built bikes for kids

TOWN OF MERRIMACK, NH



2019 VITAL STATISTICS

Registered Birth Report - 2019

Submitted by Diane Trippett, Town Clerk/Tax Collector

2/5/2020

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

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RESIDENT BIRTH REPORT

01/01/2019-12/31/2019

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
WILKINS, BRENNIA MAE	01/02/2019	NASHUA, NH	WILKINS, JASON	WILKINS, LORISA
LEARY, BROOKS MICHAEL	01/03/2019	MANCHESTER, NH	LEARY, TIMOTHY	LEARY, KELLY
ZAMORE, BROOKLYN LOLA	01/04/2019	MANCHESTER, NH	ZAMORE, BRADEN	BAKER, ERIN
COPELAND, THEODORE EVAN	01/04/2019	NASHUA, NH	COPELAND, KATELYN	COPELAND, ERIN
COPELAND, CHARLIE LOUISE	01/04/2019	NASHUA, NH	COPELAND, KATELYN	CLEGHORN, OLIVIA
BENT, HADLEY	01/08/2019	NASHUA, NH	BENT, DANNY	ROY, DANIELLE
COUCH, CHRISTOPHER CLAYTON	01/09/2019	NASHUA, NH	COUCH, MICHAEL	PEARL, KAREN
PEARL, HENRY CHRISTOPHER	01/10/2019	MANCHESTER, NH	PEARL, CHRISTOPHER	LEMASURIER, NOELLE
LEMASURIER, GRACE CATHERINE	01/12/2019	NASHUA, NH	LEMASURIER, WILLIAM	GALLANT, LINDSAY
GALLANT, BENJAMIN EDWARD	01/29/2019	MERRIMACK, NH	GALLANT, DANIEL	BRIAND, AMANDA
BRIAND, MAVERYK EDWARD	01/31/2019	MANCHESTER, NH	BRIAND, JOSHUA	HLADICK, NICOLE
HLADICK, HUNTER THOMAS	01/31/2019	NASHUA, NH	HLADICK, SEAN	LAPHAM, KYLE
LAPHAM, ROWAN ELIZABETH	02/01/2019	NASHUA, NH	LAPHAM, RICHARD	PALMER, MELISSA
PALMER, CAMERON DONALD	02/05/2019	NASHUA, NH	PALMER, BRIAN	SCHMIDT, BRITTANY
SCHMIDT, EVAN TIMOTHY	02/05/2019	NASHUA, NH	SCHMIDT, MICHAEL	TUOVILA, ALICIA
TUOVILA, THEODORE BJORN	02/06/2019	MILFORD, NH	TUOVILA, BEN	SPINOSA, NOELLE
SPINOSA JR, DANIEL JOSEPH	02/06/2019	NASHUA, NH	SPINOSA, DANIEL	BELL, NICOLE
BELL, AVALYN MARYNA	02/13/2019	NASHUA, NH	BELL IV, JAMES	DWANE, LAURYN
MWANZA, ALIDA SHARON JANE	02/13/2019	NASHUA, NH	MWANZA, PETER	BROWN, MELANIE
BROWN, MCKENNA FAY	02/15/2019	NASHUA, NH	BROWN, MICHAEL	DECARTERET, BROOKE
HICKS, ISALAH JAXON	02/15/2019	NASHUA, NH	HICKS, TERRELL	OVERKO, AMBER
OVERKO, SEBASTIAN NICHOLAS	02/18/2019	NASHUA, NH	OVERKO, CHRISTOPHER	BATERINA, MARY ANNE
RAMIREZ, HUNTER BRAN	02/19/2019	MANCHESTER, NH	RAMIREZ, MICHAEL	URQUHART, JOHANNA
URQUHART, MOLLY ROSE	02/22/2019	DERRY, NH	URQUHART JR, MARK	MALDONADO, ANABELICE
MALDONADO, JOSHUA ISAAC	02/22/2019	NASHUA, NH	MALDONADO, LUIS	MACISAAC, SUZANNE
MACISAAC, EMILY ANNE	02/24/2019	MANCHESTER, NH	MACISAAC, TIMOTHY	ROMANOVA, DARIA
BRAYMAN, ANDREW ROMAN	03/02/2019	MANCHESTER, NH	BRAYMAN, ALEXEY	CORMIER, CRYSTAL
ROMERO, CHRISTOPHER ALBERT	03/02/2019	MANCHESTER, NH	ROMERO, ALBERT	MCBEE, BRIANNA
MCBEE, ARIA ROSE	03/04/2019	NASHUA, NH	MCBEE, SEAN	ELLIS, PATRICIA
ELLIS, LIAM MICHAEL	03/04/2019	NASHUA, NH	ELLIS, GLENN	MARKS, MIKAYLA
MARKS, BRYKER TIMOTHY	03/13/2019	NASHUA, NH	MARKS, KYLE	HUGHES, NICOLE
HUGHES, RYAN JOSEPH	03/16/2019	NASHUA, NH	HUGHES, NICHOLAS	PRYMAK, KRISTA
PRYMAK, ALISON ELIZABETH	03/19/2019	MANCHESTER, NH	PRYMAK, MICHAEL	PAYEUR, JOHANNA
PAYEUR, DALLAS JAMES	03/26/2019	NASHUA, NH	PAYEUR, JONATHAN	HAWKES, REBECCA
HAWKES, LINCOLN HOWE	03/29/2019	NASHUA, NH	HAWKES, MICHAEL	

Registered Birth Report - 2019

Submitted by Diane Trippett, Town Clerk/Tax Collector

2/5/2020

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

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RESIDENT BIRTH REPORT

01/01/2019-12/31/2019

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
SCHACHERL, ANDREW MICHAEL	04/11/2019	MANCHESTER, NH	SCHACHERL, BRADLEY	SCHACHERL, JULIA
HALVATZES, KYLE JOHN	04/16/2019	NASHUA, NH	HALVATZES, CHRISTOPHER	HALVATZES, MARISSA
WEISS, SADIE HOLLY	04/25/2019	MANCHESTER, NH	WEISS, DON	WEISS, ROBIN
CHERVINCKY, SARAH ANN	04/26/2019	NASHUA, NH	CHERVINCKY III, MICHAEL	CHERVINCKY, LAUREN
BEAUREGARD, CHASE RICHARD	04/26/2019	NASHUA, NH	BEAUREGARD, BRAD	BEAUREGARD, COURTNEY
ASHLAND, ELIJAH JAXON	04/26/2019	NASHUA, NH	PELLETIER, GREGORY	ASHLAND, ISAIA
SERAFINI, ISABELLE HARPER	04/27/2019	NASHUA, NH	SERAFINI, CHRISTOPHER	SERAFINI, KELLY
GLOWACKI, EVERLY MIA	04/28/2019	MANCHESTER, NH	GLOWACKI, NATHAN	CAHILL, MEGAN
LANDER, KAI EMERY	04/28/2019	NASHUA, NH	LANDER, TODD	LANDER, LAURA
MACDONALD, AVA MARIE	05/03/2019	NASHUA, NH	MACDONALD, JUSTIN	MACDONALD, DEVON
SOARES, LANDEN JOSEPH	05/03/2019	NASHUA, NH	SOARES, ANGELO	MATTE, BRITTNEY
LARKIN, PEYTON MACKENZIE	05/06/2019	NASHUA, NH	LARKIN, JAYMES	LARKIN, MARISSA
DOLAN, JACK MICHAEL	05/09/2019	NASHUA, NH	DOLAN, CRAIG	DOLAN, AMBER
LEWIS, JOHN HENRY	05/10/2019	MANCHESTER, NH	LEWIS, NICHOLAS	SHUBINA, VALENTINA
STAIB, BENJAMIN WILLIAM	05/11/2019	NASHUA, NH	STAIB, NICHOLAS	STAIB, JULIE
PULASKI, PETER WAYNE	05/12/2019	NASHUA, NH	PULASKI, PETER	PULASKI, SHANNA
SULLIVAN, WILLIAM JOSEPH	05/13/2019	NASHUA, NH	SULLIVAN, MATTHEW	SULLIVAN, ALEXANDRA
HALVATZES, HARPER JUNE	05/18/2019	NASHUA, NH	HALVATZES, STEPHAN	HALVATZES, ELIZA
STARK, ELLIOT HERSHEL	05/21/2019	NASHUA, NH		STARK, KATHERINE
SENNOTT, LEA NOELLE	05/22/2019	NASHUA, NH	SENNOTT, HUNTER	SENNOTT, EMILY
CHRISTIE, GRAEME ALEXANDER	05/28/2019	NASHUA, NH	CHRISTIE, JOHN	CHRISTIE, LESLI
LABRAKE, KINGSTON KENNEDY	06/02/2019	NASHUA, NH	LABRAKE, KEAGHAN	GOODNOW, AALIYAH
JOHNSON, OLIVIA ANNE	06/04/2019	NASHUA, NH	JOHNSON, ERIC	JOHNSON, MISTY
HICKLE, ELIZABETH KAY	06/05/2019	NASHUA, NH	HICKLE, MARK	HICKLE, JENNA
STRATTON, DESMOND WILLIAM	06/07/2019	MANCHESTER, NH	STRATTON, PATRICK	MAAS, JESSICA
TUCCI, GIANNA JOSEPHINE	06/13/2019	MANCHESTER, NH	TUCCI IV, ANTHONY	TUCCI, EMILY
TUCCI V, ANTHONY JOHN	06/13/2019	MANCHESTER, NH	TUCCI IV, ANTHONY	TUCCI, EMILY
BELLAMY-CRAWFORD, TEAGAN REX	06/18/2019	NASHUA, NH	BELLAMY-CRAWFORD, DOUGLAS	BELLAMY-CRAWFORD, TIFFANY
KILMARTIN, HADLEY MARIE	06/19/2019	NASHUA, NH	KILMARTIN, MICHAEL	KILMARTIN, SHANNON
COMOLLI, ANNA CAROLINE	06/21/2019	MERRIMACK, NH	COMOLLI, BRIAN	COMOLLI, EMILY
AREL, TANNER RICHARD	06/21/2019	NASHUA, NH	AREL, TRAVIS	AREL, LINDSAY
LIBBY, ISLA SHEA	06/24/2019	NASHUA, NH	LIBBY, CHRISTOPHER	LIBBY, HEATHER
TIANO, TROT LOUIS	06/26/2019	MANCHESTER, NH	TIANO, JOHN	TIANO, JILLIAN
MATTHEWS, ISAAC DESMOND	06/27/2019	MANCHESTER, NH	MATTHEWS, NICHOLAS	MATTHEWS, LAURIE
MCRBERTS, WYATT WILLIAM	06/27/2019	NASHUA, NH	MCRBERTS, DAVID	MCRBERTS, MELISSA

Registered Birth Report - 2019

Submitted by Diane Trippett, Town Clerk/Tax Collector

2/5/2020

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

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RESIDENT BIRTH REPORT

01/01/2019-12/31/2019

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
MICKLE, URIAH GERMI	06/29/2019	NASHUA,NH	MICKLE, GERRY	MICKLE, HAZEL
LECLAIRE, VIOLET MARIE	07/03/2019	MANCHESTER,NH	LECLAIRE, BRIAN	LECLAIRE, LUCY
WORSTER, BRENNAN SCOTT	07/04/2019	MANCHESTER,NH	WORSTER, JOSHUA	WORSTER, COURTNEY
STAPF, JOLEEYA OPAL	07/08/2019	MERRIMACK,NH	STAPF, JOSEPH	DAUPHINAIS, DANIELLE
LAMB, DOMINIK JAMES	07/15/2019	NASHUA,NH	LAMB, JAMES	LAMB, LINDSAY
TOWLE, ELLERY QUINN	07/16/2019	MANCHESTER,NH	TOWLE, IAN	TOWLE, ELIZABETH
ARNOLD, CHEYENNE CLAIRE	07/17/2019	MANCHESTER,NH	ARNOLD JR, DEREK	RODGERS, BRITTANY
GREELEY, JAKE CONNOR	07/24/2019	NASHUA,NH	GREELEY, KEITH	GREELEY, KATHERINE
MCCASLIN, SLOANE ANDRIEUX	07/24/2019	MANCHESTER,NH	MCCASLIN, TYLER	MCCASLIN, KELLY
ROTHHAUS, HOLLIS RICHARD	07/25/2019	NASHUA,NH	ROTHHAUS, RYAN	WALKER, BROOKE
LOCKE, MICHAEL DAVIS	07/27/2019	NASHUA,NH	LOCKE, JOSHUA	LOCKE, EMILY
HUSSEY, AUDREYANA FAITH	07/28/2019	NASHUA,NH	HUSSEY, PAUL	HUSSEY, MEGAN
MOUSSOBA, COLTON NEIL	07/31/2019	MANCHESTER,NH	MOUSSOBA, KIBAR	MOUSSOBA, ELIZABETH
BUCKLEY, OLIVER THOMAS	08/01/2019	NASHUA,NH	BUCKLEY, DANIEL	GORGONE, KRISTINA
O'KEEFE, ABRAHAM THOMAS	08/06/2019	MANCHESTER,NH	O'KEEFE, JONATHAN	O'KEEFE, VICTORIA
SURETTE, ELOISE PATRICIA	08/12/2019	NASHUA,NH	SURETTE JR, THOMAS	SURETTE, KATHERINE
HORNE, JASE ANDREW	08/14/2019	NASHUA,NH	HORNE, JAMES	HORNE, AMANDA
BERRY, KENDALL SHERI	08/16/2019	NASHUA,NH	BERRY, ANDREW	FOLEY, KATHLEEN
YEATON, LAYLA TYLER	08/17/2019	NASHUA,NH	YEATON, TYLER	YEATON, ALYSSA
SCHLOYER, CAROLINE RAE	08/23/2019	NASHUA,NH	SCHLOYER, BRYCE	CRUZ-SCHLOYER, GIANNE
SORNSON, MILES FRANCIS	08/24/2019	MANCHESTER,NH	SORNSON, AUSTIN	SORNSON, STEPHANIE
STANTON, MCKINLEY ROBERT	08/27/2019	MANCHESTER,NH	STANTON, RYAN	STANTON, CASEY
WOOD, LEAH MAY	08/27/2019	NASHUA,NH	WOOD, JACOB	WOOD, CATHERINE
BANDIERI JR, GERALD CHRISTOPHER	08/29/2019	NASHUA,NH	BANDIERI, GERALD	KRAMMES, TAYLOR
INMAN, CHARLIE CLYDE	08/29/2019	MANCHESTER,NH	INMAN, CHRISTOPHER	INMAN, KENDALL
GOSS V, CHARLES EVERETT	09/01/2019	MANCHESTER,NH	GOSS IV, CHARLES	GOSS, KARLA
PEREZ, MACKENZIE ELIZABETH	09/10/2019	NASHUA,NH	PEREZ-NIEVES, EDWIN	PEREZ, KRISTINA
GREEN, WILLOW RAE	09/11/2019	NASHUA,NH	GREEN, MATTHEW	GREEN, ALYSSA
HOFFMANN PARPINELLI, NOLAN	09/11/2019	NASHUA,NH	PARPINELLI, REBERT	HOFFMANN, SANDY
BAILEY, ABEL JAMES	09/14/2019	NASHUA,NH	BAILEY JR, JAMES	WYATT, EMILY
DALRYMPLE, MADELYN ROSE	09/16/2019	NASHUA,NH	DALRYMPLE JR, JOHNNIE	DALRYMPLE, REBECCA
MOLTISANTI, ABRAM LOUIS	09/21/2019	MILFORD,NH	MOLTISANTI, STUART	MOLTISANTI, KIMBERLY
GOTTA, AVONLEA VICTORIA	09/23/2019	NASHUA,NH	GOTTA, ERIC	GOTTA, AMANDA
FARRELL, JOSEPHINE LOUISE	10/02/2019	NASHUA,NH	FARRELL, WILLIAM	FARRELL, ANGELA
CASWELL, BASIL RICHARD	10/05/2019	MANCHESTER,NH	CASWELL, DEREK	CASWELL, RHIANAN

Registered Birth Report - 2019

Submitted by Diane Trippett, Town Clerk/Tax Collector

2/5/2020

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

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RESIDENT BIRTH REPORT

01/01/2019-12/31/2019

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
DONACKI, AVA JANICE	10/09/2019	NASHUA, NH	DONACKI, ANDREW	DONACKI, LINDSAY
SOUICY, EVELYN ANN	10/10/2019	NASHUA, NH	SOUICY, GARRETT	SOUICY, JILLIAN
WHITNEY, GRAYSON CONNOR	10/16/2019	NASHUA, NH	WHITNEY, ALEX	SEVERANCE, CHANTAL
PARROTT, MAC RUSSELL	10/20/2019	NASHUA, NH	PARROTT, COREY	PARROTT, MEGHAN
PHILIPP, MARCUS JOSEPH	10/26/2019	NASHUA, NH	PHILIPP, HERMAN	PHILIPP, DANIELLE
PHILIPP, NATHAN MICHAEL	10/26/2019	NASHUA, NH	PHILIPP, HERMAN	PHILIPP, DANIELLE
SULLIVAN, EMMA KATHLEEN	10/28/2019	NASHUA, NH	SULLIVAN, ERIC	SULLIVAN, MAURA
BRIGGS, OLIVIA MARIE	10/29/2019	MANCHESTER, NH	BRIGGS JR, KEITH	BRIGGS, MEAGAN
LELAND, WOODROW ROBERT	11/02/2019	CONCORD, NH	LELAND, CLIFFORD	LELAND, JESSICA
LADD, NOLAN PATRICK	11/09/2019	NASHUA, NH	LADD, SPENCER	MARTIN, ARIANA
DONAGHEY, ELOISE MARIE	11/11/2019	NASHUA, NH	DONAGHEY, WILLIAM	CALL, JESSICA
FERRITER, ABIGAIL ELEANOR	11/12/2019	MANCHESTER, NH	FERRITER, JEREMY	FERRITER, CHRISTINE
PEACH, BRYCE JOSEPH	11/18/2019	NASHUA, NH	PEACH, JOSEPH	PEACH, CHELSEY
GIANOTTI, JACKSON JOHN	11/18/2019	NASHUA, NH	GIANOTTI, ERIC	HARRIS, HANNAH
FARRIS, AUSTIN MICHAEL	11/23/2019	NASHUA, NH	FARRIS, RYAN	FARRIS, SARAH
TYO III, JOHN ALEXANDER	11/23/2019	NASHUA, NH	TYO, JOHN	TYO, JENNIFER
LEMIEUX, CHARLOTTE LILIAN	11/25/2019	NASHUA, NH	LEMIEUX, ADAM	LEMIEUX, DANIELLE
DAMON, BRONSON DWIGHT	11/25/2019	NASHUA, NH	DAMON, ADAM	KIDD, JENNIFER
KOKOSKA, PAYTON ELIZABETH	12/01/2019	MANCHESTER, NH	KOKOSKA, ANDREW	PROVINS, SAMANTHA
KOHL, HENRY VINCENT	12/01/2019	NASHUA, NH	KOHL, MARK	KOHL, ERIN
ROGALSKI, MADELYN GRACE	12/03/2019	NASHUA, NH	ROGALSKI, PAUL	ROGALSKI, ALLYSON
MCGUINNESS, PETER REGIS	12/05/2019	NASHUA, NH	MCGUINNESS, TIMOTHY	MCGUINNESS, LAURA
NUXOLL, SAM HENRY	12/07/2019	NASHUA, NH	NUXOLL, HENRY	NUXOLL, AMY
OSTLER, JUDAH DAVID	12/09/2019	NASHUA, NH	OSTLER, SEAN	OSTLER, SUSAN
MICALIZZI, OLIVIA ROSE	12/11/2019	NASHUA, NH	MICALIZZI, REBECCA	MICALIZZI, KRISTINA
ALRABABAH, AYLA ISLAM	12/11/2019	NASHUA, NH	ALRABABAH, ISLAM	ALAYDIE, MIRAL
COUCH, JASON RICHARD	12/13/2019	NASHUA, NH	COUCH, MICHAEL	ROY, DANIELLE
BOUCHER, QUINCY EDWARD LEON	12/14/2019	NASHUA, NH	BOUCHER, KYLE	BROWN, SARAH
WATKINS, FINLEY WILLIAM	12/15/2019	LEBANON, NH	WATKINS, LANNY	WATKINS, KATHERINE
BASTA, BENNETT ERIC	12/18/2019	NASHUA, NH	BASTA, DANIEL	BASTA, HEATHER
CZERLONKA, AUTUMN GRACE	12/19/2019	NASHUA, NH	CZERLONKA, JAMES	CZERLONKA, LAURA

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COTE SR, ANDREW	01/02/2019	MANCHESTER	COTE, LOUIS	SANDY, ROMAINE	N
ALLEN, TAMMY	01/02/2019	MERRIMACK	BOUCHER, RAYMOND	DIGGINS, CAROLE	N
LAFOND, JENNIFER	01/04/2019	MANCHESTER	LAFOND, CHARLES	WALSH, PATRICIA	Y
HILLIARD SR, JOHN	01/04/2019	MERRIMACK	HILLIARD, HERBERT	LORD, ESTER	Y
ACKERSON, ROBERT	01/07/2019	BEDFORD	ACKERSON, THOMAS	BROWN, EDITH	Y
RAPALJE, JOSEPH	01/08/2019	MERRIMACK	RAPALJE, ROBERT	HUNTINGTON, FRANCES	N
LABERGE, MIA	01/09/2019	MANCHESTER	LABERGE, THOMAS	LATORRE, LYNNE	N
COCCO, JOSEPH	01/11/2019	NASHUA	COCCO SR, DAVID	DIRUSSO, VICTORIA	N
LAQUERRE, LINDA	01/12/2019	MERRIMACK	JEGLINSKI, STEPHEN	CHANDELUR, EVA	N
LAMPEN, BEATRICE	01/13/2019	MERRIMACK	BOURQUE, LUCIEN	RADER, PAULINE	N
BOTSCH, DONALD	01/13/2019	NASHUA	BOTSCH, WALTER	JAMES, SARAH	Y
LASSELLE, CAROL	01/15/2019	NASHUA	PEACH, MELVIN	BEAN, ANNE	N
BRISSON JR, PAUL	01/18/2019	LACONIA	BRISSON SR, PAUL	PATNAUDE, MARY	Y
KANE, ALBERT	01/19/2019	CONCORD	KANE, JAMES	GOKEY, MADELINE	Y
DI CHIARA JR, FRANCIS	01/20/2019	MERRIMACK	DI CHIARA SR, FRANCIS	MCCARTHY, ELAINE	N
PARRY, GAIL	01/25/2019	NASHUA	PARRY, ERWIN	URTZ, ARLENE	N
MURPHY, JEAN	01/28/2019	BEDFORD	DERZANSKI, CHESTER	MCINNIS, MARY	N
DELYANI, ANTHONY	01/29/2019	NASHUA	DELYANI, CONSTANTINE	UNKNOWN, AGGELIKI	Y

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HALL, JAMES	01/31/2019	MERRIMACK	HALL, JESSE	CARTER, BARBARA	Y
SPENCE, DAVID	02/01/2019	MERRIMACK	SPENCE, ROBERT	DANE, ANDREA	N
GILBRETH, REGINA	02/01/2019	NASHUA	BANKS, JAMES	O'NEIL, ELIZABETH	N
LIBERTY JR, THEODORE	02/06/2019	MERRIMACK	LIBERTY SR, THEODORE	SUTTON, BARBARA	Y
MALLEY, JOHN	02/08/2019	MANCHESTER	MALLEY, ELMER	WHIPPEE, ORA	Y
GROSKY, RICHARD	02/09/2019	NASHUA	GROSKY, MELVIN	GOLDBERG, RUTH	N
MCCANN, ANNE	02/10/2019	MERRIMACK	FINNERTY, JAMES	DOHERTY, MARY	N
WERTHMAN, PAUL	02/11/2019	MERRIMACK	WERTHMAN, LOUIS	FINK, JEAN	N
GOMES, ERNANE	02/13/2019	MANCHESTER	RENGEL, TEOFILO	GARZON, MARIANA	N
LUSSIER, RITA	02/14/2019	NASHUA	BOUCHER, ODILON	RICHARD, YVONNE	N
JAMESON JR, GARY	02/15/2019	MERRIMACK	JAMESON, GARY	POLIGUIN, BEATRICE	N
CREECH, ARLENE	02/19/2019	NASHUA	AVALLONE, ARTHUR	LORETTI, ADA	N
DESALVO, PHYLLIS	02/24/2019	BEDFORD	LIBBY, PHILLIP	HANSEN, LILLIAN	N
MOSONYI, ANNA	02/25/2019	GOFFSTOWN	DEVITO, NICOLA	BARCA, ANNA	N
GARCIA, MARIA	02/25/2019	MANCHESTER	TAVARES, MARIO	PIQUES, ADRIANNA	N
ST GERMAIN, LIONEL	02/26/2019	MERRIMACK	ST GERMAIN, EDOUARD	HEBERT, ROSE	N
MEGOWEN, THOMAS	02/27/2019	MERRIMACK	MEGOWEN, WALTER	THOMAS, PATRICIA	N
DEMANCHE, NOVA	02/27/2019	HAMPTON	DEMANCHE, DANIEL	LASHLEY, KADIE	N

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KAHLE, WALTER	03/02/2019	MERRIMACK	KAHLE, ELMER	GLAZE, KATHERINE	Y
DWYER, LANE	03/04/2019	MERRIMACK	DWYER, DANIEL	BRASSARD, FLORA	N
HARRISON, NORMAN	03/06/2019	MERRIMACK	HARRISON, HENRY	WOOD, RUTH	N
BROWN, DOUGLAS	03/08/2019	MERRIMACK	BROWN, NORMAN	TODD, MARY	Y
CARR, BRIAN	03/09/2019	MERRIMACK	CARR, PATRICK	PARSONS, MICHELE	N
SOUZA, CATHERINE	03/11/2019	BEDFORD	LEVERONE, FRANK	MULLEN, MARY	N
FINNEGAN, HELEN	03/13/2019	BEDFORD	LOWE, GEORGE	WHALEN, ELIZABETH	N
TYE, MERRILL	03/21/2019	NASHUA	TYE, LESLIE	BRONSTEIN, BERNICE	N
SONACK, FRANK	03/22/2019	BEDFORD	SONACK, JOSEPH	KOSTECHKA, AGATHA	Y
SYKES, EDGAR	03/27/2019	MERRIMACK	SYKES, EDGAR	HAYES, EILEEN	Y
MAJESKI, JOHN	03/29/2019	MERRIMACK	MAJESKI, FRANCIS	MCDUGAL, ANNE	Y
MURPHY, RICHARD	04/07/2019	MERRIMACK	MURPHY, RICHARD	PIHL, CHARLOTTE	N
SMITH-DEGELAN, PATRICIA	04/09/2019	MANCHESTER	CHENEY, ROBERT	BIALEK, LILLIAN	N
FLYNN, MARY	04/09/2019	MILFORD	LOCKE, CHARLES	EVANS, HELEN	Y
ROBINSON, KEVIN	04/10/2019	NASHUA	ROBINSON, JOHN	BEAUREGARD, MARY	N
DEPONTE, MARIA	04/12/2019	MERRIMACK	ZORNADA, FRANCESCO	PAULI, FRANCESCA	N
BROWN, CAROLE	04/14/2019	MANCHESTER	FRANKLIN, HOWARD	PORTANOVA, CHRISTINE	N
CHAPMAN, LILLIAN	04/15/2019	BEDFORD	FISHER, NATHANIEL	SAUNDERS, MYRTLE	N

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RZEZNIK JR, ERNEST	04/15/2019	MERRIMACK	RZEZNIK SR, ERNEST	LAKOTA, ADELE	Y
D'AMICO, JOSEPH	04/18/2019	MERRIMACK	D'AMICO, JOSEPH	CANNOLI, ANNA	N
DIPERSIO, NICOLETTA	04/19/2019	WINDHAM	IANETTI, LUIGI	UNKNOWN, MARIA	N
VANASSE, WILLIAM	04/21/2019	MANCHESTER	VANASSE, EUGENE	MUDGE, EUNICE	N
WILKIE, TAMARA	04/23/2019	MANCHESTER	BOYCE, IVAN	PRUITT, ALICIA	N
BIRON, VANESSA	04/25/2019	MERRIMACK	RAMEY JR, ROBERT	ASHWORTH, LOREEN	N
DENNEHEY, TERRENCE	04/26/2019	MERRIMACK	DENNEHEY, RICHARD	QUEEN, VIRGINIA	N
THERIAULT, ANNETTE	04/27/2019	NASHUA	THERIAULT, JOSEPH	MIGNEAULT, MARIE	N
ROWE, BARRY	04/30/2019	MERRIMACK	ROWE, JOHN	FULLER, SHIRLEY	N
GREY, EILEEN	05/05/2019	BEDFORD	MOFFETT, EDWARD	MARTIN, MARY	N
NEILAN, ANNMARIE	05/06/2019	MERRIMACK	NEILAN, CHARLES	FOY, STELLA	N
BARBOUR, PHYLLIS	05/08/2019	MERRIMACK	MAILLOUX, LUCIEN	UNKNOWN, LORETTA	N
HOKONSON, HELEN	05/09/2019	MERRIMACK	CHEEVER, HAROLD	BALMFORTH, NELLIE	N
LAMONTAGNE, KATHERINE	05/14/2019	MERRIMACK	O'BRIEN, DAVID	KOPERNIK, MARGURITE	N
COLLINS, RICHARD	05/19/2019	NASHUA	COLLINS, KENNETH	PUFFER, MARJORIE	Y
WILSON SR, DANIEL	05/20/2019	LEBANON	WILSON, DAVID	BLUMENTHAL, SUZANNE	N
DAVIS, ANNE	05/27/2019	MERRIMACK	TOCCI, NICHOLAS	SALVATORE, CORRINE	N
LESCATRE, RAYMOND	05/28/2019	MERRIMACK	LESCATRE, FERDINAND	DROLET, CECILE	Y

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BLOCK, CHRISTOPHER	05/28/2019	NASHUA	BLOCK, GLENN	O'KEEFE, KRISTIN	N
FRECHETTE, IRENE	05/28/2019	MERRIMACK	BERNIER, ADRIAN	MERCIER, IRENE	N
LANGLEY, LESTER	05/29/2019	MERRIMACK	LANGLEY, CARL	DICKSON, ELIZABETH	Y
HAGERTY, ELEANOR	06/01/2019	GOFFSTOWN	DEROCHE, JOSEPH	GALLANT, MARY	N
JILLSON, ALYX	06/05/2019	MANCHESTER	JILLSON, JAMES	LAPORT, DOREENA	N
LERICHE, CLAIRE	06/05/2019	MERRIMACK	PAQUETTE, RAYMOND	CHAUUVETTE, IRENE	N
SCHWALBE, JACK	06/06/2019	MERRIMACK	SCHWALBE, CHARLES	SCHOLL, ELLA	Y
BERTRAND, DAVID	06/08/2019	MERRIMACK	BERTRAND, EDMOND	ESPENDOSA, LOUISE	N
MATHENEY, AMBER	06/09/2019	CLAREMONT	KENYON, WILLIAM	LEACH, MURIEL	N
BRONCHUK, ALEC	06/13/2019	CONCORD	BRONCHUK, PHILLIP	MACKIE, MICHELLE	N
MARTIN, WAYNE	06/19/2019	MERRIMACK	MARTIN, ROBERT	CRAWFORD, JANET	N
HANNA, RAYMOND	06/21/2019	MERRIMACK	HANNA, FRED	BOTTS, SANDY	N
DERDERIAN, LUCILLE	06/23/2019	MERRIMACK	FOURNIER, MAURICE	DUSSAULT, MARIE	U
RAYMOND, RICHARD	06/23/2019	NASHUA	RAYMOND, CLAUDE	CHALOUX, LORRAINE	N
SMITH, ROBERT	06/25/2019	NASHUA	SMITH, MAURICE	ALGEE, MARY	N
LABBE, RYAN	07/02/2019	MERRIMACK	LABBE, DENIS	CLAYTON, LISA	N
COMEAU, RICHARD	07/21/2019	MANCHESTER	COMEAU, FRANCIS	THIBAUT, EMILY	Y
DOWLING, ROGER	07/22/2019	MERRIMACK	DOWLING, LEO	PELLETIER, ROSE	Y

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ERIQUEZZO, DIANE	07/22/2019	MANCHESTER	VOGT, ALLEN	JONES, VIERA	N
GAGNON, ROGER	07/28/2019	MANCHESTER	GAGNON, ARTHUR	CHAMPAGNE, EGLANTINE	Y
LYONS, BETTY	07/28/2019	MERRIMACK	FUCHS SR, MICHAEL	CELUCK, MARY	N
JORDAN, ROSS	07/29/2019	MANCHESTER	JORDAN, WILLIAM	POWELL, ESTELLE	Y
CALEF, MARY	08/07/2019	GOFFSTOWN	MARTIN, ANTHONY	DESROSIER, FLORENCE	N
MULLIGAN, DONNA	08/13/2019	MERRIMACK	LEVINE, GEORGE	BARBER, LORETTA	N
HOWARD, MICHAEL	08/14/2019	MERRIMACK	HOWARD, ELWOOD	BACKLUND, DOROTHY	Y
FARRAR, ROBERT	08/16/2019	BEDFORD	FARRAR, JAMES	FREEMAN, ELEANOR	Y
LAMOUREUX, CHRISTOPHER	08/17/2019	BEDFORD	LAMOUREUX SR, MICHAEL	BRADSHAW, JESSICA	N
BEAUDOIN, LUISE	08/22/2019	MANCHESTER	SCHMIDT, ANDREAS	UNKNOWN, EMELIA	N
COOK JR, THOMAS	08/24/2019	MERRIMACK	COOK SR, THOMAS	RIMMER, IDA	Y
ABOOZIA, MANNING	08/27/2019	MERRIMACK	ABOOZIA, MAHMOOD	NANEJANI, SAKINEH	N
ENOS, EILEEN	08/27/2019	MERRIMACK	PLANT, JOHN	UNKNOWN, ROSE	N
BRODY, VALERIE	09/14/2019	MANCHESTER	BRODY, SAMUEL	INGERSOLL, RUTH	N
TILLMAN, ANGELA	09/16/2019	LEBANON	KUHRTS, ROGER	HAWORTH, SALLY	N
DEBETTENCOURT, LOUISE	09/21/2019	CONCORD	CASEY, FRANCIS	LYONS, SUSAN	N
CASTRANOVA, MICHAEL	09/21/2019	MANCHESTER	CASTRANOVA, ALFRED	YUKNIWCH, ANNIDEINI	Y
MACDONALD, WAYNE	09/22/2019	MERRIMACK	MACDONALD, HERBERT	RYAN, SHIRLEY	Y

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LANGLOIS, ELAINE	09/23/2019	MANCHESTER	MICHAUD, JOSEPH	UNKNOWN, JOSEPHINE	N
DUCHARME, ARTHUR	09/24/2019	MERRIMACK	DUCHARME, HENRY	OUELLETTE, ESTELLE	Y
SMALL, MARY	09/28/2019	MERRIMACK	RANKS, ELBRIDGE	LEWIS, EDNA	N
LARSON, JEANIE	09/29/2019	MERRIMACK	EGGLESTON, SELDON	ROTHFUCHS, VIRGINIA	N
GODFREY, WILLIAM	10/01/2019	EPSOM	GODFREY, DONALD	WINN, CLAIRE	Y
CAMERON, WILLARD	10/03/2019	MANCHESTER	CAMERON, WILLARD	DYMENT, BERNICE	Y
EPSTEIN, ROBERT	10/05/2019	MERRIMACK	EPSTEIN, ABRAHAM	WOOL, RUTH	Y
BROWN, DONNA	10/07/2019	MERRIMACK	DESJARDINS, ARTHUR	MOTRONI, ELAINE	N
SOUCY, ROGER	10/08/2019	NASHUA	SOUCY, WILFRID	PIGEON, SIMONE	N
QUIMBY, BARRY	10/08/2019	MERRIMACK	QUIMBY, CARL	BRUCE, EVELYN	N
GRAY, ROBERT	10/12/2019	NASHUA	GRAY, EARL	POTTER, PAULINE	N
CLARK, BARBARA	10/15/2019	MERRIMACK	UNKNOWN, UNKNOWN	HENDERSON, BARBARA	N
RAPOZA, HESTER	10/16/2019	NASHUA	CORREIA, ANTHONY	CORNELL, SUSAN	N
WALLER, RENATE	10/16/2019	NASHUA	ARNIM, KURT	SHAEFER, OLGA	N
SERVANT, MICHAEL	10/17/2019	MERRIMACK	SERVANT, NORMAN	DOUCET, JEANNE	N
YOUNG, YVONNE	10/20/2019	NASHUA	GRIGAS, JOSEPH	BARRY, BARBARA	N
LINDSEY, JOHANNA	10/27/2019	NASHUA	HOWARD, EDWIN	CASTLE, WANDA	N
SIMONE, JOYCE	10/28/2019	NASHUA	PARRILLO, PASQUALE	CAMPALOLA, OLGA	N

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CANILLAS, MARY	10/28/2019	HUDSON	JANKOWSKI, WALTER	NASATOWICZ, HELEN	N
WILLIAMS, DOROTHY	11/16/2019	MANCHESTER	O'BRIEN, PATRICK	SHEEHAN, ELIZABETH	N
TINGLOF, RICHARD	11/20/2019	NASHUA	TINGLOF, CARL	LOGFREN, ELVIRA	Y
DESAUTELS JR, ROLAND	11/24/2019	NASHUA	DESAUTELS SR, ROLAND	TWARDOSKY, BARBARA	N
SWEENEY, CYNTHIA	11/25/2019	MERRIMACK	SWEENEY, JAMES	MORIN, ROSEBELLE	N
BRENNER, STANLEY	11/27/2019	MERRIMACK	BRENNER, KENNETH	RICE, ROSE	Y
JOHNSTON, KEVIN	11/28/2019	MERRIMACK	JOHNSTON, ERNEST	KAISER, KATHERINE	N
FLEMING, KATHRYN	11/29/2019	MERRIMACK	MCELROY, THEODORE	PELTIER, MARY	N
POULACK, KAREN	12/04/2019	MERRIMACK	MORRISON, LAWRENCE	DULONG, BARBARA	N
BLAINE JR, EDWARD	12/15/2019	MERRIMACK	BLAINE SR, EDWARD	THOMPSON, VIOLA	Y
SURRETTE, RONALD	12/20/2019	MERRIMACK	SURRETTE, ROBERT	PIZZUTI, ANITA	Y
PONTI JR, MAURICE	12/25/2019	NASHUA	PONTI SR, MAURICE	JORDAN, DOROTHY	N
JONES, STUART	12/28/2019	MANCHESTER	JONES, ERIC	SEDUSKI, CECILIA	N

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Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
LINDSAY, ASHLEY T MERRIMACK, NH	RAWSON, JEFFREY A DERRY, NH	MERRIMACK	PLYMOUTH	01/05/2019
BRYANT, TOMMIE G MERRIMACK, NH	LAGRENADE, HEIDI L MERRIMACK, NH	MERRIMACK	BEDFORD	01/11/2019
SCHMITZ, EDWARD S MERRIMACK, NH	ECHAVEZ, ALEXANDRA C MERRIMACK, NH	NASHUA	MANCHESTER	01/18/2019
LAPLANTE JR, RICHARD F ALTON, NH	DURIN, MARY A MERRIMACK, NH	ALTON	ALTON	01/19/2019
KING, JOANNE C MERRIMACK, NH	MORGAN, TERENCE M MERRIMACK, NH	MERRIMACK	MERRIMACK	01/19/2019
SMALL, PAMELA T MERRIMACK, NH	WELLMAN, SCOTT A MERRIMACK, NH	MERRIMACK	MERRIMACK	01/25/2019
DILLON, MEGHAN D MERRIMACK, NH	GUILLEMETTE, BRANDON J MERRIMACK, NH	MERRIMACK	HAMPSTEAD	02/24/2019
CONNELL, KELSEY T MERRIMACK, NH	RILEY, JEFFREY D MERRIMACK, NH	BEDFORD	BEDFORD	03/01/2019
STAFFIERI, STEPHEN MERRIMACK, NH	STELLATO, DEBRA A MERRIMACK, NH	MERRIMACK	MERRIMACK	03/09/2019
MCKINLEY, MELISSA M MERRIMACK, NH	RACKETT, ERIC A MERRIMACK, NH	MERRIMACK	BEDFORD	03/30/2019
HUGH, SABRINA L MERRIMACK, NH	SPIRITO, NICHOLAS P MERRIMACK, NH	MERRIMACK	HUDSON	04/06/2019

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BERTOS, MEGHAN E MERRIMACK, NH	WALKER, THOMAS S MERRIMACK, NH	MERRIMACK	MERRIMACK	04/08/2019
BOISVERT, JOSHUA D MERRIMACK, NH	LAFLOWER, AMANDA E MERRIMACK, NH	MERRIMACK	CANDIA	04/20/2019
BURKE, KAITLYN M MERRIMACK, NH	RAYMOND II, DANIEL J MERRIMACK, NH	MERRIMACK	MEREDITH	04/27/2019
HATFIELD, JENNIFER M MERRIMACK, NH	NOVER, MAX L MERRIMACK, NH	MERRIMACK	MERRIMACK	05/17/2019
GAKIS, DAKOTA E MERRIMACK, NH	OMALLEY, LOGAN J MERRIMACK, NH	MERRIMACK	PLYMOUTH	05/26/2019
ALLEN, JENNIFER L MERRIMACK, NH	JARMAK, CHRISTOPHER S MERRIMACK, NH	MERRIMACK	BEDFORD	06/01/2019
BRAZIL, SHONA M MERRIMACK, NH	WHEELER JR, CURTIS M MERRIMACK, NH	MERRIMACK	SANDOWN	06/01/2019
CARBONE, DANA R MERRIMACK, NH	PHILLIPS, JOSHUA J MERRIMACK, NH	MERRIMACK	MILFORD	06/01/2019
CIPRIANO, DEANNA L MERRIMACK, NH	VANDERSYDE, COREY W MERRIMACK, NH	MERRIMACK	WHITEFIELD	06/01/2019
CORDOVA, AARON B MERRIMACK, NH	COTE, JESSICA L MERRIMACK, NH	MERRIMACK	HAMPSTEAD	06/07/2019
ARCHER, JULIANE M MERRIMACK, NH	BOURGEOIS JR, ROBERT J MERRIMACK, NH	MERRIMACK	MANCHESTER	06/08/2019

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MCCRADY, CATHERINE M MERRIMACK, NH	SAPIENZA JR, FRANK M MERRIMACK, NH	MERRIMACK	HAMPSTEAD	06/14/2019
DESIMONE, KELLIE E MERRIMACK, NH	SMITH, PORSHA M MERRIMACK, NH	MERRIMACK	GOFFSTOWN	06/22/2019
HOLLEY, MICHELE S MERRIMACK, NH	THOMPSON, KEVIN A MERRIMACK, NH	BROOKLINE	BROOKLINE	06/28/2019
BOOZE, CHRISTOPHER J MERRIMACK, NH	CONNOLLY, CAITLIN I MERRIMACK, NH	MERRIMACK	MERRIMACK	06/28/2019
O'HEARN, NATHAN B MERRIMACK, NH	PENA, JULIANNA L MERRIMACK, NH	MERRIMACK	MERRIMACK	06/30/2019
PERKINS JR, ROLAND L MERRIMACK, NH	MORIN, JENESSA F NEW GLOUCESTER, ME	MERRIMACK	GILMANTON	07/05/2019
ELDRIDGE, LISA ELLEN C MERRIMACK, NH	KOCZERA, JAMES M MERRIMACK, NH	MERRIMACK	NEWBURY	07/06/2019
FRITZ, LISA A MERRIMACK, NH	SCHEURICH, SCOTT M MERRIMACK, NH	MERRIMACK	MERRIMACK	07/13/2019
CHRISTMAN, CURTIS L MERRIMACK, NH	MORNING, NICHOLET MERRIMACK, NH	MERRIMACK	MERRIMACK	07/13/2019
BONENFANT, JUSTIN T MERRIMACK, NH	JOYCE, LINDSEY M MERRIMACK, NH	MERRIMACK	WOLFEBORO	07/13/2019
DAUZAT, DAVID P MERRIMACK, NH	LABRIE, EMILY R MERRIMACK, NH	MERRIMACK	MERRIMACK	07/13/2019

Registered Marriage Report - 2019

Submitted by Diane Trippett, Town Clerk/Tax Collector

2/5/2020

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DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2019 - 12/31/2019

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
CROWELL, SARAH M MERRIMACK, NH	TREMBLAY, ALEX M MERRIMACK, NH	MERRIMACK	MEREDITH	07/26/2019
LESSARD, SHAUN R MERRIMACK, NH	VANDENBERG, REBECCA E MERRIMACK, NH	MERRIMACK	WATERVILLE VALLEY	07/26/2019
GREEN, RYAN K MERRIMACK, NH	SANDERS, DANIELLE M MERRIMACK, NH	MERRIMACK	MERRIMACK	07/27/2019
ELLIS, SAMUEL T MERRIMACK, NH	RIEDEL, EMMA R MERRIMACK, NH	MERRIMACK	AMHERST	08/02/2019
KERRIGAN, MOLLIE R MERRIMACK, NH	PINSONNEAULT, ROBERT L ALEXANDRIA, NH	MERRIMACK	MERRIMACK	08/03/2019
BLIZZARD, RONALD C MERRIMACK, NH	GORGOL, LAUREN E MERRIMACK, NH	BEDFORD	SANDOWN	08/03/2019
BAKER, ANDREW R MERRIMACK, NH	CIMON, CHERI A MERRIMACK, NH	MERRIMACK	MERRIMACK	08/09/2019
LEE, LINDA A BILLERICA, MA	OZELLA JR, RICHARD M MERRIMACK, NH	MERRIMACK	RYE	08/10/2019
GILIO, SAMANTHA M MERRIMACK, NH	VROEGINDEWEY, MATTHEW J MERRIMACK, NH	MERRIMACK	GILFORD	08/10/2019
LANGTRY, STEPHEN J MERRIMACK, NH	STEPHENS, CATHY A MERRIMACK, NH	MERRIMACK	WASHINGTON	08/10/2019
DONOVAN, SAMANTHA J MERRIMACK, NH	MURPHY, PETER N PHOENIX, AZ	MERRIMACK	NORTH CONWAY	08/11/2019

Registered Marriage Report - 2019

Submitted by Diane Trippett, Town Clerk/Tax Collector

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DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION RESIDENT MARRIAGE REPORT

01/01/2019 - 12/31/2019

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
CAISSE, TAYLOR M MERRIMACK, NH	FORRENCE, RYAN J MERRIMACK, NH	MERRIMACK	BEDFORD	08/17/2019
LANZA, ELIZABETH C MERRIMACK, NH	O'NEILL, JOHN P MERRIMACK, NH	HOPKINTON	HOPKINTON	08/22/2019
POIRIER, JENNIFER L MERRIMACK, NH	POULIN, DAVID S MERRIMACK, NH	MERRIMACK	HOPKINTON	08/24/2019
BLEEZARDE, PHILIP M MERRIMACK, NH	GREGORY, PEGGY J MERRIMACK, NH	MERRIMACK	MERRIMACK	08/24/2019
BRIGGS, JEANINE M MERRIMACK, NH	PRUKOP, TRAVIS E MERRIMACK, NH	MERRIMACK	WARNER	08/30/2019
GUTIERREZ MADRID, ANDRES F MERRIMACK, NH	RUIZ ARANGO, VALENTINA MERRIMACK, NH	MERRIMACK	MERRIMACK	09/01/2019
HADDAD, BRITTANY N MERRIMACK, NH	MCLEAN, MATTHEW E MERRIMACK, NH	MERRIMACK	MERRIMACK	09/07/2019
FISHER, NATHAN A MERRIMACK, NH	LOPES, ALESSANDRA A MERRIMACK, NH	MERRIMACK	MERRIMACK	09/14/2019
GARCIA, ANDREW J MILFORD, NH	PFEIFER, JULIAN B MERRIMACK, NH	MILFORD	STRAFFORD	09/14/2019
BELL, DENISE E MERRIMACK, NH	HURLEY, PETER J MERRIMACK, NH	MERRIMACK	MILFORD	09/21/2019
CULBERTSON, MATTHEW F MERRIMACK, NH	PICHE, ALISSA R MERRIMACK, NH	MERRIMACK	LACONIA	09/21/2019

Registered Marriage Report - 2019

Submitted by Diane Trippett, Town Clerk/Tax Collector

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DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT

01/01/2019 - 12/31/2019

-- MERRIMACK --

2/5/2020

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
GARDNER, MICHELLE L MERRIMACK, NH	LACOMBE, JASON MERRIMACK, NH	MERRIMACK	MERRIMACK	09/21/2019
COMIRE, TARA M MERRIMACK, NH	POTORSKI, HAYDEN M MERRIMACK, NH	MERRIMACK	HAMPSTEAD	09/22/2019
LAFALCI, NICHOLAS A MERRIMACK, NH	SMITH, MEAGAN A MERRIMACK, NH	MERRIMACK	WHITEFIELD	09/28/2019
BOUTIN, ERIN R MERRIMACK, NH	JORDAN, WESLEY W MERRIMACK, NH	MERRIMACK	AMHERST	09/28/2019
DAVIS, CHLOE E MERRIMACK, NH	GIRALDI, CHRISTOPHER P MERRIMACK, NH	BEDFORD	BRETTON WOODS	09/28/2019
BREAULT, KATE-LYNN MERRIMACK, NH	CLANCY, CHAD M MERRIMACK, NH	MERRIMACK	JACKSON	09/28/2019
FALLON, MEAGAN MERRIMACK, NH	ROY, RYAN N MERRIMACK, NH	MERRIMACK	SANBORNTON	10/05/2019
MANISCALCO, ANTHONY R MERRIMACK, NH	MORRIS, AMANDA R MERRIMACK, NH	MERRIMACK	BEDFORD	10/11/2019
PARADIS, JENNIFER M MERRIMACK, NH	SLOPER, NATHAN R MERRIMACK, NH	MERRIMACK	GOFFSTOWN	10/11/2019
FITZPATRICK, CORY M MERRIMACK, NH	VIVEIROS, JULIE A MERRIMACK, NH	MERRIMACK	HUDSON	10/12/2019
BAILEY, NICOLE E MERRIMACK, NH	GAGNE, NATHAN G MERRIMACK, NH	MERRIMACK	LYME	10/12/2019

Registered Marriage Report - 2019

Submitted by Diane Trippett, Town Clerk/Tax Collector

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DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT

01/01/2019 - 12/31/2019

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
DUNKLEE, SCOTT H HUDSON, NH	GOBBLE, MARSHA G MERRIMACK, NH	NASHUA	HUDSON	10/18/2019
BRACK, AARON M MERRIMACK, NH	GANNON, MEAGHAN M MERRIMACK, NH	MERRIMACK	ATKINSON	10/19/2019
BONIA, MARTIN R MERRIMACK, NH	HOOLEY, REBECCA A MERRIMACK, NH	MERRIMACK	PELHAM	10/19/2019
BARRETT, JUSTIN M MERRIMACK, NH	CONNOR, ABIGAIL M MERRIMACK, NH	MERRIMACK	HAMPSTEAD	10/19/2019
GARDENOUR, LUCAS K MERRIMACK, NH	MAINVILLE, ABIGAIL L MERRIMACK, NH	MERRIMACK	NEW BOSTON	10/19/2019
CLARK, JORDAN M MERRIMACK, NH	CLAY, ASHLEIGH A MERRIMACK, NH	MERRIMACK	MANCHESTER	10/26/2019
LAVIGNE, PAULA J MERRIMACK, NH	WOODMAN, LARRY P MERRIMACK, NH	MERRIMACK	HUDSON	10/26/2019
HETRICK, MARIE A MERRIMACK, NH	HOWARD JR, PHILLIP L MERRIMACK, NH	MERRIMACK	MANCHESTER	10/31/2019
CASTLE, BRENDON P MERRIMACK, NH	COTE, JONATHAN M MERRIMACK, NH	MERRIMACK	NORTH CONWAY	11/02/2019
KRYSIAK, SHARON M MERRIMACK, NH	LUSSIER, ROBERT MERRIMACK, NH	MERRIMACK	JACKSON	11/10/2019
BIBBY, MICHAEL H MERRIMACK, NH	SANON, RUCHAMIA LEXINGTON, MA	MERRIMACK	MILFORD	11/24/2019

Registered Marriage Report - 2019

Submitted by Diane Trippett, Town Clerk/Tax Collector

2/5/2020

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DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2019 - 12/31/2019

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
POPP, TAMMY A MERRIMACK, NH	ROMANO, JOHN A MERRIMACK, NH	MERRIMACK	MERRIMACK	11/28/2019
DAVIS, HEATHER M MERRIMACK, NH	MACNEIL, ALEXANDER W MERRIMACK, NH	MERRIMACK	NEW CASTLE	12/07/2019
AYOTTE, BERTIN L MERRIMACK, NH	TOUSSAINT, PAULINE MERRIMACK, NH	MERRIMACK	MERRIMACK	12/08/2019
CLARKE, LORI A MERRIMACK, NH	LAMBERT, RICHARD R MERRIMACK, NH	MERRIMACK	MERRIMACK	12/14/2019
GILES, THOMAS M MERRIMACK, NH	WHITE, MARIA C MERRIMACK, NH	MERRIMACK	MERRIMACK	12/20/2019
PETERS, ALISA A MERRIMACK, NH	PHILBRICK, PETER-JOHN I BRIGHTON, MA	MERRIMACK	MERRIMACK	12/27/2019
GEIB, JONATHAN E MERRIMACK, NH	SAJDAK, CARI A MERRIMACK, NH	MERRIMACK	MERRIMACK	12/27/2019



Total number of records 84

TOWN OF MERRIMACK, NH



2020 TOWN MEETING GUIDE

2020 Official Ballot - SAMPLE

		SAMPLE ABSENTEE OFFICIAL BALLOT ANNUAL TOWN ELECTION MERRIMACK, NEW HAMPSHIRE APRIL 14, 2020		BALLOT 1 OF 2  TOWN CLERK	
INSTRUCTIONS TO VOTERS A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: <input type="radio"/> B. Follow directions as to the number of candidates to be marked for each office. C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.					
TOWN COUNCILOR 3 years Vote for not more than two (2) BILL BOYD <input type="radio"/> CHARLES LAFOND <input type="radio"/> FINLAY ROTHHAUS <input type="radio"/> _____ <input type="radio"/> _____ (Write-in) <input type="radio"/> _____ (Write-in) <input type="radio"/>		LIBRARY TRUSTEES 3 years Vote for not more than two (2) KAREN FREED <input type="radio"/> SOHINI GUPTA <input type="radio"/> _____ <input type="radio"/> _____ (Write-in) <input type="radio"/> _____ (Write-in) <input type="radio"/>		SUPERVISOR OF THE CHECKLIST 6 years Vote for not more than one (1) JANE COELHO <input type="radio"/> _____ <input type="radio"/> _____ (Write-in) <input type="radio"/>	
ETHICS COMMITTEE MEMBER 3 years Vote for not more than two (2) _____ <input type="radio"/> _____ (Write-in) <input type="radio"/> _____ (Write-in) <input type="radio"/>		MODERATOR 2 years Vote for not more than one (1) LYNN CHRISTENSEN <input type="radio"/> _____ <input type="radio"/> _____ (Write-in) <input type="radio"/>		TRUSTEE OF THE TRUST FUNDS 3 years Vote for not more than one (1) JACK BALCOM <input type="radio"/> _____ <input type="radio"/> _____ (Write-in) <input type="radio"/>	
QUESTIONS					
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 <input type="radio"/> NO <input type="radio"/>
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 <input type="radio"/> NO <input type="radio"/>
TURN BALLOT OVER AND CONTINUE VOTING					

2020 Official Ballot - SAMPLE

SAMPLE

QUESTIONS CONTINUED

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	545,000
Total CRF	1,805,000
Milfoil Expendable Trust Fund	10,000
Total General Fund Deposits	1,815,000

YES ☐

NO ☐

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.)

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 ☐

NO ☐

Article 6

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the 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

YES ☐

NO ☐

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.)

GO TO NEXT BALLOT AND CONTINUE VOTING

2020 Official Ballot - SAMPLE



**SAMPLE
ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
MERRIMACK, NEW HAMPSHIRE
APRIL 14, 2020**

BALLOT 2 OF 2

Diane Ruppelt
TOWN CLERK

QUESTIONS CONTINUED

Article 7

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the 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 ☐

NO ☐

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.

YES ☐

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.

NO ☐

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

2020 Voter's Guide

Merrimack residents will have an opportunity to vote on the proposed budget and other Town matters on Tuesday, April 14, 2020, at the annual election to be held between 7:00 AM and 7:00 PM. There are three polling places in Merrimack:

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

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

ARTICLE 1

Election of Public Officials

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

ARTICLE 2

Waste Water Treatment Plant Phase IV Upgrade Bond

Funding for the upgrade comes from sewer user fees, NOT TAXES.

The Town of Merrimack, New Hampshire owns, operates, and maintains nine remote wastewater pump stations and a 5 million gallon per day (MGD) wastewater treatment facility (WWTF). These facilities convey and treat flow from a variety of commercial, residential and industrial sources. The two largest remote pump stations –Thornton's Ferry Pump Station and Souhegan Pump Station – and the wastewater treatment facility became operational in May 1970. Additionally, the Town also owns, operates, and maintains a Compost Facility located on the WWTF property, including a Compost Amendment Storage Building. This facility converts dewatered biosolids from the Merrimack WWTF, as well as several WWTFs from surrounding communities, into a high-quality compost that is marketed to local and regional residential and commercial users. The Compost Facility and Compost Amendment Storage Facility were brought online in 1994.

The total estimated project cost of the Phase III and IV WWTF Upgrades is \$22,620,000 which includes design, construction, construction contingency, technical services, materials testing, interim financing, and legal and administrative fees. Based on the size of the project, the Town chose to split appropriation of the total project cost between two warrant articles. The first warrant article for \$13,100,000 was approved in April 2019 and covered the design of the complete project and the construction cost for Thornton's Ferry Pump Station, Souhegan Pump Station, a new influent screenings facility and Main Pump Station.

This warrant article is for an additional \$9,520,000 to cover the construction cost of the remaining scope items which includes:

- Updates to the Headworks Building and the Chlorination Building to meet current state and federal codes, and to replace outdated/obsolete equipment, piping and valves.
- Replacement of one primary and three secondary clarifier mechanisms and installation of brush systems to address algae build-up in the secondary clarifiers.
- Upgrade of the sludge holding tanks and associated sludge pumping piping.

2020 Voter's Guide

- Instrumentation upgrades.
- Upgrade of the Compost Facility ventilation system.
- Replacement of the Amendment Storage Facility.

Pending voter approval, it is anticipated that Phase III and Phase IV will be constructed as a single project with construction beginning fall of 2020. If you would like further information about this important topic, please call Sarita Croce at 603-420-1620 or email at scroce@merrimacknh.gov.

BOND PAYMENT SCHEDULE Principal - \$9,520,000 Term - 30 Years; Interest Rate - 2%				
Year Ending	Principal	Interest		
June 30	July	July	Total	Balance
2022	-	-	-	9,520,000
2023	317,300	190,400	507,700	9,202,700
2024	317,300	184,054	501,354	8,885,400
2025	317,300	177,708	495,008	8,568,100
2026	317,300	171,362	488,662	8,250,800
2027	317,300	165,016	482,316	7,933,500
2028	317,300	158,670	475,970	7,616,200
2029	317,300	152,324	469,624	7,298,900
2030	317,300	145,978	463,278	6,981,600
2031	317,300	139,632	456,932	6,664,300
2032	317,300	133,286	450,586	6,347,000
2033	317,300	126,940	444,240	6,029,700
2034	317,300	120,594	437,894	5,712,400
2035	317,300	114,248	431,548	5,395,100
2036	317,300	107,902	425,202	5,077,800
2037	317,300	101,556	418,856	4,760,500
2038	317,300	95,210	412,510	4,443,200
2039	317,300	88,864	406,164	4,125,900
2040	317,300	82,518	399,818	3,808,600
2041	317,300	76,172	393,472	3,491,300
2042	317,300	69,826	387,126	3,174,000
2043	317,300	63,480	380,780	2,856,700
2044	317,300	57,134	374,434	2,539,400
2045	317,300	50,788	368,088	2,222,100
2046	317,300	44,442	361,742	1,904,800
2047	317,300	38,096	355,396	1,587,500
2048	317,300	31,750	349,050	1,270,200
2049	317,300	25,404	342,704	952,900
2050	317,300	19,058	336,358	635,600
2051	317,300	12,712	330,012	318,300
2052	<u>318,300</u>	<u>6,366</u>	<u>324,666</u>	-
	9,520,000	2,951,490	12,471,490	

(2/3rds ballot vote required for approval)

This 30-year bond will be paid for from the Wastewater Fund utilizing an equal principal payment.
Estimated 2020 Property Tax Bill Impact: None

2020 Voter's Guide

ARTICLE 3

Municipal Operating Budget

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

The recommended 2020-21 Municipal Operating Budget is \$33,055,184. 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 2020-21 Operating Budget no longer includes capital funding. As a result, you will see that the 2020-21 budget does not include Capital Reserve Fund (CRF) deposits as did prior year budgets. These will be voted on separately in Articles 4 and 5.

The 2020-21 appropriation is \$28,787 or .09% greater than in 2019-20.

Included in the 2020-21 Budget are increases in estimated revenues. Those revenue increases include:

- | | |
|-------------------------|-----------|
| • Ambulance Fees | \$50,000 |
| • Motor Vehicle Permits | \$225,000 |
| • Highway Block Grant | \$10,000 |

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

- | | |
|---------------------------------|----------|
| • School Resource Officer Grant | \$28,400 |
| • Admin Charges | \$28,000 |

Personal Services Costs

Of the four union contracts that are in effect, two expire on June 30, 2022, and two expire on June 30, 2023. Each of the four unions will receive a 2% pay increase for the 2020-21 year. In addition, there is a proposed 2% raise for non-union employees in the 2020-21 Budget.

Two of the six union contracts will expire on June 30, 2020. The Town has reached tentative agreements with both unions and they will come before you as separate Warrant Articles 6 and 7 on the ballot.

The Town Council's Budget includes five (5) new full-time positions and one (1) position going from part-time to full-time. In addition, the Town Council has increased the Fire overtime budget by \$201,381. Below is a breakout of the cost for the new positions totaling \$448,173:

- | | |
|------------------------------|-----------|
| • 2 Police Officers - | \$154,247 |
| ○ 1 starting July 1, 2020 | |
| ○ 1 starting January 1, 2021 | |
| • 1 Highway Foreman - | \$ 44,733 |
| ○ Starting January 1, 2021 | |
| • 1 Environmental Engineer - | \$100,224 |

2020 Voter's Guide

- 1 Assistant Chief Operator (WWTF) - \$94,652
- Health Officer (Part-time to Full-time) - \$54,317

In summary, the 2020-21 proposed budget contains a net increase for personnel costs and benefits of \$1,108,374, primarily the result of health insurance premiums cost increase of \$17,807, workers compensations insurance increase of \$48,087, contractual raises of \$141,755, non-union pay increase of \$98,371, fire overtime increase \$201,381, staffing changes listed above of \$448,173, and compensated absences of \$146,529. 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 4 and 5), so that sufficient monies are available in these funds when purchases or replacements are required. This spreads the related cost over the funding period, rather than requiring a large appropriation in the year of purchase or replacement, and thereby helps to stabilize property tax rates. Also, interest earned on monies held in Capital Reserve Funds offsets a portion of the purchase or replacement cost and/or serves as a hedge against inflation. These Capital Reserve Funds provide for the replacement of fire trucks, bridges, ambulances, police communication equipment, Highway Division trucks and heavy equipment, as well as for other major capital outlay needs.

In addition, other proposed capital outlays of \$1,678,146 consist of the following:

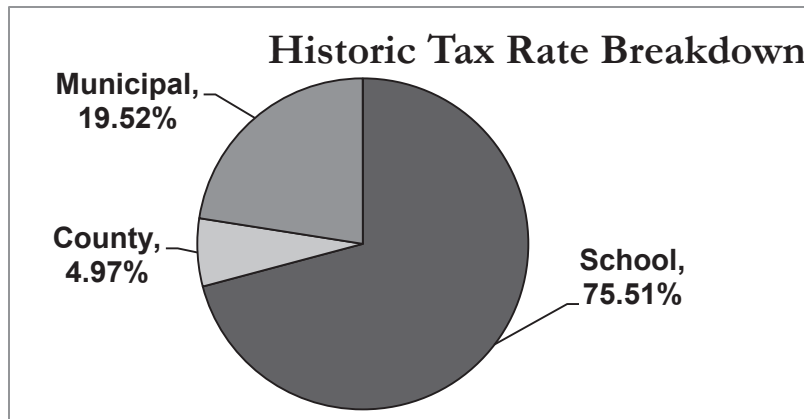
Town Hall - Window Replacements - Phase III	\$10,000
Salt Shed Roof	\$30,000
Town Hall LED upgrade	\$52,146
Exmark Lawn Mowers	\$12,000
Police- Vehicles	\$120,000
Tennis Court Repairs	\$37,000
Calcium Tank	\$12,000
Sprinkler Valve Replacement - Town Hall	\$15,000
Sidewalks	\$200,000
Road Infrastructure	<u>\$1,190,000</u>
Total	\$1,678,146

Projected Tax Rate

Based on the recommended budget (Article 3) and current estimates of 2020 net assessed valuations and 2020-21 non-tax revenues, the municipal portion of the 2020 property tax rate is expected to be \$5.02, which correlates to a tax bill of \$502 per \$100,000 of assessed valuation.

However, to compare apples to apples between 2019 and 2020, if you add the CRF deposits to the 2020 operating budget (Articles 4 and 5), this would represent an increase of \$.31 or 6.58% compared to the 2019 rate.

The following chart is a historic representation of how your tax bill is broken down.



Debt Service

There are 7 outstanding bond issues: 2007 Drainage Improvement Bond - \$570,000 principal balance; 2008 Interceptor Bond - \$111,645 principal balance; 2009 Dewatering Upgrade Bond – \$790,405 principal balance; 2015 Phase II Wastewater Treatment Facility (WWTF) upgrade - \$3,444,309; 2015 Compost Facility Upgrade - \$2,118,872; 2017 Highway Garage Bond - \$2,890,000 and 2019 Phase III Wastewater Treatment Facility (WWTF) upgrade - \$13,100,000. Debt service costs for 2020-21 represent an increase of \$60,536 and consist of the following:

2007 Drainage Bond	\$147,175
2008 Interceptor Bond	56,906
2009 Dewatering Upgrade	272,426
2015 Phase II Upgrade WWTF Facility	241,760
2015 Compost Upgrade	217,203
2017 Highway Garage Bond	267,860
Contingency for tax anticipation notes	<u>1</u>
Total	\$1,203,331

Default Budget

If the proposed budget of \$33,055,184 in Article 3 should fail, an appropriation of \$31,453,624 (Chart 3) would automatically become effective in accordance with New Hampshire Statutes. The Town Council would then be responsible for either holding a special meeting at which a revised Municipal Operating Budget appropriation would be considered or developing a revised Municipal Operating Budget within this amount.

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 2020-21 Default Budget, the difference between the default budget and the current operating budget (\$33,055,184) is \$1,601,560.

2020 Voter's Guide

Chart 3 – Default Calculations		
	2019-20	2020-21
	<u>Voted Budget</u>	<u>Default Budget</u>
General Town operations and charges - Article 3	32,776,693	33,026,397
Union Contracts:		
NEPBA 112	11,184	-
Teamsters 633 (article 10 2019-20)	18,146	18,180
AFSCME 2986 (article 11 2019-20)	51,542	54,246
AFSCME 3657 (article 9 2019-20)	68,421	34,216
IAFF 2904 (article 7 2019-20)	53,411	62,596
NEPBA 12	-	-
Union Contract Benefit Increases (decreases) {2020-21}		
Health Insurance		26,306
Workers Comp		23,211
Article 6 2019-20 Fire Equipment CRF Purchases	47,000	
One Time Purchases (2019-20)		
One Time Capital Expenses		(130,500)
One time CRF purchases		(1,721,564)
Debt service:		
2019-20		(1,142,795)
2020-21	-	1,203,331
Total	33,026,397	31,453,624
Default Budget		31,453,624
Proposed Council 2020-21 budget		33,055,184
Difference		1,601,560

2020 Voter's Guide

Default Calculations			
	2019-20	2020-21	
	<u>Voted Budget</u>	<u>Default Budget</u>	
General Town operations and charges - Article 3	32,776,693	33,026,397	
Union Contracts:			
NEPBA 112	11,184	-	
Teamsters 633 (article 10 2019-20)	18,146	18,180	
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NEPBA 12	-	-	
Union Contract Benefit Increases (decreases) {2020-21}			
Health Insurance		26,306	
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Article 6 2019-20 Fire Equipment CRF Purchases	47,000		
One Time Purchases (2019-20)			
One Time Capital Expenses		(130,500)	
One time CRF purchases		(1,721,564)	
Debt service:			
2019-20		(1,142,795)	
2020-21	-	<u>1,203,331</u>	
Total	33,026,397	31,453,624	
2020-21 Default Tax Rate Comparison			
		Est. Default	
		<u>2020 Tax Rate</u>	
Default Appropriations		31,453,624	
Estimated Default Revenues (see below)		(17,594,768)	
Use of Fund balance			
Tax overlay		375,000	
Veterans exemptions		<u>809,000</u>	
Property tax levy		15,042,856	
Valuation for property tax rate		3,465,077.038	
Default property tax rate		4.34	
Proposed Budget tax rate		4.50	
Variance			(0.16)
Revenue comparison:			
2020-21 revenue Proposed Budget	(19,144,768)		
Less:			
Use of Fund balance	<u>1,550,000</u>		
		(17,594,768)	
Appropriation Comparison			
2020-21 Proposed Budget Comparison		33,055,184	
Default Budget (from above)		<u>31,453,624</u>	
Increase in appropriations (default verses proposed budget)		(1,601,560)	
Tax Rate variance Appropriations		(0.46)	
Tax Rate variance Revenue (Use of Fund Balance)		<u>0.30</u>	
Overall tax rate variance		(0.16)	

2020 Voter's Guide

ARTICLE 4

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 2019-20 budget to 2020-21 proposed budget.

	2019-20	EST. 2020-21		\$\$ Diff	% Diff
Liability Trust Fund	10,000	10,000		-	0.00%
Ambulance	80,000	100,000		20,000	25.00%
Athletic Fields	-	5,000		5,000	100.00%
Communications Equipment	125,000	100,000		(25,000)	-20.00%
Daniel Webster Highway	50,000	50,000		-	0.00%
Fire Equipment	250,000	325,000		75,000	30.00%
Highway Equipment	400,000	400,000		-	0.00%
Library Building Maintenance Fund	75,000	75,000		-	0.00%
Property Revaluation	15,000	15,000		-	0.00%
Solid Waste Disposal	125,000	125,000		-	0.00%
Traffic Signal Pre-emption	5,000	5,000		-	0.00%
GIS	20,000	15,000		(5,000)	-25.00%
Road Infrastructure CRF	450,000	545,000		95,000	21.11%
Total CRF	1,640,000	1,805,000		165,000	10.06%
Milfoil	10,000	10,000		-	0.00%
Total GENERAL FUND	1,650,000	1,815,000		165,000	10.00%

Estimated 2020 Property Tax Bill Impact: - \$0.52

ARTICLE 5

Wastewater Treatment Fund Capital Reserve Fund (CRF) Deposits

Funding for Article 5 comes from sewer user fees, NOT TAXES.

Sewer Fund Deposits into Capital Reserve Funds

Like Article 4, Article 5 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 2019-20 budget to 2020-21 proposed budget.

	2019-20	EST. 2020-21		\$\$ Diff	% Diff
Sewer Infrastructure Improvements	350,000	500,000		150,000	42.86%

Estimated 2020 Property Tax Bill Impact: None

ARTICLE 6

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

By approving Article 6, the Town would ratify the proposed collective bargaining agreement between the

2020 Voter's Guide

Town of Merrimack and NEPBA Local 112 and approve the wage and benefit adjustments contained therein for a four year contract ending on June 30, 2024. This agreement covers dispatchers and police support staff at the Police Department. Included are a 2% wage adjustment for 2020-21, 2021-22 and 2022-23 and a 3% wage adjustment in 2023-24. In addition, there is a shift differential of \$.50 for second shift and \$.75 for third shift and there is a small wage adjustment for the Records Clerk. Also included in this contract are other small benefit and language changes specific to the needs of the group, as well as the Town. The associated cost has been estimated at \$19,465 in the first year. The following is a breakdown of the NEPBA Local 112 Contract cost:

	Cost	
Wages	\$ 11,372	
Shift Diff	\$ 5,074	
Record Clerk	\$ 3,019	
Total Cost Year 1		\$19,465

Estimated 2020 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation - \$0.01

ARTICLE 7

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

By approving Article 7, the Town would ratify the proposed collective bargaining agreement between the Town of Merrimack and NEPBA Local 12 and approve the wage and benefit adjustments contained therein for a five year contract ending on June 30, 2025. This agreement covers Police Officers, Sergeants and Detectives at the Police Department. Included are a 2% wage adjustment for 2020-21, 2021-22 and 2022-23 and a 3% wage adjustment in 2023-24 and 2024-25. In addition, there is a shift differential of \$.75 for second shift and \$1.00 for third shift. Included is an increase to the clothing allowance of \$200 for a total of \$900 per union member for the purchase of uniforms. Also included in this contract are other small benefit and language changes specific to the needs of the group, as well as the Town. The associated cost has been estimated at \$107,221 in the first year. The following is a breakdown of the NEPBA Local 12 Contract cost:

	Cost	
Wages	\$ 59,586	
Steps	\$ 23,090	
Longevity	\$ 1,330	
Shift Diff	\$ 16,415	
Clothing	\$ 6,800	
Total Cost Year 1		\$107,221

Estimated 2020 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation - \$0.03

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 enact 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 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

2020 Voter's Guide

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 moment 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 Select Board, within 30 days of this vote.

Estimated 2020 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation – None

Review of 2020 Proposed Tax Rate

Article 3	Operating Budget	\$4.50
Article 4	Deposits into CRF	\$.52
Article 5	Deposits into CRF Sewer Fund	\$.00
Articles 6 and 7	Union Contracts	\$.04
Articles 8	Petition Article	\$.00
Projected 2020 Tax Rate		\$5.06
2019 Tax Rate		\$4.71
Proposed \$.35 increase in the municipal portion of the tax rate		

2020 Town Warrant



2020 Town Warrant
Town of Merrimack
6 Baboosic Lake Road, Merrimack, New Hampshire 03054



The State of New Hampshire

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

You are hereby notified that the First Session (*Deliberative*) of the Annual Meeting of the Town of Merrimack will be held at the Mastricola Upper Elementary School's All-Purpose Room on 56 Baboosic Lake Road in said Merrimack on Wednesday, March 11, 2020 (snow date Thursday, 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 14, 2019, at 7:00 o'clock in the forenoon (am) for the choice of town officers elected by official ballot, to vote on questions required by law to be inserted on the Official Ballot, and to vote on all Warrant Articles from the First Session on Official Ballot per RSA 40:13, VII. The polling places for the election of town officers, and other actions required to be inserted on the ballot, will open on said date at 7:00 o'clock in the forenoon (am) and will not close earlier than 7:00 o'clock in the evening (pm).

The three aforementioned polling places will be as follows:
James Mastricola Upper Elementary School All-Purpose Room, 26 Baboosic Lake Road
St. John Neumann Church, 708 Milford Road (Route 101A)
Merrimack Middle School, 31 Madeline Bennett Lane

Article 1

To choose all necessary town officers for the ensuing year.

Two (2) Town Councilors 3-year term
Two (2) 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) Moderator for a 2-year term
One (1) Supervisor of the Checklist for a 6-year term

2020 Town Warrant

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)

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.)

2020 Town Warrant

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	545,000
Total CRF	1,805,000
Milfoil Expendable Trust Fund	10,000
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.)

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.)

2020 Town Warrant

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.)

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.)

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 enact 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 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 moment 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 Select Board, within 30 days of this vote.


2020 Town Warrant


Given under our hands and seal this 21st day of February, in the year of our Lord,
Two Thousand twenty.

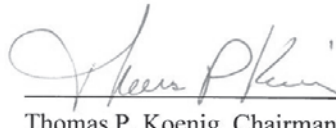
MERRIMACK TOWN COUNCIL




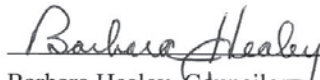

William W. Boyd III., Vice Chair



Finlay C. Rothhaus, Councilor


Lon Woods, Councilor


Thomas P. Koenig, Chairman


Nancy M. Harrington, Councilor



Barbara Healey, Councilor


Peter Albert, Councilor

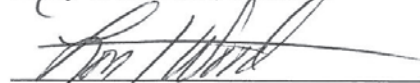
Attest: a true copy of the Warrant


MERRIMACK TOWN COUNCIL

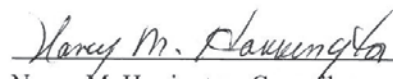


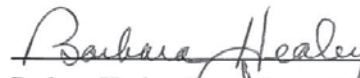

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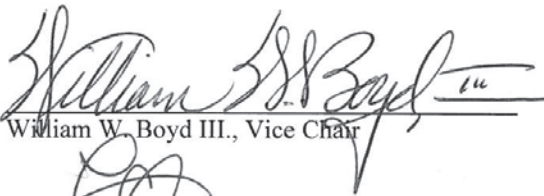

Peter Albert, Councilor

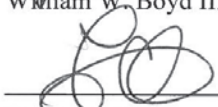
2020 Town Warrant

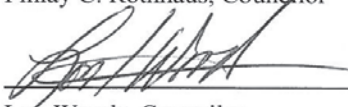
Town of Merrimack, New Hampshire Certificate of Service

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 24th day of February 2020.

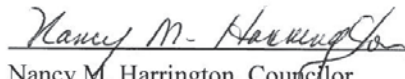
MERRIMACK TOWN COUNCIL

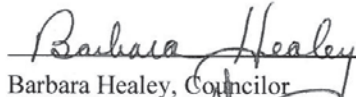

William W. Boyd III., Vice Chair


Finlay C. Rothhaus, Councilor


Len Woods, Councilor


Thomas P. Koenig, Chairman


Nancy M. Harrington, Councilor


Barbara Healey, Councilor


Peter Albert, Councilor



2020-21 Proposed Warrant (MS-636)



new hampshire
Department of
Revenue Administration

2020
MS-636

Proposed Budget Merrimack

For the period beginning July 1, 2020 and ending June 30, 2021

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 P Koenig	Town Councilor	Thomas P Koenig
MINLAY C. ROTHHAUS	Town Councilor	Minlay C. Rothhaus
BARBARA A. HEALEY	Town Councilor	Barbara A. Healey
NANCY M. HARRINGTON	Town Councilor	Nancy M. Harrington
Lon S. Woods	Town Councilor	Lon S. Woods
Peter Albert	Town Councilor	Peter Albert
WILLIAM K. BORD, III	Town Councilor	William K. Bord, 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/>



2020-21 Proposed Warrant (MS-636)



new hampshire
Department of
Revenue Administration

**2020
MS-636**

Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Proposed Appropriations for period ending 6/30/2021	
					(Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive		\$0	\$0	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$47,101	\$31,434	\$34,822	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0
4152	Revaluation of Property	03	\$305,079	\$322,207	\$325,324	\$0
4153	Legal Expense		\$0	\$0	\$0	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	03	\$459,876	\$495,277	\$501,445	\$0
4194	General Government Buildings	03	\$315,736	\$316,124	\$321,952	\$0
4195	Cemeteries		\$0	\$0	\$0	\$0
4196	Insurance		\$0	\$0	\$0	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government	03	\$2,251,695	\$2,332,174	\$2,586,658	\$0
General Government Subtotal			\$3,379,487	\$3,497,216	\$3,770,201	\$0
Public Safety						
4210-4214	Police	03	\$6,237,917	\$6,697,486	\$6,872,024	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire	03	\$5,659,716	\$6,260,269	\$6,596,113	\$0
4240-4249	Building Inspection	03	\$301,776	\$387,106	\$451,273	\$0
4290-4298	Emergency Management	03	\$3,237	\$6,230	\$8,930	\$0
4299	Other (Including Communications)	03	\$839,676	\$902,489	\$938,186	\$0
Public Safety Subtotal			\$13,042,322	\$14,253,580	\$14,866,526	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration	03	\$420,904	\$411,507	\$522,668	\$0
4312	Highways and Streets	03	\$2,570,320	\$2,645,385	\$2,775,298	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other	03	\$369,308	\$466,511	\$476,612	\$0
Highways and Streets Subtotal			\$3,360,532	\$3,523,403	\$3,774,578	\$0
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	03	\$1,466,620	\$1,499,107	\$1,593,496	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	03	\$3,354,281	\$3,773,558	\$3,903,091	\$0

2020-21 Proposed Warrant (MS-636)



new hampshire
Department of
Revenue Administration

**2020
MS-636**

Proposed Budget

4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$4,820,901	\$5,272,665	\$5,496,587	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	03	\$75,000	\$75,833	\$75,833	\$0
Health Subtotal			\$75,000	\$75,833	\$75,833	\$0
Welfare						
4441-4442	Administration and Direct Assistance	03	\$68,862	\$86,155	\$89,166	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Welfare Subtotal			\$68,862	\$86,155	\$89,166	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	03	\$654,835	\$490,601	\$469,886	\$0
4550-4559	Library	03	\$1,063,639	\$1,156,884	\$1,136,912	\$0
4583	Patriotic Purposes	03	\$39,452	\$51,000	\$51,000	\$0
4589	Other Culture and Recreation	03	\$227,571	\$252,259	\$254,677	\$0
Culture and Recreation Subtotal			\$1,985,497	\$1,950,744	\$1,912,475	\$0
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation	03	\$33,450	\$5,131	\$5,168	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$33,450	\$5,131	\$5,168	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	03	\$950,865	\$877,708	\$961,990	\$0

2020-21 Proposed Warrant (MS-636)



new hampshire
Department of
Revenue Administration

**2020
MS-636**

Proposed Budget

4721	Long Term Bonds and Notes - Interest	03	\$303,087	\$265,086	\$241,340	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$1	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$1,253,952	\$1,142,795	\$1,203,331	\$0

Capital Outlay

4901	Land	03	\$0	\$1	\$1	\$0
4902	Machinery, Vehicles, and Equipment	03	\$464,710	\$14,202,010	\$274,099	\$0
4903	Buildings	03	\$3,076,910	\$129,000	\$131,263	\$0
4909	Improvements Other than Buildings	03	\$0	\$1,987,564	\$1,455,656	\$0
Capital Outlay Subtotal			\$3,541,620	\$16,318,575	\$1,861,019	\$0

Operating Transfers Out

4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	03	\$0	\$300	\$300	\$0
Operating Transfers Out Subtotal			\$0	\$300	\$300	\$0

Total Operating Budget Appropriations					\$33,055,184	\$0
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2020-21 Proposed Warrant (MS-636)



new hampshire
Department of
Revenue Administration

**2020
MS-636**

Proposed Budget

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2021	
			(Recommended)	(Not Recommended)
4903	Buildings	02	\$9,520,000	\$0
	<i>Purpose: Waste Water Treatment upgrades to the Headworks Bu</i>			
4915	To Capital Reserve Fund	04	\$1,805,000	\$0
	<i>Purpose: General fund CRF Funding</i>			
4915	To Capital Reserve Fund	05	\$500,000	\$0
	<i>Purpose: WWTF CRF Deposit</i>			
4916	To Expendable Trusts/Fiduciary Funds	04	\$10,000	\$0
	<i>Purpose: General fund CRF Funding</i>			
Total Proposed Special Articles			\$11,835,000	\$0

2020
MS-636

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2021	
			(Recommended)	(Not Recommended)
4210-4214	Police	07	\$107,221	\$0
		<i>Purpose: 5 year agreement between the town and NEPBA 12. T</i>		
4299	Other (Including Communications)	06	\$19,465	\$0
		<i>Purpose: 4 year agreement between NEPBA 112 and the Town.</i>		
Total Proposed Individual Articles			\$126,686	\$0

2020-21 Proposed Warrant (MS-636)



new hampshire
Department of
Revenue Administration

2020
MS-636

Proposed Budget

Account	Source	Article	Actual Revenues for period ending 6/30/2019	Estimated Revenues for period ending 6/30/2020	Estimated Revenues for period ending 6/30/2021
Taxes					
3120	Land Use Change Tax - General Fund	03	\$70,410	\$75,000	\$75,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$3,578	\$7,315	\$5,000
3186	Payment in Lieu of Taxes	03	\$7,335	\$7,106	\$7,335
3187	Excavation Tax	03	\$400	\$1,412	\$1,500
3189	Other Taxes	03	\$389,683	\$400,000	\$400,000
3190	Interest and Penalties on Delinquent Taxes	03	\$168,369	\$229,051	\$220,786
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$639,775	\$719,884	\$709,621
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	03	\$5,479,553	\$5,200,000	\$5,625,000
3230	Building Permits	03	\$211,461	\$135,000	\$175,000
3290	Other Licenses, Permits, and Fees	03	\$308,825	\$284,451	\$328,862
3311-3319	From Federal Government		\$123,789	\$113,613	\$0
Licenses, Permits, and Fees Subtotal			\$6,123,628	\$5,733,064	\$6,128,862
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$1,308,111	\$1,308,111	\$1,530,230
3353	Highway Block Grant	03	\$597,404	\$598,309	\$617,053
3354	Water Pollution Grant	03	\$79,711	\$79,711	\$78,536
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	03	\$521,586	\$1,947	\$1,947
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$2,506,812	\$1,988,078	\$2,227,766
Charges for Services					
3401-3406	Income from Departments	03, 05	\$7,419,263	\$6,785,653	\$7,939,424
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$7,419,263	\$6,785,653	\$7,939,424
Miscellaneous Revenues					
3501	Sale of Municipal Property	03	\$48,490	\$82,951	\$67,460
3502	Interest on Investments	03	\$911,514	\$406,749	\$819,500
3503-3509	Other	03	\$468,422	\$79,223	\$66,135
Miscellaneous Revenues Subtotal			\$1,428,426	\$568,923	\$953,095
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$125,000	\$0

2020-21 Proposed Warrant (MS-636)



new hampshire
Department of
Revenue Administration

**2020
MS-636**

Proposed Budget

3913	From Capital Projects Funds	03	\$0	\$0	\$125,000
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$1,564,718	\$1,752,311	\$0
3916	From Trust and Fiduciary Funds	03	\$300	\$3,500	\$11,000
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$1,565,018	\$1,880,811	\$136,000
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	02	\$0	\$0	\$9,520,000
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	03	\$0	\$0	\$1,550,000
Other Financing Sources Subtotal			\$0	\$0	\$11,070,000
Total Estimated Revenues and Credits			\$19,682,922	\$17,676,413	\$29,164,768

2020-21 Proposed Warrant (MS-636)



new hampshire
Department of
Revenue Administration

2020
MS-636

Proposed Budget

Item	Period ending 6/30/2021
Operating Budget Appropriations	\$33,055,184
Special Warrant Articles	\$11,835,000
Individual Warrant Articles	\$126,686
Total Appropriations	\$45,016,870
Less Amount of Estimated Revenues & Credits	\$29,164,768
Estimated Amount of Taxes to be Raised	\$15,852,102



new hampshire
Department of
Revenue Administration

**2020
MS-DTB**

Default Budget of the Municipality Merrimack


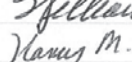


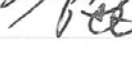


For the period beginning July 1, 2020 and ending June 30, 2021

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: _____

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Thomas P Koanis	Town Councilor	
WILLIAM W. BOED ^{III}	Town Councilor	
Nancy M. Harrington	Town Councilor	
FINLAY C. ROTHWALD	Town Councilor	
BARBARA HEALEY	Town Councilor	
Tom Wood	Town Councilor	
Peter Albani	Town Councilor	

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/>



2020-21 Default Budget



new hampshire
Department of
Revenue Administration

**2020
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	\$0	\$0	\$0
4130-4139	Executive	\$0	\$0	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics	\$31,434	\$0	\$0	\$31,434
4150-4151	Financial Administration	\$0	\$0	\$0	\$0
4152	Revaluation of Property	\$322,207	\$0	\$0	\$322,207
4153	Legal Expense	\$0	\$0	\$0	\$0
4155-4159	Personnel Administration	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	\$495,277	\$0	\$0	\$495,277
4194	General Government Buildings	\$316,124	\$0	\$0	\$316,124
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	\$2,332,174	\$0	\$0	\$2,332,174
General Government Subtotal		\$3,497,216	\$0	\$0	\$3,497,216
Public Safety					
4210-4214	Police	\$6,697,486	\$20,368	\$0	\$6,717,854
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$6,260,269	\$85,332	\$0	\$6,345,601
4240-4249	Building Inspection	\$387,106	\$0	\$0	\$387,106
4290-4298	Emergency Management	\$6,230	\$0	\$0	\$6,230
4299	Other (Including Communications)	\$902,489	\$2,776	\$0	\$905,265
Public Safety Subtotal		\$14,253,580	\$108,476	\$0	\$14,362,056
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$411,507	\$0	\$0	\$411,507
4312	Highways and Streets	\$2,645,385	\$43,365	\$0	\$2,688,750
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other	\$466,511	\$14,716	\$0	\$481,227
Highways and Streets Subtotal		\$3,523,403	\$58,081	\$0	\$3,581,484
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	\$1,499,107	\$11,316	\$0	\$1,510,423
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$3,773,558	\$40,882	\$0	\$3,814,440
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$5,272,665	\$52,198	\$0	\$5,324,863

2020
MS-DTB

4711	Long Term Bonds and Notes - Principal	\$877,708	\$84,282	\$0	\$961,990
4721	Long Term Bonds and Notes - Interest	\$265,086	(\$23,746)	\$0	\$241,340
4723	Tax Anticipation Notes - Interest	\$1	\$0	\$0	\$1
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
	Debt Service Subtotal	\$1,142,795	\$60,536	\$0	\$1,203,331

2020-21 Default Budget



new hampshire
Department of
Revenue Administration

**2020
MS-DTB**

Default Budget of the Municipality

Capital Outlay

4901	Land	\$1	\$0	\$0	\$1
4902	Machinery, Vehicles, and Equipment	\$1,055,010	\$0	(\$715,000)	\$340,010
4903	Buildings	\$129,000	\$0	(\$107,500)	\$21,500
4909	Improvements Other than Buildings	\$1,987,564	\$0	(\$982,564)	\$1,005,000
Capital Outlay Subtotal		\$3,171,575	\$0	(\$1,805,064)	\$1,366,511

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		\$32,979,397	\$279,291	(\$1,805,064)	\$31,453,624
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2020-21 Default Budget



new hampshire
Department of
Revenue Administration

2020
MS-DTB

Default Budget of the Municipality

Account	Explanation
No reasons entered for reductions/increases or one-time appropriations.	

The Town of Merrimack would like to recognize Emily Islam, an 8th grader at Merrimack Middle School. We had the idea to have a Town Report Cover Design contest for middle and high school students. Unfortunately, we only got one response which does not make for a good contest but we still wanted to honor her efforts.

Thank you Emily!!



Meeting Schedule for Town Committees, Commissions and Boards

GROUP	WHERE	WHEN	TIME
Agricultural Commission	Matthew Thornton Room	2 nd Wednesday	7:00 p.m.
Conservation Commission	Merrimack Memorial Room	1 st & 3 rd Monday	6:30 p.m.
Parks & Recreation Committee	Merrimack Memorial Room	3 rd Wednesday	7:00 p.m.
Planning Board	Matthew Thornton Room	1 st & 3 rd Tuesday	7:00 p.m.
Town Center Committee	Matthew Thornton Room	4 th Friday	12:00 p.m.
Town Council	Matthew Thornton Room	2 nd & 4 th Thursday	7:00 p.m.
Zoning Board of Adjustment	Matthew Thornton Room	4 th Wednesday	7:00 p.m.

The following groups currently hold meetings with times and dates to be determined:

- Ethics Committee
- Horse Hill Nature Preserve Subcommittee
- Heritage Commission
- Technology Committee
- Grater Woods Subcommittee
- Trustees of Trust Funds
- Highway Safety Committee
- Wildcat Falls Subcommittee

Dates, times and locations are subject to change.

The Matthew Thornton Room is located in the west wing of Town Hall on the upper level.

The Merrimack Memorial Room is located in the east wing of Town Hall.

TOWN COMMITTEES NEED YOUR HELP!

Make a difference in your community!

The Town of Merrimack has several Boards, Committees and Commissions and is always looking for capable volunteers to serve.

If you are interested in serving on any Board, Committee or Commission (with the exception of the Ethics Committee whose members are elected in the April election), please submit a letter of interest that includes your qualifications, personal characteristics, length of residency, previous positions held, either elected or appointed, and intent or experience related to the position to: Town of Merrimack, Attn: Committees, 6 Baboosic Lake Road, Merrimack, NH 03054.

For a list of openings, please visit our website at: <http://www.merrimacknh.gov/get-involved> or call the Town Manager's office at (603) 424-2331.

Thank you to all of our current and future volunteers!

For further information, please contact the Town Manager's office at (603) 424-2331 or visit our website at www.merrimacknh.gov to view the event calendar.

Merrimack Town Department Contacts

Assessing Department.....(603) 424-5136

Loren Martin, Contract Assessor
Tracy Doherty, Admin. Assessor

Building Division(603) 420-1730

Richard Jones, Building Official

Community Development(603) 424-3531

Timothy Thompson, Director

Finance Department(603) 424-7075

Paul Micali, Director/Asst. Town Manager
Thomas Boland, Assistant Director

Fire and Rescue Dept.(603) 424-3690

Michael Currier, Chief
Matthew Duke, Assistant Chief
John Manuele, Fire Marshal

Health Division(603) 420-1730

vacant, Health Inspector

Human Resources(603) 424-2331

Sharon Marunicz, HR Coordinator

Library(603) 424-5021

Yvette Couser, Director

Media Services.....(603) 423-8524

Nicholas Lavallee, Coordinator

Parks and Recreation(603) 882-1046

Matthew Casparius, Director

Police Department (603) 424-3774

Denise Roy, Chief

Public Works Department

Administration..... (603) 424-5137

Kyle Fox, Public Works Director

Equipment 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

William "Chuck" Miller, Coordinator

Town Clerk/Tax Collector (603) 424-3651

Diane Trippett, Town Clerk/Tax Coll.
Brenda DuLong, Deputy TC/TC

Town Manager (603) 424-2331

Eileen Cabanel, Town Manager

Town Council (603) 424-2331

Welfare..... (603) 423-8535

Patricia Murphy, Administrator

