



# TOWN COUNCIL – AGENDA REQUEST FORM

THIS FORM WILL BECOME PART OF THE BACKGROUND INFORMATION USED BY THE COUNCIL AND PUBLIC

Please submit Agenda Request Form, **including back up information, 8 days prior** to the requested meeting date. **Public Hearing requests must be submitted 20 days prior to requested meeting date to meet publication deadlines** (exceptions may be authorized by the Town Manager, Chairman/Vice Chair).

## MEETING INFORMATION

Date Submitted: March 4, 2019  
Submitted by: Town Manager Eileen Cabanel  
Department:  
Speakers: Town Manager Eileen Cabanel

Date of Meeting: March 14, 2019  
Time Required: 20 minutes  
Background Info. Supplied: Yes:  No:

## CATEGORY OF BUSINESS (PLEASE PLACE AN "X" IN THE APPROPRIATE BOX)

Appointment:	<input type="checkbox"/>	Recognition/Resignation/Retirement:	<input type="checkbox"/>
<b>Public Hearing:</b>	<input type="checkbox"/>	Old Business:	<input type="checkbox"/>
New Business:	<input checked="" type="checkbox"/>	Consent Agenda:	<input type="checkbox"/>
Nonpublic:	<input type="checkbox"/>	Other:	<input type="checkbox"/>

## TITLE OF ITEM

Municipal Property Tax Relief - Meals and Rooms Tax Distribution

## DESCRIPTION OF ITEM

Town Council to discuss Meals and Rooms tax distribution and presenting the request to the Merrimack delegation.

## REFERENCE (IF KNOWN)

RSA:	Warrant Article:
Charter Article:	Town Meeting:
Other:	N/A

## EQUIPMENT REQUIRED (PLEASE PLACE AN "X" IN THE APPROPRIATE BOX)

Projector:	<input type="checkbox"/>	Grant Requirements:	<input type="checkbox"/>
Easel:	<input type="checkbox"/>	Joint Meeting:	<input type="checkbox"/>
Special Seating:	<input type="checkbox"/>	Other:	<input type="checkbox"/>
Laptop:	<input type="checkbox"/>	None:	<input type="checkbox"/>

## CONTACT INFORMATION

Name:	<b>Eileen Cabanel</b>	Address:	<b>6 Baboosic Lake Road</b>
Phone Number:	<b>424-2331</b>	Email Address:	<b>ecabanel@merrimacknh.gov</b>

## APPROVAL

Town Manager: Yes  No:  Chair/Vice Chair: Yes  No:

Hold for Meeting Date: \_\_\_\_\_

# Memo



TO: Town Council  
ATTN: Town Manager Eileen Cabanel  
FROM: Finance Director Paul T. Micali  
DATE: March 9, 2019

**RE: Meals and Rooms sharing**

---

I have reviewed the Governor's 2020-21 budget as it relates to the catch-up provision for Meals and Rooms. The budget did not remove the suspension of the catch-up provision thus flat lining all communities for another two years. Currently the Town of Merrimack receives \$1,308,111. If the Governor or Legislative body would lift the suspension Merrimack would see an increase of approximately \$95,000 in the first year. This increase would equate to approximately 3 cents on the tax rate. Below I have included the history of Meals and Rooms sharing as well as current trends. This information was taken directly from New Hampshire Municipal Association "State Aid to Municipalities."

**History.** When the meals and rooms tax was first enacted in 1967, the intent was to share the revenue with municipalities, with the state retaining 60% of the revenues generated from the tax and municipalities receiving 40%. The legislature decreased the municipal share several times (in 1977 and 1981) virtually freezing the funding below the 1976 level. It was not until 1993 that the meals and rooms tax statute was amended to provide a catch-up formula to reach the statutorily intended 60/40 split. The formula provided that 75% of the year-over-year increase in revenue from the meals and rooms tax, but not more than \$5 million in any one year, would be added to the previous year's municipal distribution. The municipal share is distributed to cities and towns based on annual population estimates provided by the New Hampshire Office of Strategic Initiatives.

**Trends.** In 2001, the state/municipal share was 82%/18%. As the meals and rooms tax revenues gradually increased, so did the municipal share of those revenues due to the catch-up formula described above. In 2010 the state/municipal apportionment reached 71%/29%, which was based on the actual tax revenues received in the prior state fiscal year. However, the catch-up formula was suspended in fiscal years 2010 through 2014, 2016, 2018 and 2019 while revenue from the tax continued to increase, often well in excess of the prior year. As a result, the municipal share dropped from the high of 29% in fiscal year 2010 to 21% in fiscal year 2019.

In conclusion the Meals and Rooms sharing is a fraction of what the initial law intended. While other revenues have increased moderately for the town such as Highway Block Grant and the State Aid Grants for Waste Water the Meals and Rooms sharing has been stagnant.

I have attached the entire Meals and Rooms distribution as long with a summary of State Funding.



Meals and Rooms Tax Distribution to Cities and Towns  
 Prepared by NHMA - 12/19/18

Municipality:	FY 2019 Distribution (Paid December 2018)	FY 2019 Percentage of Total	FY20 Additional \$5 Million	FY21 Additional \$5 Million	TOTAL for FY20/21 Biennium	Estimated Revenue Lost Due to Suspension of the Catch-Up Formula FY10-FY19
TOTAL	68,805,057	100%	5,000,000	10,000,000	15,000,000	97,600,000
ACWORTH	46,014	0.066876%	3,344	6,688	10,031	65,271
ALBANY	37,815	0.054960%	2,748	5,496	8,244	53,641
ALEXANDRIA	84,188	0.122357%	6,118	12,236	18,354	119,421
ALLENSTOWN	222,024	0.322686%	16,134	32,269	48,403	314,941
ALSTEAD	99,918	0.145219%	7,261	14,522	21,783	141,734
ALTON	271,573	0.394699%	19,735	39,470	59,205	385,226
AMHERST	584,189	0.849050%	42,452	84,905	127,357	828,672
ANDOVER	121,439	0.176497%	8,825	17,650	26,475	172,261
ANTRIM	134,505	0.195487%	9,774	19,549	29,323	190,795
ASHLAND	106,887	0.155348%	7,767	15,535	23,302	151,619
ATKINSON	350,073	0.508790%	25,439	50,879	76,318	496,579
AUBURN	281,411	0.408998%	20,450	40,900	61,350	399,182
BARNSTEAD	238,267	0.346293%	17,315	34,629	51,944	337,982
BARRINGTON	457,165	0.664435%	33,222	66,444	99,665	648,489
BARTLETT	144,497	0.210009%	10,500	21,001	31,501	204,969
BATH	56,467	0.082068%	4,103	8,207	12,310	80,098
BEDFORD	1,173,656	1.705770%	85,288	170,577	255,865	1,664,831
BELMONT	374,412	0.544163%	27,208	54,416	81,625	531,104
BENNINGTON	74,708	0.108579%	5,429	10,858	16,287	105,973
BENTON	19,266	0.028001%	1,400	2,800	4,200	27,329
BERLIN	526,851	0.765716%	38,286	76,572	114,857	747,338
BETHEHEM	131,124	0.190573%	9,529	19,057	28,586	185,999
BOSCAWEN	205,524	0.298705%	14,935	29,870	44,806	291,536
BOW	399,161	0.580133%	29,007	58,013	87,020	566,210
BRADFORD	85,469	0.124219%	6,211	12,422	18,633	121,238
BRENTWOOD	235,500	0.342271%	17,114	34,227	51,341	334,057
BRIDGEWATER	56,108	0.081546%	4,077	8,155	12,232	79,589
BRISTOL	157,717	0.229223%	11,461	22,922	34,383	223,722
BROOKFIELD	36,534	0.053098%	2,655	5,310	7,965	51,823
BROOKLINE	270,292	0.392837%	19,642	39,284	58,926	383,409
CAMPTON	172,577	0.250820%	12,541	25,082	37,623	244,801
CANAAN	201,989	0.293567%	14,678	29,357	44,035	286,521



Meals and Rooms Tax Distribution to Cities and Towns  
 Prepared by NHMA - 12/19/18

Municipality:	FY 2019 Distribution (Paid December 2018)	FY 2019 Percentage of Total	FY20 Additional \$5 Million	FY21 Additional \$5 Million	TOTAL for FY20/21 Biennium	Estimated Revenue Lost Due to Suspension of the Catch-Up Formula FY10-FY19
CANDIA	200,964	0.292077%	14,604	29,208	43,812	285,068
CANTERBURY	121,747	0.176945%	8,847	17,694	26,542	172,698
CARROLL	40,633	0.059055%	2,953	5,906	8,858	57,638
CENTER HARBOR	55,698	0.080950%	4,048	8,095	12,143	79,008
CHARLESTOWN	262,555	0.381593%	19,080	38,159	57,239	372,434
CHATHAM	17,370	0.025245%	1,262	2,525	3,787	24,639
CHESTER	261,325	0.379805%	18,990	37,980	56,971	370,690
CHESTERFIELD	186,463	0.271002%	13,550	27,100	40,650	264,498
CHICHESTER	132,405	0.192435%	9,622	19,243	28,865	187,817
CLAREMONT	678,061	0.985481%	49,274	98,548	147,822	961,830
CLARKSVILLE	14,040	0.020405%	1,020	2,041	3,061	19,916
COLEBROOK	117,801	0.171210%	8,560	17,121	25,681	167,101
COLUMBIA	38,994	0.056673%	2,834	5,667	8,501	55,313
CONCORD	2,190,108	3.183063%	159,153	318,306	477,459	3,106,669
CONWAY	519,883	0.755588%	37,779	75,559	113,338	737,454
CORNISH	84,444	0.122729%	6,136	12,273	18,409	119,784
CROYDON	39,250	0.057045%	2,852	5,705	8,557	55,676
DALTON	50,471	0.073354%	3,668	7,335	11,003	71,593
DANBURY	60,771	0.088323%	4,416	8,832	13,249	86,204
DANVILLE	229,505	0.333558%	16,678	33,356	50,034	325,553
DEERFIELD	232,784	0.338324%	16,916	33,832	50,749	330,204
DEERING	98,535	0.143209%	7,160	14,321	21,481	139,772
DERRY	1,692,822	2.460316%	123,016	246,032	369,047	2,401,269
DORCHESTER	18,395	0.026735%	1,337	2,673	4,010	26,093
DOVER	1,579,069	2.294990%	114,749	229,499	344,248	2,239,910
DUBLIN	81,574	0.118558%	5,928	11,856	17,784	115,713
DUMMER	15,423	0.022416%	1,121	2,242	3,362	21,878
DUNBARTON	144,651	0.210233%	10,512	21,023	31,535	205,187
DURHAM	842,337	1.224237%	61,212	122,424	183,636	1,194,855
EAST KINGSTON	123,181	0.179029%	8,951	17,903	26,854	174,732
EASTON	13,732	0.019958%	998	1,996	2,994	19,479
EATON	20,855	0.030310%	1,516	3,031	4,547	29,583
EFFINGHAM	75,887	0.110293%	5,515	11,029	16,544	107,646



Meals and Rooms Tax Distribution to Cities and Towns  
 Prepared by NHMA - 12/19/18

Municipality:	FY 2019 Distribution (Paid December 2018)	FY 2019 Percentage of Total	FY20 Additional \$5 Million	FY21 Additional \$5 Million	TOTAL for FY20/21 Biennium	Estimated Revenue Lost Due to Suspension of the Catch-Up Formula FY10-FY19
ELLSWORTH	4,407	0.006405%	320	641	961	6,251
ENFIELD	238,830	0.347111%	17,356	34,711	52,067	338,780
EPPING	355,812	0.517131%	25,857	51,713	77,570	504,719
EPSOM	243,032	0.353218%	17,661	35,322	52,983	344,741
ERROL	14,962	0.021745%	1,087	2,175	3,262	21,224
EXETER	774,137	1.125116%	56,256	112,512	168,767	1,098,114
FARMINGTON	350,842	0.509907%	25,495	50,991	76,486	497,670
FITZWILLIAM	122,823	0.178509%	8,925	17,851	26,776	174,224
FRANCESTOWN	80,396	0.116846%	5,842	11,685	17,527	114,042
FRANCONIA	57,748	0.083930%	4,196	8,393	12,589	81,916
FRANKLIN	445,021	0.646785%	32,339	64,679	97,018	631,262
FREEDOM	80,140	0.116474%	5,824	11,647	17,471	113,679
FREMONT	242,263	0.352101%	17,605	35,210	52,815	343,650
GILFORD	368,622	0.535748%	26,787	53,575	80,362	522,890
GILMANTON	192,202	0.279343%	13,967	27,934	41,901	272,639
GILSUM	42,068	0.061141%	3,057	6,114	9,171	59,673
GOFFSTOWN	914,022	1.328423%	66,421	132,842	199,263	1,296,541
GORHAM	143,472	0.208520%	10,426	20,852	31,278	203,515
GOSHEN	41,966	0.060993%	3,050	6,099	9,149	59,529
GRAFTON	69,892	0.101580%	5,079	10,158	15,237	99,142
GRANTHAM	155,001	0.225276%	11,264	22,528	33,791	219,869
GREENFIELD	92,694	0.134720%	6,736	13,472	20,208	131,486
GREENLAND	206,703	0.300418%	15,021	30,042	45,063	293,208
GREENVILLE	106,221	0.154380%	7,719	15,438	23,157	150,675
GROTON	30,693	0.044609%	2,230	4,461	6,691	43,538
HAMPSTEAD	443,996	0.645296%	32,265	64,530	96,794	629,808
HAMPTON	775,469	1.127052%	56,353	112,705	169,058	1,100,003
HAMPTON FALLS	117,647	0.170986%	8,549	17,099	25,648	166,882
HANCOCK	84,854	0.123325%	6,166	12,333	18,499	120,365
HANOVER	583,216	0.847635%	42,382	84,764	127,145	827,292
HARRISVILLE	48,883	0.071046%	3,552	7,105	10,657	69,341
HART'S LOCATION	2,203	0.003202%	160	320	480	3,125
HAVERHILL	239,343	0.347857%	17,393	34,786	52,179	339,508



Meals and Rooms Tax Distribution to Cities and Towns  
 Prepared by NHMA - 12/19/18

Municipality:	FY 2019 Distribution (Paid December 2018)	FY 2019 Percentage of Total	FY20 Additional \$5 Million	FY21 Additional \$5 Million	TOTAL for FY20/21 Biennium	Estimated Revenue Lost Due to Suspension of the Catch-Up Formula FY10-FY19
HEBRON	32,025	0.046545%	2,327	4,654	6,982	45,427
HENNIKER	247,439	0.359623%	17,981	35,962	53,943	350,992
HILL	56,005	0.081397%	4,070	8,140	12,209	79,443
HILLSBOROUGH	306,365	0.445265%	22,263	44,527	66,790	434,579
HINSDALE	207,062	0.300940%	15,047	30,094	45,141	293,718
HOLDERNESS	108,373	0.157507%	7,875	15,751	23,626	153,727
HOLLIS	400,032	0.581399%	29,070	58,140	87,210	567,446
HOOKSETT	744,417	1.081922%	54,096	108,192	162,288	1,055,956
HOPKINTON	288,995	0.420020%	21,001	42,002	63,003	409,940
HUDSON	1,286,282	1.869459%	93,473	186,946	280,419	1,824,592
JACKSON	43,093	0.062631%	3,132	6,263	9,395	61,127
JAFFREY	276,236	0.401476%	20,074	40,148	60,221	391,841
JEFFERSON	57,081	0.082960%	4,148	8,296	12,444	80,969
KEENE	1,188,362	1.727143%	86,357	172,714	259,072	1,685,692
KENSINGTON	108,680	0.157954%	7,898	15,795	23,693	154,163
KINGSTON	314,410	0.456958%	22,848	45,696	68,544	445,991
LACONIA	847,103	1.231164%	61,558	123,116	184,675	1,201,616
LANCASTER	180,570	0.262437%	13,122	26,244	39,366	256,139
LANDAFF	21,367	0.031054%	1,553	3,105	4,658	30,309
LANGDON	35,561	0.051684%	2,584	5,168	7,753	50,443
LEBANON	700,607	1.018249%	50,912	101,825	152,737	993,811
LEE	233,868	0.339899%	16,995	33,990	50,985	331,742
LEMPSTER	60,258	0.087578%	4,379	8,758	13,137	85,476
LINCOLN	88,697	0.128911%	6,446	12,891	19,337	125,817
LISBON	82,548	0.119974%	5,999	11,997	17,996	117,094
LITCHFIELD	433,389	0.629880%	31,494	62,988	94,482	614,762
LITTLETON	302,881	0.440202%	22,010	44,020	66,030	429,637
LONDONDERRY	1,315,387	1.911759%	95,588	191,176	286,764	1,865,877
LOUDON	285,203	0.414509%	20,725	41,451	62,176	404,561
LYMAN	27,875	0.040513%	2,026	4,051	6,077	39,541
LYME	87,979	0.127867%	6,393	12,787	19,180	124,798
LYNDEBOROUGH	87,774	0.127569%	6,378	12,757	19,135	124,507
MADBURY	92,591	0.134570%	6,729	13,457	20,186	131,340



Meals and Rooms Tax Distribution to Cities and Towns  
 Prepared by NHMA - 12/19/18

Municipality:	FY 2019 Distribution (Paid December 2018)	FY 2019 Percentage of Total	FY20 Additional \$5 Million	FY21 Additional \$5 Million	TOTAL for FY20/21 Biennium	Estimated Revenue Lost Due to Suspension of the Catch-Up Formula FY10-FY19
MADISON	133,276	0.193701%	9,685	19,370	29,055	189,052
MANCHESTER	5,651,843	8.214284%	410,714	821,428	1,232,143	8,017,141
MARLBOROUGH	109,398	0.158997%	7,950	15,900	23,850	155,181
MARLOW	38,020	0.055258%	2,763	5,526	8,289	53,931
MASON	71,634	0.104112%	5,206	10,411	15,617	101,613
MEREDITH	326,195	0.474086%	23,704	47,409	71,113	462,708
MERRIMACK	1,308,111	1.901184%	95,059	190,118	285,178	1,855,556
MIDDLETON	92,027	0.133750%	6,688	13,375	20,063	130,540
MILAN	68,662	0.099792%	4,990	9,979	14,969	97,397
MILFORD	787,357	1.144330%	57,217	114,433	171,650	1,116,866
MILTON	234,578	0.340931%	17,047	34,093	51,140	332,749
MONROE	40,941	0.059503%	2,975	5,950	8,925	58,075
MONT VERNON	128,152	0.186254%	9,313	18,625	27,938	181,784
MOULTONBOROUGH	209,521	0.304514%	15,226	30,451	45,677	297,206
NASHUA	4,516,463	6.564144%	328,207	656,414	984,622	6,406,605
NELSON	37,252	0.054141%	2,707	5,414	8,121	52,842
NEW BOSTON	290,737	0.422552%	21,128	42,255	63,383	412,411
NEW CASTLE	49,396	0.071791%	3,590	7,179	10,769	70,068
NEW DURHAM	133,891	0.194595%	9,730	19,459	29,189	189,924
NEW HAMPTON	115,393	0.167710%	8,386	16,771	25,157	163,685
NEW IPSWICH	267,474	0.388742%	19,437	38,874	58,311	379,412
NEW LONDON	219,103	0.318440%	15,922	31,844	47,766	310,798
NEWBURY	110,679	0.160859%	8,043	16,086	24,129	156,998
NEWFIELDS	87,313	0.126899%	6,345	12,690	19,035	123,854
NEWINGTON	40,480	0.058833%	2,942	5,883	8,825	57,421
NEWMARKET	479,557	0.696979%	34,849	69,698	104,547	680,252
NEWPORT	331,575	0.481905%	24,095	48,190	72,286	470,339
NEWTON	253,331	0.368187%	18,409	36,819	55,228	359,350
NORTH HAMPTON	232,630	0.338100%	16,905	33,810	50,715	329,986
NORTHFIELD	247,490	0.359697%	17,985	35,970	53,955	351,065
NORTHUMBERLAND	115,547	0.167934%	8,397	16,793	25,190	163,903
NORTHWOOD	217,258	0.315759%	15,788	31,576	47,364	308,181
NOTTINGHAM	257,994	0.374964%	18,748	37,496	56,245	365,965



Meals and Rooms Tax Distribution to Cities and Towns  
 Prepared by NHMA - 12/19/18

Municipality:	FY 2019 Distribution (Paid December 2018)	FY 2019 Percentage of Total	FY20 Additional \$5 Million	FY21 Additional \$5 Million	TOTAL for FY20/21 Biennium	Estimated Revenue Lost Due to Suspension of the Catch-Up Formula FY10-FY19
ORANGE	17,063	0.024799%	1,240	2,480	3,720	24,204
ORFORD	63,640	0.092493%	4,625	9,249	13,874	90,273
OSSIPEE	226,635	0.329387%	16,469	32,939	49,408	321,482
PELHAM	691,742	1.005365%	50,268	100,537	150,805	981,236
PEMBROKE	363,293	0.528003%	26,400	52,800	79,201	515,331
PETERBOROUGH	335,828	0.488086%	24,404	48,809	73,213	476,372
PIERMONT	40,172	0.058385%	2,919	5,839	8,758	56,984
PITTSBURG	44,989	0.065386%	3,269	6,539	9,808	63,817
PITTSFIELD	208,701	0.303322%	15,166	30,332	45,498	296,042
PLAINFIELD	123,386	0.179327%	8,966	17,933	26,899	175,023
PLAISTOW	394,806	0.573804%	28,690	57,380	86,071	560,032
PLYMOUTH	349,458	0.507896%	25,395	50,790	76,184	495,706
PORTSMOUTH	1,122,057	1.630777%	81,539	163,078	244,617	1,591,638
RANDOLPH	15,731	0.022863%	1,143	2,286	3,429	22,314
RAYMOND	528,081	0.767503%	38,375	76,750	115,125	749,083
RICHMOND	59,644	0.086685%	4,334	8,669	13,003	84,605
RINDGE	317,587	0.461575%	23,079	46,158	69,236	450,497
ROCHESTER	1,548,683	2.250827%	112,541	225,083	337,624	2,196,807
ROLLINSFORD	130,509	0.189679%	9,484	18,968	28,452	185,127
ROXBURY	11,580	0.016830%	842	1,683	2,525	16,426
RUMNEY	76,502	0.111187%	5,559	11,119	16,678	108,518
RYE	279,464	0.406168%	20,308	40,617	60,925	396,420
SALEM	1,481,559	2.153271%	107,664	215,327	322,991	2,101,592
SALISBURY	71,992	0.104632%	5,232	10,463	15,695	102,121
SANBORNTON	152,849	0.222148%	11,107	22,215	33,322	216,816
SANDOWN	321,173	0.466787%	23,339	46,679	70,018	455,584
SANDWICH	58,508	0.085034%	4,252	8,503	12,755	82,994
SEABROOK	453,988	0.659818%	32,991	65,982	98,973	643,982
SHARON	18,088	0.026289%	1,314	2,629	3,943	25,658
SHELburnE	19,061	0.027703%	1,385	2,770	4,155	27,038
SOMERSWORTH	602,123	0.875114%	43,756	87,511	131,267	854,112
SOUTH HAMPTON	41,710	0.060621%	3,031	6,062	9,093	59,166
SPRINGFIELD	68,457	0.099494%	4,975	9,949	14,924	97,106



Meals and Rooms Tax Distribution to Cities and Towns  
 Prepared by NHMA - 12/19/18

Municipality:	FY 2019 Distribution (Paid December 2018)	FY 2019 Percentage of Total	FY20 Additional \$5 Million	FY21 Additional \$5 Million	TOTAL for FY20/21 Biennium	Estimated Revenue Lost Due to Suspension of the Catch-Up Formula FY10-FY19
STARK	29,156	0.042375%	2,119	4,237	6,356	41,358
STEWARTSTOWN	52,162	0.075811%	3,791	7,581	11,372	73,992
STODDARD	64,921	0.094355%	4,718	9,435	14,153	92,090
STRAFFORD	209,316	0.304216%	15,211	30,422	45,632	296,915
STRATFORD	38,584	0.056077%	2,804	5,608	8,412	54,731
STRATHAM	379,434	0.551462%	27,573	55,146	82,719	538,227
SUGAR HILL	29,463	0.042821%	2,141	4,282	6,423	41,793
SULLIVAN	35,458	0.051534%	2,577	5,153	7,730	50,297
SUNAPEE	177,291	0.257671%	12,884	25,767	38,651	251,487
SURRY	38,123	0.055407%	2,770	5,541	8,311	54,077
SUTTON	95,153	0.138294%	6,915	13,829	20,744	134,975
SWANZEY	376,974	0.547887%	27,394	54,789	82,183	534,738
TAMWORTH	148,187	0.215372%	10,769	21,537	32,306	210,203
TEMPLE	71,583	0.104037%	5,202	10,404	15,606	101,541
THORNTON	130,919	0.190275%	9,514	19,028	28,541	185,709
TILTON	187,078	0.271896%	13,595	27,190	40,784	265,370
TROY	109,295	0.158847%	7,942	15,885	23,827	155,035
TUFTONBORO	122,669	0.178285%	8,914	17,828	26,743	174,006
UNITY	82,445	0.119824%	5,991	11,982	17,974	116,948
WAKEFIELD	260,659	0.378837%	18,942	37,884	56,826	369,745
WALPOLE	197,223	0.286640%	14,332	28,664	42,996	279,761
WARNER	147,879	0.214925%	10,746	21,492	32,239	209,766
WARREN	47,346	0.068812%	3,441	6,881	10,322	67,160
WASHINGTON	57,850	0.084078%	4,204	8,408	12,612	82,060
WATERVILLE VALLEY	12,656	0.018394%	920	1,839	2,759	17,953
WEARE	453,988	0.659818%	32,991	65,982	98,973	643,982
WEBSTER	96,332	0.140007%	7,000	14,001	21,001	136,647
WENTWORTH	46,731	0.067918%	3,396	6,792	10,188	66,288
WESTMORELAND	89,312	0.129804%	6,490	12,980	19,471	126,689
WHITEFIELD	121,747	0.176945%	8,847	17,694	26,542	172,698
WILMOT	70,302	0.102176%	5,109	10,218	15,326	99,723
WILTON	189,025	0.274725%	13,736	27,473	41,209	268,132
WINCHESTER	222,177	0.322908%	16,145	32,291	48,436	315,158



Meals and Rooms Tax Distribution to Cities and Towns  
 Prepared by NHMA - 12/19/18

Municipality:	FY 2019 Distribution (Paid December 2018)	FY 2019 Percentage of Total	FY20 Additional \$5 Million	FY21 Additional \$5 Million	TOTAL for FY20/21 Biennium	Estimated Revenue Lost Due to Suspension of the Catch-Up Formula FY10-FY19
WINDHAM	742,470	1.079092%	53,955	107,909	161,864	1,053,194
WINDSOR	11,222	0.016310%	815	1,631	2,446	15,918
WOLFEBORO	320,610	0.465969%	23,298	46,597	69,895	454,785
WOODSTOCK	70,506	0.102472%	5,124	10,247	15,371	100,013
UNINC. PLACES	9,326	0.013554%	678	1,355	2,033	13,229
<b>TOTALS</b>	<b>68,805,057</b>	<b>100%</b>	<b>5,000,000</b>	<b>10,000,000</b>	<b>15,000,000</b>	<b>97,600,000</b>



**SCHEDULE OF STATE AID TO CITIES AND TOWNS**

Data Source: NHLBAO

AID BY CATEGORY	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget
<b>ENVIRONMENTAL</b>											
1 Flood Control	912,864	811,515	811,515	221,952	221,952	787,898	1,330,570 *	811,407	811,407	844,871	866,250
2 Landfill Closure Grants	1,287,790	981,070	891,703	927,658	899,812	1,080,206	886,850	792,116	776,245	658,248	476,036
3 Public Water System Grants	1,281,908	1,101,762	1,149,644	1,184,956	1,131,619	1,170,678	1,073,438	876,821	797,661	791,421	701,865
4 State Aid Grants - Pollution Control	9,003,767	6,463,893	5,902,524	5,199,986	3,327,666	6,519,873	6,610,139	5,711,222	6,415,757	7,598,939	4,205,815
5 Water Supply Land Protection Grants	571,655										
<b>Environmental Total</b>	<b>13,058,004</b>	<b>9,358,240</b>	<b>8,755,586</b>	<b>7,534,592</b>	<b>5,581,049</b>	<b>9,558,655</b>	<b>9,900,997</b>	<b>8,191,566</b>	<b>8,801,070</b>	<b>9,893,479</b>	<b>6,249,566</b>
<b>GENERAL FUNDS</b>											
6 Meals & Rooms Distribution	58,805,057	58,805,057	58,805,057	58,805,057	58,805,057	58,805,057	63,805,057	63,805,057	68,805,057	68,805,057	68,805,057
7 Railroad Tax - RSA 82:31**	145,903	98,006	58,379	36,671	36,671	35,822	60,037	132,187	60,803	61,392	60,803
8 Railroad Tax - RSA 228:69	34,972	45,319	47,920	48,735	51,849	55,032	58,931	63,694	72,837	67,680	73,000
9 Revenue Sharing	25,216,054										
10 Retirement Normal Contribution (Police and Fire)	20,753,467	18,984,579	16,459,192	1,301,294							
<b>General Funds Total</b>	<b>104,955,453</b>	<b>77,992,961</b>	<b>75,370,548</b>	<b>60,191,757</b>	<b>58,893,577</b>	<b>58,895,911</b>	<b>63,924,025</b>	<b>64,000,938</b>	<b>68,938,697</b>	<b>68,934,129</b>	<b>68,938,860</b>
<b>HIGHWAY FUNDS</b>											
11 Highway Block Grants	30,512,000	29,665,000	34,897,125	34,538,280	29,918,270	30,233,035	30,743,994	34,843,581	34,931,513	65,839,183	35,349,278
12 Highway Construction Aid	2,738,625	1,699,338	2,098,821	2,663,100	2,140,210	1,298,657	2,005,862	1,424,102	368,872	331,891	
13 Municipal Bridge Aid	10,317,139	12,861,369	12,335,804	5,153,521	7,428,375	5,637,087	10,361,515	9,953,415	5,340,013	5,614,946	6,800,000
<b>Highway Funds Total</b>	<b>43,567,764</b>	<b>44,225,707</b>	<b>49,331,750</b>	<b>42,354,901</b>	<b>39,486,855</b>	<b>37,168,779</b>	<b>43,111,371</b>	<b>46,221,098</b>	<b>40,640,398</b>	<b>71,786,020</b>	<b>42,149,278</b>
<b>GRAND TOTAL</b>	<b>161,581,221</b>	<b>131,516,908</b>	<b>133,457,884</b>	<b>110,081,250</b>	<b>103,961,481</b>	<b>105,623,345</b>	<b>116,936,393</b>	<b>118,413,602</b>	<b>118,380,165</b>	<b>150,613,628</b>	<b>117,338,104</b>

Notes: \* Chapter 276:185, Laws of 2015 reimbursed towns in FY 2015 for the Massachusetts share of the Merrimack River flood control compact and the Connecticut River flood control compact for FY 2013.

\*\* Line 7 Railroad Tax amounts for FY 2013 through FY 2015 are estimated based on FY 2012 actual expenditure.

\*\*\* Does not include \$10,400,000 appropriated under Chapter 162, Laws on 2018 for "high-traffic" volume bridge projects.