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2010

Town of Merrimack, NH



Naticook Lake from Veterans Park. Photo courtesy of Kimberly Komers.

2010 Annual Report

Town Hall Complex Hours

Assessing, Finance, Public Works Administration, Town Manager's Office

Monday – Friday 8:30 AM to 4:30 PM

Community Development, Planning and Zoning

Monday – Friday 8:00 AM to 4:30 PM

Media Services Division

Monday – Thursday 1:00 PM to 9:00 PM

Town Clerk/Tax Collector's Office

Monday – Friday 9:00 AM to 4:30 PM

Welfare Department

Monday – Friday 9:30 AM to 2:30 PM

Town Holidays for 2011

The Town Hall will be closed on these important days.

December 31, 2010 - New Year's Day

September 5, 2011 - Labor Day

January 17, 2011 – Civil Rights Day

November 11, 2011 - Veterans Day

February 21, 2011 – Presidents' Day

November 24 & 25, 2011 - Thanksgiving

May 30, 2011 - Memorial Day

December 26, 2011 - Christmas Day

July 4, 2011 - Independence Day

January 2, 2012 – New Year's Day

Dates to Remember

March 1, 2011	Last day to file Abatement Application for tax year 2010, per RSA 76:16.
April 1, 2011	All real property assessed to owner of records this date.
April 15, 2011	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, 2011	Dog licenses expire.
May 15, 2011	Timber Tax Report of Cut due.
June 30, 2011	Fiscal year ends.
July 1, 2011	Fiscal year begins.
December 1, 2011	Last day to pay final installment of 2011 property taxes without interest penalty.

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2010 ANNUAL REPORT



**Merrimack Town Hall
6 Baboosic Lake Road
Merrimack, NH 03054
Telephone: (603) 424-2331**

Town Council

Chairman Thomas P. Koenig <i>Term Expires 2012</i>	(H) (603) 429-1455	tkoenig@merrimacknh.gov
Vice Chair Thomas J. Mahon <i>Term Expires 2012</i>		tmahon@merrimacknh.gov
Councilor Daniel Dwyer <i>Term Expires 2013</i>	(H) (603) 440-5013	ddwyer@merrimacknh.gov
Councilor Jacqueline Flood <i>Term Expires 2013</i>	(H) (603) 424-5229	jflood@merrimacknh.gov
Councilor Finlay C. Rothhaus <i>Term Expires 2011</i>	(H) (603) 494-0893	frothhaus@merrimacknh.gov
Councilor Brian J. McCarthy <i>Term Expires 2011</i>	(H) (603) 882-8858	bmccarthy@merrimacknh.gov
Councilor David G. Yakuboff, Sr. <i>Term Expires 2012</i>	(H) (603) 429-1896	dyakuboff@merrimacknh.gov

Town Manager

Keith R. Hickey

Town Attorney

Drummond Woodsum & MacMahon

Town Moderator


Lynn Christensen

Town Clerk/Tax Collector

Diane Trippett

Town Treasurer

Bruce W. Moreau



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Table of Contents

Introduction.....	5	Conservation Commission.....	98
Town Council's Report.....	7	Economic Development Committee.....	99
Donations Accepted.....	8	Fire Department.....	100
Town Manager's Report.....	9	Heritage Commission.....	106
Town Officials.....	10	Library.....	107
In Memory.....	11	Lower Merrimack River Advisory Committee.....	113
Employee Recognitions.....	12	Media Division.....	114
<i>2010 Town Meeting</i>		Miscellaneous Committees Listing.....	115
Deliberative Session Minutes.....	13	Nashua Regional Planning Commission....	116
Town Meetings Results.....	19	Parks and Recreation Committee.....	118
<i>2010 Financial Reports and Summaries</i>		Parks and Recreation Department.....	119
Auditor's Report.....	23	Planning Board.....	120
Expendable Trust Funds.....	68	Police Department.....	121
Debt Payment Information.....	73	Public Works Department.....	124
Tax Rate History.....	75	Town Clerk / Tax Collector Department...	129
Net Assessed Valuation History.....	76	Watson Park Committee.....	130
Statement of Appropriations, Estimated		Welfare Department.....	131
Revenues and Property Tax Assessed.....	77	Zoning Board of Adjustment.....	132
Summary of Inventory Valuation.....	80	<i>Vital Statistics</i>	
Tax Collector's Report.....	81	Births.....	133
Town Clerk's Report.....	84	Deaths.....	139
Treasurer's Report.....	85	Marriages.....	142
Trustees of the Trust Funds Reports.....	86	<i>2011 Town Meeting Guide</i>	
Capital Improvement Program.....	90	Sample Official Ballot.....	147
<i>Department and Committee Reports</i>		Voter's Guide.....	149
Adopt-A-Road / Adopt-A-Spot.....	94	Town Warrant.....	158
Agricultural Commission.....	95	Budget of the Town/City (MS-6).....	164
Assessing Department.....	96	Default Budget.....	171
Community Development Department.....	97	Budget Warrant Articles and Summaries..	176

INTRODUCTION



Merrimack Town Council

First Row: Councilor Jackie Flood, Chairman Tom Koenig, Councilor Finlay Rothhaus
Second Row: Councilor Dan Dwyer, Councilor Brian McCarthy, Vice Chairman Tom Mahon,
Councilor David Yakuboff

We, the Merrimack Town Council and Town Manager, are pleased and proud to present you with the 2010 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 2010. 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

Submitted by Thomas P. Koenig, Chairman

To the Residents of Merrimack,

On behalf of the Town Council, I am presenting the annual report of the Merrimack Town Council. The past year has seen many challenges as well as accomplishments – continued turmoil in the banking and mortgage industries, and the fall out in the economy with significantly lower economic activity and rising unemployment compounded by continued high foreclosures and bankruptcies, along with the opening of the new Merrimack District Court, the beginning of construction for the Merrimack Premium Outlets Mall – have all lead to a variety of signs for the economy ahead.

In anticipation of continued economic problems, the Town Council implemented a budget for the 2010-2011 fiscal year designed to maintain essential services while controlling spending to avoid increases in the tax rate. The Council was challenged by increases in payments to the New Hampshire Retirement System (NHRS), honoring negotiated collective bargaining agreements with the five unions that represent Town employees, and increases in other operating expenses. The hard work of the Council was dealt a large setback when the legislature again reduced state funding.

The Town implemented single stream recycling in the 2010-2011 fiscal year. We are seeing significant savings in reduced waste being hauled to the landfill or incinerator and increased recycling. While we receive less money per ton of single-stream recyclables, the savings of reduced waste going to the landfill is significant and overall saves the Town money.

The Council revised key sections of the Town Code regarding pay and benefits that move Town employees toward a merit pay system, higher co-pays for health and dental insurance, lower accruals of leave balances, and language permitting furloughs of employees. The Council holds the Town's workforce in high regard and sincerely appreciates their efforts and is committed to working with them to provide competitive pay and benefits. Having said that, the Town has not been able to come to agreement with the vast majority of the Town Unions regarding successor contracts. The Town is still endeavoring to negotiate acceptable contracts which protect the employees while attempting to hold the line on benefit costs and associated factors. Health insurance continues to be a major cost in any employment package.

In the coming year, we look forward to the start of the Master Plan review and rewrite due every 10 years, increased activity in Town due to the Premium Outlet Mall construction and the anticipated impact of the new Airport Access Bridge in the northern part of Town. The coming year will also continue to challenge the Council as we deal with the uncertainty of the economy and the impacts on revenue and transferred costs by the beleaguered state government. In addition, we have seen some turnover in our Department Head positions, as well as wishing our Town Manager, Keith Hickey a fond farewell. With all the "Change" in our future, we certainly live in exciting times!

On behalf of the Council, I want to thank each and every resident of Merrimack for your consideration, suggestions and commitment to maintaining Merrimack as a family friendly community that provides its citizens with an outstanding quality of life.

Respectfully submitted,
Thomas P. Koenig
Chairman

2010 Donations Accepted by the Town Council

<i>Date Accepted</i>	<i>Department</i>	<i>Donor Name</i>	<i>Description of Donation</i>	<i>Amount</i>
02/25/10	Parks and Recreation	IBPO Local 320	For the Merrimack Skate Park	\$100.00
03/25/10	Town of Merrimack - John O'Leary Adult Community Center	John O'Leary Adult Community Center	Materials for Capital / Building Improvements at the JOACC	\$13,648.00
03/25/10	Town of Merrimack - John O'Leary Adult Community Center	Rotary Club of Merrimack	54" Wall Mounted Color TV and 48" Color Projection TV and Digital Projection Camera	\$2,430.00
04/22/10	Police Department	Harold & Barbara Watson	Bullet Trap	\$500.00
08/05/10	Merrimack Fire Rescue	Merrimack Ambulance Rescue Service Auxiliary	Set of five bariatric needles	\$575.00
08/05/10	Merrimack Fire Rescue	Merrimack Ambulance Rescue Service Auxiliary	55 disposable King Airways	\$1,939.30
10/14/10	Parks and Recreation	Bob McCabe	Donated Services Rendered for the Merrimack Community Garden (Rototilling 3 times, removing trees, rocks and ground stumps, and staking out 95 garden plots)	\$3,000.00
10/14/10	Parks and Recreation	Pete Gagnon	Vegetable plants and herbs	\$300.00
10/14/10	Parks and Recreation	John Lastowka	1 1/2 Tons of Lime	\$93.00
11/18/10	Parks and Recreation	Beth Parenteau	2 crab apple trees	\$150.00

Town Manager

Submitted by Keith Hickey, Town Manager

2010 was another busy year for the Town of Merrimack. Several Town projects approved by the voters have been either completed or work has begun in 2010. Those projects include:

- Replacement of the Turkey Hill Road Bridge. A temporary bridge will be constructed for use during the summer of 2011. The new bridge will be completed during the 2012 year. The new bridge was funded primarily through state and federal ARRA money.
- Road rehabilitation and paving of over six miles of roadway.
- Culvert Replacements (Wire and Bedford Roads): The 2006 and 2007 floods damaged Wire and Bedford Roads where both roads cross Baboosic Brook. Both metal plate arch culvert structures will be replaced with larger concrete box culverts. The Town will be eligible for State Aid Bridge funding for both projects (80% State and 20% Town).
- Culvert Replacement (Amherst Road): The Amherst Road culverts near Meetinghouse Road are in need of replacement. These are metal plate culverts. Because of their smaller size they are not eligible for State Aid Bridge Funding. Funding would be from the Road Infrastructure Capital Reserve Fund.
- The wastewater interceptor along the Merrimack was rehabilitated. The job included rebuilding and relining nearly 50 manholes along the wastewater line.
- Wastewater Plant upgrades continued replacing outdated, 40 year old equipment with new, energy efficient equipment.

Operational changes were also implemented to improve the level of service. The Building and Health Departments were relocated to the Fire Department to allow for the consolidation of inspection services. All of the comments about the move have come back very positive.

The Premium Outlet Mall project got underway. The developer has cleared the land and has begun blasting and moving close to 1.1 million yards of ledge over a six month period. Construction is scheduled to begin in the spring of 2011, with an expected opening of the spring of 2012.

In closing, on behalf of the employees of the Town of Merrimack, I 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 me by phone or e-mail at khickey@merrimacknh.gov. Also, if you have the desire to serve your community, please feel free to contact our office with your areas of interest. Good government is made up of interested and involved citizens, and there are a myriad of boards, committees and commissions that welcome new ideas.

Town Manager's Office

Town Manager Keith R. Hickey, Human Resources Coordinator Sharon Marunicz,
Technology Coordinator William "Chuck" Miller,
Executive Secretary Becky Thompson, Secretary Kristin Wardner

Town Officials

State Senator Raymond White (W) 603-271-3569 raymond.white@leg.state.nh.us
Executive Councilor Debora Pignatelli (W) 603-888-5245 deb@debignatelli.com

Representatives to the General Court

Richard Barry	(H) 603-880-3731	richardbarry@leg.state.nh.us
Chris Christensen	(H) 603-424-2542	c.christensen@leg.state.nh.us
Richard Hinch	(H) 603-424-9690	dick.hinch@leg.state.nh.us
Jeanine Notter	(H) 603-423-0408	jeanine.notter@leg.state.nh.us
Tony Pellegrino	(H) 603-424-7095	tony.pellegrino@leg.state.nh.us
Lenette Peterson	(H) 603-429-9544	lenette.peterson@leg.state.nh.us
Kathleen Stroud	(H) 603-424-0025	kathleen.stroud@leg.state.nh.us
Joseph Thomas	(H) 603-881-9228	joseph.thomas@leg.state.nh.us

Supervisors of the Checklist

Chair Margaret Petrovic Jane Coehlo Debra Huffman

Ballot Inspectors

Democrat

Coordinator Anne McCann

Linda Allen
Mildred Brightman
Lorraine Carle
Krystyna Ciesluk
Judith Decato
Larry Decato
Bonnie Dunham
Eleanor Fariole
Peter Flood
Joan Glencross
John Grady
Benita Knight
Mary Moriarty
Sandy Russell
Pauline St. Germain
Geraldine Smith

Republican

Coordinator Fran L'Heureux

Karen Bray
Juanita Dangle
Joyce Dembow
Karen Durost
Nancy Gagnon
Judy May
Patricia Miller
Nancy Mitchell
Karen Peterson
Josephine Plant
Nancy Poltack
David Rutzke, Jr.
David Rutzke
John Segedy
Phil Straight

In Memory



Robert N. Kelley
1921 – 2010

Robert Newman Kelley passed away on November 20, 2010. Mr. Kelley served the Town of Merrimack in many capacities over the years. He was a Library Trustee for 24 years since 1983 and was serving the second year of his sixth consecutive 3-year term when he died. He was a huge library supporter and is sorely missed.

He also served 16 years as a State Representative in the NH Legislature. He served on the Charter Commission, the Solid Waste Advisory Committee, the Cemetery Trustees, and the Ethics Committee. He was a clerk at the Merrimack Village District. Mr. Kelley served his country in both World War II and the Korean Conflict as a member of the US Air Force.

He is survived by Betty, his wife of 62 years, a son Stephen Kelley, and a daughter Marcia Kiestlinger, as well as grandchildren, great grandchildren, two sisters, a brother, and many nieces, nephews, and cousins.

2010 Employee Service Recognition

5 YEARS OF SERVICE

Michael Stack – <i>DPW Highway</i>	Richard Ducharme – <i>Fire</i>
Dennis Beauregard – <i>DPW Solid Waste</i>	John Manuele – <i>Fire</i>
Paul Dube – <i>DPW Solid Waste</i>	Rebecca Thompson – <i>General Government</i>
Kevin Wilkins – <i>DPW WWTF</i>	Sean Cassell – <i>Police</i>
Daniel Newman – <i>Fire</i>	James Sullivan – <i>Police</i>
Gregory Walters – <i>Police</i>	

10 YEARS OF SERVICE

Michael Rotast – <i>Assessing</i>	John Demyanovich – <i>Fire</i>
Jason Kimball – <i>DPW Highway</i>	Robert Kelleher – <i>Police</i>
Jacob Stevens – <i>DPW Highway</i>	Brian Levesque – <i>Police</i>
Lon Woods – <i>DPW Solid Waste</i>	Eric Marquis – <i>Police</i>
Xenia Carroll – <i>Finance</i>	Thomas Prentice – <i>Police</i>

15 YEARS OF SERVICE

Thomas Dalton – <i>Fire</i>	John Dudash – <i>Police</i>
Matthew Tarleton – <i>Police</i>	

20 YEARS OF SERVICE

Lawrence Gay – <i>DPW Highway</i>	David Evans – <i>DPW WWTF</i>
Richard Pierson – <i>Fire</i>	

25 YEARS OF SERVICE

Brian Friolet – <i>DPW Equipment Maintenance</i>	Mark Doyle – <i>Police</i>
Donald Doucette – <i>DPW WWTF</i>	Daniel Edmonds – <i>Police</i>
Lee Vogel – <i>DPW WWTF</i>	Paul Trepaney – <i>Police</i>
Judith York – <i>Police</i>	

35 YEARS OF SERVICE

Ronald Bergeron – <i>DPW Equipment Maintenance</i>

2010 RETIREES

Joseph Comer – <i>Community Development</i>	Roy Ingerson – <i>Police</i>
Stephen Kepnes – <i>DPW Highway</i>	Paul Poirier – <i>Police</i>

Merrimack Town Meeting Deliberative Session

Submitted by Diane Trippett, Town Clerk/Tax Collector

March 9, 2010

The Deliberative Session of the Annual Town Meeting was convened at 7:10 p.m. in the All-Purpose Room of the Masticola Upper Elementary School on Baboosic Lake Road in Merrimack, New Hampshire, with Town Moderator Lynn Christensen presiding. Moderator Christensen led the Pledge of Allegiance and outlined the rules of the meeting and procedures to be followed.

Town Council Chairman Tom Mahon introduced Councilors Finlay Rothhaus, Vice Chair Tom Koenig, Timothy Tenhave, Nancy Harrington, Brian McCarthy and David Yakuboff. He also introduced Town Manager Keith Hickey and Attorney Matthew Upton.

Town Manager Hickey introduced Director of Public Works Rick Seymour, Parks and Recreation Director Sherry Kalish, Community Development Director Walter Warren, Police Chief Michael Milligan, Fire Chief Michael Currier, Welfare Administrator Pat Murphy, Library Director Janet Angus, Town Clerk/Tax Collector Diane Trippett, Finance Director Paul Micali, Human Resources Coordinator Sharon Marunicz, Executive Secretary Becky Thompson, and Media Coordinator Nicholas Lavallee.

Moderator Christensen recognized Tim Tenhave for his three years of service to the Town as Town Councilor, Nancy Harrington for her four years of service to the Town as Town Councilor, and Adrienne Colsia for her six years of service to the Town as a Supervisor of the Checklist. The audience responded with a standing round of applause.

Article 2

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$29,336,898? Should this article be defeated, the default budget shall be \$26,973,107, 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. This article will be reduced by \$23,239 if article 3 passes (Recommended by the Town Council 7-0-0)

Councilor Mahon moved Article 2 as printed. Councilor Yakuboff seconded the motion.

Chairman Mahon spoke to the article explaining the work that was involved in developing this year's budget. He noted that there were some unique items to deal with such as current economic conditions, reduction in state revenues, and cost increases with the retirement system and health insurance. He noted that the proposed budget reflects a reduction of \$225,000 due to union contract concessions and if Article 3 passed, the budget would be further reduced by \$23,239.00. Councilor Mahon thanked the employees and members of the unions for agreeing to the concessions and helping the Town during these tough economic times. This year saw a 1% increase in property and liability insurance, a 0% increase for workers compensation and a 14.9% increase in health care costs. He explained that the Town was fortunate to receive \$800,000 in stimulus funding for the Turkey Hill Road Bridge Project. This allowed for a reduction in capital reserve funding contributions, leaving more money in the fund for use for other capital projects. Proposed capital reserve deposits have been reduced \$365,000 for this year vs. last year's budget which contained

\$887,000 in capital reserve deposits. Capital expenditures for the year include \$550,000 for a new fire truck, \$160,000 for architectural and engineering studies for the proposed south fire station, \$890,000 for drainage projects and an increase in paving by \$545,000. He explained that the DPW Director estimates that the Town should be spending around \$800,000 per year to maintain current roads; this will assist with the Council's commitment to maintaining infrastructure. The budget reflects a 6.4% reduction in the Solid Waste budget due to single stream recycling and reductions in capital reserve contributions. A \$166,000 grant was received for energy improvements from stimulus money and savings will be seen going forward due to retrofitting and renovation of the Town Hall. Revenue issues reflected in the budget include a reduction of \$325,000 in interest earnings, a \$200,000 revenue reduction in auto registration fees, and \$238,000 in reduced state revenue sharing. Increases in revenue are reflected in ambulance billing fees estimated at \$100,000 due to changing to Medicaid reimbursement rates, and \$97,000 for a grant for a resource officer at the middle school. He noted that although somewhat confusing, this year's default budget is \$263,507 higher than the proposed budget.

Dennis King, 10 Derry Street, spoke to the article expressing frustration with the process. He stated he felt the budget article is confusing as the number presented in the default budget shows as three million dollars lower than the proposed budget, but the default is actually higher than the proposed budget. He stated that problem areas with the budget are unfunded liabilities from the State and increases in pension costs. He stated the issue of pensions needs to be looked at in the future. He thanked the unions for their concessions and the Council for their hard work.

John Trythall, 15 Harris Ave, moved to add \$26,329 to the budget for the purpose of funding the highway maintainer position that was cut to 32 weeks per year back to 52 weeks per year and thus keeping this position filled year round as a full-time position. An audience member seconded the motion.

John Trythall, 15 Harris Ave, spoke to the motion explaining the difficulties he felt the DPW department would encounter if this reduction in hours moved forward. He stated that the Town has grown significantly; however, the staffing level has remained the same. He stated that the position provides direct service to the residents of Merrimack and when someone is not available to work it impacts the department. He was concerned that potential costs may be incurred due to this reduction in terms of training a new employee if the person in this position does not return once their hours are cut, as well as possible overtime costs to cover shifts as a reduced staffing level may result in other staff being needed to cover when an employee is out. He stated he believed the amount to fund this outweighed the impact of cutting back the hours of the position.

Dennis King, 10 Derry St, asked for an explanation as to why the position was cut. Town Manager Hickey explained funding for the position was cut after looking at the budget in terms of the tax rate and meeting the goals set by the Town Council. A number of line items within the budget were examined and it was felt this cut, although it would have a small impact to the department and the services they provide, would have minimal impact to the residents of the community.

Moderator Christensen called for a vote on the amendment. The motion failed.

Article 3

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 Union, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Merit Wage Increase	Wage and Benefit Costs
2009-10	0%	0.00
2010-11	0%	(\$23,239)
2011-12	Up to 3.0%	\$ 23,646
2012-13	Up to 3.0%	\$ 23,096

If this warrant article passes the overall operating budget for 2010-11 fiscal year will be reduced by \$23,239, such sum representing the anticipated decrease in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? The passage of this article will result in employees covered by the collective bargaining agreement contributing 10% towards health and dental insurance premiums. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers supervisory and clerical employees of the Highway, Solid Waste Disposal, Wastewater Treatment, Parks Maintenance, and Equipment Maintenance Divisions of the Public Works Department. (Recommended by Town Council 7-0-0)

Councilor Koenig moved Article 3 as written. Councilor Harrington seconded the motion.

Town Manager Hickey explained the contract covered Teamsters union members representing supervisory and clerical staff of the Highway, Solid Waste Disposal, Wastewater Treatment, Parks Maintenance, and Equipment Maintenance divisions of the Public Works Department. This union was the first of six to settle a contract. It is a four-year contract with no wage increase for fiscal years 2009/2010 and 2010/2011. Cost of living adjustments have been removed from the contract and raises will be based on annual performance evaluations. In years 2011/2012 and 2012/2013, the contract provides for a merit pay increase of up to 3%, and requires a 10% health and dental contribution by employees. The contract includes a provision for a work furlough program, allowing the Town to furlough employees up to 40 hours per year based on the financial circumstance of the Town. The contract provides for a reduction in the maximum vacation leave an employee can accrue from 480 hours to 400 hours, and reduces sick leave from 96 hours per year to 80 hours. In addition, an adjustment was made to disability insurance levels allowing an employee to collect up to 70% of their wages up to \$700 per week.

Dennis King, 10 Derry Street, stated he felt the contract was very fair and he thanked Town Manager Hickey and the union for the concessions made. He questioned if changes to the retirement plan could be part of the negotiating process. Councilor Mahon responded that the retirement plan package is mandated by state law. Moderator Christensen responded that the appropriate place to address the pension plan and suggest changes to it is with the state legislature. Mike Malzone, 8 East Chamberlain Road, spoke in support of the article. He thanked the union members for the concessions made in the contract.

Article 4

Shall the Town of Merrimack vote to amend the net income for disabled exemption, pursuant to RSA 72:37-b, from \$45,000 to \$50,000 for a single applicant or, if married, a combined income from \$60,000 to \$67,500? In order to qualify for this yearly exemption, the applicant must meet the qualifications contained in RSA 72:37-b. If adopted, this amendment shall become effective as of April 1, 2010.

Karen Durost, 3 Birch Street, moved Article 4 as printed. Tony Pellegrino, 35 Amherst Road, seconded the motion.

Karen Durost, 3 Birch Street, stated she is asking the residents to increase the income levels for the disabled exemption. She stated there are forty-three residents currently eligible for the disabled tax exemption and during these difficult times, people need all the help they can get. Disabled persons do not have many options available to help them, and with the costs of things going up, those on fixed incomes are having to make difficult choices. She noted that even with the disabled exemption, disabled property owners still pay a significant portion of their property taxes. This warrant article is asking for help to help keep people in their homes.

Mike Malzone, 8 East Chamberlain Road, moved to amend the article and the RSA to cover all residents town wide making \$67,500 or less. Moderator Christensen ruled the amendment out of order as the RSA can not be changed in this manner.

Councilor Koenig explained that the article was put forward as a result of a request made to the Council. He stated that he has similar feelings to those of Mr. Malzone that there are people in town not disabled who have similar income levels; however, we need to be careful when making changes and keep in mind the full impact to all of the residents. Councilor Mahon noted that when the disabled exemption was last amended, the elderly exemption was as well to reflect the same change. No request was made to modify the elderly exemption; if this is adopted there will be a disparity between the disabled and elderly amounts. Councilor Tenhave explained when this was brought forward there wasn't enough time to gather the necessary information regarding the elderly amounts. He noted that if this passed, the elderly exemption amounts should be reviewed. Due to the disparity in the amounts, when residents receiving the disabled exemption are eligible to apply for the elderly exemption, they may not qualify due to the differing amounts.

Mike Malzone, 8 East Chamberlain Road, moved to amend the married amount from \$67,500 to \$150,000. There was no second.

Article 5

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

ARTICLE VI

ADMINISTRATIVE AND JUDICIAL BOARDS

6-1 ADMINISTRATIVE BOARDS/COMMITTEES/COMMISSIONS

C. Parks and Recreation Committee

1. There shall be a Parks and Recreation Committee consisting of twelve (12) residents of the Town of Merrimack. The Town Council shall appoint seven (7) members of the Committee for three (3) year terms and two (2) alternates who will serve for a period of three (3) years each. One (1) Town Council member shall be appointed annually to serve as an ex officio member.

2. In addition, four (4) regular members shall be recommended from Merrimack organizations. There shall be one (1) voting member from each of the following organizations: the Merrimack Youth Association (MYA), the Senior Citizen Club, the School Board, and a representative from the Merrimack High School student body. Such organization members shall be recommended by their organization and, if approved by the Town Council, they shall be appointed for a one (1) year term. **[Four (4) alternate members, one from the each named Merrimack organization, may be recommended and appointed in the same manner as their regular appointed members.]**

3. Vacancies of Town Council appointed members shall be filled by appointment of the Town Council for the unexpired term. Vacancies of the other members shall be filled by recommendation of their respective organizations and approved by the Town Council for the unexpired term.

4. The Parks and Recreation Committee shall have all the powers granted to Parks and Recreation Committees by New Hampshire State Law.

[There shall also be three (3) alternate members appointed in the same manner as regular appointed members]

Councilor Harrington moved Article 5 as printed. Councilor McCarthy seconded the motion.

Councilor Harrington explained that the proposed change in this section of the charter is to provide for alternate members to the Parks and Recreation Committee. The Parks and Recreation Department requested these changes to help facilitate their meetings. They find it difficult to obtain a quorum to hold meetings and conduct business with no alternate positions to cover when someone is absent. Pat Heinrich, 8 Edgewood Ave, asked for clarification if this is the only change. Moderator Christensen confirmed that was the only change.

Article 6

To see if the Town will vote to approve the following resolution to be forwarded to our State Representative(s), our State Senator, the Speaker of the House, and the Senate President.

Resolved: The citizens of New Hampshire should be allowed to vote on an amendment to the New Hampshire Constitution that defines "marriage". (By Petition)

Jeanine Notter, 19 Whittier Road, moved Article 6 as printed. Juanita Dangel, 17 Westminster Lane, seconded the motion.

Jeannie Notter, 19 Whittier Road, stated the definition of marriage dated back thousands of years. The question has been put forth to voters all across America and she believes a redefinition of this magnitude should go before the voters. Robert Cote, 3 Dirt Road, stated he believed this article should be passed and the voters should have the opportunity to vote on it and have their voices heard.

Steven Kenson, 45 Shelburne Road, moved to amend the article to read: the citizens of New Hampshire shall not be required to vote on an amendment to the NH Constitution that defines marriage. Janet Cormier, 29 Walnut Circle, seconded the amendment.

Steven Kenson, 45 Shelburne Road, stated that opponents of marriage equality have framed the issue as a matter of voting rights. This issue is a matter civil rights and fairness, not a matter to be decided by majority vote. He stated he believed the article is unfair and should be amended so the people of the State should not be required to vote and decide who gets rights. Janet Cormier, 29 Walnut Circle, stated she is in favor of the amendment noting she feels that if legislature is required to give a definition of marriage they would need to define other issues associated with marriage such as consenting adults, marriages of convenience, and common law marriage. The legislature should not be deciding relationships; they should be conducting the business of the State. Juanita Dangel, 17 Westminster Lane, stated she felt this issue should be put forward to the voters. She noted that study committees had been set up statewide to study the issue. The committees had reported back to the legislature that the people did not want civil unions or homosexual marriage,

but both were passed anyway. Dennis King, 10 Derry Street, stated he was opposed to the amendment and supported the original article. He feels the issue is with using the term “marriage”. He does not oppose civil unions, which gives the same rights as a marriage. Mike Malzone, 8 East Chamberlain Road, stated he was against the amendment and he supported the original article. Civil unions give the same rights to people as a marriage does. Carol Lang, 7 Wilson Hill Road, noted that under federal law civil unions do not provide the same rights as marriage.

Emily Coburn, 8 Windsor Drive, moved to call the question. Moderator Christensen asked if there was anyone else wishing to speak.

Jeanine Notter, 19 Whittier Road, stated marriage between same gender persons is not a civil right and that society has always placed limitations on relationships recognized as marriage. She stated that society’s unwillingness to recognize a marriage between persons of the same gender is no different than the unwillingness to sanction a marriage between a brother and sister, or an adult and a child. True equality is giving people an opportunity to vote to determine what laws and public policies will govern us as a society.

Moderator Christensen received a secret ballot request. She gave instruction on how the secret ballot voting would be conducted.

Bob L’Heureux, 94 Back River Road, called for a point of order. He asked for clarification of what the amendment means. Moderator Christensen explained that what is being asked is to allow a vote, but that the people shall not be required to vote. Carol Lang, 7 Wilson Hill Road, stated the wording was confusing as no one is required to vote anyway.

Moderator Christensen announced the amendment failed. 167 votes were cast. Yes votes totaled 52, no votes equaled 89.

Janet Cormier, 29 Walnut Circle, moved to amend the article to add a comma after the word “marriage” and add the words “consenting adult, marriage of convenience and common law marriage”. Bruce Moreau, 15 Raymond Drive, seconded the motion.

Janet Cormier, 29 Walnut Circle, stated she felt that a few more definitions should be added to the process.

Moderator Christensen received a secret ballot request. She reviewed the voting process for this secret ballot request.

Moderator Christensen announced the amendment failed. 118 ballots were cast with 37 yes votes and 81 no votes received.

Juanita Dangle, 17 Westminster Lane, moved to call the question.

Councilor Mahon moved to adjourn the meeting. Dick Hinch, 14 Ichabod Lane, seconded the motion.

The meeting adjourned at 8:43 PM.

Annual Town Meeting Results

Submitted by Diane Trippett, Town Clerk/Tax Collector

April 13, 2010

The second session of the Merrimack Town Meeting was held on April 13, 2010. The following offices and questions were on the ballot:

Town Council – 3 Years: Vote for not more than three (3)

Raymond A. Whipple	926 votes
Daniel Dwyer	1063 votes
“Jackie” Flood	1631 votes
Thomas A. Lynam	684 votes

Daniel Dwyer and Jackie Flood were elected to the position of Town Council and were so declared.

Ethics Committee – 3 Years: Vote for not more than two (2)

Richard Barry	1755 votes
Fran L’Heureux	1872 votes

Richard Barry and Fran L’Heureux were elected to the position of Ethics Committee member and were so declared.

Library Trustee - 3 Years: Vote for not more than one (1)

“Chuck” Charles Rossier	213 votes
SallyAnn Trepanier	348 votes
Martha Wagner	623 votes
Richard Barnes	509 votes
“Bob” Hamm	368 votes

Martha Wagner was elected to the position of Library Trustee and was so declared.

Treasurer - 2 Years: Vote for not more than one (1)

“Jeff” Christensen	990 votes
Bruce W. Moreau	1086 votes

Bruce W. Moreau was elected to the position of Treasurer and was so declared.

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

“Chris” Christensen	2050 votes
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Chris Christensen was elected to the position of Trust Fund Trustee and was so declared.

Moderator – 2 Years: Vote for not more than one (1)

Lynn Christensen	2038 votes
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Lynn Christensen was elected to the position of Moderator and was so declared.

Supervisor of the Checklist – 6 Years: Voter for not more than one (1)

Debra Huffman 2082 votes

Debra Huffman was elected to the position of Checklist Supervisor and was so declared.

Article 2

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$29,336,898? Should this article be defeated, the default budget shall be \$26,973,107, 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. This article will be reduced by \$23,239 if article 3 passes (Recommended by the Town Council 5-0-0)

Yes 1701
No 1028

Article 3

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 Union, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Merit Wage Increase	Wage and Benefit Costs
2009-10	0%	0.00
2010-11	0%	(\$23,239)
2011-12	Up to 3.0%	\$ 23,646
2012-13	Up to 3.0%	\$ 23,096

If this warrant article passes the overall operating budget for 2010-11 fiscal year will be reduced by \$23,239, such sum representing the anticipated decrease in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? The passage of this article will result in employees covered by the collective bargaining agreement contributing 10% towards health and dental insurance premiums. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers supervisory and clerical employees of the Highway, Solid Waste Disposal, Wastewater Treatment, Parks Maintenance, and Equipment Maintenance Divisions of the Public Works Department. (Recommended by Town Council 5-0-0)

Yes 2069
No 708

Article 4

Shall the Town of Merrimack vote to amend the net income for disabled exemption, pursuant to RSA 72:37-b, from \$45,000 to \$50,000 for a single applicant or, if married, a combined income from \$60,000

to \$67,500? In order to qualify for this yearly exemption, the applicant must meet the qualifications contained in RSA 72:37-b. If adopted, this amendment shall become effective as of April 1, 2010.

Yes 1762
No 993

Article 5

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

ARTICLE VI

ADMINISTRATIVE AND JUDICIAL BOARDS

6-1 ADMINISTRATIVE BOARDS/COMMITTEES/COMMISSIONS

C. Parks and Recreation Committee

1. There shall be a Parks and Recreation Committee consisting of twelve (12) residents of the Town of Merrimack. The Town Council shall appoint seven (7) members of the Committee for three (3) year terms and two (2) alternates who will serve for a period of three (3) years each. One (1) Town Council member shall be appointed annually to serve as an ex officio member.

2. In addition, four (4) regular members shall be recommended from Merrimack organizations. There shall be one (1) voting member from each of the following organizations: the Merrimack Youth Association (MYA), the Senior Citizen Club, the School Board, and a representative from the Merrimack High School student body. Such organization members shall be recommended by their organization and, if approved by the Town Council, they shall be appointed for a one (1) year term. **[Four (4) alternate members, one from the each named Merrimack organization, may be recommended and appointed in the same manner as their regular appointed members.]**

3. Vacancies of Town Council appointed members shall be filled by appointment of the Town Council for the unexpired term. Vacancies of the other members shall be filled by recommendation of their respective organizations and approved by the Town Council for the unexpired term.

4. The Parks and Recreation Committee shall have all the powers granted to Parks and Recreation Committees by New Hampshire State Law.

[There shall also be three (3) alternate members appointed in the same manner as regular appointed members.]

Yes 2147
No 551

Article 6

To see if the Town will vote to approve the following resolution to be forwarded to our State Representative(s), our State Senator, the Speaker of the House, and the Senate President.

Resolved: The citizens of New Hampshire should be allowed to vote on an amendment to the New Hampshire Constitution that defines "marriage". (By Petition)

Yes 1812
No 970

TOWN OF MERRIMACK, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended June 30, 2010

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Assets	12
Statement of Activities	13
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	14
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities in the Statement of Net Assets	15
Statement of Revenues, Expenditures, and Changes in Fund Balances	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Statement of Revenues and Other Sources, and Expenditures and Other Uses - Budget and Actual - General Fund	18
Proprietary Funds:	
Statement of Net Assets	19
Statement of Revenues, Expenses, and Changes in Fund Net Assets	20
Statement of Cash Flows	21
Notes to Financial Statements	22
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Funding Progress	43



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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Merrimack, New Hampshire, as of and for the year ended June 30, 2010, which collectively comprise the Town's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the Town of Merrimack's management. Our responsibility is to express an opinion 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 and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Merrimack, as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis, appearing on the following pages, and the supplementary information, appearing on page 43, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of

Additional Offices:

Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued a report dated November 29, 2010 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
November 29, 2010

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, 2010.

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. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

The Statement of Net Assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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, health and welfare, sanitation, culture and recreation, and community development. 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 two categories: governmental funds and proprietary 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.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, which is considered to be a major fund. Data from the other governmental funds are combined into a single aggregated presentation.

An annual appropriated budget is adopted for the general fund and certain non major governmental (special revenue) funds. Budgetary comparison statements have been provided for the general fund to demonstrate compliance with budgets.

Proprietary funds. Proprietary funds are maintained as follows:

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statement provides separate information for the sewer operations.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$118,285,197 (i.e., net assets), a decrease of \$750,037 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$14,537,554, an increase of \$1,175,761 in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the governmental funds was \$12,165,755, a decrease of \$197,356 in comparison with the prior year. In addition, total unreserved general fund balance changed by \$338,181.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$5,827,395, a decrease of \$89,815 in comparison to the prior year. The Town also had a note payable in the amount of \$204,119 at the close of the current fiscal year.

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.

	<u>NET ASSETS</u>					
	<u>Governmental</u>		<u>Business-Type</u>		<u>Totals</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Current and other assets	\$ 48,201	\$ 48,993	\$ 4,807	\$ 2,936	\$ 53,008	\$ 51,929
Capital Assets	<u>64,552</u>	<u>64,582</u>	<u>42,661</u>	<u>43,770</u>	<u>107,213</u>	<u>108,352</u>
Total assets	112,753	113,575	47,468	46,706	160,221	160,281
Long-term liabilities outstanding	6,321	6,614	2,277	2,016	8,598	8,630
Other liabilities	<u>32,120</u>	<u>32,567</u>	<u>1,218</u>	<u>49</u>	<u>33,338</u>	<u>32,616</u>
Total liabilities	38,441	39,181	3,495	2,065	41,936	41,246
Net assets:						
Invested in capital assets, net	61,774	61,514	40,508	41,883	102,282	103,397
Restricted	3,257	2,911	-	-	3,257	2,911
Unrestricted	<u>9,281</u>	<u>9,969</u>	<u>3,465</u>	<u>2,758</u>	<u>12,746</u>	<u>12,727</u>
Total net assets	<u>\$ 74,312</u>	<u>\$ 74,394</u>	<u>\$ 43,973</u>	<u>\$ 44,641</u>	<u>\$ 118,285</u>	<u>\$ 119,035</u>

	CHANGES IN NET ASSETS					
	<u>Governmental</u>		<u>Business-Type</u>		<u>Totals</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Revenues:						
Program revenues						
Charges for services	\$ 2,110	\$ 2,645	\$ 3,423	\$ 2,929	\$ 5,533	\$ 5,574
Operating grants and contributions	407	267	-	-	407	267
Capital grants and contributions	485	1,030	587	72	1,072	1,102
General revenues						
Property Taxes	13,865	13,475	-	-	13,865	13,475
Licenses and permits	4,323	4,278	-	-	4,323	4,278
Grants and contributions not restricted to specific programs	1,169	1,295	-	-	1,169	1,295
Investment income	502	(168)	17	24	519	(144)
Other	32	46	-	-	32	46
Total revenues	22,893	22,868	4,027	3,025	26,920	25,893
Expenses:						
General government	2,792	2,726	-	-	2,792	2,726
Public safety	10,300	10,475	-	-	10,300	10,475
Highways and streets	4,982	5,600	-	-	4,982	5,600
Health and welfare	181	185	-	-	181	185
Sanitation	1,299	1,341	-	-	1,299	1,341
Culture and recreation	2,554	2,957	-	-	2,554	2,957
Community development	717	859	-	-	717	859
Interest on long-term debt	150	158	-	-	150	158
Sewer operations	-	-	4,695	4,809	4,695	4,809
Total expenses	22,975	24,301	4,695	4,809	27,670	29,110
Change in net assets before transfers and contributions	(82)	(1,433)	(668)	(1,784)	(750)	(3,217)
Transfer in (out)	-	(448)	-	448	-	-
Increase in net assets	(82)	(1,881)	(668)	(1,336)	(750)	(3,217)
Net assets - beginning of year	74,394	76,275	44,641	45,977	119,035	122,252
Net assets - end of year	\$ 74,312	\$ 74,394	\$ 43,973	\$ 44,641	\$ 118,285	\$ 119,035

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$118,285,197, a decrease of \$750,037 from the prior year.

The largest portion of net assets \$102,282,373 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 assets \$3,256,739 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$12,746,085 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a decrease in net assets of \$ (82,583). Key elements of this change are as follows:

Excess of revenues and transfers in over expenditures and transfers out:	
General fund operations	\$ 172,246
Capital reserve fund	149,368
Special revenue funds	581,456
Capital project fund	(72,534)
Permanent funds	<u>345,225</u>
Subtotal	1,175,761
Depreciation in excess of debt service principal paydown	(2,152,708)
Capital assets acquired from current year revenues	1,005,884
Other	<u>(111,520)</u>
Total	<u>\$ (82,583)</u>

While total net assets of the governmental activities changed by \$(82,583), unrestricted net assets decreased \$(687,970) principally due to the use of previous unrestricted net assets (Capital Reserve Funds) for the acquisition of new capital assets. In addition, investment income declined due to current market, conditions and lower interest rates.

Business-type activities. Business-type activities for the year resulted in a decrease in net assets of \$(667,454). This change primarily results from a current plan to reduce the unrestricted net assets to \$2 million.

D. 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, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$14,537,554, a change of \$1,175,761 in comparison with the prior year. Most of this change was attributable to the use of Capital Reserve Funds for the expenditures for various capital projects.

The General Fund is the Town's chief operating fund. At the end of the current fiscal year, undesignated fund balance of the General Fund was \$2,202,148, while total fund balance was \$2,929,021. While the undesignated fund balance changed by \$404,984, total fund balance was changed by \$172,246. The major reason for the change was the unanticipated collection of current use tax on the Mall property. The following table highlights the change in our General Fund balance accounts (in thousands):

	<u>Unreserved</u>	<u>Reserves</u>	<u>Total</u>
Beginning of year	\$ 1,863,967	\$ 892,808	\$ 2,756,775
Revenues under budget	(1,629,639)	-	(1,629,639)
Expenditures under budget	2,079,066	-	2,079,066
Other	<u>(111,246)</u>	<u>(165,935)</u>	<u>(277,181)</u>
End of Year	<u>\$ 2,202,148</u>	<u>\$ 726,873</u>	<u>\$ 2,929,021</u>

As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 10.69% of total general fund expenditures, while total fund balance represents 14.22% of that same amount.

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.

Unrestricted net assets of the enterprise funds at the end of the year amounted to \$3,465,361, a change of \$707,346 in comparison with the prior year.

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

E. GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of \$597,397. The majority of the overall change represents appropriations from Federal funds to help offset the two FEMA events during the fiscal year.

Unspent General Fund appropriations were due to several factors including the self-imposed reduction in expenditures so that revenues would not exceed appropriations. Below is a brief summary of the variances.

- Renewal health insurance rates were higher than appropriations, resulting in a deficit of over \$(78,700).
- A savings of over \$346,200 in wages and other benefits was realized due primarily to vacancies and attrition.
- Utilities were less than anticipated, resulting in a savings of over \$53,700
- Vehicle fuel expenditures were over budget in excess of \$(41,000).
- Consulting expenditures were in excess of budget by \$(70,700).
- Sand and salt was under spent by \$81,500.
- Appropriations for solid waste disposal at a remote site exceeded expenditures by over \$81,200 due to a reduction in solid waste tonnage.
- Outside services were greater than appropriations by \$(29,600).
- Office equipment expenditures were less than appropriations by \$28,700.
- Building improvements were over budgeted appropriations by \$(29,800).
- Uniforms appropriations exceeded expenditures by \$66,200.
- General insurance appropriations were in excess of expenditures of over \$23,800.
- Telephone expenditures exceed appropriations by \$(18,639).
- Education was under spent by \$27,900.
- Computer supplies were less than anticipated, resulting in a savings of \$29,800.
- Capital expenditures were less than appropriations by \$799,394.
- Auto registrations were \$(326,300) under estimate revenues.
- Interest income was under projections by over \$(489,100).
- Ambulance revenues were over projections by 75,629.
- Highway Block Grant exceeds projections by just under \$13,900.
- Current use taxes exceed the budget by over \$467,300.
- State revenue Sharing was under estimates by \$(243,550).
- Building permits were under projections by just over \$(33,276).

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year end amounted to \$107,212,354 (net of accumulated depreciation), a decrease of \$(1,139,781) from the prior year. This investment in capital assets includes land, buildings, system improvements, and machinery and equipment, park facilities, roads, highways and bridges.

Major capital asset events during the current fiscal year included completion of Interceptor restoration project, WWTF HVAC System Upgrade, Reeds Ferry Sewer Line Upgrade, purchase of a Dump Truck and Ambulance and other on-going infrastructure improvements.

Change in credit rating. The Town of Merrimack, New Hampshire has not had a credit rating for several years. The last credit rating the Town had was Moody's credit rating of Aa2.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$5,827,395, 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 footnote 12, of this report.

G. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town's financial position is good. The Town has sufficient cash flow at this time to meet its obligations. The economy in Southern New Hampshire seems to be doing better compared to the rest of the State and the State of New Hampshire seems to be in better shape than the rest of the country's economy. In the next few years, the Town could see substantial growth due to the Airport Access Road being completed two years ahead of schedule in the north end of Town and the Outlet Mall being built in the southern end of Town. In addition the Town's unemployment rate is up to 7.1% from the previous year of 7.0%, and it still compares favorably with the state and national averages of 8.8% and 9.6%, respectively. Furthermore, it appears that the Outlet Mall project will begin within the year in addition to steady industrial, commercial, and residential growth that Merrimack has experienced in recent years. These factors will continue to increase the tax base and to provide diverse employment opportunities.

The 2010-11 budget has been adopted, and the 2010 property tax rate (Fiscal Year 2011) has been set. Municipal appropriations, net of non-tax revenues, have decreased slightly by \$389,078 (2.6%) compared to 2009-10 net appropriations, and the municipal portion of the tax rate increased to \$4.34 per thousand. The Town's portion of the tax rate increase by eleven cents. The Merrimack School District's portion of the tax rate increased by twenty-six cents and the County portion of the tax rate increased by three cents while the State

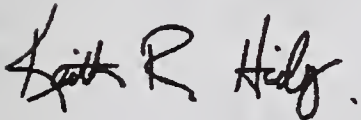
portion of the School tax decreased by four cents allowing the 2010 property tax rate to increase by approximately 1.89%.

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

Respectfully submitted,



Keith R Hickey
Town Manager



Paul T. Micali, CPA
Finance Director

TOWN OF MERRIMACK, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

JUNE 30, 2010

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Current:			
Cash and cash equivalents	\$ 32,711,309	\$ 2,032,266	\$ 34,743,575
Investments	8,154,252	1,446,062	9,600,314
Taxes receivable, net	5,239,456	-	5,239,456
Accounts receivable, net	1,279,845	1,329,103	2,608,948
Inventory	89,049	-	89,049
Noncurrent:			
Taxes receivable	727,233	-	727,233
Capital assets:			
Capital assets not being depreciated	17,783,785	611,413	18,395,198
Other assets, net of accumulated depreciation	<u>46,768,064</u>	<u>42,049,092</u>	<u>88,817,156</u>
TOTAL ASSETS	112,752,993	47,467,936	160,220,929
LIABILITIES			
Current:			
Accounts payable	668,823	-	668,823
Accrued expenses	956,997	30,539	987,536
Retainage payable	-	30,321	30,321
Deferred revenue	4,209,416	19,293	4,228,709
Taxes collected in advance	26,664,513	-	26,664,513
Due to other governments	10,000	-	10,000
Internal balances	(933,370)	933,370	-
Note payable	-	204,119	204,119
Other liabilities	543,843	-	543,843
Current portion of long-term liabilities:			
Bonds payable	355,000	347,527	702,527
Other liabilities	703,771	-	703,771
Noncurrent:			
Bonds payable, net of current portion	3,320,000	1,804,868	5,124,868
Other liabilities, net of current portion	<u>1,942,274</u>	<u>124,428</u>	<u>2,066,702</u>
TOTAL LIABILITIES	38,441,267	3,494,465	41,935,732
NET ASSETS			
Invested in capital assets, net of related debt	61,774,263	40,508,110	102,282,373
Restricted for:			
Permanent funds:			
Nonexpendable	1,644,926	-	1,644,926
Expendable	1,611,813	-	1,611,813
Unrestricted	<u>9,280,724</u>	<u>3,465,361</u>	<u>12,746,085</u>
TOTAL NET ASSETS	\$ <u>74,311,726</u>	\$ <u>43,973,471</u>	\$ <u>118,285,197</u>

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2010

	Program Revenues			Net(Expenses) Revenues and Changes in Net Assets		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:						
General government	\$ 2,791,744	\$ 264,999	\$ -	\$ (1,978,850)	\$ -	\$ (1,978,850)
Public safety	10,299,778	141,799	-	(9,033,955)	-	(9,033,955)
Highways and streets	4,981,764	-	484,685	(4,491,164)	-	(4,491,164)
Health and welfare	181,351	-	-	(176,073)	-	(176,073)
Sanitation	1,299,104	-	-	(1,108,186)	-	(1,108,186)
Culture and recreation	2,553,642	321	-	(2,320,492)	-	(2,320,492)
Community development	717,258	-	-	(714,281)	-	(714,281)
Interest and fiscal charges	149,917	-	-	(149,917)	-	(149,917)
Total Governmental Activities	22,974,558	407,119	484,685	(19,972,918)	-	(19,972,918)
Business-Type Activities:						
Sewer	4,694,860	-	587,277	-	(684,665)	(684,665)
Total	\$ 27,669,418	\$ 407,119	\$ 1,071,962	(19,972,918)	(684,665)	(20,657,583)
General Revenues:						
Property and other taxes				13,865,068	-	13,865,068
Licenses and permits				4,323,026	-	4,323,026
Grants and contributions:						
State shared revenues				1,168,710	-	1,168,710
Investment income (loss)				501,849	17,211	519,060
Miscellaneous				31,682	-	31,682
Total general revenues				19,890,335	17,211	19,907,546
Change in Net Assets				(82,583)	(667,454)	(750,037)
Net Assets:						
Beginning of year, as restated				74,394,309	44,640,925	119,035,234
End of year				\$ 74,311,726	\$ 43,973,471	\$ 118,285,197

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2010

	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	\$ 31,531,634	\$ 4,548	\$ 1,175,126	\$ 32,711,308
Investments	-	5,253,246	2,901,006	8,154,252
Taxes receivable, net	5,491,689	-	475,000	5,966,689
Accounts receivable, net	1,201,670	-	78,175	1,279,845
Due from other funds	-	-	2,004,620	2,004,620
Inventory	89,049	-	-	89,049
TOTAL ASSETS	<u>\$ 38,314,042</u>	<u>\$ 5,257,794</u>	<u>\$ 6,633,927</u>	<u>\$ 50,205,763</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 668,821	\$ -	\$ -	\$ 668,821
Accrued expenses	904,417	-	-	904,417
Deferred revenue	5,081,233	-	50,361	5,131,594
Taxes collected in advance	26,664,513	-	-	26,664,513
Due to other governments	10,000	-	-	10,000
Due to other funds	838,423	225,619	7,208	1,071,250
Accrued compensated absences payable	673,771	-	-	673,771
Other liabilities	543,843	-	-	543,843
TOTAL LIABILITIES	35,385,021	225,619	57,569	35,668,209
Fund Balances:				
Reserved for:				
Encumbrances and continuing appropriations	571,021	-	-	571,021
Perpetual (nonexpendable) permanent funds	-	-	1,644,926	1,644,926
Other specific purposes	155,852	-	-	155,852
Unreserved:				
Undesignated, reported in:				
General fund	2,202,148	-	-	2,202,148
Special revenue funds	-	5,032,175	2,422,204	7,454,379
Capital project funds	-	-	897,415	897,415
Permanent funds	-	-	1,611,813	1,611,813
TOTAL FUND BALANCES	<u>2,929,021</u>	<u>5,032,175</u>	<u>6,576,358</u>	<u>14,537,554</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 38,314,042</u>	<u>\$ 5,257,794</u>	<u>\$ 6,633,927</u>	<u>\$ 50,205,763</u>

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET ASSETS OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET ASSETS

JUNE 30, 2010

Total governmental fund balances	\$ 14,537,554
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	64,551,849
<ul style="list-style-type: none">• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	922,177
<ul style="list-style-type: none">• In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(52,580)
<ul style="list-style-type: none">• Long-term liabilities, including bonds payable, compensated absences, landfill liability, and other post employment benefits payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(5,647,274)</u>
Net assets of governmental activities	<u><u>\$ 74,311,726</u></u>

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2010

	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Taxes	\$ 13,439,797	\$ -	\$ 531,809	\$ 13,971,606
Charges for services	1,983,363	-	127,072	2,110,435
Intergovernmental	2,059,915	-	-	2,059,915
Licenses and permits	4,033,312	-	289,715	4,323,027
Investment income	110,882	17,294	373,674	501,850
Miscellaneous	<u>31,303</u>	<u>-</u>	<u>377</u>	<u>31,680</u>
Total Revenues	21,658,572	17,294	1,322,647	22,998,513
Expenditures:				
Current:				
General government	2,723,571	9,191	41,880	2,774,642
Public safety	9,915,702	159,622	69,054	10,144,378
Highways and streets	3,123,763	468,515	76,291	3,668,569
Health and welfare	180,998	-	-	180,998
Sanitation	1,150,048	122,598	-	1,272,646
Culture and recreation	2,232,685	-	283,575	2,516,260
Community Development	741,924	-	-	741,924
Debt service:				
Principal retirement	355,000	-	-	355,000
Interest and fiscal charges	<u>168,335</u>	<u>-</u>	<u>-</u>	<u>168,335</u>
Total Expenditures	<u>20,592,026</u>	<u>759,926</u>	<u>470,800</u>	<u>21,822,752</u>
Excess (deficiency) of revenues over expenditures	1,066,546	(742,632)	851,847	1,175,761
Other Financing Sources (Uses):				
Transfers in	-	892,000	4,175	896,175
Transfers out	<u>(894,300)</u>	<u>-</u>	<u>(1,875)</u>	<u>(896,175)</u>
Total Other Financing Sources (Uses)	<u>(894,300)</u>	<u>892,000</u>	<u>2,300</u>	<u>-</u>
Change in fund balance	172,246	149,368	854,147	1,175,761
Fund Equity, at Beginning of Year, as restated	<u>2,756,775</u>	<u>4,882,807</u>	<u>5,722,211</u>	<u>13,361,793</u>
Fund Equity, at End of Year	<u>\$ 2,929,021</u>	<u>\$ 5,032,175</u>	<u>\$ 6,576,358</u>	<u>\$ 14,537,554</u>

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2010

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 1,175,761
<ul style="list-style-type: none"> • Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: 	
Capital outlay purchases, net of disposals	1,005,884
Depreciation	(2,507,708)
<ul style="list-style-type: none"> • Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures, and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (e.g., property taxes) differ between the two statements. This amount represents the net change in deferred revenue. 	
	(106,537)
<ul style="list-style-type: none"> • The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets: 	
Repayments of debt	355,000
<ul style="list-style-type: none"> • In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 	
	18,418
<ul style="list-style-type: none"> • Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. 	
Compensated absences	14,637
Other post employment benefits liability	(68,038)
Landfill liability	<u>30,000</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$ <u>(82,583)</u>

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES,
AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2010

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues and other sources:				
Property taxes	\$ 12,641,106	\$ 12,641,106	\$ 12,641,106	\$ -
Charges for services	2,338,155	2,460,262	1,983,363	(476,899)
Intergovernmental	1,912,947	2,388,237	2,059,915	(328,322)
Licenses and permits	4,399,915	4,399,915	4,033,312	(366,603)
Investment income	600,000	600,000	110,882	(489,118)
Miscellaneous	-	-	31,303	31,303
Total Revenues	21,892,123	22,489,520	20,859,881	(1,629,639)
Expenditures and other uses:				
Current:				
General government	2,405,097	2,831,205	2,229,631	601,574
Public safety	10,437,175	10,607,589	9,856,586	751,003
Highways and streets	3,083,321	3,083,321	2,875,935	207,386
Health and welfare	183,591	183,591	180,998	2,593
Sanitation	1,239,901	1,239,901	1,156,378	83,523
Culture and recreation	2,360,596	2,361,471	2,214,729	146,742
Community development	764,806	764,806	478,561	286,245
Debt service	523,336	523,336	523,336	-
Other financing uses:				
Transfers out	894,300	894,300	894,300	-
Total Expenditures	21,892,123	22,489,520	20,410,454	2,079,066
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 449,427	\$ 449,427

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF NET ASSETS

JUNE 30, 2010

	<u>Sewer Fund</u>
<u>ASSETS</u>	
Current:	
Cash and short-term investments	\$ 2,032,266
Investments	1,446,062
User charges receivable	1,030,013
Intergovernmental receivable	<u>299,090</u>
Total current assets	4,807,431
Noncurrent:	
Nondepreciable capital assets	611,413
Other capital assets, net of accumulated depreciation	<u>42,049,092</u>
Total noncurrent assets	<u>42,660,505</u>
TOTAL ASSETS	47,467,936
<u>LIABILITIES</u>	
Current:	
Accrued liabilities	30,539
Retainage payable	30,321
Deferred revenue	19,293
Due to other funds	933,370
Note payable	204,119
Current portion of long-term liabilities:	
Bonds payable	<u>347,527</u>
Total current liabilities	1,565,169
Noncurrent:	
Bonds payable, net of current portion	1,804,868
Compensated absences	<u>124,428</u>
Total noncurrent liabilities	<u>1,929,296</u>
TOTAL LIABILITIES	3,494,465
<u>NET ASSETS</u>	
Invested in capital assets, net of related debt	40,508,110
Unrestricted	<u>3,465,361</u>
TOTAL NET ASSETS	\$ <u>43,973,471</u>

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2010

	<u>Sewer Fund</u>
Operating Revenues:	
Charges for services	\$ 3,328,724
Licenses and permits	1,326
Other	<u>92,868</u>
Total Operating Revenues	3,422,918
Operating Expenses:	
Personnel services	1,618,927
Non-personnel services	1,514,353
Depreciation	<u>1,469,523</u>
Total Operating Expenses	<u>4,602,803</u>
Operating Income (Loss)	(1,179,885)
Nonoperating Revenues (Expenses):	
Intergovernmental grants	587,277
Investment income	17,211
Interest expense	<u>(92,057)</u>
Total Nonoperating Revenues (Expenses), Net	<u>512,431</u>
Change in net assets	(667,454)
Net Assets at Beginning of Year, as restated	<u>44,640,925</u>
Net Assets at End of Year	<u>\$ 43,973,471</u>

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

PROPRIETARY FUND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2010

	<u>Sewer Fund</u>
<u>Cash Flows From Operating Activities:</u>	
Receipts from customers and users	\$ 2,975,171
Interfund receipts for services provided	1,061,331
Payments of employee salaries and related expenses	(1,623,383)
Payments to vendors and suppliers	<u>(1,479,978)</u>
Net Cash Provided By (Used For) Operating Activities	933,141
<u>Cash Flows From Capital and Related Financing Activities:</u>	
Acquisition and construction of capital assets	(1,831,566)
Issuance of short term loans	204,119
Issuance of long term loans	545,219
Principal payments on bonds and notes	(280,033)
Interest expense	(92,057)
Intergovernmental subsidy	<u>435,555</u>
Net Cash Provided By (Used For) Capital and Related Financing Activities	(1,018,763)
<u>Cash Flows From Investing Activities:</u>	
Investment income	17,211
Purchase of investments	<u>88,086</u>
Net Cash Provided By Investing Activities	<u>105,297</u>
Net Change in Cash and Short-Term Investments	19,675
Cash and Short-Term Investments, Beginning of Year	<u>2,012,591</u>
Cash and Short-Term Investments, End of Year	<u>\$ 2,032,266</u>
<u>Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:</u>	
Operating income (loss)	\$ (1,179,885)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation	1,469,523
Changes in assets and liabilities:	
Accounts receivable	(444,532)
Interfund payables/receivables	1,061,331
Accrued liabilities	8,438
Retainage payable	25,937
Unearned revenues	(3,215)
Compensated absences	<u>(4,456)</u>
Net Cash Provided By (Used For) Operating Activities	<u>\$ 933,141</u>

See notes to financial statements.

TOWN OF MERRIMACK, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Merrimack (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The Town of Merrimack, New Hampshire (the Town) was incorporated in 1746. The Town operates under the Town Meeting/Town Manager form of government and performs local governmental functions authorized by State law.

As required by generally accepted accounting principles, these financial statements present the government and applicable organizations for which the government is considered to be financially accountable, including the Town Trustees of Trust funds and the Trustees of the Merrimack Public Library.

In fiscal year 2010, it was determined that no other entities met the required GASB-39 criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items

not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds and the proprietary fund. Major individual governmental funds and major enterprise fund are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

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 government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *capital reserve fund* is used to report resources that are legally restricted to the extent that both earnings and principal may be used for purposes that support the reporting government's programs.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

The government reports the following major proprietary fund:

- The *sewer fund* accounts for all revenues and expenses pertaining to the Town's sewer operations.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment 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 short-term investments". The interest earnings attributable to each fund type are included under investment income.

For purpose of the statement of cash flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments for the Trust Funds consist of marketable securities, bonds and short-term money market investments. Investments are carried at market value.

F. Interfund Receivables and Payables

Transactions between funds that are representative of lending/ borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

G. Inventories

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed.

H. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase

of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	50
Improvements other than buildings	7 - 50
Buildings and systems	20 - 45
Machinery, equipment and furnishings	6 - 20

I. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

J. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

K. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

L. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

M. Reclassification

Certain amounts in prior year were reclassified to conform to current year presentation.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

At the annual town meeting, the Finance Committee presents an operating and capital budget for the proposed expenditures of the fiscal year commencing the following July 1. The budget, as enacted by town meeting, establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues. The original budget is amended during the fiscal year at special town meetings as required by changing conditions. In cases of extraordinary or unforeseen expenses, the Finance Committee is empowered to transfer funds from the Reserve Fund (a contingency appropriation) to a departmental appropriation. "Extraordinary" includes expenses which are not in the usual line, or are great or exceptional. "Unforeseen" includes expenses which are not foreseen as of the time of the annual meeting when appropriations are voted.

Departments are limited to the line items as voted. Certain items may exceed the line item budget as approved if it is for an emergency and for the safety of the general public.

Formal budgetary integration is employed as a management control device during the year for the General Fund.

At year end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

B. Budgetary Basis

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance

with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues, as reported on the accompanying financial statements	\$ 21,658,572	\$ 20,592,026
Other financing sources (uses) as reported on the financial statements	<u>-</u>	<u>894,300</u>
Subtotal (GAAP Basis)	21,658,572	21,486,326
To adjust property tax revenue to the budgetary basis	(798,691)	-
To reverse expenditures of prior year appropriation carryforwards	-	(1,646,893)
To book current year appropriation carryforwards	<u>-</u>	<u>571,021</u>
Budgetary basis	<u>\$ 20,859,881</u>	<u>\$ 20,410,454</u>

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank."

As of June 30, 2010, \$ 26,298,106 of the Town's bank balance of \$ 34,786,172 was exposed to custodial credit risk as uninsured deposit in repurchase agreement with underlying securities being held by the counterparty, not in the Town's name.

The Town's investment policy applies to all public funds held by the Town Treasurer in accordance with RSA 41:29 and to capital reserve funds held by the Trustees of Trust Funds in accordance with RSA 35:9. Deposits

shall be made only in the New Hampshire Public Deposit Investment Pool (NHPDIP) and in New Hampshire banks that are FDIC insured. No more than \$ 2,000,000 shall be deposited without perfected collateral, in any one bank. Unsecured deposits of more than \$ 100,000 in banks that do not meet at least six of the creditworthiness ratios adopted by the Town Council, are prohibited. Unsecured deposits of more than \$ 1,000,000 may be made only in banks that meet at least seven of the creditworthiness ratios adopted by the Council.

The NHPDIP is not registered with the United States Securities and exchange Commission as an investment company. The NHPDIP was created by State law and is administered by a public body of state, local and banking officials.

4. Investments

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments. The Town does not have a credit risk policy.

Presented below are the investments of the Town:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Rating</u>
U.S. Treasury notes	\$ 1,724,493	<1 yr	Aaa
U.S. Treasury notes	457,875	1-5 yrs	Aaa
Federal agencies	1,072,268	<1 yr	Aaa
Corporate equities	2,498,260	N/A	N/A
Mutual funds	<u>3,847,418</u>	N/A	N/A
Total investments	<u>\$ 9,600,314</u>		

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town's policy on custodial credit risk states that investments shall be made only in obligations of the United States, or no more than \$ 2,000,000 shall be invested, without perfected collateral, in any one financial institution. Unsecured investments of more than \$ 100,000 that do not meet at least

six of the creditworthiness ratios adopted by Town Council, are prohibited. Unsecured investments of more than \$ 1,000,000 may be made only in financial institutions that meet at least seven of the adopted creditworthiness ratios. All of the Town's investments are exposed to custodial credit risk. The Town manages this risk with Securities Investor Protection Corporation (SIPC) and excess SIPC coverage.

C. Concentration of Credit Risk

The Town places no limit on the amount the Town may invest in any one issuer. Investments in any one issuer that represent 5% or more of total investments are as follows:

U.S. Treasury notes	\$ 2,182,369
FHLM	\$ 1,011,677

D. Interest Rate Risk

Interest rate risk 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 does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

E. Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Town does not have policies for foreign currency risk.

5. Taxes Receivable

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 12% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs and accrued interest. The accounts that are liened by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 18%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Taxes receivable at June 30, 2010 consist of the following (in thousands):

Real Estate Levy 2010	\$ 3,935
Current Use	950
Tax Liens	1,234
Deferred Taxes	30
Less Allowance for Doubtful Accounts	<u>(182)</u>
Total	\$ <u>5,967</u>

Taxes Collected for Others

The Town collects property taxes for the State of New Hampshire, the Merrimack School District and the County of Hillsborough. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

6. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2010 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ -	\$ 838,423
Major Funds:		
Capital reserve fund	-	225,619
Nonmajor Funds:		
Fire protection fund	50,973	-
Cable television fund	348,978	-
Heritage commission fund	23,932	-
Conservation fund	35,030	-
Special conservation fund	-	6,983
Current use fund	719,695	-
Drainage fund	826,012	-
Permanent fund	-	225
Enterprise Funds:		
Sewer	-	933,370
Total	\$ <u>2,004,620</u>	\$ <u>2,004,620</u>

7. Capital Assets

Capital asset activity for the year ended June 30, 2010 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and systems	\$ 7,945,972	\$ 50,749	\$ -	\$ 7,996,721
Improvements other than buildings	1,733,989	59,417	-	1,793,406
Machinery, equipment, and furnishings	9,892,753	580,385	-	10,473,138
Infrastructure	<u>73,287,684</u>	<u>927,088</u>	<u>-</u>	<u>74,214,772</u>
Total capital assets, being depreciated	92,860,398	1,617,639	-	94,478,037
Less accumulated depreciation for:				
Buildings and systems	(2,952,702)	(182,507)	-	(3,135,209)
Improvements other than buildings	(708,462)	(56,300)	-	(764,762)
Machinery, equipment, and furnishings	(6,086,313)	(791,307)	-	(6,877,620)
Infrastructure	<u>(35,454,788)</u>	<u>(1,477,594)</u>	<u>-</u>	<u>(36,932,382)</u>
Total accumulated depreciation	<u>(45,202,265)</u>	<u>(2,507,708)</u>	<u>-</u>	<u>(47,709,973)</u>
Total capital assets, being depreciated, net	47,658,133	(890,069)	-	46,768,064
Capital assets, not being depreciated:				
Land	16,489,220	67,598	-	16,556,818
Construction in progress	<u>1,906,320</u>	<u>261,058</u>	<u>(940,411)</u>	<u>1,226,967</u>
Total capital assets, not being depreciated	<u>18,395,540</u>	<u>328,656</u>	<u>(940,411)</u>	<u>17,783,785</u>
Governmental activities capital assets, net	<u>\$ 66,053,673</u>	<u>\$ (561,413)</u>	<u>\$ (940,411)</u>	<u>\$ 64,551,849</u>
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-Type Activities (Sewer):				
Capital assets, being depreciated:				
Buildings and systems	\$ 57,203,197	\$ 2,405,281	\$ -	\$ 59,608,478
Machinery, equipment, and furnishings	9,245,702	55,684	-	9,301,386
Improvements other than buildings	<u>412,390</u>	<u>-</u>	<u>-</u>	<u>412,390</u>
Total capital assets, being depreciated	66,861,289	2,460,965	-	69,322,254
Less accumulated depreciation for:				
Buildings and systems	(19,398,354)	(1,060,483)	-	(20,458,837)
Machinery, equipment, and furnishings	(6,018,143)	(405,295)	-	(6,423,438)
Improvements other than buildings	<u>(387,142)</u>	<u>(3,745)</u>	<u>-</u>	<u>(390,887)</u>
Total accumulated depreciation	<u>(25,803,639)</u>	<u>(1,469,523)</u>	<u>-</u>	<u>(27,273,162)</u>
Total capital assets, being depreciated, net	41,057,650	991,442	-	42,049,092
Capital assets, not being depreciated:				
Land	238,770	-	-	238,770
Construction in progress	<u>1,002,042</u>	<u>321,278</u>	<u>(950,677)</u>	<u>372,643</u>
Total capital assets, not being depreciated	<u>1,240,812</u>	<u>321,278</u>	<u>(950,677)</u>	<u>611,413</u>
Business-type activities capital assets, net	<u>\$ 42,298,462</u>	<u>\$ 1,312,720</u>	<u>\$ (950,677)</u>	<u>\$ 42,660,505</u>

Depreciation expense was charged to functions of the Town as follows (in thousands):

Governmental Activities:	
General government	\$ 95
Public safety	403
Highway and streets	1,775
Sanitation	72
Culture and recreation	<u>163</u>
Total depreciation expense - governmental activities	<u>\$ 2,508</u>
Business-Type Activities:	
Sewer	<u>\$ 1,470</u>

8. Accounts Payable and Accrued Expenses

Accounts payable represent additional 2010 expenditures paid after June 30, 2010.

9. Deferred Revenue

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

The balance of the General Fund *deferred revenues* account is equal to the total of all June 30, 2010 receivable balances, except property taxes that are accrued for subsequent 60-day collections.

10. Taxes Collected in Advance

Taxes collected in advance represent fiscal year 2010 taxes collected on or before June 30, 2010.

11. Note Payable

The Town has a Dewatering Upgrade State Revolving Loan outstanding in the amount of \$ 204,119 at June 30, 2010 in the sewer fund. The note accrues at 1% during the construction phase and will be permanently financed upon completion.

12. Long-Term Debt

A. General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds currently outstanding are as follows:

	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 6/30/10
<u>Governmental Activities:</u>			
Green's Pond Land Bond	08/15/17	3.0 - 4.5%	\$ 2,160,000
Drainage Improvement Bond	08/15/22	4.0 - 4.75%	<u>1,515,000</u>
Total Governmental Activities:			<u>\$ 3,675,000</u>

	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 6/30/10
<u>Business-Type Activities:</u>			
Organic Waste Composting Facility Bonds	04/01/15	4.63%	\$ 1,607,176
Interceptor Repair	12/01/19	1.85%	<u>545,219</u>
Total Business-Type Activities:			<u>\$ 2,152,395</u>

B. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2010 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 355,000	\$ 154,135	\$ 509,135
2012	360,000	139,835	499,835
2013	365,000	125,216	490,216
2014	370,000	140,138	510,138
2015	375,000	94,509	469,509
2016-2020	1,410,000	236,000	1,646,000
2021-2024	<u>440,000</u>	<u>32,063</u>	<u>472,063</u>
Total	<u>\$ 3,675,000</u>	<u>\$ 921,896</u>	<u>\$ 4,596,896</u>

The general fund has been designated as the source to repay the governmental-type general obligation long-term debt outstanding as of June 30, 2010.

<u>Business-Type</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 347,527	\$ 86,364	\$ 433,891
2012	361,099	69,925	431,024
2013	375,299	54,719	430,018
2014	390,158	38,855	429,013
2015	405,704	22,303	428,007
2016 - 2020	<u>272,608</u>	<u>15,090</u>	<u>287,698</u>
Total	<u>\$ 2,152,395</u>	<u>\$ 287,256</u>	<u>\$ 2,439,651</u>

C. Changes in General Long-Term Liabilities

During the year ended June 30, 2010, the following changes occurred in long-term liabilities:

	<u>Total</u> <u>Balance</u> <u>7/1/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Total</u> <u>Balance</u> <u>6/30/10</u>	<u>Less</u> <u>Current</u> <u>Portion</u>	<u>Equals</u> <u>Long-Term</u> <u>Portion</u> <u>6/30/10</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 4,030,000	\$ -	\$ (355,000)	\$ 3,675,000	\$ (355,000)	\$ 3,320,000
Other:						
Landfill closure	720,000	-	(30,000)	690,000	(30,000)	660,000
Accrued employee benefits	1,796,105	23,864		1,819,969	(673,771)	1,146,198
OPEB obligation	<u>68,038</u>	<u>68,038</u>	<u>-</u>	<u>136,076</u>	<u>-</u>	<u>136,076</u>
Totals	<u>\$ 6,614,143</u>	<u>\$ 91,902</u>	<u>\$ (385,000)</u>	<u>\$ 6,321,045</u>	<u>\$ (1,058,771)</u>	<u>\$ 5,262,274</u>

	Total Balance <u>7/1/09</u>	Additions	Reductions	Total Balance <u>6/30/10</u>	Less Current Portion	Equals Long-Term Portion <u>6/30/10</u>
<u>Business-Type Activities</u>						
Bonds payable	\$ 1,887,210	\$ 545,219	\$ (280,034)	\$ 2,152,395	\$ (347,527)	\$ 1,804,868
Other:						
Accrued employee benefits	<u>128,884</u>	<u>-</u>	<u>(4,456)</u>	<u>124,428</u>	<u>-</u>	<u>124,428</u>
Totals	<u>\$ 2,016,094</u>	<u>\$ 545,219</u>	<u>\$ (284,490)</u>	<u>\$ 2,276,823</u>	<u>\$ (347,527)</u>	<u>\$ 1,929,296</u>

13. **Landfill Closure and Postclosure Care Costs**

State and Federal laws and regulations require the Town to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The Town has been completing post-closure monitoring on the "Winter Dump"

Landfill and the MSW Landfill since 2003. The estimated liability for post-closure care costs has a balance of \$ 690,000 as of June 30, 2010, which is based on the amount that would be paid if all equipment, facilities and services required to monitor and maintain the landfill were acquired as of June 30, 2010. However, the actual cost of post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The remaining post-closure care costs are expected to be financed in the General Fund.

14. **Restricted Net Assets**

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

Permanent fund restricted net assets are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

15. **Reserves of Fund Equity**

"Reserves" of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of reserves are reported at June 30, 2010:

Reserved for Encumbrances - An account used to segregate that portion of fund balance committed for expenditure of financial resources upon vendor performance.

Reserved for Perpetual Funds - Represents the principal of the nonexpendable trust fund investments. The balance cannot be spent for any purpose; however, it may be invested and the earnings may be spent.

Reserved for Other Purposes - Represents a reserve for inventory and other balances.

16. Commitments and Contingencies

Outstanding Lawsuits - There are several pending lawsuits in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

17. Post-Employment Health Care and Life Insurance Benefits

Other Post-Employment Benefits

GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the statement of revenues, expenses, and changes in net assets when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Assets over time.

A. Plan Description

In addition to providing the pension benefits described, the Town provides post-employment health care and life insurance benefits for retired employees through the Town's plan. The benefits, benefit levels, employee contributions and employer contributions are governed

by RSA 100-A:50. As of July 1, 2008, the actuarial valuation date, approximately 49 retirees and 181 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

B. Benefits Provided

The Town provides medical, prescription drug, mental health/substance abuse and life insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

C. Funding Policy

Retirees contribute 100% of the cost of the health plan, as determined by the Town. The Town contributes the remainder of the health plan costs on a pay-as-you-go basis.

D. Annual OPEB Costs and Net OPEB Obligation

The Town's fiscal 2009 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the Town's annual OPEB cost for the year ending June 30, 2010, the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on an actuarial valuation as of July 1, 2008.

Annual Required Contribution (ARC)	\$ 68,038
Interest on net OPEB obligation	-
Adjustment to ARC	-
	<hr/>
Annual OPEB cost	68,038
Contributions made	-
	<hr/>
Increase in net OPEB obligation	68,038
Net OPEB obligation - beginning of year	68,038
	<hr/>
Net OPEB obligation - end of year	<u>\$ 136,076</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Fiscal year ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2010	\$ 68,038	0%	\$ 136,076
2009	\$ 68,308	0%	\$ 68,038

The Town's net OPEB obligation as of June 30, 2010 is recorded as a component of the "other long-term liabilities" line item.

E. Funded Status and Funding Progress

The funded status of the plan as of July 1, 2008, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 1,081,415
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$ 1,081,415</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	N/A
UAAL as a percentage of covered payroll	N/A

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

F. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial

accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2008 actuarial valuation the projected unit credit cost method was used. The actuarial value of assets was not determined as the Town has not advance funded its obligation. The actuarial assumptions included a 4.5% investment rate of return and an initial annual healthcare cost trend rate of 9% which decreases to a 5% long-term rate for all healthcare benefits after ten years. The amortization costs for the initial UAAL is a level percentage of payroll for a period of 30 years, on a closed basis. This has been calculated assuming the amortization payment increases at a rate of 3%.

18. Retirement System

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

A. Plan Description

Full-time employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer contributory pension plan and trust 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 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 of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group, funding policies, vesting requirements, contribution requirements and plan assets available to pay benefits are disclosed in the System's annual report available from the New Hampshire Retirement System located at 4 Chenell Drive, Concord, New Hampshire 03301-8509.

B. Funding Policy

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 5% for

employees and 9.3% for police and fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and is 6.81% for all other covered employees. The Town's contributions to the System for the years ended June 30, 2010, 2009, and 2008 were \$ 1,324,320, \$ 1,216,169, and \$ 1,338,043, respectively, which were equal to its annual required contributions for each of these years.

The payroll for employees covered by the System for the year ended June 30, 2010, was \$ 10,730,752. Employee contributions for the year ended June 30, 2010 were \$ 775,936.

19. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

20. Beginning Fund Balance/Net Assets Reclassification

The beginning (July 1, 2009) fund balances/net assets of the Town's fund basis financial statements have been reclassified as follows:

	Fund Equity 6/30/09 (as previously reported)	Reclassification	Fund Equity 6/30/09 (as restated)
Nonmajor funds	\$ 5,714,348	\$ 7,863	\$ 5,722,211
Capital reserve fund	6,362,327	(1,479,520)	4,882,807
Sewer fund	43,169,268	1,471,657	44,640,925
Total	<u>\$ 55,245,943</u>	<u>\$ -</u>	<u>\$ 55,245,943</u>

21. Beginning Net Assets Restatement

The beginning (July 1, 2009) net assets of the Town's government-wide financial statements have been restated as follows:

	Governmental Activities	Business- Type Activities	Total
As previously reported	\$ 75,865,966	\$ 43,169,268	\$ 119,035,234
Reclass capital projects	<u>(1,471,657)</u>	<u>1,471,657</u>	<u>-</u>
As restated	<u>\$ 74,394,309</u>	<u>\$ 44,640,925</u>	<u>\$ 119,035,234</u>

**TOWN OF MERRIMACK, NEW HAMPSHIRE
SCHEDULE OF FUNDING PROGRESS
REQUIRED SUPPLEMENTARY INFORMATION**

**June 30, 2010
(Unaudited)**

Other Post-Employment Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
07/01/08	\$ -	\$ 1,081,415	\$ 1,081,415	0.0%	N/A	N/A

See Independent Auditors' Report.

EXPENDABLE TRUST FUNDS

JUNE 30, 2010

Fire Equipment Capital Reserve Fund

Balance - 07/01/09	\$ 633,932.20
Transfer from General Fund	100,000.00
Investment income	<u>2,623.21</u>
Balance - 06/30/10	\$ 736,555.41

Ambulance Capital Reserve Fund

Balance - 07/01/09	\$ 261,506.77
Expenditures: Ambulance	
Ambulance	(159,622.00)
Transfer from General Fund	50,000.00
Investment income	<u>737.18</u>
Balance - 06/30/10	\$ 152,621.95

Highway Equipment Capital Reserve Fund

Balance - 07/01/09	\$ 416,133.65
Expenditures: Dump Truck	
Dump Truck	(155,000.00)
Transfer from General Fund	75,000.00
Investment income	<u>1,546.70</u>
Balance - 06/30/10	\$ 337,680.35

Property Revaluation Capital Reserve Fund

Balance - 07/01/09	\$ 6,751.84
Investment income	<u>(0.31)</u>
Balance - 06/30/10	\$ 6,751.53

Land Bank Capital Reserve Fund

Balance - 07/01/09	\$ 409,017.76
Transfer from General Fund	-
Investment income	<u>1,938.53</u>
Balance - 06/30/10	\$ 410,956.29

Playground Equipment Capital Reserve Fund

Balance - 07/01/09	\$ 69,698.28
Transfer from General Fund	-
Investment income	<u>208.09</u>
Balance - 06/30/10	\$ 69,906.37

EXPENDABLE TRUST FUNDS

JUNE 30, 2010

Sewer Line Extension Capital Reserve Fund

Balance - 07/01/09	\$ 935,319.13
Transfer from General Fund	-
Investment income	<u>3,531.49</u>
Balance - 06/30/10	\$ 938,850.62

Library Building Maintenance Capital Reserve Fund

Balance - 07/01/09	\$ 28,554.11
Transfer from General Fund	2,000.00
Investment income	<u>97.72</u>
Balance - 06/30/10	\$ 30,651.83

Road Infrastructure Capital Reserve Fund

Balance - 07/01/09	\$ 737,925.76
Expenditures:	
Reeds Ferry Sewer and Road Improvements	15,288.36
Bedford Rd Bridge	-
DW Corridor Study	-
DW Sidewalk	(13,833.40)
Turkey Hill Bridge	(165,547.92)
Pedestrian Bridge	(10,000.00)
Manchester St Bridge	(3,851.55)
Transfer from General Fund	525,000.00
State grants	183,824.18
Investment income	<u>3,196.41</u>
Balance - 06/30/10	\$ 1,272,001.84

Sewer Infrastructure Capital Reserve Fund

Balance - 07/01/09	\$ 544,201.38
Expenditures:	
Reeds Ferry Sewer	(60,918.86)
Phase II Plant Study	(61,086.91)
Phase I Plant Study	(50,000.00)
HVAC	(308,960.56)
Asset Management Software	(49,971.90)
Primary Pump Design	(6,072.15)
Transfer from WWTF	500,000.00
Investment income	<u>1,823.32</u>
Balance - 06/30/10	\$ 509,014.32

EXPENDABLE TRUST FUNDS

JUNE 30, 2010

Computer Equipment Capital Reserve Fund

Balance - 07/01/09	\$ 31,128.11
Expenditures:	
New Finance Software	(4,163.50)
Transfer from General Fund	10,000.00
Investment income	<u>82.16</u>
Balance - 06/30/10	\$ 37,046.77

Communication Equipment Capital Reserve Fund

Balance - 07/01/09	\$ 56,911.97
Transfer from General Fund	-
Investment income	<u>153.89</u>
Balance - 06/30/10	\$ 57,065.86

Salt Shed Capital Reserve Fund

Balance - 07/01/09	\$ 20,295.48
Transfer from General Fund	-
Investment income	<u>65.72</u>
Balance - 06/30/10	\$ 20,361.20

Athletic Fields Capital Reserve Fund

Balance - 07/01/09	\$ 172,673.54
Transfer from General Fund	-
Investment income	<u>494.42</u>
Balance - 06/30/10	\$ 173,167.96

Daniel Webster Highway Capital Reserve Fund

Balance - 07/01/09	\$ 590,108.98
Expenditures:	
Reeds Ferry Sewer Project	(3,195.56)
Transfer from General Fund	50,000.00
Investment income	<u>1,867.04</u>
Balance - 06/30/10	\$ 638,780.46

Road Improvement Capital Reserve Fund

Balance - 07/01/09	\$ 756,045.50
Expenditures:	
Tinker Road	(6,983.00)
Executive Park Drive	(25,722.00)
Turkey Hill Road	(62,932.00)

EXPENDABLE TRUST FUNDS

JUNE 30, 2010

Transfer from General Fund	-
Private Grant	\$ 6,983.00
Federal Grant	88,654.00
Investment income	<u>2,492.53</u>
Balance - 06/30/10	\$ 758,538.03
<u>Traffic Signal Pre-Emption Capital Reserve Fund</u>	
Balance - 07/01/09	\$ 25,360.77
Transfer from General Fund	-
Investment income	<u>34.14</u>
Balance - 06/30/10	\$ 25,394.91
<u>Fire Station Improvement Capital Reserve Fund</u>	
Balance - 07/01/09	\$ 293,944.66
Transfer from General Fund	-
Investment income	<u>807.73</u>
Balance - 06/30/10	\$ 294,752.39
<u>Solid Waste Equipment Capital Reserve Fund</u>	
Balance - 07/01/09	\$ 140,161.47
Expenditures:	
Trailer	(82,880.00)
Conveyor Belt	(12,312.00)
Transfer from General Fund	75,000.00
Investment income	<u>681.09</u>
Balance - 06/30/10	\$ 120,650.56
<u>Milfoil Expendable Trust</u>	
Balance - 07/01/09	\$ 11,068.46
Transfer from General Fund	-
Investment income	<u>11.19</u>
Balance - 06/30/10	\$ 11,079.65
<u>Self Insurance Trust Funds</u>	
Balance - 07/01/09	\$ 1,022.79
Expenditures:	
Claims paid	(4,298.18)
Transfer from General Fund	5,000.00
Investment income	<u>258.63</u>
Balance - 06/30/10	\$ 1,983.24

EXPENDABLE TRUST FUNDS

JUNE 30, 2010

<u>Special Conservation Trust Fund</u>	
Balance - 07/01/09	\$ 29,354.13
Investment income	172.81
Balance - 06/30/10	\$ 29,526.94
<u>80 Acres Conservation Trust Fund</u>	
Balance - 07/01/09	\$ 9,618.26
Investment income	319.15
Balance - 06/30/10	\$ 9,937.41
<u>Use Change Tax Conservation Trust Fund</u>	
Balance - 07/01/09	\$ 922,598.69
Expenditures:	
Claims paid	(14,613.97)
Land use change tax	517,300.00
Investment income	14,508.63
Balance - 06/30/10	\$ 1,439,793.35
<u>Grand Total</u>	
Balance - 07/01/09	\$ 7,103,333.69
Expenditures	(1,246,677.10)
Land use change tax	517,300.00
Private grants	6,983.00
Transfers from General Fund	1,392,000.00
Intergovernmental Transfers	272,478.18
Investment income	37,651.47
Balance - 06/30/10	\$ 8,083,069.24

**LONG-TERM DEBT PRINCIPAL
AND INTEREST PAYMENT SCHEDULES**

\$4,725,549.33 1996 Organic Waste Composting Facility Bond 4.632% Interest				
Year Ending June 30		Principal April 1	Interest April 1	Total
2011		293,004.65	74,444.41	367,449.06
2012		306,576.63	60,872.43	367,449.06
2013		320,777.26	46,671.80	367,449.06
2014		335,635.66	31,813.40	367,449.06
2015		351,182.17	16,266.76	367,448.93
		\$ 1,607,176.37	\$ 230,068.80	\$ 1,837,245.17

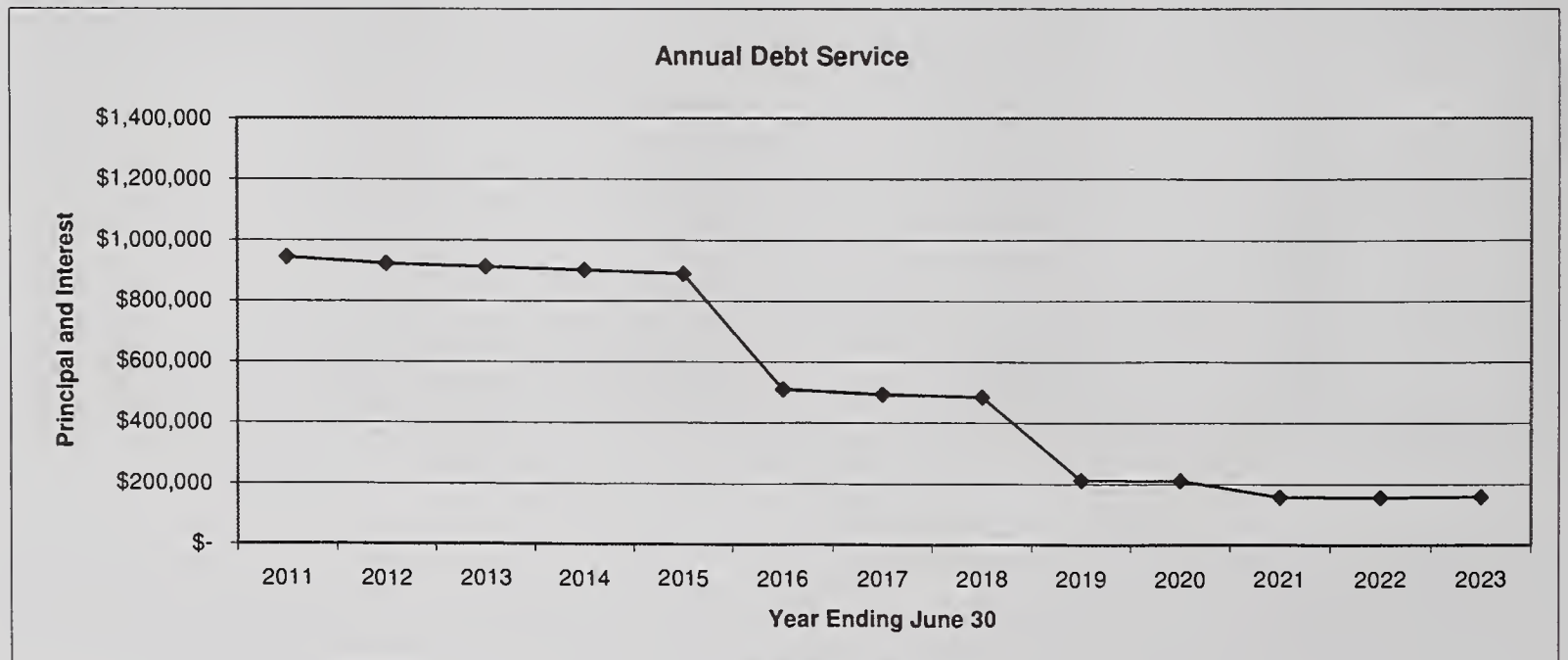
\$4,075,000 2002 Greens Pond Land Acquisition Bonds 4.08% Interest				
Year Ending June 30	Principal August 15	Interest August 15	Interest February 15	Total
2011	270,000.00	45,292.50	39,892.50	355,185.00
2012	270,000.00	31,780.50	34,492.50	336,273.00
2013	270,000.00	26,380.50	29,092.50	325,473.00
2014	270,000.00	20,980.50	23,557.50	314,538.00
2015	270,000.00	15,445.50	17,820.00	303,265.50
2016	270,000.00	9,708.00	12,015.00	291,723.00
2017	270,000.00	1,866.00	6,075.00	277,941.00
2018	270,000.00	0.00	0.00	270,000.00
	\$ 2,160,000.00	\$ 151,453.50	\$ 162,945.00	\$ 2,474,398.50

\$1,708,000 2007 Drainage Bond 4.47% Interest				
Year Ending June 30	Principal August 15	Interest August 15	Interest February 15	Total
2011	85,000.00	35,325.00	33,625.00	153,950.00
2012	90,000.00	33,625.00	31,825.00	155,450.00
2013	95,000.00	31,825.00	29,806.25	156,631.25
2014	100,000.00	29,806.25	27,681.25	157,487.50
2015	105,000.00	27,681.25	25,450.00	158,131.25
2016	110,000.00	25,450.00	22,700.00	158,150.00
2017	115,000.00	22,700.00	19,825.00	157,525.00
2018	120,000.00	19,825.00	16,825.00	156,650.00
2019	125,000.00	16,825.00	13,700.00	155,525.00
2020	130,000.00	13,700.00	10,450.00	154,150.00
2021	140,000.00	10,450.00	7,125.00	157,575.00
2022	145,000.00	7,125.00	3,681.25	155,806.25
2023	155,000.00	3,681.25	0.00	158,681.25
	\$ 1,515,000.00	\$ 278,018.75	\$ 242,693.75	\$ 2,035,712.50

LONG-TERM DEBT PRINCIPAL AND INTEREST PAYMENT SCHEDULES

\$995,466 Interceptor Improvement Bond 1.845% Interest				
Year Ending June 30		Principal April 1	Interest April 1	Total
2011		54,521.84	11,920.43	66,442.27
2012		54,521.84	9,053.35	63,575.19
2013		54,521.84	8,047.42	62,569.26
2014		54,521.84	7,041.50	61,563.34
2015		54,521.84	6,035.57	60,557.41
2016		54,521.84	5,029.64	59,551.48
2017		54,521.84	4,023.71	58,545.55
2018		54,521.84	3,017.78	57,539.62
2019		54,521.84	2,011.86	56,533.70
2020		54,521.82	1,005.93	55,527.75
		\$ 545,218.38	\$ 57,187.19	\$ 602,405.57

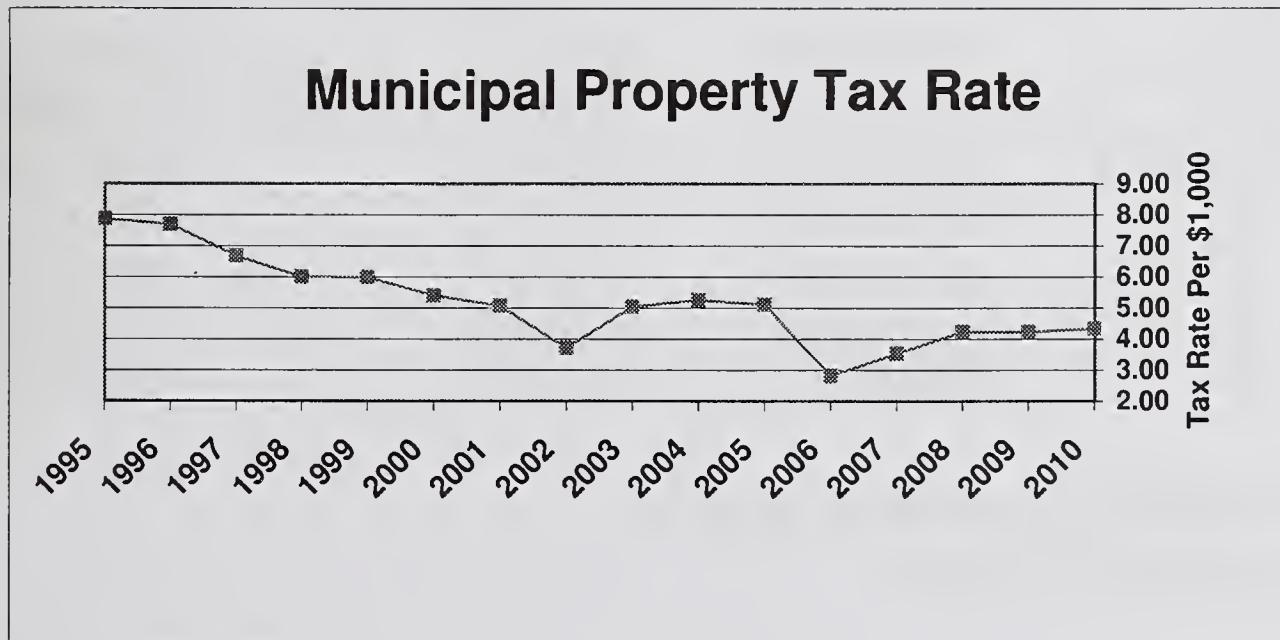
TOTAL DEBT SERVICE				
Year Ending June 30		Principal	Interest	Total
2011		702,526.49	240,499.84	943,026.33
2012		721,098.47	201,648.78	922,747.25
2013		740,299.10	171,823.47	912,122.57
2014		760,157.50	140,880.40	901,037.90
2015		780,704.01	108,699.08	889,403.09
2016		434,521.84	74,902.64	509,424.48
2017		439,521.84	54,489.71	494,011.55
2018		444,521.84	39,667.78	484,189.62
2019		179,521.84	32,536.86	212,058.70
2020		184,521.82	25,155.93	209,677.75
2021		140,000.00	17,575.00	157,575.00
2022		145,000.00	10,806.25	155,806.25
2023		155,000.00	3,681.25	158,681.25
		\$ 5,827,394.75	\$ 1,122,366.99	\$ 6,949,761.74



TAX RATE HISTORY

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



NET ASSESSED VALUATION HISTORY

Year	Net Assessed Valuation	Ratio	Estimated 100% Valuation
2010	\$ 3,227,504,854	114.00%	\$ 2,831,144,609
2009	\$ 3,223,417,530	109.00%	\$ 2,957,263,789
2008	\$ 3,219,721,756	105.10%	\$ 3,063,484,069
2007	\$ 3,198,769,863	100.00%	\$ 3,198,769,863
2006	\$ 3,183,586,101	97.50%	\$ 3,265,216,514
2005	\$ 2,597,832,640	81.20%	\$ 3,199,301,281
2004	\$ 2,564,980,115	88.00%	\$ 2,914,750,131
2003 B	\$ 2,518,345,722	95.10%	\$ 2,648,102,757
2002 B	\$ 2,277,836,112	95.60%	\$ 2,382,673,757
2001 B	\$ 1,899,727,513	88.00%	\$ 2,158,781,265
2000 B	\$ 1,643,048,010	94.00%	\$ 1,747,923,415
1999	\$ 1,231,725,151	76.00%	\$ 1,620,690,988
1998	\$ 1,191,204,781	87.00%	\$ 1,369,200,898
1997	\$ 1,148,689,607	92.00%	\$ 1,248,575,660
1996	\$ 1,094,869,695	96.00%	\$ 1,140,489,266
1995 B	\$ 1,071,829,370	97.00%	\$ 1,104,978,732
1994	\$ 1,116,283,912	95.00%	\$ 1,175,035,697
1993 A	\$ 1,140,969,487	94.00%	\$ 1,213,797,327
1992	\$ 1,634,805,805	134.00%	\$ 1,220,004,332
1991	\$ 1,631,537,851	123.00%	\$ 1,326,453,537
1990	\$ 1,623,054,803	105.00%	\$ 1,545,766,479
1989 B	\$ 1,609,532,654	100.00%	\$ 1,609,532,654
1988	\$ 628,790,284	42.00%	\$ 1,497,119,724
1987	\$ 590,884,826	43.00%	\$ 1,374,150,758
1986	\$ 536,460,879	47.00%	\$ 1,141,406,126
1985	\$ 476,434,301	58.00%	\$ 821,438,450
1984	\$ 433,028,396	69.00%	\$ 627,577,386
1983	\$ 403,180,435	73.00%	\$ 552,301,966
1982	\$ 388,767,938	77.00%	\$ 504,893,426
1981	\$ 363,434,663	81.00%	\$ 448,684,769
1980	\$ 359,864,537	87.00%	\$ 413,637,399

A - Reflects general 30% valuation reduction

B - Reflects property revaluation

**STATEMENT OF APPROPRIATIONS, ESTIMATED REVENUES,
AND PROPERTY TAX ASSESSED FOR 2010**

<u>Appropriations</u>			
Election and voter registration			\$ 41,236
Property revaluation			269,683
Community development			510,495
General government building maintenance			276,814
Other general government			2,110,526
Police			5,445,348
Fire and ambulance			4,775,701
Emergency management			9,380
Other public safety			744,471
Public works administration			332,269
Highways and streets			2,111,462
Other highways and streets			401,946
Solid waste disposal			1,172,662
Sewage collection and disposal			3,304,133
Health agencies			78,800
Welfare administration and direct assistance			103,250
Parks and recreation			1,129,385
Library			1,145,950
Patriotic Purposes			25,500
Other culture and recreation			222,177
Conservation			3,200
Principal - long-term bonds and lease obligations			746,725
Interest - long-term bonds and lease obligations			228,579
Interest - tax anticipation notes			1
Land			1
Machinery, vehicles, and equipment			360,150
Buildings			140,700
Improvements other than buildings			544,615
Transfer to capital projects			715,000
Transfer to capital reserve funds			2,363,500
Transfer to other expendable trust funds			-
Total appropriations			\$ 29,313,659

**STATEMENT OF APPROPRIATIONS, ESTIMATED REVENUES,
AND PROPERTY TAX ASSESSED FOR 2010**

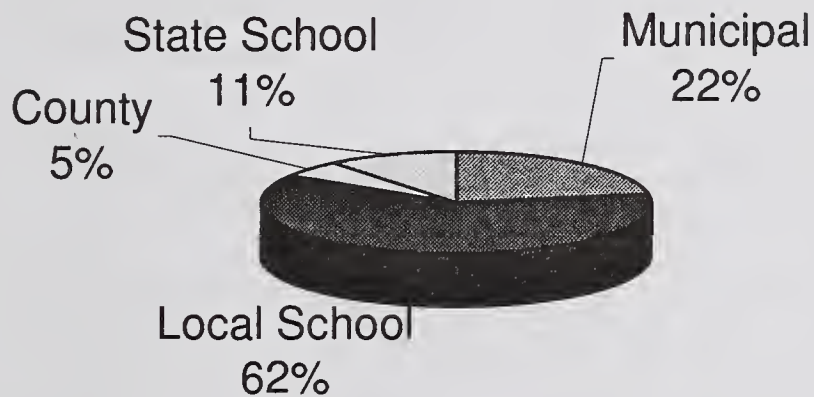
<u><i>Estimated Revenues</i></u>			
Land Use Change Tax			30,109
Timber yield taxes			2,100
Cable television franchise tax			280,000
Interest and penalties on delinquent taxes			243,055
Excavation Tax			829
Motor vehicle permit fees			3,900,000
Building permits			73,539
Other licenses and permits			245,312
Federal Grants			97,170
State meals and rooms tax distribution			1,166,429
State highway block grant			589,077
State water pollution grants			72,452
Other state aid			547,217
Other from Other Governments			-
Charges for services			6,622,066
Sale of municipal property			10,000
Interest on deposits and investments			298,896
Payments in lieu of taxes			6,088
Trust funds			1,935,298
Capital Project fund			155,000
General Fund fund balance			-
Other sources			101,126
<i>Total estimated revenues</i>			\$ 16,375,763
<u><i>Property Tax Assessed</i></u>			
Total appropriations			29,313,659
Total estimated revenues			16,375,763
Net municipal appropriations			12,937,896
Tax overlay			390,305
War service tax credits			701,000
Net municipal assessment			14,029,201
Net local school assessment			38,943,685
Net county assessment			3,276,821
State education assessment			6,714,124
<i>Total municipal, local school, and county assessments</i>			\$ 62,963,831

**STATEMENT OF APPROPRIATIONS, ESTIMATED REVENUES,
AND PROPERTY TAX ASSESSED FOR 2010**

<i><u>Tax Rate Computation</u></i>			
		Assessed Valuation	
	Assessment	(\$1,000's)	Tax Rate*
Municipal	14,029,201	3,227,504.854	4.34
Local School	38,943,685	3,227,504.854	12.07
County	3,276,821	3,227,504.854	1.02
State School	6,714,124	3,194,343.454	2.10
Total	\$ 62,963,831		19.53

* Tax rate = assessment divided by property valuation

2010 Property Tax Rate



2010 SUMMARY INVENTORY OF VALUATION

		<u>Assessed Valuation</u>	
		<u>Taxable</u>	<u>Total</u>
Land:	<u>Acres</u>		
Current use	3,144.82	444,354	
Discretionary Preservation Easement	0.07	100	
Residential	8,124.06	1,105,783,660	
Commercial/industrial	<u>2,460.64</u>	<u>193,859,260</u>	
Total taxable land	13,729.59	1,300,087,374	1,300,087,374
Tax exempt and non taxable	430.11		85,723,700
Buildings:			
Residential		1,500,817,710	
Manufactured housing		11,112,400	
Commercial/industrial		422,641,770	
Discretionary Preservation Easement		<u>5,300</u>	
Total of taxable buildings		1,934,577,180	1,934,577,180
Tax exempt and non taxable			164,355,800
Public utilities:			
Water		2,632,200	
Gas		7,361,700	
Electric		<u>23,167,500</u>	
Total public utilities		<u>33,161,400</u>	<u>33,161,400</u>
Total valuation before exemptions		3,267,825,954	3,517,905,454
Exemptions:	<u>Number</u>		
Blind	8	120,000	
Elderly	378	35,907,500	
Disabled - veterans	2	682,500	
Disabled - other	48	3,566,600	
Handicapped	<u>4</u>	<u>44,500</u>	
Total exemptions	440	<u>40,321,100</u>	
Net valuation on which municipal, county, and local school tax rates are computed		3,227,504,854	
Less public utilities		<u>33,161,400</u>	
Net valuation on which state school tax rate is computed		3,194,343,454	

Tax Collector's Report

Summary of Tax Accounts

Fiscal Year Ended June 30, 2010

Uncollected Taxes						Levies
Beginning of Fiscal Year:				2010	2009	2008
	Property Taxes	#3110			\$ 5,686,362.48	\$ 7,191.55
	Residential Sewer	#3189			\$ 61,342.00	\$ 174.00
	Hydrant	#3189			\$ 6,983.00	
	Current Use	#3120				\$ 60,000.00
	Yield Tax	#3185				\$ 1,831.52
	Commercial Sewer	#3189			\$ 17,003.20	\$ 21,121.68
	In Lieu of Taxes	#3110				
	Excavation	#3187				
Taxes Committed to Collector						
During Fiscal Year:						
	Property Taxes	#3110		\$ 30,599,244.00	\$ 30,831,979.00	
	Residential Sewer	#3189		\$ 483,135.00	\$ 483,507.00	
	Hydrant	#3189		\$ 39,174.00	\$ 42,021.00	
	Current Use	#3120		\$ 17,100.00	\$ 54,000.00	\$ 43,000.00
	Yield Tax	#3185		\$ 1,686.01	\$ 2,552.33	\$ 2,082.13
	Commercial Sewer	#3189		\$ 29,890.45	\$ 231,396.49	
	In Lieu of Taxes	#3110		\$ 3,026.00	\$ 3,062.00	
	Excavation	#3187		\$ 1,200.00		
Overpayments:						
	Property Taxes	#3110		\$ 3,379.00	\$ 107,495.74	\$ 1,815.74
	Residential Sewer	#3189			\$ 2,129.17	
	Hydrant	#3189				
	Current Use	#3120				
	Yield Tax	#3185				
	Commercial Sewer	#3189			\$ 144.30	
	Excavation	#3187				
	Prepayments	#3110		\$ 420.00		
Interest Collected on Delinquent Taxes:						
		#3190		\$ 4.00	\$ 124,874.86	\$ 3,578.91
Penalties Collected on Delinquent Taxes:						
		#3190			\$ 11,189.50	\$ 672.00
Prepayments						
		#3110		\$ 8,384.80		
Other Credits - Deed Reverse						
Discrepancy						
Total Debits				\$ 31,186,643.26	\$ 37,666,042.07	\$ 141,467.53

Tax Collector's Report

Summary of Tax Accounts

Fiscal Year Ended June 30, 2010

Remitted to Treasurer		2010	2009	2008
	During Fiscal Year:			
	Property Taxes	\$ 26,676,696.50	\$ 35,933,479.03	\$ 6,096.29
	Residential Sewer	\$ 428,895.15	\$ 536,642.19	
	Hydrant	\$ 35,421.00	\$ 48,518.01	
	Current Use	\$ 17,100.00	\$ 54,000.00	\$ 48,000.00
	Yield Tax	\$ 1,006.79	\$ 13.12	\$ 3,903.39
	Commercial Sewer	\$ 13,625.85	\$ 232,034.87	\$ 15,420.15
	In Lieu of Taxes	\$ 3,026.00	\$ 3,062.00	
	Excavation	\$ 1,200.00		
	Interest	\$ 4.00	\$ 75,865.60	\$ 2,727.81
	Costs/Penalties		\$ 1,950.00	\$ 144.00
	Abatements Allowed:			
	Property Taxes		\$ 7,838.00	
	Residential Sewer		\$ 465.00	
	Hydrant			
	Current Use			\$ 55,000.00
	Yield Tax		\$ 2,539.21	
	Commercial Sewer			
	In Lieu of Taxes			
	Excavation			
	Tax Liens Executed During Year:		\$ 753,445.54	\$ 10,175.89
	Deeds to Town During Year:			
	Uncollected Taxes			
	End of Fiscal Year			
	Property Taxes	\$ 3,934,731.30	\$ (292.59)	
	Residential Sewer	\$ 54,239.85	\$ (27.03)	
	Hydrant	\$ 3,753.00		
	Current Use			
	Yield Tax	\$ 679.22		
	Commercial Sewer	\$ 16,264.60	\$ 16,509.12	
	In Lieu of Taxes			
	Excavation			
	Total Credits	\$ 31,186,643.26	\$ 37,666,042.07	\$ 141,467.53

Tax Collector's Report

Summary of Tax Accounts

Fiscal Year Ended June 30, 2010

		2009	2008	Prior
Balance of Unredeemed Taxes				
	Beginning of Fiscal Year		\$ 711,463.29	\$ 414,373.98
Tax Liens Executed to Town				
	During Fiscal Year	\$ 753,445.54	\$ 10,147.67	
Deed Reversal				
Interest Collected After Lien Execution		\$ 1,273.68	\$ 30,379.70	\$ 91,876.22
Collected Redemption Costs		\$ 742.00	\$ 3,501.24	\$ 3,503.86
Overpayments		\$ 152.21	\$ 113.10	
Total Debits:		\$ 755,613.43	\$ 755,605.00	\$ 509,754.06
Remittance to Treasurer During Fiscal Year				
	Redemptions	\$ 106,559.14	\$ 369,718.40	\$ 256,387.00
	Interest and Costs	\$ 2,015.68	\$ 33,880.94	\$ 95,380.08
Abatements Allowed:		\$ 951.50	\$ 2,280.97	40371.6
Deeded to Town During Year				
	(Taxes, Interest, & Costs)			
Unredeemed Taxes End of Fiscal Year		#1110 \$ 646,087.11	\$ 349,724.69	\$ 117,615.38
Total Credits:		\$ 755,613.43	\$ 755,605.00	\$ 509,754.06

“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.”

Respectfully submitted,

Diane Trippett, Town Clerk/Tax Collector

Town Clerk Report

Fiscal Year Ended June 30, 2010

Town Agent Fee	\$	78,468.00
Auto Registration Fees	\$	3,775,138.61
Bad Check Fees	\$	1,752.70
Boat Registrations	\$	34,020.57
Boat Agent Fees	\$	2,825.50
Certified Copies 1st - State	\$	4,272.00
Certified Copies - Sub. State	\$	4,160.00
Certified Copies - Town	\$	4,612.00
Civil Forfeiture	\$	8,075.00
State Dog License Fees	\$	10,058.50
Town Dog License Fees	\$	23,468.00
State Marriage License Fees	\$	4,826.00
Town Marriage License Fees	\$	889.00
Miscellaneous	\$	1,921.55
Mail-in Program Fee	\$	30,306.00
Cash Over & Short	\$	31.20
Parking Fines	\$	160.00
Title Application Fees	\$	9,459.00
UCC	\$	3,945.00
EC fee - due Interware	\$	5,400.60
EL fee - due Interware	\$	1,545.50
Road Improvement Fund	\$	5.00
Total	\$	<u>4,005,339.73</u>
Total Remitted to Treasurer	\$	<u>4,005,339.73</u>

Respectfully Submitted,
Diane Trippett, Town Clerk/Tax Collector

Treasurer's Report
POOLED CASH ACCOUNT

Balance - July 1, 2009	\$ 32,865,768.72
Receipts:	
General Government	63,761.83
Fire Protection Area	81,709.39
Cable Television	288,057.34
Assessing	824.00
Fire and Ambulance	564,498.91
Police	407,518.43
Highway	492,184.53
Solid Waste Disposal	169,813.25
Wastewater Treatment	3,096,381.88
Parks and Recreation	185,045.28
Community Development	117,318.15
Town Clerk/Tax Collector	67,731,146.46
Welfare	4,278.43
Interest on pooled deposits and investments	116,462.41
Bond proceeds	996,466.30
Federal and state aid	1,678,621.61
Private grants	12,782.44
Trust fund reimbursements	1,218,051.99
Other expense reimbursements	0.00
Total receipts	\$ 77,224,922.63
Total cash available	110,090,691.35
Less orders paid	76,306,932.03
Balance - June 30, 2010	\$ 33,783,759.32

The cash in each fund is pooled for investment purposes. Interest earned on pooled deposits and investments is all fund on the basis of its relative average monthly equity in the pooled account. Fund equities in pooled cash at Jun interest earned by each fund during the year then ended are as follows.

<u>Fund</u>	<u>Interest</u>	<u>Equity</u>
General Fund	110,882.10	30,020,801.99
Sewer Fund	11,856.15	1,371,519.09
CATV Fund	4,087.04	647,870.70
Fire Protection Area Fund	113.73	68,601.45
Special Conservation Fund	172.81	64,557.17
Bond Fund	3,751.56	617,039.89
80 Acres Conservation Fund	319.15	2,848.66
Use Change Tax Conservation Fund	5,946.28	964,793.35
Heritage Fund	155.74	25,727.02
Total	\$ 137,284.56	\$ 33,783,759.32

TRUSTEES OF TRUST FUNDS MS-9 REPORT

Capital Reserve Funds and Independently Invested Funds as of June 30, 2010

NAME OF TRUST FUND	PRINCIPAL										INCOME					GRAND TOTAL OF PRINCIPAL & INCOME End of Year
	BALANCE BEGINNING YEAR	NEW FUNDS CREATED	ORIGINAL COST BASIS FISCAL YEAR 2009-2010	MATURED DURING FISCAL YEAR 2009-2010	STILL OWN AFTER FISCAL YEAR 2009-2010	AMORTIZED PREMIUM	UNREALIZED CASH GAINS / (LOSSES) ON SECURITIES	WITH-DRAWALS	BALANCE END OF YEAR	BALANCE BEGINNING OF YEAR	EXPENDED DURING YEAR	ACCRUED INTEREST PAID	EST ACCRUED INTEREST	BALANCE END YEAR		
CAPITAL RESERVE FUND	0.00														0.87	
LAND BANK	271,745.02	129,000.00	(403,338.94)	270,000.00	130,552.34	180.39	680.65	0.00	398,458.68	8,272.74	(2,596.75)	259.98	12,497.61	410,956.29		
CASUALTY INSURANCE	56,703.43	5,000.00	(51,364.13)	30,000.00	20,398.28	324.62	27.94	0.00	60,440.90	891.23	(540.73)	207.87	2,337.71	62,778.61		
LIABILITY INSURANCE	30,365.21	5,000.00	(30,677.34)	25,000.00	5,017.19	8.87	12.78	0.00	34,708.97	454.00	(343.94)	10.88	1,184.92	35,893.89		
REVALUATION FUND	6,652.06	75,000.00	(4,099.84)	2,000.00	2,050.88	34.05	1.93	74,949.37	6,621.61	99.78	(18.40)	11.28	129.92	6,751.53		
SCHOOL ASBESTOS FUND	50,000.00	0.00	(46,087.70)	45,000.00	0.00	0.00	0.00	0.00	48,912.30	0.20	(905.84)	0.00	1,163.18	50,075.48		
AMBULANCE FUND	251,664.18	50,000.00	(298,935.29)	165,000.00	130,649.14	317.56	300.82	153,122.00	145,239.29	3,342.59	(1,848.53)	240.41	7,382.66	152,621.95		
HIGHWAY EQUIPMENT	408,942.56	24,693.51	(363,928.05)	230,000.00	183,173.71	1,212.87	437.35	155,000.00	327,106.21	7,191.09	(1,855.94)	374.79	10,574.14	337,680.35		
REMEDIAL READING AND MATH	86,818.56	0.00	(106,634.81)	65,000.00	40,241.21	74.38	58.47	0.00	85,409.05	1,582.51	(78.56)	115.51	3,251.34	88,660.39		
FIRE STATION IMPROVEMENT	288,355.13	0.00	(252,891.20)	140,000.00	110,583.20	200.53	194.53	0.00	286,041.13	5,589.53	(1,392.27)	296.29	8,711.26	294,752.39		
ROAD IMPROVEMENT	731,036.57	0.00	(690,197.72)	500,000.00	179,099.22	628.02	493.60	0.00	719,743.65	25,008.93	(5,014.44)	405.17	38,794.38	758,538.03		
SPECIAL EDUCATION	613,184.90	0.00	(558,265.05)	225,000.00	326,456.55	3,781.73	462.68	0.00	603,057.35	11,464.08	(6,979.91)	1,281.66	23,796.87	626,854.22		
DW HWY IMPROVEMENT	574,035.87	50,000.00	(578,092.45)	400,000.00	170,789.45	306.94	347.89	3,195.56	613,578.26	16,073.11	(6,252.51)	426.82	25,202.20	638,780.46		
ATHLETIC FIELDS	170,244.31	0.00	(164,594.47)	126,000.00	35,120.31	62.08	89.47	0.00	166,797.54	2,429.23	(1,840.57)	76.14	6,370.42	173,167.96		
SALT SHED	20,058.21	0.00	(22,208.65)	12,000.00	10,054.89	18.28	16.89	0.00	19,903.06	237.27	(214.49)	27.46	458.14	20,361.20		
PLAYGROUND EQUIP	68,789.92	0.00	(61,223.53)	45,000.00	15,052.73	27.33	37.90	0.00	67,629.69	908.36	(63.82)	32.63	2,276.68	69,906.37		
COMPUTER EQUIP	28,950.54	10,000.00	(25,447.49)	20,000.00	5,017.19	8.87	12.78	4,163.50	34,360.65	2,177.57	(223.20)	10.88	2,686.12	37,046.77		
SEWER INFRASTRUCTURE	578,122.35	500,000.00	(682,040.68)	167,346.93	515,187.78	5,173.48	167.37	585,690.38	487,919.89	20,706.31	(2,643.71)	2,699.28	27,041.71	514,961.60		
ROAD INFRASTRUCTURE	826,045.27	525,000.00	(935,417.39)	510,000.00	535,644.45	4,140.30	557.62	216,409.85	1,241,279.80	22,161.59	(3,794.90)	689.14	35,879.45	1,277,159.25		
MUNI SWR/THORT FERRY SCHOOL	11,326.26	0.00	(9,228.39)	2,000.00	7,179.43	137.38	3.71	0.00	11,143.63	169.76	(88.31)	87.36	385.17	11,528.80		
SCHOOL BLDG CONST	12,767.78	0.00	(11,202.49)	0.00	11,202.49	149.57	10.57	0.00	12,628.78	191.55	(6.33)	92.52	371.66	13,000.44		
LIBRARY BUILDING MAINTENANC	28,151.02	2,000.00	(25,701.68)	10,000.00	15,365.78	275.47	18.29	0.00	29,557.94	403.09	(214.29)	136.05	1,093.89	30,651.83		
SEWER EXTENSION	917,005.13	0.00	(870,057.67)	125,000.00	742,867.17	12,411.25	840.23	0.00	903,243.61	18,314.00	(7,611.51)	5,048.19	35,607.01	938,850.62		
SCHOOL ROOF RECON	107,670.60	150,000.00	(104,582.34)	79,000.00	25,087.89	45.55	63.16	0.00	257,193.76	4,845.99	(486.05)	54.39	5,705.54	262,899.30		
SCHOOL REPAVEMENT	66,000.77	0.00	(58,996.21)	43,000.00	15,053.32	27.57	37.55	0.00	65,067.86	240.27	(584.18)	32.63	1,372.73	66,440.59		
EMERGENCY TRAFFIC SIGNAL	3,960.09	22,064.17	(10,151.30)	20,000.00	0.00	0.00	0.00	11,000.00	24,872.96	59.45	(18.63)	0.00	522.12	25,395.08		
GREENLEAF SCHOLARSHIP	13,633.10	0.00	(13,629.89)	5,000.00	8,564.46	41.04	(226.01)	0.00	13,300.62	165.64	(86.75)	6.85	456.07	13,758.69		
SCHOOL DISTRICT REPAIR	57,419.90	0.00	(65,730.85)	35,000.00	30,076.75	32.44	75.24	0.00	56,808.60	982.75	(44.21)	41.85	1,824.62	58,633.22		
MASTRACOLA RENOVATION	41,920.07	0.00	(35,604.56)	25,000.00	10,035.16	18.22	25.26	0.00	41,357.71	716.42	(411.64)	21.76	1,392.70	42,750.41		
WD EQUIPMENT & FACILITY	1,264,929.80	432,165.83	(1,338,503.81)	393,607.81	943,123.70	16,037.27	631.49	305,046.80	1,374,870.75	17,467.61	(13,380.94)	3,933.24	36,642.42	1,411,513.17		
COMMUNICATIONS EQUIP	56,103.74	0.00	(48,613.52)	38,000.00	10,034.38	17.73	25.55	0.00	55,532.42	808.23	(426.28)	21.76	1,533.44	57,065.86		
WD LAND ACQUISITION	979,865.71	0.00	(1,248,355.81)	625,000.00	612,592.06	6,862.75	3,974.94	0.00	966,214.15	13,645.19	(11,526.30)	885.54	31,287.75	997,501.90		
TIM GIBSON MEMORIAL SCHOLAR	85,510.97	5,635.11	(79,276.53)	0.00	79,276.53	0.00	(5,556.35)	0.00	85,589.73	36.06	(2,338.91)	0.00	1,284.44	86,874.17		
MILFOIL EXP TRUST FUND	10,904.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,904.86	163.60	0.00	0.00	174.79	11,079.65		
SOLID WASTE FUND	139,130.01	75,000.00	(162,461.36)	80,000.00	80,189.06	73.35	198.39	95,192.00	116,790.75	1,031.46	(1,350.60)	96.01	3,859.81	120,650.56		
WD SYSTEM DEVELOPMENT	21,088.35	42,377.00	(10,170.70)	0.00	0.00	0.00	0.00	22,064.17	31,230.48	252.88	(108.44)	0.00	147.28	31,377.76		
WATSON SCHOLARSHIP FUND	15,393.92	6,169.19	(7,088.34)	4,049.58	3,067.64	45.11	4.56	0.00	21,551.44	(5,697.83)	(584.40)	20.69	(11,478.36)	10,073.08		
FIRE EQUIPMENT FUND	623,191.61	100,000.00	(628,093.62)	243,000.00	380,571.95	3,493.46	742.71	0.00	715,919.19	10,740.59	(4,905.21)	1,195.96	20,636.22	736,555.41		

TRUSTEES OF THE TRUST FUNDS MS-9 REPORT

Capital Reserve Funds and Independently Invested Funds as of June 30, 2010

CREATION DATE	NAME OF TRUST FUND	HOW INVESTED	%	PRINCIPAL					INCOME				TOTAL PRINCIPAL AND INCOME		
				BALANCE YEAR START	NEW FUNDS CREATED	CASH GAINS OR (LOSSES)	WITH-DRAWALS	BALANCE YEAR END	BALANCE YEAR START	DURING YEAR AMOUNT	EXPENDED DURING YEAR	BALANCE YEAR END			
	FUND A														
1952	PERPETUAL CARE (cemetery)	VARIOUS	48.1800	265,254.79		31,063.14		296,317.93	111,004.04	23,220.58	8,039.62		126,185.00	422,502.93	
1900	PATTERSON, LAWRENCE & CARROLL (library)	VARIOUS	3.1080	17,111.08		2,003.82		19,114.91	7,160.66	1,497.92	1,387.27		7,271.30	26,386.21	
1854/1921	GAGE & LAWRENCE (school)	VARIOUS	33.9710	187,027.20		21,902.16		208,929.36	78,267.29	16,372.49			94,639.78	303,569.14	
1951	GEORGE CARROLL (fire dept.)	VARIOUS	14.7310	81,101.46		9,497.53		90,598.99	33,939.40	7,099.68			41,039.08	131,638.07	
19585	SHEDD HARRIS (fire dept.)	VARIOUS	0.0120	66.07		3.73		69.79	27.65	0.08			27.73	97.52	
	FUND A TOTALS		100.0020	550,549.58	0.00	64,473.11		615,044.68	230,394.43	48,195.48	9,423.56		269,166.35	884,211.03	
	FUND B														
1956+	CEMETERY (perpetual care)	VARIOUS	68.07	41,203.42				41,203.42	15,764.38	2,515.60			15,222.12	56,425.54	
1964	LAWRENCE (library)	VARIOUS	29.01	17,558.23				17,558.23	6,717.76	1,071.99			4,554.38	22,112.61	
1960	STOCKLEY (school)	VARIOUS	2.92	1,765.65				1,765.65	675.53	107.80			783.33	2,548.98	
	FUND B TOTALS		100.00	60,527.04				60,527.04	23,157.58	3,695.37			20,559.72	81,086.76	
	FUND C														
1965	HARRY WATKINS (school)	VARIOUS	100.0000	492,697.17	0.00			492,697.17	145,709.91	32,542.60	0.00		178,252.51	670,949.68	
	FUND C TOTALS												Year end Market Value	936,822.95	
													Start Market Value	851,184.43	
	FUND D														
1945	HARRY WATKINS (prize speaking fund)	VARIOUS	2.90	8,450.37				8,450.37	3,517.04	423.81			3,940.85	12,391.22	
1945	HARRY WATKINS (prize spelling fund)	VARIOUS	2.88	8,373.52				8,373.52	3,485.06	419.96	360.00		3,545.02	11,918.53	
1969	EVERETT PARKER (cemetery general maint.)	VARIOUS	1.10	3,210.19				3,210.19	1,336.08	161.00			1,497.08	4,707.28	
1970	GRIFFIN FENCE FUND (fence maint.)	VARIOUS	2.18	6,337.43				6,337.43	2,637.64	317.84			2,955.48	9,292.90	
	REED CEMETERY														
1970	GRIFFIN LOT CARE (perpetual care)	VARIOUS	0.20	578.02				578.02	240.57	28.99			269.56	847.58	
1950	MASTRICOLA FUND (school)	VARIOUS	20.15	58,619.51				58,619.51	24,397.45	2,939.94			27,337.39	85,956.90	
1965	WATKINS TOWN FOREST (school & town)	FOREST													
1965	WATKINS FOREST INCOME (school)	VARIOUS	70.09	203,955.24				203,955.24	84,886.21	10,228.95			95,115.16	299,070.40	
1925	SHEDD HARRIS FUND (fire prevention)	VARIOUS	0.50	1,462.29				1,462.29	608.61	73.34			681.95	2,144.24	
	FUND D TOTALS		100.00	290,986.60				290,986.60	118,661.17	14,593.83			132,895.00	423,881.60	
1925	SHEDD HARRIS FUND (fire prevention)	MUTUAL FUNDS		185,670.83		0.00		185,670.83	84,315.19	8,033.52			92,348.71	278,019.54	
	TOTAL FUND D & SHEDD- HARRIS			476,657.43		0.00		476,657.43	202,976.36	22,627.35			225,243.71	701,901.14	

TRUSTEES OF THE TRUST FUNDS MS-10 REPORT

Common Trust Fund Investments as of June 30, 2010

FUND A		DESCRIPTION OF INVESTMENT	PRINCIPAL					INCOME				GRAND TOTAL OF PRINCIPAL AND INCOME	
			BEGINNING YEAR VALUE	ADDITIONS		PROCEEDS FROM SALES	GAINS (LOSSES) FROM SALES	BALANCE YEAR END	BEGINNING YEAR BALANCE	INCOME FROM YEAR	EXPENSE DURING YEAR		BALANCE YEAR END
				BUYS	CAPITAL GAINS								
		AMERIPRISE	81,211.23	(157,584.11)		80,428.34		4,055.46	52,818.10	21.57	(9,426.89)	86,774.24	90,829.70
5,114.08		BERIX Fund (11/30/09)	0.00	65,039.95				65,039.95	1,411.49				65,039.95
600.00		AFLAC	27,322.00					27,322.00	672.00				27,322.00
850.00		AMERICAN ELECTRIC POWER	13,004.02					13,004.02	1,402.50				13,004.02
1,000.00		AQUA AMERICA	21,664.00					21,664.00	1,005.00				21,664.00
1,000.00		AQUA AMERICA 9/4/09		16681.00				16,681.00					16,681.00
1,200.00		CENTERPOINT ENERGY	9,525.69					9,525.69	924.00				9,525.69
1,200.00		CHEVRON TEXACO	13,049.50					13,049.50	3,312.00			14,498.00	27,547.50
1,176.03		DOMINION RESOURCES, INC	15,923.96					15,923.96	4,812.45			10,505.39	26,429.35
1,200.00		DUPONT GENEMOURS COMPANY	10,410.40					10,410.40	2,214.00				10,410.40
300.00		DUPONT (12/02/09)	0.00	10,376.46				10,376.46	incl				10,376.46
2,000.00		DUKE ENERGY COMPANY	11,367.37					11,367.37	4,080.00				11,367.37
1,000.00		DUKE (9/4/09)	0.00	15,352.50				15,352.50	incl				15,352.50
3,000.00		DUKE (12/02/09)	0.00	50,134.20				50,134.20	incl				50,134.20
2,000.00		ENTERPRISE PRODUCTS PARTNERS L.P. (FORMALLY GULFTERRA)	16,910.76		43.74			16,910.76	4,450.00			29,752.00	46,662.76
64.00		FAIRPOINT(SELL 9/4/09)	447.02					0.00					0.00
1,950.00		GENERAL ELECTRIC CORP.	30,061.50					30,061.50	780.00			47,112.00	77,173.50
1,600.00		HERSHEY FOODS CORP.	14,775.69					14,775.69	3,395.41			3,395.41	18,171.10
500.00		JOHNSON & JOHNSON	0.00					0.00	1,005.00			29,245.00	29,245.00
3,440.00		KELLOGG COMPANY	11,726.88					11,726.88	5,160.00				11,726.88
397.00		MIRANT	0.00					0.00	49.64				0.00
1,000.00		PFIZER	28,382.00					28,382.00	1,909.28				28,382.00
974.00		RAYTHEON COMPANY	60,006.08					60,006.08	1,271.07				60,006.08
1,400.00		SOUTHERN CO.	25,150.58					25,150.58	2,474.50			11,596.00	36,746.58
46.00		TERADATA (sell 9/4/09)	0.00	1,184.60				0.00					0.00
3,320.00		VERIZON	81,332.10					81,332.10	6,592.58			7,802.53	89,134.63
1,600.00		WAL MART STORES INC.	50,085.00					50,085.00	1,840.00			28,482.45	78,567.45
562.00		WEYERHAEUSER COMPANY	12,707.28					12,707.28	112.40				12,707.28
2,400.00		WYETH bought by PFE	15,486.22					0.00	720.00				0.00
		TOTALS FUND A	550,549.28	0.00	0.00	80,428.34	64,495.10	615,044.38	230,394.43	48,195.48	9,426.89	269,163.02	884,207.40

Notes:
 Teradata was a spinoff from NCR Oct 1, 2007; Mirant was a spinoff from Southern Co Apr 2, 2001. It merged with RRI.
 On Apr 11, 2010 a merger with RRI (Reliant Energy) was announced.

FUND B		DESCRIPTION OF INVESTMENT	PRINCIPAL				INCOME				GRAND TOTAL OF PRINCIPAL AND INCOME		
			BEGINNING YEAR BALANCE	ADDITIONS		PROCEEDS FROM SALES	GAINS (LOSSES) FROM SALES	BALANCE YEAR END	BEGINNING YEAR BALANCE	INCOME FROM YEAR		EXPENSE DURING YEAR	BALANCE YEAR END
				BUYS	CAP GAINS								
		AMERIPRISE	38,204.31	(30,037.10)				8,167.21	13,653.93	4.54	6,293.23	11,066.07	19,233.28
500.00		AMERICAN ELECTRIC POWER COMPANY	8,409.22					8,409.22	0.00				8,409.22
968.97		TCW BOND FUND	0.00	20,000.00				20,000.00	1,101.83				20,000.00
1080.00		TECO ENERGY INC.	7,003.51					7,003.51	805.00				7,003.51
600.00		DUKE ENERGY	0.00	10,037.10				10,037.10	0.00				10,037.10
300.00		XCEL ENERGY	6,910.00					6,910.00	294.00			9,503.65	6,910.00
200.00		VERIZON	0.00					0.00	9,503.65			9,503.65	9,503.65
		TOTALS FUND B	60,527.04	0.00	0.00	0.00	0.00	60,527.04	23,157.58	3,695.37	6,283.23	20,569.72	81,096.76

TRUSTEES OF THE TRUST FUNDS MS-10 REPORT

Common Trust Fund Investments June 30, 2010

FUND C	# SHARES / UNITS	DESCRIPTION OF INVESTMENT	PRINCIPAL					INCOME				GRAND TOTAL OF PRINCIPAL AND INCOME	
			BEGINNING YEAR BALANCE	ADDITIONS		PROCEEDS FROM SALES	GAINS (LOSSES) FROM SALES	BALANCE YEAR END	INCOME FROM YEAR	EXPENSE D DURING YEAR	BALANCE YEAR END		
				PURCHASES	CAPITAL GAINS								
		AMERIPRISE	207,953.33	(205,425.97)				2,527.36	94,775.49	40.19	125,223.09	127,749.90	
	3933.91	BERWIN Inc Fund (BERIX)	0.00	50,039.95				50,039.95		1,085.76	0.00	50,039.95	
	507.00	AMERICAN ELECTRIC POWER	7,728.12				7,728.12			1,660.74		7,728.12	
	993.00	AMERICAN ELEC PWR	29,982.25	31,333.22			31,333.22			8,417.86		31,333.22	
	5071.00	AT&T	10,295.59	42,428.80			42,428.80			2,116.80		42,428.80	
	1040.00	CH ENERGY GROUP	9,743.67				9,743.67			912.00		9,743.67	
	460.00	CH ENERGY GROUP	9,681.65				9,681.65			2,400.00		9,681.65	
	1200.00	FORTUNE BRANDS	14,547.28				14,547.28			2,095.00	13,601.24	28,148.52	
	6000.00	GENERAL ELECTRIC	25,560.00				25,560.00			0.55		25,560.00	
	861.47	IBM	42,059.07				42,059.07			0.00		42,059.07	
	500.00	MBIA INC.	23,614.00				23,614.00			920.00		23,614.00	
	1350.00	MOTOROLA INC.	0.00				0.00			0.00		0.00	
	1000.00	NISOURCE	27,101.88				27,101.88			1,836.00		30,450.00	
	700.00	PFIZER INC.	29,944.95				29,944.95			4,828.82		36,077.06	
	1147.88	PROCTER & GAMBLE	10,661.15				10,661.15			4,836.00		29,944.95	
	780.00	PROCTER & GAMBLE	14,302.47	81,624.00			81,624.00			435.00		81,624.00	
	900.00	PROGRESS ENERGY	27,968.00				27,968.00			736.00		27,968.00	
	2100.00	PROGRESS ENERGY	1,553.76				1,553.76			221.88		1,553.76	
	300.00	J. M. SMUCKER CO.	492,697.17	0.00			492,697.17		0.00	32,542.60	0.00	178,249.51	
	400.00	UPS											
	129.00	WHIRLPOOL CORP.											
		TOTALS FUND C											
			492,697.17	0.00			492,697.17		0.00	32,542.60	0.00	178,249.51	670,946.68

FUND D	# SHARES / UNITS	DESCRIPTION OF INVESTMENT	PRINCIPAL					INCOME				GRAND TOTAL OF PRINCIPAL AND INCOME	
			BEGINNING YEAR BALANCE	ADDITIONS		PROCEEDS FROM SALES	GAINS (LOSSES) FROM SALES	BALANCE YEAR END	INCOME FROM YEAR	EXPENSE D DURING YEAR	BALANCE YEAR END		
				PURCHASES	CAPITAL GAINS								
		AMERIPRISE	73,809.17	(12,618.25)				61,190.92	13764.84	17.05	27,998.67	89,189.59	
	1,200.00	AQUA AMERICA INC.	27,059.00				27,059.00			684.00		27,059.00	
	1,134.55	AT&T CORP.	22,839.61				22,839.61			3418.78		22,839.61	
	500.00	AT&T CORP.	27,157.00	12,618.25			12,618.25			0.00		12,618.25	
	600.00	CITIGROUP INC.	18,625.11				18,625.11			1336.00		18,625.11	
	800.00	COCA COLA CO.	25,164.00				25,164.00			925.00		25,164.00	
	500.00	COLGATE PALMOLIVE CO.	17,156.32				17,156.32			420.00		17,156.32	
	1,200.00	DISNEY WALT CO.	0.00				0.00			20,244.00		20,244.00	
	500.00	NEXTERA (was FPL)	0.00				0.00			26,794.95		26,794.95	
	500.00	HOME DEPOT INC.	15,092.83				15,092.83			1242.00		15,092.83	
	600.00	MINNESOTA MINING MANUFACTURING CO.	26,504.00				26,504.00			915.00		26,504.00	
	500.00	PEPSICO INC.	25,099.00				25,099.00			686.00		25,099.00	
	700.00	SYSCO CORP.	4,661.56				4,661.56			966.00		4,661.56	
	1,200.00	TECO ENERGY CORP.	0.00				0.00			2550.24		2550.24	
	462.00	CHEVRONTXACO INC.	6,244.00				6,244.00			0.00		6,244.00	
	200.00	WASHINGTON MUTUAL INC.	1,575.00				1,575.00			0.00		1,575.00	
		WATKINS TOWN FOREST	290,986.60	0.00			290,986.60		118,661.17	14,593.63	360.00	132,895.00	423,881.60
		TOTALS FUND D											
			185,670.83	0.00			185,670.83		84,315.19	8033.52		278,019.54	
		SHEDD HARRIS FUND (MUTUAL FUND PORTION ONLY)	476,657.43				476,657.43		202,976.36	22,627.35	360.00	225,243.71	701,901.14
		FUND + SHEDD HARRIS TOTALS											

CAPITAL IMPROVEMENTS PROGRAM MAJOR PROJECTS

Department	Project Description	Funding Source	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Planning Board Recommendation
Fire	South Fire Station	Fire Station CRF	160,000	-	-	-	-	-	-	Urgent
		Bond	-	1,175,000	-	-	-	-	-	Urgent
		Private Donation	-	650,000	-	-	-	-	-	Urgent
Fire	Northwest Fire Station (removed by Town Manager)	Fire Station CRF	-	-	-	150,000	-	-	-	Urgent
		Bond	-	-	-	-	1,360,000	-	-	Deferrable
Fire	Reeds Ferry Fire Station	Private Donation	40,000	135,000	195,000	-	-	-	-	Necessary
Admin./Engineering	Sidewalk DW Highway (Chamberlain Bridge to Loop Road)	Road Infrastructure CRF	59,897	-	-	-	-	-	-	
Admin./Engineering	Bridge Replacement - Manchester Street	State Funding	299,483	-	-	-	-	-	-	
Admin./Engineering	Bridge Replacement - Turkey Hill Road	Road Infrastructure CRF	100,000	25,000	-	-	-	-	-	Urgent
		Road Infrastructure CRF	40,000	-	-	-	-	-	-	
		State Funding	3,218,007	-	-	-	-	-	-	
Admin./Engineering	Bridge Replacement - McGaw Bridge Road	Road Infrastructure CRF	-	-	-	-	-	12,000	80,000	† Necessary
Admin./Engineering	Culvert Replacement - Wire Road over Baboosic Brook	Road Infrastructure CRF	108,000	27,000	-	-	-	48,000	320,000	Urgent
Admin./Engineering	Culvert Replacement - Bedford Rd. over Baboosic Brook	State Funding	432,000	108,000	-	-	-	-	-	Urgent
Admin./Engineering	Culvert Replacement - Amherst Road	Road Infrastructure CRF	-	-	92,000	-	-	-	-	Urgent
Admin./Engineering & Highway	Stormwater Drainage Master Plan	Road Infrastructure CRF	50,000	-	368,000	-	-	-	-	Urgent
		Drainage Bond	918,000	-	332,272	-	-	-	-	Urgent
Community Development	Town Wide Master Plan	Road Infrastructure CRF	935,000	230,000	200,000	200,000	200,000	200,000	200,000	Necessary
Highway	Paving - Master Plan Infrastructure Improvements	Budget	30,000	45,000	45,000	-	-	-	-	Necessary
		Road Improvement (Registration Fee)	155,000	155,000	155,000	-	-	155,000	155,000	Necessary
		Road Improvement CRF	108,798	-	-	-	-	-	-	
Highway	Paving - DW Highway (Baboosic Lake Road to Griffin)	Budget	280,817	66,213	741,000	741,000	743,000	743,000	740,000	Necessary
		DW Highway CRF	-	638,780	-	-	-	-	-	
Highway	Highway Garage & Fuel Station Upgrade - Replacement - Same Site	Offset by Developer Fees	-	38,007	-	-	-	-	-	Necessary
Admin/Engineering	Sewer Line Extension	Bond	-	75,000	840,000	-	-	-	-	Necessary
Parks & Recreation	New Athletic Fields	Sewer Line Ext. CRF	-	-	2,000,000	-	-	-	-	Necessary
Library	New Library	Bond	-	-	6,000,000	-	-	-	-	Desirable
TOTAL GENERAL FUND			6,935,002	3,368,000	14,032,592	1,096,000	3,098,000	1,158,000	2,000,000	†† Exploratory
Wastewater	Compost Facility Improvements	User Fees State Loan SRF	-	-	2,500,000	-	-	-	-	Necessary
Wastewater	Wastewater Treatment Plant Phase II Upgrade	User Fees State Loan SRF	-	4,200,000	-	-	-	-	-	Necessary
Wastewater	Wastewater Treatment Plant Phase III Upgrade	User Fees State Loan SRF	-	-	-	6,000,000	-	-	-	Desirable
TOTAL SEWER FUND			-	-	-	-	2,800,000	-	-	Desirable
		Thomtons Ferry and Souhegan Pump Stations Upgrades	-	-	2,500,000	6,000,000	2,800,000	-	-	Desirable
		Bonds	-	1,175,000	11,064,320	-	2,000,000	-	2,000,000	
		Developer Fees	-	38,007	-	-	-	-	-	
		Road Improvement (RSA.261:153)	155,000	155,000	155,000	155,000	155,000	155,000	155,000	
		Private Donation	40,000	785,000	195,000	-	-	-	-	
		State Aid	3,949,490	108,000	368,000	-	-	48,000	320,000	
		User Fees/Bonds	-	4,200,000	2,500,000	6,000,000	2,800,000	-	-	
			6,935,002	7,568,000	16,532,592	7,096,000	5,898,000	1,158,000	3,495,000	
		CRF	1,561,695	995,780	1,464,272	200,000	200,000	212,000	280,000	
		Funded through Budget	310,817	111,213	786,000	741,000	743,000	743,000	740,000	
		2007-08 Drainage Bond	918,000	-	-	-	-	-	-	

† The Planning Board requested that installation of a sidewalk be incorporated into the Bridge Replacement project for McGaw Bridge Road.

†† The Planning Board suggested that each of the Library bonds be moved out 1-year, beginning with the year 2013-14 and ending with the year 2017-18.

Capital Improvements Program MINOR PROJECTS

Department	Year	Replace SCH	Model	Funding Source	Vehicle Replacement Year	Replacement Cost	Current Year 2010/11	YR 1 2011/12	YR 2 2012/13	YR 3 2013/14	YR 4 2014/15	YR 5 2015/16	YR 6 2016/17
Parks and Recreation		20 yr	Kids Kove Playground	Playground CRF	2010/11	28,000	28,000	-	-	-	-	-	-
Highway	1990	10 yr	6 Wheel Truck H-29	Highway Equip CRF	2020/21	120,000	120,000	-	-	-	-	-	-
Highway	1999	10 yr	1 Ton Dump H-7	Highway Equip CRF	2010/11	55,000	55,000	-	-	-	-	-	-
Highway	1982	25 yr	Roller, Steel Drum	Highway Equip CRF	2010/11	18,000	18,000	-	-	-	-	-	-
Highway	1981	25 yr	Trailer, Roller	Highway Equip CRF	2010/11	15,000	15,000	-	-	-	-	-	-
General Government			Town Hall Improvements	Budget		85,200	85,200	-	-	-	-	-	-
Fire (Emergency Management)		Safety	Shelter Cots	Budget	2010/11	4,500	4,500	-	-	-	-	-	-
Fire	1994	15 yr	Fire Arson Investigation Vehicle U2 (1/2 ton)	Fire Equip CRF	2010/11	25,000	25,000	-	-	-	-	-	-
Assessing			Computer Equipment	Computer CRF		10,000	10,000	-	-	-	-	-	-
Solid Waste Disposal			Transfer Station Loader	Solid Waste CRF	2010/11	160,000	160,000	-	-	-	-	-	-
Solid Waste Disposal			Skid Steer Loader	Solid Waste CRF	2011/12	32,000	32,000	-	-	-	-	-	-
Police			Patrol Vehicles	Budget	Yearly	28,000	28,000	120,000	120,000	120,000	120,000	120,000	116,000
Police	1999		Animal Control Vehicle	Budget	2008/09	27,000	27,000	-	-	-	-	-	-
Parks and Recreation	2009	20 yr	Tennis Court Reconstruction at O'Gara Drive	Budget	2010/11	29,155	29,155	-	-	-	-	-	-
Highway	1995	15 yr	Backhoe/Loader H-17	Highway Equip CRF	2011/12	130,000	130,000	-	-	-	-	-	-
Highway	1981	15 yr	Road Side Mower	Highway Equip CRF	2011/12	120,000	120,000	-	-	-	-	-	-
Highway	2000	10 yr	1 Ton Dump H-8	Highway Equip CRF	2011/12	55,000	55,000	-	-	-	-	-	-
Highway	2000	10 yr	1 Ton Dump H-9	Highway Equip CRF	2011/12	55,000	55,000	-	-	-	-	-	-
Highway	2001	10 yr	1 Ton Dump H-10	Highway Equip CRF	2011/12	55,000	55,000	-	-	-	-	-	-
Highway	1999	10 yr	3/4 T Pickup H-3	Highway Equip CRF	2011/12	35,000	35,000	-	-	-	-	-	-
Highway	1995	12 yr	3/4 T Pickup H-42	Highway Equip CRF	2010/11	35,000	35,000	-	-	-	-	-	-
Highway	2000	10 yr	3/4 T Pickup H-5	Highway Equip CRF	2010/11	35,000	35,000	-	-	-	-	-	-
Highway	2003		Mower, Exmark	Budget	2011/12	10,000	10,000	-	-	-	-	-	-
Fire (Emergency Management)		Safety	Emerg Gen (Shelter) Wasserman or Adult Comm	Budget	2010/11	35,000	35,000	-	-	-	-	-	-
Fire (Emergency Management)		Safety	Emergency Sand Bag Storage	Budget	2011/12	10,000	10,000	-	-	-	-	-	-
Fire	1988	15 yr	Pickup (1 ton) Forestry Truck F1	Fire Equip CRF	2011/12	55,000	55,000	-	-	-	-	-	-
Fire			Station 2 Maintenance and Upgrade	Budget	2011/12	95,000	95,000	-	-	-	-	-	-
Fire		Buildings	Station 1 Maintenance and Upgrade	Budget	2011/12	60,000	60,000	-	-	-	-	-	-
Fire			Defibrillator (12/15 Lead Life Saver connect w/Hosp)	Ambulance CRF	Ref Year >	25,000	25,000	50,000	50,000	-	-	-	-
Fire			Computers up grade for apparatus	Budget	Ref Year >	10,000	10,000	-	-	-	-	-	-
Fire			HVAC for Station one	Budget	2011/12	38,000	38,000	-	-	-	-	-	-
Community Development			Aerial Pictures (GIS)	Budget	Every 3 Years	35,000	35,000	-	-	-	35,000	-	-
Town Clerk/Tax Collector			Computer Equipment	Computer CRF		70,000	70,000	-	-	-	-	-	-
Solid Waste Disposal	1999	10yr	Truck Cab & Chassis - Tractor	Solid Waste CRF	2008/9	120,000	120,000	-	120,000	-	-	-	-
Police			Detective Vehicles	Budget	every 5 yrs	25,000	25,000	-	25,000	-	-	-	-
Highway	2002	10 yr	6 Wheel Dump H-24	Highway Equip CRF	2012/13	120,000	120,000	-	120,000	-	-	-	-
Highway	2002	10 yr	6 Wheel Dump H-25	Highway Equip CRF	2012/13	120,000	120,000	-	120,000	-	-	-	-
Highway	1997	15 yr	6 Wheel Dump H-23	Highway Equip CRF	2012/13	120,000	120,000	-	120,000	-	-	-	-
Highway	2002	10 yr	Tractor H-41	Highway Equip CRF	2012/13	90,000	90,000	-	90,000	-	-	-	-
Highway	2001	10 yr	1 Ton Dump H-11	Highway Equip CRF	2011/12	55,000	55,000	-	55,000	-	-	-	-
Highway	2000	12 yr	3/4 T Pickup, M-1	Highway Equip CRF	2012/13	35,000	35,000	-	35,000	-	-	-	-
Highway	1992	20 yr	Hotbox, Asphalt	Highway Equip CRF	2012/13	25,000	25,000	-	25,000	-	-	-	-
Highway	1996	15 yr	Air Compressor	Highway Equip CRF	2011/12	15,000	15,000	-	15,000	-	-	-	-
Highway	2004		Mower, Exmark	Budget	2012/13	10,000	10,000	-	10,000	-	-	-	-
Highway	2002		Cement Mixer	Budget	2012/13	4,000	4,000	-	4,000	-	-	-	-
Fire	1987	20 yr	Pumper (KME) E5	Fire Equip CRF	2012/13	565,000	565,000	-	565,000	-	-	-	-

Capital Improvements Program

MINOR PROJECTS

Department	Year	Replace SCH	Model	Funding Source	Vehicle Replacement Year	Replacement Cost	Current Year 2010/11	YR 1 2011/12	YR 2 2012/13	YR 3 2013/14	YR 4 2014/15	YR 5 2015/16	YR 6 2016/17
Fire	1995	10 yr	F350 Ambulance A3	Ambulance CRF	2012/13	195,000	-	-	195,000	-	-	-	-
Fire	1995		Command Vehicle Expedition	Budget	2012/13	35,000	-	-	35,000	-	-	-	-
Fire	2003	10 yr	Ford Focus (replace Crown Victoria)	Fire Equip CRF	2013/14	15,000	-	-	15,000	-	-	-	-
Solid Waste Disposal	2005	10 yr	100 CY Trailers (5)	Solid Waste CRF	Various	350,000	-	-	-	70,000	70,000	70,000	70,000
Solid Waste Disposal	1990		Stake-Body Truck	Solid Waste CRF	2008/09	30,000	-	-	-	30,000	-	-	-
Highway	2003	10 yr	Loader H-16	Highway Equip CRF	2013/14	150,000	-	-	-	150,000	-	-	-
Highway	2001	10 yr	6 Wheel Dump H-31	Highway Equip CRF	2011/12	120,000	-	-	-	120,000	-	-	-
Highway	2002	10 yr	6 Wheel Dump H-21	Highway Equip CRF	2012/13	120,000	-	-	-	120,000	-	-	-
Highway	1988	25 yr	Trailer	Highway Equip CRF	2013/14	15,000	-	-	-	15,000	-	-	-
Fire	1999	10 yr	Emergency Breathing Air (SCBA) Replacements	Fire Equip CRF	2011/12	275,000	-	-	-	275,000	-	-	-
Fire	1968	42 yr	Pickup (1 ton) Forestry Truck F2	Fire Equip CRF	2013/14	125,000	-	-	-	125,000	-	-	-
Fire	2003	10 yr	Ford Focus (replace Crown Victoria)	Fire Equip CRF	2013/14	15,000	-	-	-	15,000	-	-	-
Fire	1994	15 yr	Rigid Hull B1	Fire Equip CRF	2013/14	20,000	-	-	-	20,000	-	-	-
Highway	2002	10 yr	6 Wheel Dump H-26	Highway Equip CRF	2012/13	120,000	-	-	-	-	120,000	-	-
Highway	2002	10 yr	6 Wheel Dump H-32	Highway Equip CRF	2012/13	120,000	-	-	-	-	120,000	-	-
Highway	2005	10 yr	6 Wheel Dump H-22	Highway Equip CRF	2015/16	120,000	-	-	-	-	120,000	-	-
Highway	2005	10 yr	6 Wheel Dump H-27	Highway Equip CRF	2015/16	120,000	-	-	-	-	120,000	-	-
Fire (Emergency Management)		10 yr	Communications Alarm Receiver/Dispatch Upgrades	Fire Equip CRF	2014/15	25,000	-	-	-	-	25,000	-	-
Fire	2005	10 yr	F450 Ambulance A1	Ambulance CRF	2014/15	195,000	-	-	-	-	195,000	-	-
Fire	1994	15 yr	Inflatable B2	Fire Equip CRF	2014/15	15,000	-	-	-	-	15,000	-	-
Bld & Grounds	2004		450 4x4	Budget	2014/15	40,000	-	-	-	-	40,000	-	-
Parks and Recreation	2005		F-250	Budget	2015/16	30,000	-	-	-	-	-	30,000	-
Highway	2005	10 yr	Utility Vehicle L-8	Highway Equip CRF	2015/16	125,000	-	-	-	-	-	125,000	-
Highway	2005	10 yr	6 Wheel Dump H-28	Highway Equip CRF	2015/16	120,000	-	-	-	-	-	120,000	-
Highway	2005	10 yr	6 Wheel Dump H-34	Highway Equip CRF	2015/16	120,000	-	-	-	-	-	120,000	-
Highway	2000	15 yr	SUV H-1	Highway Equip CRF	2015/16	35,000	-	-	-	-	-	35,000	-
Highway	1990	25 yr	Trailer, Paint	Highway Equip CRF	2015/16	15,000	-	-	-	-	-	15,000	-
Highway	2007		Mower, Exmark	Budget	2015/16	10,000	-	-	-	-	-	10,000	-
Fire	1994	20 yr	Pumper Engine International E4	Fire Equip CRF	2015/16	595,000	-	-	-	-	-	595,000	-
Fire	2000		Command Vehicle Expedition	Budget	2015/16	35,000	-	-	-	-	-	35,000	-
Communications			Radio Base Stations	Communication CRF		95,000	-	-	-	-	-	95,000	-
TOTAL GENERAL FUND						360,700	1,313,155	1,719,000	1,060,000	980,000	1,370,000	525,000	
Wastewater Treatment			CMOM-X Country Sewer System Easement Recovery-Phase I	User Fees		87,500	-	-	-	-	-	-	-
Wastewater Treatment			Scale Replacement	User Fees		60,000	-	-	-	-	-	-	-
Wastewater Treatment			Generator Replacement @ Southeast pump station	User Fees		26,000	-	-	-	-	-	-	-
Wastewater Treatment			Manhole/Sewer Line Rehabilitation	User Fees	2008-09	25,000	25,000	-	-	-	-	-	-
Wastewater Treatment			1985 Exmark mower	User Fees		12,000	-	-	-	-	-	-	-
Wastewater Treatment			CMOM-X Country Sewer System Easement Recovery-Phase II	User Fees		87,500	-	-	-	-	-	-	-
Wastewater Treatment	2006		S-150 Skid Steer Loader	User Fees	2011/12	32,000	-	-	-	-	-	-	-
Wastewater Treatment	2001		F250	User Fees	2011/12	30,000	-	-	-	-	-	-	-
Wastewater Treatment	2006		S-150 Skid Steer Loader	User Fees	2011/12	32,000	-	-	32,000	-	-	-	-
Wastewater Treatment			Sewer Line Camera	User Fees		14,000	-	-	14,000	-	-	-	-
Wastewater Treatment	2005		F250	User Fees	2015/16	32,000	-	-	-	-	-	32,000	-
Wastewater Treatment	2005		Explorer	User Fees	2015/16	30,000	-	-	-	-	-	30,000	-

Capital Improvements Program MINOR PROJECTS

Department	Year	Replace SCH	Model	Funding Source	Vehicle Replacement Year	Replacement Cost	Current Year 2010/11	YR 1 2011/12	YR 2 2012/13	YR 3 2013/14	YR 4 2014/15	YR 5 2015/16	YR 6 2016/17
TOTAL SEWER FUND							210,500	174,500	71,000	25,000	25,000	87,000	325,000
Cable Television			Conference Room Improvements	Franchise Fees		250,000	250,000	-	-	-	-	-	-
Cable Television			Conference Room/Courtroom Video/Audio Systems	Franchise Fees		25,000	25,000	-	-	-	-	-	-
Cable Television			Web Streaming Equipment and Software Upgrades	Franchise Fees		10,000	10,000	-	-	-	-	-	-
Cable Television			Public Access Center File Storage Network Expansion	Franchise Fees		10,000	10,000	-	-	-	-	-	-
Cable Television			Other CATV Equipment	Franchise Fees		10,000	10,000	-	-	-	-	-	-
Cable Television			INET Video/Networking Equipment	Franchise Fees		30,000	10,000	-	-	-	-	-	-
Cable Television			Upgrade Broadcast and Playback Devices	Franchise Fees		20,000	20,000	20,000	-	-	20,000	-	-
Cable Television			Public Access Center Lighting	Franchise Fees		25,000	20,000	20,000	-	-	10,000	20,000	-
Cable Television			Public Access Center File Storage Network Expansion	Franchise Fees		10,000	10,000	10,000	-	10,000	-	10,000	-
Cable Television			Public and Education Camcorders	Franchise Fees		10,000	10,000	10,000	-	-	-	10,000	-
Cable Television			Web Equipment and Software	Franchise Fees		20,000	-	-	20,000	-	-	-	-
Cable Television			Remote Travel Studio	Franchise Fees		20,000	-	-	20,000	-	-	-	-
Cable Television			Conference Room/Courtroom Video/Audio Systems	Franchise Fees		10,000	-	-	10,000	-	-	-	-
Cable Television			Public Access Center Editing Systems	Franchise Fees		10,000	-	-	-	-	10,000	-	-
Total CATV FUND							315,000	60,000	50,000	10,000	40,000	40,000	-
				Cap Reserve			271,000	845,155	1,644,000	1,060,000	945,000	1,370,000	525,000
				Funded through Budget			89,700	468,000	75,000	-	35,000	-	-
				User Fees WWTF			210,500	174,500	71,000	25,000	25,000	87,000	325,000
				Franchise Fees			315,000	60,000	50,000	10,000	40,000	40,000	-
							886,200	1,547,655	1,840,000	1,095,000	1,045,000	1,497,000	850,000

ADOPT-A-ROAD / ADOPT-A-SPOT

Submitted by Adam Jacobs, Highway Operations Manager

Adopt-A-Road allows individuals, organizations, or businesses to “adopt” all or parts of Town roads for the purpose of litter pick up. Sponsor plates recognizing the volunteers are posted at each of the adopted areas of roadway. Adopt-A-Road sponsors are asked to perform their roadside litter clean-up every spring and fall. Many sponsors perform ongoing pickup during daily or weekend exercise walks. New to 2010 is the addition of a sponsor for the Adopt-A-Spot program! The current list of sponsors is:

American Legion Post (Baboosic Lake Road)
American Legion Post Auxiliary (Hillside Terrace and Church Street)
Bailey’s Towing & Autobody (Back River Road)
Bob Ferguson (Bedford Road)
Boy Scouts of America, Troop 15 (Naticook Road)
Boy Scouts of America, Troop 401 (Pearson Road)
Charlie McCaffery, Carlson/GMAC Real Estate (Wire Road)
College Mums (Baboosic Lake Road)
Cub Scout Pack 48 (Amherst Road)
Darlene (Hubbard) Kelsey (Woodbury Street)
The Debelis Family (Meetinghouse Road)
The F. Thornton Family (Atherton Road)
Heron Cove Homeowners (Manchester Street)
Hickory Hollow Farm (County Road)
Jon’s Angels (Adopt-A-Spot at Twin Bridge Park)
Knights of Columbus, Queen of Peace Council (Baboosic Lake Road)
Merrimack Conservation Commission (Lawrence Road)
Merrimack Crimeline (Daniel Webster Highway)
Merrimack High School FIRST Robotics (O’Gara Drive & McElwain Street)
N.H. Right Riders (Wire Road)
Reagh Greenleaf, Sr. (Camp Sargent Road)
Steven Miller (Belmont, Bristol, Raymond, Bradford & Bow Roads)
Transupport, Inc. (Wright Avenue)
The Trippett Family (Depot Street & Mill Street)
Nancy Pease (Peaslee Road)
The Whitney Family (Trowbridge Drive)

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

Agricultural Commission

Submitted by John Lastowka, Chairman

The Merrimack Agricultural Commission (MAC) has just completed its second full year in operation. The MAC advises the Merrimack Planning Board on agricultural pursuits of land uses in the Town of Merrimack. This includes helping citizens to get information on best management practices including land management, arboriculture, fertilizer/pesticide applications and animal husbandry. The MAC is charged with keeping an inventory of agricultural resources and the farms in the Town of Merrimack and promotes locally grown produce.

The MAC monthly meetings are the second Wednesday of every month from 7:00 PM to 9:00 PM. The MAC is composed of twelve members, seven full members, five alternate members and one guest advisor. New members and or volunteers are welcome. The public is welcome to attend meetings to comment and participate in any items of interest.

The Agricultural Commission also provides educational information to citizens interested in any type of agriculture. At the MAC monthly meetings, the Commission usually has speakers, to include state representatives or UNHCE and County educators, on various subjects such as health and food safety, laws and regulations and government agricultural programs. The MAC has one subcommittee of six members that guides and operates the Merrimack Farmers Market. With as many as 12 vendors offering local farm products, it was a highly successful 2009-2010 season for both vendors and consumers. The Farmers Market is located at the Merrimack Commons, 515 D.W. Highway adjacent to Tractor Supply, and will open on the third Wednesday in May of 2011, and will operate to the second Wednesday in October depending on the availability of vendors.

The Commission arranged to have the UNH Cooperative educators assist in pruning a heritage crab apple tree and black walnut tree at Horse Hill Nature Preserve to promote healthy growth and lessening future damage.

In collaboration with the Town Manager, the Parks & Recreation Committee and the Conservation Commission, a suitable site for a Community Garden was found and created at Wasserman Park. Bob McCabe donated his time and equipment to prepare and rototill the Community Garden. Bob laid out 95 10' X 10' plots. Merrimack residents used 45 garden plots for the 2010 season. The cost to rent each plot is \$10.00 per year with water available for garden use. Bob McCabe completed lime, rototilling and planting of winter rye in the Community Garden in October 2010 for the 2011 garden season. Flyers are in development for handouts at the Community Garden and Farmers Market for the 2011 season.

The MAC participated in the annual Business EXPO in 2008, 2009, and 2010.

Agricultural Commission Members

Chairman John Lastowka, Vice Chairman Larry Lenderman,
Members Bess Parks, Eber Currier, Ronald Therrien, Allen Lindahl,
Cynthia Warhola, Robert McCabe, Alternate Members Arthur Gagnon, Garth Adams,
Guest Advisor Allen Swenson, Acting Secretary Trudy Currier

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. With the passing of our Assessor, Brett Purvis in January of 2009, we decided to go out to bid for our Assessing Services. We have contracted with Avitar Associates of N.E., Inc. with Loren Martin as our primary Assessor. Avitar has been successfully serving NH communities for the past 25 years and we are very pleased with our choice. Many of you may remember Loren, as she served the Town from 1996 to 2001 as our Assistant Assessor. We are pleased to have her back and hope you stop by to say hello!

Our annual review of sale properties has been completed, with all sales properties being visited and verified for accuracy. This information is then used in the annual equalization process to determine where assessments are relative to market value. It appears the market decline has had a further impact on the Town. As we finalize the equalization ratio study for 2010, it appears assessments as of 04/01/10 are at about 115% of market value. This study relies on sales 6 months prior to 04/01/10 and 6 months after (10/01/09 to 09/30/10) to eliminate bias based on changes from the passage of time.

For tax year 2011, the Town values will need to be updated to meet the 5 year statutory requirement, as well as, comply with the State of NH, Department of Revenue certification process that ensures values are fair and equitable Statewide. As such, you will notice Assessing staff driving through the Town during the field review process. This process is crucial to maintain equity and consistency throughout the Town. All properties should have been visited at least once over the preceding five years, as such, at this time we will only be reviewing properties from the street, although we may have to pull into a few driveways. The vehicles driven will be clearly marked "Municipal Assessor", however, should you be concerned please do not hesitate to verify this information with the Town Hall or the Police Department. Once preliminary values are established, sometime in the early summer, you will receive a notification letter of your new value. Provided within will be instructions to call and arrange for an informal hearing with an Assessor. Values will be available for review online as well. Staff will be available during this process to inspect properties, should data errors exist. We urge you to check your assessing record, as the Town is in the process of converting its Assessing software. We hope this process will be flawless but we are aware of the difficulties inherent in such a huge undertaking. The new software will enable us to be more efficient and cost productive.

For 2010, the average home assessment is \$307,000. We granted 426 exemption applications including blind, improvements to assist those with disabilities, elderly and disabled taxpayers. We have 1,306 residents receiving the Veterans tax credit and there are 155 parcels assessed under the current use program. The Town will continue to review assessment procedures to ensure compliance with the State of NH - DRA and the Assessing Standards Board.

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!

Assessing Department Staff

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

Community Development Department

Submitted by Walter Warren, Director

The Mission of the Community Development Department is: 1) to maximize Town revenue by ensuring that development is of a high quality and (taxable) value; 2) to guide the physical changes associated with “growth” considering the enjoyment and prosperity of current and future residents; and, 3) to educate property owners, residents, investors, and visitors, about the Town’s history and future plans.

As the economy and new development initiatives continue to struggle, the Department has been able to attend to updating our regulations and pursuing planning initiatives to posture the Town to benefit from the eventual economic recovery. The Route 3 Infrastructure Study was completed and presented to the Council and the North End Land Use Study is nearly complete. Both projects will contribute to the 2012 Master Plan Update, which will begin in January 2011.

New residential construction activity has slowed significantly – and the Town continues to maintain an inventory of approved-yet-to-be-constructed residential lots/units. Interest in commercial and industrial real estate, development, and associated investment, has rebounded slightly – indicating the Town may see some economic development gains in 2011/12. Economic development initiatives of the Department included two CDBG grant applications, and securing approvals for three Economic Revitalization Zones (ERZ) from the NH Department of Resources and Economic Development.

Despite the slow economic recovery, Merrimack is expected to continue to be a “hot spot” for creative (re)development opportunities on key parcels in Town as (when) the economy rebounds. The recent start of construction for the Premium Outlet Mall project is also expected to fuel further interest and investment in additional new development projects in Town.

Following the successful relocation of the Building/Health staff to the Fire Department, as approved by the Council, Department personnel now includes the core Planning & Zoning staff and support personnel. Diane Semales was formally hired as a Department Secretary.

I would like to thank all the Board, Commission, and Committee members who work tirelessly to make Merrimack a better place to live, work, play, and invest. Thank you for your thoughts and insights, and your efforts to define Merrimack’s true “Community Development”. I would especially like to recognize former Planning Board Chairman Nelson Disco, and thank him for his 30 years of service to the Town. Incoming Chairman Robert Best has some “big shoes to fill”.

Last, but not least, I would like to thank my staff for their dedication and commitment in support of the Department’s mission. The Town has been fortunate to have employees of such caliber.

[Walter Warren passed away from a sudden illness on January 27, 2011. Walter’s hard work, dedication and compassion will be missed by all who were fortunate enough to come in contact with him.]

Community Development Department Staff

Director Walter Warren, Planning & Zoning Administrator Nancy Larson,
Assistant Planner Jeffrey Morrissette, Office Manager Evelyn Gillis,
Secretary Diane Semales, and Recording Secretaries Christie Moore and Zina Jordan

Conservation Commission

Submitted by Andy Powell, Chairman

The MERRIMACK CONSERVATION COMMISSION (MCC) is responsible for the protection of the natural and environmental resources in Merrimack. The MCC advises the Planning Board and the NH Department of Environmental Services on projects affecting the natural resources in our Town. The MCC reviews the impact of development projects on wildlife habitat, water resources, wetlands, open space resources and works to minimize negative impacts on our Town's natural environment.

The MCC also maintains an active educational program for citizens of all ages. Members have been actively involved in bringing speakers to the Middle and High schools concerning invasive plant species, raptors & hawks, and the biodiversity of our Town. Other workshops addressed trash recycling cost evaluation and survival of the American chestnut.

The MCC is responsible for stewardship of 1,500 acres of Town-owned open space land. Two subcommittees, staffed by dedicated volunteers, share the stewardship tasks on two very popular properties - Horse Hill Nature Preserve (560 acres) and Grater Woods Conservation Area (485 acres). MCC stewardship parcels include Wildcat Falls and Wasserman Conservation Areas, and Mitchell Woods. The MCC is working on, and will soon introduce, a website dedicated to helping everyone to enjoy the great outdoors in our Town - watch for MerrimackOutdoors.org.

The MCC continues to review the protection of important parcels of land that will enhance, protect and maintain our rural character without impacting the tax rate. Our efforts have led to the successful completion of many of the natural resources goals of the Town Master Plan.

The MCC completed the first ever Merrimack Biodiversity Conservation Plan in 2010. After a year of work, observation and analysis, the Town now has another means to evaluate the importance of our natural resources.

The MCC is composed of six volunteer members and an ex officio Town Council member. The public is encouraged to attend our twice-monthly meetings and to comment/participate in any items of interest. The Horse Hill Nature Preserve and Grater Woods volunteer subcommittees are open to all interested residents. Volunteers are necessary and everyone is welcome to assist in trail work, staff committees or just to provide ideas.

Conservation Commission Members

Chairman Andy Powell, Vice Chairman Robert Croatti,
Eber Currier, Doug Starr, Phil Straight,
and Town Council Representative Finlay Rothhaus

Economic Development Citizens Advisory Committee

Submitted by Susan B. Lee, Chairman

In 2010, the Economic Development Citizens Advisory Committee (EDCAC) engaged in the following activities intended to aid in fostering a positive business environment in Merrimack.

A presentation by Laurel Bistany, Executive Director of the Rockingham Economic Development Corporation (REDC), provided valuable information about the services available to local businesses offered by REDC.

A critique of the economic development content on the Town website by Michael Bergeron, Business Development Manager with the New Hampshire Department of Resources and Economic Development (DRED), led to some fine tuning of the information presented on the economic development web pages. He also indicated the sources businesses use to gather information on target communities have become heavily internet driven. In addition to researching communities on-line before making direct contact, social networking sites such as Facebook and LinkedIn are becoming more influential. The Committee discussed the value and feasibility of creating a Merrimack Economic Development Facebook page with Tim McMahan of MCM Social Media. While recognizing the utility of creating a social networking presence, the necessity of frequent monitoring and keeping the content on the profile fresh, the Committee concluded further investigation and planning are required before committing to this action.

A meeting with Walter Warren, the Director of Merrimack Community Development, updated the Committee on current projects and studies that affect planning and development within Merrimack.

A new Business Interview program was initiated, as a method of gathering information about the experiences of our local businesses. The intent of the program is multi-fold: to inspire potential business owners, to educate the public about the process of starting or expanding a business and to identify aspects of the planning and development process that may not work as well as intended. Identification of a recurring problem will provide the Committee an opportunity to problem solve the issue and then recommend a solution to the appropriate Town organization. Nicholas Lavalley, Media Services Coordinator, met with the Committee during the planning phase of the program to ensure the interviews would be conducted so as to comply with public access broadcast protocol.

Once again, members of the Committee volunteered as goodwill ambassadors at the Fall Festival/Business Expo, using the event as an opportunity to speak face to face with the festival participants.

The EDCAC membership is currently shy of its full complement of 11 members, and consequently is currently seeking new members. In addition, Town residents are always welcome to attend and participate in our monthly meetings.

Economic Development Citizens Advisory Committee

Chairman Susan B. Lee, Vice Chairman Linda Bonetti, Secretary Richard Tucker,
Douglas C. Dowell, Peter Flood, Alicia Nelson, Chris Woods,
Staff Support: Community Development Director Walter Warren

Fire Department

Submitted by Michael Currier, Chief of the Department

On behalf of the men and women of the Merrimack Fire Department, it is my pleasure to provide you the Merrimack Fire Department 2010 Annual Report. If you would like to read the full version of this report, please proceed to the Fire Department web site, <http://www.merrimacknh.gov/fire> under Reports/Newsletters and download the complete document. Contained in this document, you will gain knowledge about emergency personnel, facilities, equipment, the different divisions within the Department and programs that serve you our residents and customers. I am sure that once you examine this document, you will agree that Merrimack Fire Department is an exceedingly educated, skilled and a professional organization, providing quality customer oriented service based on the Department's mission, core values of respect, trust, and support.

This year saw the deployment of three of our firefighters, Daniel Newman, Jason Marsella and Michael Kiernan to Afghanistan. All three are members of the Army National Guard Charlie Company. During their deployment, three temporary full-time firefighters were hired to cover their vacancies: Call Firefighter Joseph Hebert, Cassie Tourigny and Robert Leite. Call Firefighter Craig Masi was hired to cover Joe Hebert's vacancy when he was hired full-time by the Nashua Fire Department.

Other major changes during the year included the move of the Building and Health Divisions to the Fire Department. Fred T. Kelley was hired as the Building Official and Richard Jones as Building Inspector. Carol Miner continues as secretary for both the Building and Health Divisions.

In 2010, the Merrimack Fire Department answered 3,627 calls for service and emergency response actions. The largest single type of emergency incident points directly to emergency medical calls, which is rapidly approaching 70 percent. In addition, there were over 717 fire and life safety inspections performed to ensure that the businesses in our community are safe and ready to serve their customers. During these inspections, 715 violations were found and 464 of these violations were corrected within 30 days.

The Department participated in appearances and programs, which have a positive effect on children and adults. Some of the special events include the school DUI assembly, interacting with the Merrimack High School Senior Class, Reeds Ferry Elementary School Fun Day water slide, the Police Department Open House, Fire Department Open House, Rib Fest at Anheuser Busch and Safety Day at St. Gobain and Home Depot delivering important fire safety messages to all involved.

As we look into the future, the planning process will continue for the upgrade or the replacement of Thornton's Ferry Fire Station 2 at 196 Naticook Road to Continental Boulevard, major maintenance and upgrades to Reed's Ferry Fire Station 3 and future planning for a needed Fire Station in the northwest section of town. We understand that the economic environment is not as good as it has been in the past. We understand that there are wants and needs in this environment and we will continue to be budget aware and have reduced spending over the past five years as much as possible while providing the needed emergency response and care to the citizens of this community.

BUILDING DIVISION

The Building Division was reorganized and transferred to the authority of the Fire Chief, Fire Department at 432 Daniel Webster Highway in June 2010. This reorganization has allowed better coordination between the Fire Rescue, Health and Building officials in all aspects of public safety.

The Merrimack Building Division has for years maintained an environment of both quality and safety within the community of residential homes and commercial buildings by cooperative compliance with the building and fire codes. Inspections of all new projects are binding, along with any addition or remodel work done to existing buildings and structures.

In 2010, 792 building permits were issued. The estimated value of improvements was just over \$14.4 million, of which \$13.8 million was directly related to residential improvements, \$6,914 were directly related to industrial projects, and \$516,971 were directly related to commercial projects. The fees that have been collected from the permit process were \$81,856, with \$61,661 directly related to residential, \$11,880 directly related to industrial, and \$8,315 directly related to commercial projects. In the new home market, starts had a decrease from 28 new homes in 2009 to 9 homes this year in 2010.

2010 STATISTICS

Residential Permits	696
Single Family Homes	9
Accessory Dwelling Units or ADU's (In-Law Apartments)	4
Commercial Building	1
Commercial Permits (identified as renovations)	15
Industrial Buildings	0
Industrial Permits (identified as renovations)	8

The Building Division conducted over 1,151 various types of inspections, issued 19 certificates of occupancy, investigated numerous complaints from building concerns to zoning and sign complaints. The Building Division also performed Health Officer related functions as needed when the Health Officer was not available.

Building Division Staff

Building Official Fred Kelley, Building Inspector Richard Jones,
Building and Health Secretary Carol Miner

EMERGENCY MANAGEMENT

Mission Statement

To strengthen the Town of Merrimack's ability to readily, effectively and efficiently prepare for, respond to, recover from, and mitigate all types of natural or man-made emergencies and disasters through coordinating resources of local, state, and federal agencies.

The Role of Emergency Management

Emergency Management is a coordinated effort between governmental agencies and non-governmental organizations to prepare for, respond to, and recover from disasters. The foundation for emergency management programs begins at the federal level. Homeland Security, State and Federal Emergency

Management create the framework for the development and administration of disaster preparedness and response programs at the federal, state, and local level. The legislation clearly indicates that emergency management is a shared responsibility of federal, state and local governments, however, history has proved that stronger local emergency management programs result in a better educated and more prepared and cooperative population in regards to disasters.

The Fire Department provides critical coordination and administration for the Town's Emergency Management Program and the Emergency Operations Center (EOC). The Emergency Management Director (Fire Chief) is responsible for ensuring that the Town's Emergency Management Plan is current and that the Town's staff is prepared to respond to disasters that may occur. The emphasis during 2010 was on preparedness. Much of this was accomplished through policy, plan, and training program reviews. A key component in preparedness is planning and providing key concepts to the emergency operations plan and needed education for Merrimack to be prepared.

Emergency Management Staff

Michael Currier, Chief of the Department/Emergency Management Director,
Richard Pierson, Assistant Emergency Management Director

HEALTH DIVISION

The Merrimack Health Division is committed to enable all of the citizens of Merrimack and its surrounding areas, which we serve, to engage in healthful and preventive behaviors. We will strive to achieve and sustain optimal levels of physical and environmental health, which will be accomplished by our highly motivated staff that will responsibly maximize our resources to provide ongoing education and the development and coordination of programs which are sensitive to the people and the needs of the public.

The Health Division was reorganized and transferred to the authority of the Fire Chief, Fire Department at 432 Daniel Webster Highway in June 2010. This reorganization has allowed better coordination between the Fire Rescue, Health and Building officials in all aspects of public safety.

The Health Division is responsible for the licensing and inspection of all food service facilities, day cares, foster cares, adoption households, septic systems and public swimming pools including saunas, whirl pools and spas. The Health Division also investigates health/safety related complaints brought to the attention of the Division through the public, along with state and federal authorities. In addition, the Health Division is responsible for food recall notices, which in most cases involve on-site inspections or contact with food vendors. The Health Division plays a large role with the Town's Emergency Management with monitoring and disseminating communicable disease information such as Eastern Equine Encephalitis (EEE), West Nile Virus, H1N1 influenza, H5N1 influenza and seasonal influenza information. The Division is currently reviewing proposed amendments to the NH Sanitary Production and Distribution of Food Rules and Regulations, as these amended NH rules are projected to take effect sometime in 2011.

All required day care facilities and foster homes are inspected by the Health Division and Office of the Fire Marshal prior to licensing by the State. In addition, public swimming pools are inspected before licensing and additional inspections are done in warm weather as required. All new or replaced septic systems are inspected to ensure compatibility with the respective soils, compliance with approved plans and use of proper methods and materials as prescribed by NH Department of Environmental Services.

The Health Division also investigates all "Service Requests" or complaints related to food poisoning, improper handling of trash, violations of minimum housing standards, and sanitation in public buildings or actions which compromise the public health in any case. State and federal health agencies use the local health officer as a primary contact to conduct investigations into an outbreak of a contagious disease, food borne illness or other health issues.

2010 STATISTICS

Complaint Investigations	23
Food Service Inspections	415
Public Bathing Area Inspections	21
Day Care Inspections	5
Foster Home Inspections	4
Test Pits Inspections for Septic Systems	44
Bed Bottom Inspections for Septic Systems	52
Final Inspection for Septic Systems	31
School Inspections (Public & Private K-12)	19
Itinerant Food Vender Inspections	24

Health Division Staff

Health Officer Alfred Turner, Deputy Health Officer Fred Kelley

Fire Department Career Personnel

Administration

Fire Chief Michael Currier, Assistant Chief Support Services Richard Pierson,
Assistant Chief Operations Anthony Stowers, Executive Secretary Cathy Nadeau

Fire Prevention/Inspection and Investigation

Administrative Officer John Manuele, Fire Inspector Leo LeBlanc (Part-Time 24 hours/week)

Career Fire Rescue and Emergency Medical Services

On-Duty 24 hours every day

Shift A

Station 1 Souhegan River

Engine 1

Firefighter/EMT-I Mark Akerstrom

Firefighter/EMT-B Mark Bickford

Captain Brian Dubreuil

Ambulance 1

Firefighter/Paramedic John Chisholm

Cross-manning Ambulance 2, Rescue 1,

Forestry 1, Ladder 1

Firefighter/Paramedic Jeremy Penerian

Firefighter/Paramedic Robert Panit

Station 2 Thornton's Ferry

Engine 2

Firefighter/EMT-B Thomas Ryan

Firefighter/EMT-B Shawn Farrell

Lieutenant Richard Gagne

Shift C

Station 1 Souhegan River

Engine 1

Firefighter/EMT-B Norman Carr Jr.

Firefighter/EMT-I Richard Ducharme

Captain Scott Simpson

Ambulance 1

Firefighter/Paramedic Scott Bannister

Cross-manning Ambulance 2, Rescue 1,

Forestry 1, Ladder 1

Firefighter/Paramedic Shawn Brechtel

Firefighter/EMT-B Michael Kiernan

Station 2 Thornton's Ferry

Engine 2

Firefighter/EMT-B David Joki

Firefighter/EMT-I Phillip Comeau

Lieutenant Mathew Duke

Shift B

Station 1 Souhegan River

Engine 1

Firefighter/EMT-B Bruce Cornelius

Firefighter/EMT-B Shawn Kimball

Captain Shawn Allison

Ambulance 1

Firefighter/Paramedic William Pelrine

Cross-manning Ambulance 2, Rescue 1,

Forestry 1, Ladder 1

Firefighter/Paramedic John Demyanovich

Firefighter/EMT-I Daniel Newman

Station 2 Thornton's Ferry

Engine 2

Firefighter/EMT-I Thomas Dalton

Firefighter/EMT-B Brennan McCarthy

Lieutenant Richard Barrows

Shift D

Station 1 Souhegan River

Engine 1

Firefighter/EMT -I Marc Bechard

Firefighter/EMT-B Kip Caron

Captain Brian Borneman

Ambulance 1

Firefighter/Paramedic Kevin Chambers

Cross-manning Ambulance 2, Rescue 1,

Forestry 1, Ladder 1

Firefighter/Paramedic Paul Kelly

Firefighter/EMT-B Keith Hines

Station 2 Thornton's Ferry

Engine 2

Firefighter/EMT-B David Trepaney

Lieutenant Jason Marsella

Fire Department Personnel

~continued~

Part-Time Per-diem Ambulance Attendants

Michelle Othot EMT-I	Krystle Pelletier EMT-I / RN
Gordon Othot EMT-P	Christine Bell EMT-B
John O'Neil EMT-B	Mark Quinno EMT-I
Jason Godin EMT-B	Craig Masi EMT-B
Daniel Heffernan EMT-B	Amy Rodier EMT-I

On-Call / Emergency Personnel

Fire, Rescue & Emergency Medical Services (EMS)

Administration (On-Call)

Manny Marcel (Support Only)
Joseph Comer (Support Only)

Lieutenant (On-Call)

Chris Wyman (Call Fire Lieutenant)
Wayne Perkins (Call Fire Lieutenant)
Paul Mondoux (EMS Lieutenant)

Call Firefighter

Roland Blanchette Firefighter (Retired)
Michael Comer Firefighter
James Bailey Firefighter
Aaron McAneney Firefighter
Eric Bell Firefighter
Ryan Bourque Firefighter
Jason Charest Firefighter
Brent Koskela Firefighter
Richard Todd Firefighter

On-Call EMS

Thomas Arnold EMT-I
Timothy Dutton EMT-B
James Ekins EMT-B
John O'Neil EMT-B
Mark Leo EMT-B
Christine Bell EMT-B
Craig Masi EMT-B
Daniel Stevens EMT-B
Ted Joubert EMT-B

Heritage Commission

Submitted by Anita Creager

2010 was another challenging year for the Heritage Commission. With only two active members, plus one alternate and a liaison, it has been hard to accomplish much. We have held only three meetings with sufficient attendance to form a quorum. All current members will have their assignments expire in June 2011.

The adaptive reuse program for historical business structures has been discussed, but not implemented due to lack of personnel.

The initial work on the brochures for Thornton's Ferry and South Merrimack has not been located. We hope to re-create them in the future.

The display case previously approved for the Town Hall is being built by the State Prison, and will be installed in the hall near the new conference room in the near future. The Historical Society will accept responsibility for the displays in the case. Portraits of Mr. and Mrs. Gage and Matthew Thornton have also been relocated into the newly renovated area.

We are currently exploring possibilities for plaques at the Seaverns/Fields Bridge and the Chamberlain Bridge. Also, supporting the possibility of naming the Continental Boulevard/Exit 11 bridge for Tim Gibson.

The Commission manned booths at the Merrimack Business Expo and Knights of Columbus Craft Fair, at which the "Christmas in Merrimack" cards and Images of Merrimack books were sold.

We feel an exploration of possible merger with the Historical Society is in order, but have made little progress in this area. New volunteers are needed for the Commission and a new Chairman chosen.

Heritage Commission Members

Vice Chairman Connie Kreider (medically inactive), Anita Creager,
Frank Clark, Alternate Leatrice LeBaron and
Town Council Representative Finlay Rothhaus

Merrimack Public Library

Submitted by Barbara Tucker, Library Board of Trustees Chair
and Janet Angus, Library Director

The Merrimack Public Library Board of Trustees suffered the loss of Trustee Robert N. Kelley, who passed away on November 20, 2010. Since 1983, Bob had served twenty four years as a Library Trustee. He was passionate about the Library and was proud to serve on the Board. He is already missed greatly by Library staff and the other Trustees. Thank you, Bob, for all your service to the Library.

The Library had a rough budget year and we are currently open 60 hours per week, down from 68. We are closed Wednesday mornings and Saturday afternoons. The hours we are open are very busy, serving patrons of all ages. We loan books in many formats including basic hardcover books, paperbacks, books in large print, books on cassette, books on compact disc, books that can be downloaded to your MP3 or iPod player, and books that can be downloaded to your Nook or other eBook reading device. The eBooks and audio books are available with your library card through our membership in the NH Downloadable Books consortium. We also loan DVDs, music CDs, museum passes, periodicals, materials for teens and children, and video games. The Library subscribes to several online research tools which include Global Road Warrior to help you plan for trips, Newsbank to find articles from newspapers around the country, Learning Express Library to help you prepare for tests such as the SAT and GED, Ancestry.com to locate your family tree, Business and Company Resource Center to find detailed company and industry information, and Mango Languages to learn a new language. Children can also have great fun learning to read with the help of the online TumbleBook Library.

The Library presents programs for all ages that are both educational and entertaining. These programs include music events such as Jeff Snow, visiting authors such as Rebecca Rule, theatre events such as the Pontine Theatre, historical events such as portrayals of Zelda Fitzgerald and Elizabeth Blackwell, and practical training sessions such as Social Networking for Job-hunters, eBook reader training, and computer classes. We also take advantage of the special programs sponsored by the NH Humanities Council such as Marina Forbes teaching about Matryoshka dolls.

This year we added more outlets on the main floor for patrons to access our Wi-Fi Internet with their laptop computers. We made a considerable investment by replacing the skylight windows which were causing major leaks. We completed an energy-saving project with PSNH, retrofitting all lights through their Smart Start Program.

Our many thanks go to Friends of the Merrimack Public Library for their numerous gifts including co-funding many programs, Merrimack Friends & Families who donated \$825.00, Papergraphics for printing *Library Link*, our bi-monthly newsletter, Merrimack Garden Club for book donations and the landscaping project, and Merrimack Flower Shop for their beautiful flower arrangements for our circulation desk.

In October we held our sixth **One Book, One Town** event which featured *The Circus Fire: A True Story* by Stewart O’Nan. To celebrate this event, which encourages the whole Town to read the same book during the month, we held five programs: *Hurricane of '38* with John Horrigan; *Recalling Disasters*, a forum of local residents; book discussion of *The Circus Fire*; *Big Bands* presentation with Mel Simons; and *Crosscut: Stories of the Mills in the Androscoggin Valley* by NH humorist and storyteller Rebecca Rule.

The members of the Library Building Development and Marketing Committee have continued to look at possibilities to alleviate the space concerns at the Library. A Marketing sub-committee sponsored a logo

contest with the help of the Development Fund. The new logo is used on our patron cards, flyers, and on our online catalog.

In 2010, the following completed their milestone anniversaries: Fifteen years - Daniel Hastie and Sandra Meehan; ten years - Natasha Bairamova and Joanne Marston; five years - Alex Estabrook, Marguerite Kidder, and Robin Spencer.

We look forward to serving you at the Library during the coming year. For more information on the Library, check out our website www.merrimack.lib.nh.us, become a fan on Facebook, and follow us on Twitter.

Value Calculator July 2009 - June 2010

The value calculations below are based on the usage by library patrons in 2009-2010. Each one is given a dollar value. These dollar value estimates were conservatively based on figures provided by the New Hampshire State Library.

78,769	Adult Books Borrowed	\$20 each	\$1,575,380
94,568	Children/Teen Books Borrowed	\$12 each	\$1,134,816
41,836	Movies Borrowed	\$ 3 each	\$ 125,508
9,957	Music CDs Borrowed	\$10 each	\$ 99,570
15,826	Audio Books Borrowed	\$30 each	\$ 474,780
499	Video Games	\$ 5 each	\$ 2,495
6,778	Large Print Books Borrowed	\$25 each	\$ 169,450
7,782	Magazines Borrowed	\$ 2 each	\$ 15,564
993	Museum Passes	\$ 8 each	\$ 7,944
1,656	Inter-Library Loans Filled	\$25 each	\$ 41,400
1,518	Adult Program Attendees	\$15 each	\$ 22,770
8,008	Children/Teen Program Attendees	\$10 each	\$ 80,080
19,080	Hours of Computer Use	\$12 each	\$ 228,960
23,575	Use of Online Databases	\$ 2.50 each	\$ 58,938
7,906	Reference Questions Answered	\$ 5 each	\$ 39,530
87	Community Use of Meeting Room	\$50 each	\$ 4,350
48	Computer Class Attendees	\$25 each	\$ 1,200

VALUE TO THE COMMUNITY

\$4,082,735

Merrimack Library Board of Trustees

Chair Barbara Tucker, Treasurer Patrick McGrath, Susan Gustafson, Martha Wagner

Merrimack Public Library Trustees Accounts
Fiscal Year 2009-2010

SPECIAL		FINES	
Balance as of July 1, 2009	\$8,255.09	Balance as of July 1, 2009	\$15,106.66
Receipts		Receipts	
Book Sale	8,117.21	Copies	2,461.50
Food for Fines	689.72	Copy Machine	385.55
Food for Fines, Pets	397.97	Fines	18,294.14
Gifts	4,889.01	Interest	34.13
Grants	235.00	Miscellaneous	0.00
Interest	16.03	Non-Resident	395.00
Miscellaneous	930.39	Out-of-State ILL	30.00
Transfers	0.00	Transfers	<u>0.00</u>
Trust Fund	4,622.64		\$21,600.32
Watson Interest Deposit*	<u>1,949.20</u>		
	\$21,847.17		
Disbursements		Disbursements	
Book Sale (Friends)**	(2,434.08)	Equipment	(0.00)
Equipment (Gifts)	(0.00)	Maintenance, Building	(311.39)
Food for Fines	(689.72)	Materials	(14,100.87)
Food for Fines, Pets	(397.97)	Miscellaneous	(168.94)
Hospitality	(1,626.75)	Supplies	(719.89)
Materials (Gifts)	(1,623.75)	Transfers	<u>(0.00)</u>
Materials (Trust Fund)	(1,943.82)		(\$15,301.09)
Memberships	(1,033.89)		
Merrimack PL Dev. Fund	(4,787.61)	Balance as of June 30, 2010	\$21,405.89
Miscellaneous	(1,098.93)		
Programs	(4,497.86)		
Supplies (Gifts)	(0.00)		
Training	(110.00)		
Transfers	(0.00)		
Travel Reimbursement	(21.50)		
Watson Book Purchases*	<u>(1,949.20)</u>		
	(\$22,215.08)		
Balance as of June 30, 2010	\$7,887.18		

Watson Interest Deposit and Purchases* \$792.38 from 2008-09, deposited after July 1, 2009
 Book Sale (Friends)** \$1,176.75 from 2008-09, deposited after July 1, 2009

Merrimack Public Library Trustees Accounts
Fiscal Year 2009-2010

Fidelity Special

Balance as of 7/01/2009	3,523.76
Withdrawal from Account	(0.00)
Deposit into Account	792.38
Investment (losses)/gains	(192.12)
Balance as of 6/30/2010	\$4,508.26

Fidelity (Building)

Balance as of 7/01/2009	2,899.36
Investment (losses)/gains	4.31
Balance as of 6/30/2010	\$2,903.67

Fidelity Fines

Balance as of 7/01/2009	1,000.60
Withdrawal from Account	(0.00)
Investment (losses)/gains	0.72
Balance as of 6/30/2010	\$1,001.32

DCU Savings Account

Balance as of 7/01/2009	5.20
Deposit	1,875.45
Withdrawal from Account	(1,151.87)
Investment (losses)/gains	0.27
Balance as of 6/30/2010	\$729.05

DCU (Account 10 Savings)(Fines)

Balance as of 7/01/2009	66,078.88
Investment (losses)/gains	382.01
Balance as of 6/30/2010	\$66,460.89

DCU 16M (Certificate 7) (Fines)

Balance as of 7/01/2009	29,824.85
Investment (losses)/gains	1,087.35
Balance as of 6/30/2010	\$30,912.20

DCU 16M (Certificate 8) (Watson)

Balance as of 7/01/2009	32,900.86
Withdrawal from Account	(1,875.45)
Investment (losses)/gains	1,187.08
Balance as of 6/30/2010	\$32,212.49

DCU 16M (Certificate 9) (Building)

Balance as of 7/01/2009	9,068.03
Investment (losses)/gains	330.61
Balance as of 6/30/2010	\$9,398.64

Merrimack Public Library Statistical Report
Fiscal Year 2009-2010

Circulation

Adult Fiction	41,322
Adult Non-Fiction	28,284
Large Print	6,778
Young Adult	11,528
Books to Go	3,525
Paperback	5,638
Children's Fiction	20,878
Children's Non-Fiction	19,405
Children's Audiovisual	2,046
Children's CD ROMs	197
Children's Periodicals	327
Easy Books	42,124
Video Games	499
Periodicals	7,455
Sound Recordings	10,589
Video Recordings	5,912
DVD	36,557
Compact Discs	9,957
CD ROMs	12
Museum Passes	993
Inter-Library Loan	1,656
GMILCS	36,104
Total	291,786

Telecommunication Access

Database Usage	23,575
Website Usage	222,287
Network Users in Library	19,080
Total Library Card Holders	13,527

2009-2010 Library Collection Report

*Number of Items per Collection
as of June 30, 2009*

Books

Adult Fiction	25,713
Adult Non-Fiction	24,044
Teen Books	4,699
Children's Fiction	5,862
Children's Non-Fiction	11,936
Easy Books	8,967
Videocassettes	1,340
DVDs	2,233
Books on Cassette	598
Books on CD	1,075
Music CDs	2,254
CD ROMs	16
Children's Sound Recordings	523
Children's CD ROMs	118
Video Games	26
Equipment	6
Total Collection	89,407

Magazine Subscriptions	182
Newspaper Subscriptions	8
Museum Passes	14

Programs and Meetings

Children's Programs	254
Teen Programs	20
Adult Programs	70
Library Meetings	73
Community Groups	87
Outreach Programs	13

Merrimack Public Library Staff

Administration

Library Director: Janet Angus

Administrative Assistant: Joanne Marston

Circulation

Head of Circulation/Teen Librarian: Alex Estabrook

Library Aide II: Jane Loughlin

Library Aide I: Natasha Bairamova, Gail Dahl, Elizabeth Jose,
Sheila Lippman, Sandra Meehan, Robin Spencer

Library Page: Marguerite Kidder, Patrick Marston, Michele Ricca

Reference and Adult Services

Head of Reference: Ellen Knowlton

Librarian I: Cara Barlow, Jan Conover

Library Assistant II: Lee Gilmore

Technical Services

Head of Technical Services: Nancy Vigezzi

Library Assistant II: Darcy LaBrosse

Library Aide I: Kathy Starr, Jennifer Stover

Children's Services

Head of Children's Services: Yvette Couser

Library Aide II: Suzanne Wall

Library Aide I: Patricia Flynn, Patricia Glavin, Michele Houle

Page/Aide: Jennifer Jobin

Maintenance

Custodian: Daniel Hastie

Custodial Aide: Marguerite Kidder

Lower Merrimack River Local Advisory Committee

Submitted by Kathryn Nelson, Vice Chairman

The Lower Merrimack River Local Advisory Committee (LMRLAC) was created in 1990 after the Lower Merrimack was designated a protected river in the State of New Hampshire. As a designated river, the Lower Merrimack is protected under RSA 483, administered by the New Hampshire Department of Environmental Services (NH DES) Rivers Management and Protection Program.

Meetings are held at the Nashua Public Library on the fourth Thursday of the month at 7:00 pm.

400 volunteer hours were contributed for river protection activities in the past year.

2010 LMRLAC meeting agenda items:

Manchester-Boston Airport: Mr. Fixler from the Manchester-Boston Airport and Mr. Webster and Ms. Kowalski from the EPA attended the January meeting to discuss the Multi-Sector Permit Requirements pertaining to the water quality monitoring. The LAC submitted comments.

Beazer Contaminated Property: The LAC submitted comments regarding discharges.

Boott Hydropower Dam in Lowell: Discussion with Enel Representative. The LAC heard information on the proposed Obermeyer pneumatic crest gate system. The LAC also heard from the Flood Owners Group in Lowell and other riverfront owners and stakeholders to provide their perspective on the operation of the Boott Hydropower Dam. A representative from the Federal Energy Regulatory Commission (FERC) attended a meeting to explain the permit process. The LAC voted to send a letter of support to FERC regarding the pneumatic crest gate system.

Dock Permit, Hudson: The LAC submitted comments.

Maximum Impervious Surface Zoning Ordinance and Low Impact Development (LID) Guidebook: The LAC provided NRPC with comments.

Statewide TMDL Study for Bacteria Impaired Waters Draft Report: The LAC submitted comments.

Proposed PSNH Eagle and Thornton Substations, Merrimack: The LAC submitted comments to DES with concerns regarding impacts and requesting additional information.

Derry Wastewater Treatment Plant: The LAC sent comments regarding concerns with the treatment of the discharges to the Merrimack River from the plant.

Lower Merrimack River Local Advisory Committee Members

Chairman Bob Robbins (Hudson), Vice Chairman Kathryn Nelson (Nashua),
Secretary Karen Archambault (Nashua), Treasurer Jim Barnes (Hudson),
George May (Merrimack), Michael Redding (Merrimack), and David Scaer (Hudson)

Media Division

Submitted by Nicholas Lavalley, Media Services Coordinator

In 2010, Merrimack Public, Education, and Government Television continued to grow. The Media Division's growth is often due to community outreach aimed towards a wide variety of Merrimack residents and nonprofit groups. The three channels are branded simply as "Merrimack TV," to make them more identifiable to residents. Marketing the three channels begins with staff and official volunteers becoming more visible within the community. Many residents consider Merrimack TV a vital resource of information, in addition to being a means of self-expression through cable television.

In 2010, 400 programs were cablecast on the channels, which equated to over 17,000 hours of programming. The Government Channel featured 55 live broadcasts of meetings. The Merrimack TV website, www.merrimack.tv, continued use of the "video on demand" service. Over 80 programs, mostly meetings of Boards and Committees, were uploaded for residents to review online. Merrimack TV's flash-video player enables residents to view meetings at their will. This service is helpful to those who are not able to catch cablecasts of programs or may not subscribe to cable television services in Town.

Our Community Channel volunteers demonstrated the possibilities that residents have with the resource, specifically having the ability to share your opinions using cable television. Resident Kathy Stoughton, a new face to Merrimack TV, taped her 10th program. Stoughton's "Weird Thinking" regularly features guests from the publishing field. Pastor Ron Moore will record his 100th episode of "Impact Zone" beginning in 2011. Peyton Hinkle has taped over 70 programs since 2005. Hinkle's show, "Peyton's Place", has focused on political discussion in the State of New Hampshire, but often times national and Merrimack topics are also discussed. This dedication to producing original programming defines the spirit of community television.

The Alliance for Community Media's Northeast Region awarded Merrimack TV with a 1st place award in Issues and Political Process Programming for "Be An Active Citizen!", produced by Nicholas Lavalley, Adam McCune and Chris Gentry.

The Media Division closed 2010 with a move into a renovated facility at the Town Hall complex in an effort to centralize our offices and resources. The Media Division plans to deliver greater production quality of committee meetings with the emphasis on the future, high definition and more web-accessible content. Merrimack TV plans to bring additional content from throughout the country using a server-based media resource featuring material from other Community Television stations.

Media Division Staff

Media Services Coordinator Nicholas Lavalley,
Assistant Media Services Coordinator Adam McCune, and
Media Technician Christopher Gentry

Resident Volunteer Producers of Submitted Community Channel Programming

Richard Barnes, Pastor Cisco, Stephanie Greenland, Pete Hinkle, Bob L'Heureux,
Mike Loce, Brian McCarthy, Dave McCray, Donny "Mack" MacIntyre, Mike Mills,
Ron Moore, Jeanine Notter, Pat Olmand, Gene Ordway, Tony Pellegrino, Lisa Pombrio,
Barbara Publicover, Bill Spinney, Kathy Stoughton, Ken Williams, Tom Young

Miscellaneous Committees

Athletic Fields Needs Committee

Tim Tenhave, MYA Representatives Jim Taylor, Gary Keay and Terry Benhardt; MVD Representative Tom Nutting; Town of Merrimack Representatives Town Council Chairman Tom Koenig, Town Councilor Dan Dwyer, Town Manager Keith Hickey and Parks and Recreation Director Sherry Kalish; and Merrimack School Board Representatives Shannon Barnes and Emily Coburn [*Athletic Fields Needs Committee disbanded on 10/28/2010*]

Cable TV Advisory Committee

Vice Chairman Richard Morrissey, Mark Himes, Mark Buda, School Board Representatives Jody Vaillancourt and Roy Swonger, Town Council Representative Brian McCarthy and Staff Support Nicholas Lavalley [*CATV disbanded on 11/4/2010*]

Ethics Committee

Chairman Fran L'Heureux, Vice Chairman Richard Barry, Robert Kelley, Michelle Mackey and Tony Pellegrino

Highway Safety Committee

Chairman - Police Chief Michael Milligan, Vice Chairman - Deputy Chief Mark Doyle, Secretary Claire Rioux, Town Councilor Representative Finlay Rothhaus, Deputy DPW Director Kyle Fox, Fire Chief Michael Currier, Fran L'Heureux, Bob L'Heureux, Norman Peppin, Glenn Wallace, Paul Konieczka, and School District Representative Tom Touseau

Merrill's Marauders Bridge Trails Committee

Jay Brule, Andy Powell, Constantine Halvatzes, Town Council Representative Dan Dwyer and School Board Representative Jennifer Thornton

South Fire Station Building Advisory Committee

Edward Lecius, Anthony Richardson, Lynn Christensen, and Martin Carrier; Fire Personnel Representatives Fire Chief Michael Currier, Assistant Fire Chief Anthony Stowers, and Lieutenant Richard Gagne; Town Councilor Representatives Dan Dwyer and Brian McCarthy

Trustees of Trust Funds

Chris Christensen, John Balcom and John Lyons

Nashua Regional Planning Commission

Report of Activities for the Town of Merrimack

INTRODUCTION

The Nashua Regional Planning Commission (NRPC) was established in 1959 by communities in the Nashua area for the purpose of analyzing and coordinating land use and transportation issues at the regional level. Today, NRPC serves the thirteen member communities of Pelham, Hudson, Litchfield, Merrimack, Nashua, Amherst, Hollis, Brookline, Milford, Mont Vernon, Lyndeborough, Wilton, and Mason, and provides comprehensive community planning services.

NRPC provides member communities with comprehensive solutions to local environmental, land use, transportation, and regional planning issues as well as cutting edge mapping and data services. NRPC has also been designated as the Metropolitan Planning Organization to provide transportation planning services for the region. In this capacity, NRPC works to bring innovative and effective transportation policies and strategies to the communities in the Nashua region.

A leader in planning strategies that preserve and improve the quality of life in southern New Hampshire, NRPC collaborates with multiple parties resulting in planning that is innovative, inclusive, technically sound, and driven by public participation. Specific assistance has been consistently provided to our communities on projects ranging from transit analysis, draft ordinances, develop and update local master plans, transportation planning, analysis of local zoning, and facilitation of visioning workshops to help communities establish goals and objectives for future growth. Our knowledge of local government operations and functions has allowed us to successfully administer this assistance and develop strong relationships with local boards and committees over the past 50 years.

TRANSPORTATION

Merrimack Roadway Infrastructure Master Plan – NRPC completed its joint efforts with consulting and engineering firm Fay, Spofford, & Thorndike to model future traffic and analyze the potential impacts of developing a number of large vacant properties along Daniel Webster Highway. NRPC worked closely with the Community Development staff and results of the study were presented to the Town Council in the summer.

Traffic Data Collection - Conducted 34 traffic counts in Merrimack in the past year. 16 counts were done at the request of NHDOT to support the Highway Performance Monitoring System (HPMS). 18 additional counts were done to support the NRPC traffic model. These traffic counts are available for use by the Town and NRPC can conduct special counts upon request. The count data is available to anyone through the NRPC website, with more detailed data from each count available upon request.

NH Capitol Corridor Passenger Rail Project – During the course of 2010, NRPC continued to push forward the NH Capitol Corridor project. Activities this year included participation on the NH Rail Transit Authority, the operating entity for the rail project, as well as passage of a limitation on liability as well as the preparation of conceptual development and operating costs. The liability limitation will be a critical factor in controlling operating cost for the rail project.

LAND USE AND ENVIRONMENT

NRPC Energy Program – In 2008, NRPC received a 2 year grant from the US Environmental Protection Agency's Healthy Communities initiative to establish the Nashua Regional Energy Program. The Nashua Regional Energy Program works with municipalities to understand community needs and resources, assess current energy consumption within municipal buildings, take action to reduce energy consumption and implement renewable energy projects, and evaluate progress.

North Merrimack Land Use Project - NRPC is assisting Merrimack with a public outreach effort to

obtain input on potential future zoning and land use along a 1.75 mile section of Daniel Webster Highway in northern Merrimack. This area is home to a mix of commercial, industrial, and residential uses. Access to this area is anticipated to significantly change with the connection of the Airport Access Road and the possibility of commuter rail service between Manchester and Boston. Outreach efforts were undertaken to meet with property owners, realtors, developers, professional planners, area residents and local boards. The final report will summarize the collected input and provide specific recommendations to proactively guide growth in this corridor in a way that is mutually beneficially to both stakeholders and the town.

Souhegan Outreach Kit - NRPC recently distributed an outreach toolkit to ten communities within the Souhegan River Watershed (Amherst, Bedford, Greenville, Lyndeborough, Merrimack, Milford, Mont Vernon, New Ipswich, Temple, and Wilton) in an effort to focus increased attention on the valuable resource that is the Souhegan River and the importance of protecting its surrounding watershed. The ultimate goal of this project is to encourage watershed communities to adopt the Souhegan River Watershed Management Plan into community master plans; and understand the Souhegan River Watershed resource. For additional information please visit www.nashuarpc.org/SRLAC/index.htm.

Household Hazardous Waste Program – Household Hazardous Waste (HHW) comes from everyday products used in the home, yard, or garden. The Nashua Regional Planning Commission holds HHW Collections each year to allow residents to properly dispose of these products. During these events, participants can also recycle unwanted electronics. Six collections were held during the 2010 HHW season. Five of the events were located in Nashua and one was held in Milford. A total of 1,368 households participated from across the region; 170 of those households came from Merrimack. Six more collections are planned for 2011 beginning on April 23. For more information and a complete schedule, visit www.nashuarpc.org/hhw.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

Merrimack Village District (MVD) GIS Implementation - NRPC is continuing work on the second phase of GIS Implementation for the Merrimack Village District Water Utility. GIS staff members have been gathering GPS location points for residential service or shut-off valves in the network. Staff members have collected over 1,600 service valves and attributes to date. We have located these valves to sub-meter accuracy and collected various attributes including type, material, and diameter. The field work involves coordinating with MVD staff who locate and flag the valves and NRPC staff who take a GPS point and remove the flags. NRPC has also assisted MVD in the purchase of a Trimble GPS receiver and is in the process of training MVD field personnel in its use. NRPC purchased two desktop licenses of GIS software and installed them on MVD computers. Data, to the extent it has been completed, was also installed on an MVD server and preliminary training has been provided. Over the winter months when fieldwork is not possible, NRPC staff is continuing to collect and clean other sets of data based on suggestions from MVD.

For more information contact Kerrie Diers, Executive Director at 603-424-2240, ext. 12 or via email at kerried@nashuarpc.org or visit the NRPC website at www.nashuarpc.org.

Parks and Recreation Committee

Submitted by Janet Cormier, Chairman

The Merrimack Parks and Recreation Committee serves as an advisory board to the Town Manager and the Town Council. It recommends the utilization of all Town recreation property and formulates a Town Recreation Master Plan.

Its membership includes representatives from the Merrimack citizen volunteers, the Town Council, the School Board, the Merrimack Youth Association, the Merrimack Seniors Club, and a high school student.

In conjunction with Parks and Recreation Department staff, Committee members partnered with civic and religious organizations to present several events. These included the Haunted Halloween Walk in October (which was reconfigured this year to include several venues), the Candlelight Walk in November, the Holiday Parade in December, the Winter Carnival in February, and the Easter Egg Hunt in the spring.

During 2010, in addition to their annual responsibilities, Committee members, in conjunction with volunteers and Town staff members, pursued grant monies to update the infrastructure and fields at Wasserman Park, supported the initiation of the Community Garden at Wasserman and assisted the Parks and Recreation Director in updating the Town Field Policy.

In the pursuit of grant monies, the Committee made recommendations to the Town Council for improvements to the waterline and roadway infrastructure and waterfront drainage at Wasserman.

The Committee currently is authorized to have twelve regular members with two alternates. Any citizen of Merrimack interested in any aspect of recreation within the Town is welcome to attend and express their ideas, concerns, and opinions. There are openings for additional members.

Parks and Recreation Committee Members

Chairman Janet Cormier, Vice Chairman Chris Christensen,

Members Laura Jaynes and Perry Spooner, MYA Representative John Schneider, School Board Representative Shannon Barnes, Seniors Club Representative Lorraine Lessard, Student Representative Drew Ploss, Town Council Representative Brian McCarthy, and Alternate MYA Representative Tim Kachmar

Parks and Recreation Department

Submitted by Sherry Kalish, Director

Department Events in 2010 included:

- The 18th Annual Winter Carnival on Saturday, February 20.
- The Annual Easter Egg Hunt on Saturday, March 27, at Wasserman Park co-sponsored with Merrimack Friends and Families.
- Repairs to the Merrimack Skateboard Park on O’Gara Drive, as it was open and staffed for its 10th season from April through October.
- Wasserman Park facilities were available for rent throughout the year for a variety of functions. Residents, Girl Scouts, Boy Scouts and area schools visited the park throughout the year.
- Lifeguards were on duty at Naticook Lake on weekdays from June through August. Water quality tests were done weekly during the swimming season.
- ACA Accredited Naticook Day Camp held eight one-week sessions of camp from June 21 through August 13.
- Summer programs included: Red Cross Lifeguarding and Swimming Lessons, as well as camps in Basketball, Tennis, Lacrosse, Golf and Archery.
- Summer Concerts returned to the Abbie Griffin Park Bandstand for the 10th year. Traditional concerts were held in July and August.
- New Fall Programs included “Bridge for Beginners” and “Nature Walks”.
- The 18th Annual Halloween Haunted Walk was held on Saturday, October 29. Co-hosts included the Police Department who sponsored Halloween Fun Day and Merrimack High School First Robotics Team who sponsored the Haunted House.
- The Candlelight Walk & Tree Lighting Ceremony was held on Saturday, November 27 at Abbie Griffin Park. Santa & Mrs. Claus, Linda Cook’s Junior Girl Scouts, Christopher Saunders’ Masticola Elementary chorus students and local Merrimack Girl Scout Troops all helped to make the night special.
- The 18th Annual Holiday Parade with the theme, “Building Dreams, Friendships & Memories”, was co-sponsored with the Merrimack Chamber of Commerce on Sunday, December 5.
- The 16th Annual Santa Calling Program delighted children pre-school through 2nd grade on December 14 and 15. Special thanks to the officers in the Merrimack Police Department for being Santa’s helpers this year!

Special thanks to the Parks and Recreation Committee, the Watson Park Committee, Girl Scouts, Boy Scouts and the Merrimack School District for their outstanding community and department support. I would like to thank the Town Council, Town Manager Keith Hickey, and the residents of Merrimack for your continued support.

Parks and Recreation Department Staff

Director Sherry Kalish, Maintenance Manager Patrick Davis,
and Secretary Kelly Valluzzi

Planning Board

Submitted by Robert L. Best, Chairman

The Merrimack Planning Board held 29 regular meetings during 2010, primarily for the review of subdivision and site plans, and discussions of proposed amendments to the Zoning Ordinance and the Subdivision Regulations. The Board reviewed and approved 4 residential development plans, which created a total of 16 new (14 were previously approved but lapsed) conventional residential building lots, compared to 11 lots in 2009. These subdivision approvals consisted of a six-lot subdivision on Baboosic Lake Road, a two-lot subdivision off County Road, a ten-lot subdivision on Lawrence Road and a two-lot subdivision on Wire Road.

The Board approved 3 lot line adjustments, 3 home occupation permits and 2 voluntary lot mergers. Two bonds were approved, while 11 bond reductions or releases were approved and 1 administrative determination with respect to the lot merger rule was rendered. The Planning Board approved 8 commercial and 4 industrial site plans during the year. Notable commercial site plans included the Nuthin' But Good Times Family Entertainment Center (redevelopment of the former Good Times Roller Rink), Stedman 583 (redevelopment at 583 DW Highway), and the Homestead Restaurant (former Silo's). At year end, there is one application before the Board - a PSNH proposal to construct 2 power substations off DW Highway and off Star Drive.

Planning Board member Stanley Bonislowski resigned from the Board in May and Arthur "Pete" Gagnon vacated his full member status to serve as an alternate member. In June, Lynn Christensen and Robert Best were elevated to full member status, Robert Best was elected Chairman and Alastair Millns was elected Secretary to the Board.

The Planning Board hosted a joint meeting with the Zoning Board of Adjustment, and a joint meeting with the Conservation Commission to discuss topics of mutual interest to the Boards. The Planning Board convened a joint meeting, facilitated by the Nashua Regional Planning Commission (NRPC), with the Zoning Board of Adjustment, Conservation Commission and Town Council, to discuss future land use for the northern section of Merrimack, along the DW Highway corridor. The Board received several presentations on matters such as low impact development, endangered species, and watershed management and began a three-year effort to update the Town Master Plan.

A noteworthy event was the recognition of its long-time chairman, Nelson Disco, as one of two individuals in New Hampshire recognized by the NH Local Government Center as a Volunteer of the Year. Nelson's extensive service to Merrimack spans over thirty years, and is too lengthy and distinguished to adequately summarize here.

Walter Warren, Community Development Director, Nancy Larson, Planning and Zoning Administrator, Jeffrey Morrissette, Assistant Planner, Zina Jordan, Recording Secretary, the clerical staff of the Community Development Department, and CLD engineering consultants provided invaluable support to the Planning Board. Additional assistance was provided by the Department of Public Works, the Fire Department, Merrimack Village District and the NRPC.

Planning Board Members

Chairman Robert Best, Secretary Alastair Millns, William Boyd III, Lynn Christensen, Nelsen Disco, and John Segedy, Alternate Arthur "Pete" Gagnon, Town Council Representative Tom Mahon and Town Council Alternate Representative David Yakuboff, Sr.

Police Department

Submitted by Michael R. Milligan, Chief of Police

To the Honorable Town Council, Town Manager and the citizens of Merrimack, I hereby submit my report for the Merrimack Police Department for the 2010 calendar year.

This report will identify the dedicated men and women who serve the Merrimack community. Some of our activities will also be listed here. More detailed accounts are available online or by simply requesting the data.

As I submit this report, I am reminded that in order to accomplish our mission to be a community based law enforcement agency, we work in partnership with all segments of our community. It is the goal of the Merrimack Police Department to anticipate and prevent problems, to seek innovative solutions, and respond to all matters with fairness, sensitivity, and compassion. We further pledge to never stop working for the people we serve and to always be open to new ideas and methods by which we may improve our delivery of service.

During 2010, your Police Department handled a record number of calls for service. A call for service can be any contact with the public that generates a report. We handled 36,441 calls for service and affected 1,024 arrests.

Please visit the Merrimack Police web page by linking through the Town of Merrimack site at www.merrimacknh.gov. You can learn more about our community service orientated mission, find commonly needed forms and learn about the many programs we offer the community to maintain the high quality of life in Merrimack.

On behalf of the men and women of your Police Department, it is our pleasure to serve and we hope to see everyone at our 2011 Police Open House on May 14, 2011.

Police Department Personnel
Michael R. Milligan, Chief of Police

Patrol Division

Deputy Chief Mark E. Doyle
Captain Peter Albert
Lieutenant Daniel Edmonds
Lieutenant Dean Killkelley
Lieutenant Matt Tarleton
Sergeant Brian Levesque
Sergeant Joseph Goodridge
Sergeant Dennis Foley
Sergeant Theodore Dillon
Sergeant Edward Pane
Sergeant Eric Marquis

Patrol Commander
Assistant Patrol Commander
Shift Supervisor
Shift Supervisor
Shift Supervisor
Asst. Shift Supervisor
Asst. Shift Supervisor
Asst. Shift Supervisor
Asst. Shift Supervisor
Asst. Shift Supervisor
Asst. Shift Supervisor

Officer John Dudash
Officer Daniel Lindbom
Officer James Sullivan
Officer Gregory Walters
Officer Sean Cassell
Officer Michael Marcotte
Officer Richard McKenzie
Officer William Vandersyde
Officer Christopher Spillane

Officer Sean McGuire
Officer William Gudzinowicz
Officer Benjamin Williams
Officer Daniel Jacques
Officer Phillip Landsteiner
Officer Paul Wells
Officer Stephen Wallin
Officer Ryan Milligan
Officer Michael Lambert

Animal Control Unit

Elizabeth Fraser

Animal Control Officer

Special Police Officer

S/O David Mercer
S/O John Demyanovich
S/O John Pelletier

S/O Timothy St. Cyr
S/O Scott Avedisian
S/O Brandon Gagnon

Police Department Personnel

~continued~

Criminal Investigation Unit

Detective Lieutenant Paul Trepaney	Unit Commander
Detective Christopher Dowling	Detective Kenneth Macleod
Detective Scott Park	Detective Kenneth Stimson, Jr.
Officer Michael Murray	School Resource Officer
Officer Thomas Prentice	School Resource Officer

Administrative Services Division

Captain Michael Dudash	Unit Commander / Prosecutor
Lieutenant Denise Roy	Administrative Services
Officer Robert Kelleher	Community Service Officer
Claire Rioux	Office Manager
Judy York	Legal Secretary
Holly Estey	Secretary to the Detective Unit
Karen Costello	Records Clerk
Karen Bennett	Part-Time Records Clerk
Kathy King	Part-Time Records Clerk

Communications

Michele Dudash	Asst. Communications Supervisor
James Connelly	Dispatcher
Erika Dewyze	Dispatcher
Amanda Douzanis	Dispatcher
Michael Piccolo	Dispatcher
John Spence	Dispatcher
Timothy St. Cyr	Dispatcher
Shannan Vital	Dispatcher
Karen Stys	Part-Time Dispatcher
Kevin O'Brien	Part-Time Dispatcher
Paul Kelly	Part-Time Dispatcher
Craig Masi	Part-Time Dispatcher

School Crossing Guards

Steven Closs

Arthur Ducharme

Mary Ann Durin

Department of Public Works

Submitted by Richard S. Seymour, Jr., Director

The Department of Public Works (DPW) consists of 7 Divisions: Administration/Engineering, Building and Grounds, Highway, Equipment Maintenance, Parks Maintenance, Solid Waste and Wastewater. There are currently 62 full-time employees and one part-time employee in the Department. Accomplishments of the Divisions in the DPW are as follows:

Administration/Engineering

- Continued to update and refine the Town-wide storm water drainage program. Designed drainage improvements for Danbury Drive, Westborn Drive and Naticook Road.
- Coordinated activities with the consultant, NHDOT, FHWA, on the construction of the new section of sidewalk from Connell's Plaza to the Chamberlain Bridge, with a section of sidewalk looping through the Watson Park entrance under a Transportation Enhancement Grant.
- Coordinated activities on the completed drainage project in the Woodland Drive area. Managed construction of this project.
- Updated the GIS layer inventory system for storm water and Town-owned traffic signs.
- Worked with the consultant on the design of the Currier Road area drainage project and assisted with the bid process. Managed construction of this project.
- Perambulated the Bedford/Merrimack Town Line.
- Worked with the consultant and NHDES to complete the Steep Street stormwater mitigation project. Highway staff completed the project within the timeframe required by the NHDES.
- Successfully negotiated a new sewer rate structure and associated fees with Anheuser-Busch Corporation.
- Coordinated activities with the consultant and the NHDOT on the final design of the Manchester Street Bridge after a review of alternative designs.
- Worked to obtain permanent and construction easements for the construction of the new Turkey Hill Road Bridge over the Souhegan River. Worked with the NHDOT and the consultant to get the project advertised and awarded. Construction began in November of this year.
- Designed drainage repairs and managed construction for Executive Park Drive and Turkey Hill Road culverts financed with FEMA storm damage funding.
- Coordinated activities with the consultant for preliminary drainage analysis for the Amherst Road culvert replacement project.
- Coordinated activities with the consultant and the NHDOT for the design of the bridge over Baboosic Brook on Wire Road.
- Designed Reeds Ferry fields' drainage improvements.
- Participated in union contract negotiations for AFSCME.
- Provided technical advice to the Merrimack Highway Safety Committee.
- Completed work on a new storm water ordinance, working with Community Development.
- Participated in NRPC TTAC meetings.
- Designed shade sail components for Friends of Kids Kove Design Committee.

Buildings and Grounds

- Installed new irrigation system in joint parking area of Town Hall complex.
- Maintained buildings and grounds at Police station and Town Hall complex.
- Maintained bandstand and grounds at Abbie Griffin Park.
- Moved General Government and Public Works offices to new areas.
- Removed non-functioning oil boiler from administrative side of Police Department.
- Installed two new natural gas furnaces and two new condensers in Police Department.

- Installed new gas fired hot water tank in Police Department.
- Supported meetings and functions at Town Hall and Abbie Griffin Park.
- Plowed and salt/sanded parking lots at Town Hall, Congregational Church, Library, MYA, Police Department and John O’Leary Adult Community Center.
- Maintained Bishop Street property.
- Interfaced with L & B Construction on numerous issues during Town Hall upgrades and carpet replacement.
- Supported Merrimack Business Expo.
- Provided maintenance to John O’Leary Adult Community Center.

Highway

- Maintained over 165 miles of local roadways and 14 bridges, to include: snow and ice removal, asphalt repairs, pavement marking, street sweeping, grading 24 of the Town’s gravel roads, shoulder repairs, tree branch trimming and roadside mowing.
- Administered an aggressive tree-cutting program along Town roads, in coordination with PSNH, to proactively remove over 50 trees that were a danger to roadways or utilities.
- Cleared roadways, right of ways and repaired washouts as part of wind and rain storm emergency response in February and March. Delivered sand to residents in expectation of flooding.
- Received 751 resident service requests, issued 49 Right of Way permits and performed 12 Certificate of Occupancy inspections.
- Inspected 9 active subdivision projects to ensure the highest level of compliance.
- Managed the 2010 Town paving contract. All or parts of the following roads were paved: Allen Road, Audubon Circle, Baboosic Lake Road, Bean Road, Boston Post Road, Brewster Street, Butternut Lane, Daniel Webster Drive, Eden Street, Forsythia Lane, Gerard Drive, Hickory Lane, Hilton Drive, Island Drive, Liberty Lane, Mathew Drive, Palmeri Drive, Park Avenue, Peaslee Road, Royal Court, Rushmore Court, Tennis Court, Thornton Road West, Turkey Hill Road and Woodridge Road.
- Performed major shoulder reconstruction on Thornton Road West.
- Performed major drainage repairs at Steep Street, Baboosic Lake Road, Danbury Drive, Burt Street, Peaslee Road, Westborn Drive, Executive Park Drive, Turkey Hill Road and Naticook Road.
- Inspected drainage improvement projects at Currier Road and Woodland Drive.
- Cleaned and inspected 1,027 of the Town and School District’s 3,000+ catch basins.
- Maintained drainage areas regularly impacted by beaver activity.
- Crushed over 11,000 tons of asphalt-laden gravel at the Highway Garage in an effort to recycle road construction materials.
- Performed site work at Watson Park entrance area for D.W. Highway sidewalk project.
- Renovated the Cans For Kids and self-serve sand/salt island at the Highway Garage.
- Assisted in the setup of three elections.
- Placed American flags along Baboosic Lake Road in honor of Memorial Day, Independence Day and Veterans Day. Assisted in the July 4th setup.
- Certifications held through the UNH Technology Transfer Center training program:
 - Roads Scholar I: G. Blecharczyk, E. Buck, J. Stevens, K. Vallancourt
 - Roads Scholar II: B. Burley, L. Heath, L. Lapointe, M. Stack
 - Senior Roads Scholar: S. Curtis, S. Daley, E. Doucette, L. Gay, B. Golemo, W. Lombard, D. Stearns, J. Trythall
 - Master Roads Scholar: J. Kimball, B. Lovering, B. Moreau, J. Strong

Equipment Maintenance

- Maintained and repaired a fleet of approximately 240 units and associated equipment belonging to Police, Fire, Public Works and Town Hall.

- Completed safety inspections with all 320 oil changes to ensure response readiness.
- Performed 73 State inspections.
- Completed 1,207 repair orders on Town vehicles.
- Replaced the live floor assembly of a 40' trailer for Solid Waste Division.
- Converted to a non-hazardous parts washer solvent, eliminating all recurring hazardous waste generation and associated disposal costs at the Highway Garage.
- Fully refurbished dump truck bodies and plow blades for Public Works vehicles.
- Completed extensive repairs to ambulance A-1 for Fire Department to provide a serviceable backup unit.

Parks Maintenance

- Maintained 5 Town parks, 4 burial grounds, 2 boat ramps, 50 acres of athletic fields, grounds of 3 municipal facilities and 2 ice rinks.
- Seeded, fertilized, and utilized best management practices for chemical application in park and field areas.
- Assisted Wasserman Park maintenance staff with large cleanup efforts.
- Repaired various fencing and cleared debris Town-wide in the aftermath of the February windstorm.
- Rehabilitated various sheds and dugouts at the athletic fields as part of the 5 year plan, including re-roofing irrigation building and dugout at Reeds Ferry #1 and both dugouts at Bise Field.
- Renovated Wasserman II baseball field, including conversion to a stone dust infield, with materials provided by the MYA.
- Performed repairs of the framing, and replaced the sand and synthetic liner of the ice rinks at O'Gara Drive.
- Refurbished and constructed handicap-accessible picnic tables for Town parks.
- Constructed entrance signs, trail markers and portable toilet enclosures for Town parks and open spaces.
- Inspected and performed maintenance and repairs to the Veterans Park and Kids Kove playground equipment.
- Assisted the setup and cleanup of 4th of July festivities and the Watson Park opening.
- Repaired washouts on Old Kings Highway.
- Treated poison ivy at various parks and recreational areas.
- Reconstructed Twin Bridge trails following March rain storms.

Solid Waste

- Collected and transported 8,419 tons of municipal solid waste.
- Recycled approximately 1,900 tons of recyclables (cardboard, newspaper, tin cans, aluminum, plastic, mixed paper, scrap metal, glass, tires). Single stream recycling represented 1,250 tons of this total and increased by 50% over previous years.
- Collected and composted approximately 5,200 cubic yards of yard waste. Compost was distributed to residents and used as a topsoil supplement by the Highway Division.
- Provided extended hours of operation on Thursday evenings from 4:00pm to 7:00pm during the summer months (May - September).
- Offered 6 household hazardous waste collection days to residents (at the Nashua Public Works Garage) as part of the Nashua Regional Planning Hazardous Waste Program, of which Merrimack is an active member.
- Hauled approximately 326 tons of brush to be recycled into mulch to a private contractor.
- Equipment Operator III Paul Dube received a NH Weigh Masters license, which enables Paul to operate the truck scale at the facility.

Wastewater

- The Wastewater Treatment Facility treated 691 million gallons of wastewater with 94 % removal of biochemical oxygen demand and 97% removal of suspended solids.
- The Facility received and treated 5.2 million gallons of septage from Merrimack. The Facility also received septage from Hollis, Amherst, Brookline, Mt. Vernon, Wilton, Lyndeborough, Mason and Brookline resulting in a revenue of approximately \$378,000.
- Marketed 9,000 cubic yards of compost for a revenue of approximately \$84,000. An additional 1,000 yards of compost were distributed to Merrimack residents and local contractors. Revenues from sludge tipping fees are projected to be \$78,000 for FY 10-11.
- A facilities study was completed that will assist in planning future upgrades for the 40 year old facility and allow the facility to meet future nutrient limits in the wastewater.
- The dewatering upgrade is underway and is expected to be completed by August 2011. This will result in a 25% reduction in sludge production that will lower costs for sawdust purchases and reduce chemical cost for sludge conditioning. This equipment replaces a 40 year old, inefficient belt filter press.
- Employee achievements:
 - Kevin Wilkins, Operator I, was promoted to Operator II
 - Jason Bellemore was hired as an Operator I.
 - Ken Conaty, Mechanic II, was accepted into the NHDES Wastewater Management Program. This is a one year program beginning in January 2011 to train future managers.
 - Stephan Lecomte, Mechanic I, was promoted to a vacant Mechanic II position.
 - Lee Vogel, Matt Cusato and Jason Robbins passed the NH Wastewater Certification exams.
 - The Industrial Wastewater Pretreatment Program, managed by Roger Descoteaux, was selected by EPA Region I (New England) as one of 3 programs to be recognized for excellence. The award will be officially presented at the annual New England Water Environment Associations meeting held in Boston in January.

Department of Public Works Staff

Administration and Engineering

Director of Public Works, Richard S.

Seymour, Jr.

Deputy Director of Public

Works/Engineering, Kyle Fox, P.E.

Executive Secretary, Rebecca Starkey

Buildings and Grounds Division

Buildings & Grounds Maintenance

Foreman, Philip Meschino

Buildings & Grounds Maintenance Workers

Steve Cook, Nathan Latour

Equipment Maintenance Division

Equipment Maintenance Foreman

Brian Friolet

Mechanic II

Ron Bergeron, Ed Boisvert, Alan Buttrick

Mechanic I

Michael McCann

Highway Division

Operations Manager, Adam Jacobs

Secretary, Betsy Berube

Roads & Bridges Foreman, Bruce Moreau

Construction & Highway Foreman, Jeff

Strong

Equipment Operator III

Larry Gay, Bob Lovering

Equipment Operator II

Ernie Doucette, Lenny Heath

Equipment Operator I

Greg Blecharczyk, Steve Curtis, Scott

Daley, Bob Golemo, Jason Kimball, Wayne

Lombard, Dean Stearns, Mike Stack, Jake

Stevens, John Trythall

Maintainer, Nicole Sawyer

Parks Maintenance Division

Parks Maintenance Foreman, Ernie Buck

Equipment Operator I

Bob Burley, Lou Lapointe

Maintainer

Patrick Meehan, Ken Vallancourt

Solid Waste Division

Solid Waste Foreman, Steve Doumas

Scale Operator, Lon Woods

Equipment Operator III

Dennis Beauregard, Paul Dube

Recycling Attendant, Paul Ford, Ian

Robinson

Wastewater Division

Assistant Director of Public

Works/Wastewater, James E. Taylor

Secretary, Becky Sullivan

Chief Operator, Leo Gaudette

Maintenance Manager, Lee Vogel

Sewer Inspector, Donald Hamel

Laboratory Manager, Richard Blanchard

Industrial Wastewater Pretreatment

Manager, Roger Descoteaux

Operator II/Lab Technician, Cecil Peters

Equipment Operator III, John Adams,

Donald Doucette, Dave Evans, Gary

MacGrath

Operator II, Kevin Wilkins

Operator I, Jason Bellemore, David Blaine,

Matthew Cusato

Mechanic II, Kenneth Conaty, Donald

Lavoie, Robert MacGrath, Jason Robbins

Mechanic I, Stephan Lecomte

Part Time Maintainer, James Moran

Town Clerk / Tax Collector Department

Submitted by Diane Trippett, Town Clerk/Tax Collector

Despite a lagging economy, 2010 continued to be a very busy one for the Department and demand for most all services continued to increase over last year's numbers. The economy was a factor that resulted in decreased revenues, especially in vehicle registrations, and the number of property tax delinquencies increased.

The Department was busy this past year with elections and voting. There were three elections that were conducted and over 125 election law changes occurred. A number of these changes dealt with voting machine and ballot security and all new required procedures were put into effect.

Although not all inclusive, transactions and events conducted during the year are as follows:

<u>Transaction Type</u>	<u>Fiscal Year 2009-2010</u>
Motor Vehicle Registrations	30,317
Boat Registrations	631
Dog License Notices sent	4,557
Dog Licenses Issued	4,251
Annual Civil Forfeiture Fine Notices Mailed	589
Vital Record Searches (to include copies if found)	534
Marriage & Civil Union Licenses Issued	127
Notary Services	531
Tax Delinquent Notices – August 2009	557
Tax Delinquent Notices – January 2009	513
Tax Lien Notices – May Lien (Property Taxes)	314
Mortgagee Notices – May Lien (Property Taxes)	173
# of Tax Liens Executed – May Lien (Property Taxes)	183
Tax Lien Notices – September Lien (Commercial Sewer)	24
Mortgagee Notices – September Lien (Commercial Sewer)	8
# of Tax Liens Executed – September Lien (Commercial Sewer)	12
Tax Deed Notices	48
Mortgagee Notices re: Tax Deeds	54
Telephone Calls – Incoming	25,933
Voice Mail Messages – Calls Returned	2,849
Transfer Station Decals Issued	934

In closing, I would like to thank the Department staff for their continued hard work and dedication throughout this past year and the Town Council, Town Manager, Town staff, and the residents of Merrimack for your continued support.

Town Clerk / Tax Collector Department Staff

Town Clerk/Tax Collector Diane Trippett,

Deputy Town Clerk/Tax Collector Linda Hall, Account Clerks Nancy Deslauriers, Janet Killpartrick, Jeanne McFadden, Aimee Piccolo and On-Call Staff Members Marge Petrovic, Jeanette Vinton and Belinda Yeaton

Watson Park Committee

Submitted by Phil Straight, Chairman

Final agreements were reached with DES over the winter and the Park officially reopened this spring. The defining restriction is the two foot digging limit throughout the ten acre park. We are located across from the Central Fire Station on the Souhegan River and DW Highway.

Five picnic tables built by DPW workers were delivered, along with two freestanding BBQs purchased by the Committee. Doug Miller presented his landscaping plan suggesting many trees, shrubs and ground cover. All trees along the river will remain as is with possible trimming to allow more open views. The Committee transplanted three trees within the Park for shade at the picnic area. Scout Chris Figueroa is in the process of building a kiosk near the parking lot.

When the Chamberlain Dam was removed, years of stored sand washed downstream and created a beautiful beach looking area near the picnic area. Many people enjoyed this area during the long, hot, dry spell last summer.

In June, Phil Straight was elected Chairman, Gary Watson as Vice Chair, Lynn Wenz as Secretary, and Jackie Flood as the Town Council Liaison.

Rotary Club has plans to build a pavilion/gazebo/bandstand and fundraising for that project is nearly complete. The Garden Club and UPS have made considerable contributions to the Park and we are forever thankful. Current funding needs are for a restroom, electricity, water, and dog park fencing. All proceeds to Watson Park are tax deductible and the Committee plans to reimburse the Town of Merrimack for all its assistance.

Watson Park Committee Members

Chairman Phil Straight, Vice Chairman Gary Watson, Harold & Barbara Watson,
Richard Maloon, Lynn Wenz, Joseph Mitchell and Jackie Flood

Welfare Department

Submitted by Patricia A. Murphy, Welfare Administrator

Welfare Budget Overview

	<u>FY07/08</u>	<u>FY08/09</u>	<u>FY 09/10</u>
Reimbursements	\$ 8,512	\$ 880	\$ 4,278
Total Operating Budget	\$184,998	\$183,757	\$183,591
Client Expenditures	\$ 55,310	\$ 58,938	\$ 56,617
Health & Social Service Agencies	\$ 85,345	\$ 87,000	\$ 85,650
<u>Client Expenditures Broken Down:</u>			
Housing	\$ 44,784	\$ 48,741	\$ 42,778
Oil/Gas/ Propane	\$ 2,601	\$ 1,893	\$ 3,045
Electricity	\$ 2,035	\$ 3,686	\$ 3,616
Food	\$ 0	\$ 813	\$ 332
Prescriptions	\$ 3,197	\$ 497	\$ 5,069
Other	\$ 760	\$ 2,548	\$ 207
Crisis / Heating Donation Funds	\$ 1,933	\$ 760	\$ 1,570

Summary and Highlights

The Welfare Department continued to experience many effects from the economic downturn but residents were being helped by the Mortgage Modifications and Federal Funding to help with housing arrearages to prevent evictions. There were increases in prescription needs due to the “donut hole” in Medicare Part D for the Disabled and increased heating needs due to Federal Fuel Assistance Program receiving less Federal and State Funding.

Community organizations and private residents continued to be generous this year: Sno-Buds provided funding for heating to the elderly and disabled; Abbie Griffin Fund for hospital bills; Food Pantries: Merrimack Riverside Christian Church, St. James Methodist Church and St. John Neumann Catholic Church; IAFF Firefighter’s Union provided Heating Oil Fund and 7 Thanksgiving food boxes; The Rotary Club, Sno-Buds, Bear Christensen Trust and Merrimack Community Girl Scouts funded Naticook Day Camp scholarships; Merrimack Friends and Families provided assistance with Easter baskets and school supplies; Katie’s Back provided new coats for 45 children; Lioness Club and the public provided holiday gifts through Operation Santa to 104 individuals; the Rotary Club provided Christmas trees to 7 families; NEPBA Police Union provided 7 Holiday food boxes; and many residents, a business and Town Employees provided gifts for children & disabled adults for the Holidays.

Zoning Board of Adjustment

Submitted by Richard Barry, Chairman

In 2010, the Zoning Board of Adjustment held ten regularly scheduled meetings, one special meeting for reorganization and election of officers, one joint meeting with the Planning Board, and one joint meeting with the Planning Board, Town Council, and Conservation Commission.

The Board was presented with thirty-eight cases for variances, special exceptions and appeals of administrative decisions. One case was postponed from the December 2009 meeting.

<u>Variances</u>	<u>Granted</u>	<u>Denied</u>	<u>Withdrawn</u>
Yard Setbacks	9	2	0
Septic System Setbacks	4	0	0
Wetlands Setbacks	3	0	0
Frontage	3	2	0
Area	0	2	0
Signage	3	1	1
Use	1	0	0
	23	7	1
<u>Special Exceptions</u>			
Use (Caretaker in I-1)	1	0	0
Use (C-2)	1	0	0
Use (Church in Residential)	0	1	0
Telecommunication Cell Tower in C-2	1	0	0
No Disturb Wetland Buffer	2	0	0
Accessory Dwelling Unit	5	0	0
Setbacks**	8	0	0
	18	1	0
<u>Other</u>			
Appeals of Administrative Decisions	0	2	0
Equitable Waivers	0	0	0
Requests for Re-hearings	0	2	0
	0	4	0
<u>Total</u>	41	12	1

At its meeting on March 5, 2010, the Board elected Richard Barry as Zoning Board Chairman, and Ronald Douville as Zoning Board Vice-Chairman. At its meeting on May 27, 2010, the Board elected Tony Pellegrino as Zoning Board Vice-Chairman.

There are two lawsuits pending against the Board as of December 31, 2010.

Staff support is provided by Community Development Director Walter Warren, Planning & Zoning Administrator Nancy Larson, Assistant Planner Jeffrey Morrissette, Recording Secretary Christie Moore, and the clerical staff of the Community Development Department.

Zoning Board of Adjustment Members

Chairman Richard Barry, Vice Chairman Tony Pellegrino,
Patrick Dwyer, Fran L'Heureux, and Phil Straight, and Alternate Leonard Worster

BIRTHS REGISTERED IN THE TOWN OF MERRIMACK, NH

YEAR ENDING DECEMBER 31, 2010

DATE	CHILD'S NAME	PLACE OF BIRTH	NAME OF FATHER/PARTNER	NAME OF MOTHER
JANUARY 2010				
5	REGGIE ROSALEEN PAQUETTE	NASHUA	JOHN PAQUETTE	KELLI PAQUETTE-MYLCHREEST
13	AVA LEE WOODS	MANCHESTER	MARK WOODS	ERIN WOODS
15	RACE DAVID WILSON	NASHUA	NICHOLAS WILSON	MICHELLE WILSON
18	DAYTON MAX MUNGOVAN	MANCHESTER	THOMAS MUNGOVAN	LISA MUNGOVAN
21	SEAMUS DAVID HICKEY	NASHUA	CHRISTOPHER HICKEY	MELISSA HICKEY
21	JOSEPH MATTHEW SALVATORE STATZ	MANCHESTER	KEVIN STATZ	REBECCA STATZ
22	ALEXA ELAINE KIESINER	MANCHESTER	DONALD KIESINER, JR.	REBECCA KIESINER
23	ADRIC KERRIGAN WALTERS	MANCHESTER	RONALD WALTERS	DORIAN WALTERS
23	BODEN HANS WALTERS	MANCHESTER	RONALD WALTERS	DORIAN WALTERS
25	MICHELLE LANDRY	NASHUA	KIP LANDRY	JESSICA LAMBERT
27	EVELYN ADELINE BLANCHETTE	NASHUA	CRAIG BLANCHETTE	LARA BLANCHETTE
27	RACHEL MARIE MEISNER	NASHUA	MARK MEISNER	KASEY MEISNER
FEBRUARY 2010				
1	JACOB ESTEY MENKEN	MANCHESTER	RANDALL MENKEN	LAURA MENKEN
3	CHLOE NOELLE HAYES- HUNSICKER	NASHUA	JERRY HUNSICKER	JENNIFER HAYES-HUNSICKER
6	AIDEN MICHAEL FRATTICCI- RODRIGUEZ	MANCHESTER	CHRISTOPHER RODRIGUEZ	KATIA FRATTICCI
13	SHAWN WILLIAM MCCARTHY	NASHUA	ROBERT MCCARTHY, JR.	COLLEEN MCCARTHY
15	RUBY AISLING LOOMIS	NASHUA	DAVID LOOMIS, JR.	JENNIFER LOOMIS
20	EMILY GRACE PELLETIER	MANCHESTER	RYAN PELLETIER	MEGAN PELLETIER
21	MASON SCOTT PROULX	MANCHESTER	SCOTT PROULX	LAYCIA PROULX
23	AMELILA ROSE TURNER	NASHUA	ANDREW TURNER	ASHLEY TURNER
26	CHASE ALEXANDER HAMEL	NASHUA	MICHAEL HAMEL	MELISSA HAMEL
28	RYAN MATTHEW THALER	NASHUA	MARC THALER	ERIN THALER
MARCH 2010				
4	ABIGAIL RITA HEROD	MANCHESTER	DAVID HEROD	AUDREY HEROD

DATE	CHILD'S NAME	PLACE OF BIRTH	NAME OF FATHER/PARTNER	NAME OF MOTHER
MARCH 2010 (continued)				
8	LILY GRACE HAMLIN-LAMOUREUX	NASHUA	MICHAEL LAMOUREUX, JR.	HEATHER HAMLIN
10	CAMDEN JAMES ST CLAIR	NASHUA	NICHOLAS ST CLAIR	KATHERINE EMERY
11	NATHAN ALLEN HOMER	NASHUA	JONATHAN HOMER	ELIZABETH HOMER
14	RONIN THOMAS SURETTE	NASHUA	THOMAS SURETTE, JR.	KATHERINE SURETTE
15	JULEENA CAROLINE DION	MANCHESTER	STEVEN DION	SAVANNA DION
15	RYAN ALAN COHEN	NASHUA	JONATHAN COHEN	KELLY COHEN
23	EDEN HILL STECCHI	NASHUA	NATHAN STECCHI	RACHEL STECCHI
23	NORA JANE CAMPBELL	NASHUA	DAVID CAMPBELL	MEREDITH CAMPBELL
24	FELICITY ANN MAIRANO	MANCHESTER	JOHN MAIRANO	JULIA MAIRANO
25	ASHLYNN JEAN CANTARA	NASHUA	CHRISTOPHER CANTARA	KALI CASTRANOVA
APRIL 2010				
1	MELODY WOODSUM CLARK	NASHUA	EARL CLARK	STEPHANIE CLARK
5	CAMERON RICHARD BURNS	MANCHESTER	TIMOTHY BURNS	AUDRA BURNS
6	ELLA HOPE HERMON	MANCHESTER	ERIC HERMON	DANIELLE HERMON
7	JORGE LUIS BRACERO III	MANCHESTER	JORGE BRACERO, JR.	ANGELA MULHERN
9	TYLER SCOTT MONTMINY	MANCHESTER	KEVIN MONTMINY	CARISSA MONTMINY
14	NATHAN JAMES WILKES	MANCHESTER	TIMOTHY WILKES	EMILY WILKES
14	REGINA LEE AMBRIANO	MANCHESTER	JONATHAN AMBRIANO	HEATHER AMBRIANO
18	ALEXANDRA JADE WYAND	MANCHESTER	MICHAEL WYAND	ANGELA WYAND
30	ANDREW JEREMIAH COMPTON	MANCHESTER	PAUL COMPTON	ELIZABETH COMPTON
MAY 2010				
10	LUCAS JASON GOSSELIN	MANCHESTER	JASON GOSSELIN	SARAH GOSSELIN
10	AUBREY SKYE ROSE	MANCHESTER	STERLING ROSE	ALISON ROSE
12	TYLER MASON VAILLANCOURT	MANCHESTER	RAYMOND VAILLANCOURT	JAMIE LAFOND
13	CAMERON ROBERT HUG	MANCHESTER	BRIAN HUG	JENNIFER HUG
17	DEEGAN ALTON GALLAGHER	MANCHESTER	JOHN GALLAGHER II	ABIGAIL GALLAGHER
18	ALEXIS ROSE CARIMA	MANCHESTER	JASON CARIMA	ANDREA CARIMA
20	MASON DANIEL CARON	NASHUA	DANIEL CARON	JESSALYN CARON
22	ALLISON GRACE CIRILLO	NASHUA	BRENDAN CIRILLO	LAURIE CIRILLO
22	RYLEE PIERCE BURGESS	NASHUA	TOBY BURGESS	ASHLEY MILLER
23	SARAH JENNIFER MARUNICZ	MANCHESTER	JOSEPH MARUNICZ	SHARON MARUNICZ
25	TRASON JACOB BOWEN	MANCHESTER	JACOB BOWEN	TERRYANN BOWEN

DATE	CHILD'S NAME	PLACE OF BIRTH	NAME OF FATHER/PARTNER	NAME OF MOTHER
MAY 2010 (continued)				
27	NATHAN RYAN DUROCHER	NASHUA	KEITH DUROCHER	RAE ANN DUROCHER
28	AIAS CHRISTOS HATZIDAKIS	MANCHESTER	CHRISTOS HATZIDAKIS	JESSICA HATZIDAKIS
JUNE 2010				
4	GAVIN LEONARD NUTTING	MANCHESTER	ANDREW NUTTING	MICHAELA NUTTING
5	NIKHIL TIWARI	NASHUA	RSHIKESH TIWARI	PARTHAVI PATHAK
6	JAKOB ROBERT GACH	NASHUA	GARY GACH, JR.	GENEVIEVE GACH
6	GUNNAR JOHN PELLETIER	NASHUA	JOHN PELLETIER	HOLLY PELLETIER
10	CHASE ABNER REGAL	NASHUA	JOHN REGAL, JR.	LISA REGAL
11	SOPHIE MARIE ROMBEIRO	NASHUA	MARK ROMBEIRO	AMY ROMBEIRO
11	HAILEY LYNN STILES	NASHUA	SETH STILES	SHANNON STILES
14	BRETT TIMOTHY HALL	MANCHESTER	ANDREW HALL	KATHRYL HALL
14	ZAIN RYAN MAHMUD	MANCHESTER	KHURRAM MAHMUD	AMY PAULI
15	MACI MICHELLE PEARSON	NASHUA	THEODORE PEARSON	DEANNA PEARSON
16	DREW GERALD PELLERIN	NASHUA	JEFFREY PELLERIN	CORINNE PELLERIN
16	JACOB LUCAS GONZALEZ	NASHUA	MANUAL GONZALEZ	STEPHANIE GONZALEZ
17	NOAH MIKE WEISBERG	NASHUA	JACOB WEISBERG	VALERIE WEISBERG
20	JOSEPH CARL PICCOLO, JR.	NASHUA	JOSEPH PICCOLO	AMANDA PICCOLO
20	ADAN AMYN DAMANIA	MANCHESTER	AMYN DAMANIA	CATHERINE DAMANIA
20	PAIGE KATHERINE JEFFERS	MANCHESTER	ERIC JEFFERS	ERIN JEFFERS
22	JAKE JOSEPH CZARNOSZ	MANCHESTER	JASON CZARNOSZ	AMY CZARNOSZ
23	ZACKARY JAMESON BEAUREGARD	NASHUA	ERIC BEAUREGARD	TRACY BEAUREGARD
25	JACK MICHAEL ANDERSON	MANCHESTER	MICHAEL ANDERSON	THERESA ANDERSON
28	MADELINE GRACE MAZERALL	NASHUA	BENJAMIN MAZERALL	MEGAN MAZERALL
30	KAYLEE MAY LEVESQUE	NASHUA	STEVEN LEVESQUE	MELISSA LEVESQUE
JULY 2010				
6	SYDNEY MARIE KRESS	MANCHESTER	TODD KRESS	REBECCA KRESS
7	ZACHARY DAVID CAYOT	NASHUA	DAVID CAYOT	KIMBERLY CAYOT
9	BRODY JOHNSTONE FERGUSON	NASHUA	KEVIN FERGUSON	SHANNON FERGUSON
9	ISAAC CHRISTOPHER CHOINIÈRE	MANCHESTER	JASON CHOINIÈRE	AMY CHOINIÈRE
11	TESS AMELIA HOWES	NASHUA	DAVID HOWES	SUZANNE HOWES
14	VIVIAN ROSE COLLINS	DOVER	GREG COLLINS	KRISTEN COLLINS

DATE	CHILD'S NAME	PLACE OF BIRTH	NAME OF FATHER/PARTNER	NAME OF MOTHER
JULY 2010 (continued)				
15	ETHAN JOSEPH MOORE	NASHUA	ROBERT MOORE	JACLYN COURVILLE MOORE
15	KOOPER FREDERICK HINDLE	MANCHESTER	LOUIS HINDLE	JENNIFER HAMEL
16	MADILYN LOVE GILBERT	MANCHESTER	NORMAND GILBERT	LISA GILBERT
16	RYAN THOMAS JOHNSON	NASHUA	THOMAS JOHNSON IV	AMY JOHNSON
16	ABBOTT HARRISON DAVIS	NASHUA	JAMES DAVIS	HEATHER DAVIS
19	DYLAN MICHEAL ROBINSON	NASHUA	JONATHAN ROBINSON	JOANNE HILL
20	DESMOND JAMES CAMERLIN	MANCHESTER	LA WRENCE CAMERLIN	VALENTINE CAMERLIN
25	BRAYLON ELLIS MARMONTI	NASHUA	ROBERT ELLIS	CYNTHIA MARMONTI
29	LOGAN MICHAEL NOONE	NASHUA	ROBERT NOONE, JR.	SAMANTHA NOONE
30	ISABELLA KATHLEEN WESINGER	MANCHESTER	MARK WESINGER	JACKIE WESINGER
30	JOHN PATRICK WIROLL II	MANCHESTER	JOHN WIROLL	ANGELINE GRENIER
30	ELISE VICTORIA TRIBOU	NASHUA	GREGORY TRIBOU	CATHERINE TRIBOU
31	ADDISON ELIZABETH TEWKSBURY	NASHUA	RYAN TEWKSBURY	MEGHAN TEWKSBURY
AUGUST 2010				
1	CYLIS REESE COOPER	NASHUA	JOSHUA COOPER	AMY PENO
5	BENJAMIN DAVID ALLEN	NASHUA	MATTHEW ALLEN	SARAH ALLEN
5	JOSLYN ROSE HAYNES	NASHUA	ROBERT HAYNES	JENNIFER ROUSSEL
14	JASON DAVID BOTTINO	NASHUA	JOHN BOTTINO II	MARSHA BOTTINO
18	MIKAYLA ROSE CHENOWETH	NASHUA	WILLIAM CHENOWETH	KATHLEEN CHENOWETH
18	AUBREY SUE JUDITH WILLIAMS	NASHUA	CARL WILLIAMS	AMANDA DOVE-WILLIAMS
24	ETHAN LAWRENCE LEW	NASHUA	TIMOTHY LEW	REBECCA STOCKSTILL
25	CAMDEN MICHAEL CALLHAN	NASHUA	BRENT CALLAHAN	ALECIA CALLAHAN
31	SAMANTHA LYNN MILLS	NASHUA	STEVEN MILLS	LINDA MILLS
31	ELISE VICTORIA RIOUX	NASHUA	GREGORY RIOUX	ALEXANDRA RIOUX
31	BRENTON JOSHUA RICHARDS	NASHUA	JAMIE RICHARDS	KATIE RICHARDS
SEPTEMBER 2010				
5	MASON COVE NUNEMAKER	NASHUA	JARED NUNEMAKER	HELENA PETRAS
6	ADVAY NEERAJ KESKAR	MANCHESTER	NEERAJ KESKAR	SUBHASHINI DESIGAN
6	LYLA ROSE CARLS	NASHUA	KEVIN CARLS	KELLY CARLS
9	ALEXANDRA HEATHER MACGREGOR	NASHUA	IAN MACGREGOR	MAUREEN MACGREGOR

DATE	CHILD'S NAME	PLACE OF BIRTH	NAME OF FATHER/PARTNER	NAME OF MOTHER
SEPTEMBER 2010 (continued)				
14	VIOLET VIRGINIA DELYANI	NASHUA	PHILIP DELYANI	MEGHAN DELYANI
16	PATRICK JAMES RUSSO	NASHUA	JAMES RUSSO	LISA LUMSDEN
18	JAXON RICHARD SONGER	NASHUA	COLIN SONGER	VALERIE GREENE
19	ASHLEY GRACE CHAPMAN	NASHUA	NEIL CHAPMAN	MICHELLE ARENELLA
30	DUNCAN EDWARD KELLY	NASHUA	EDWARD KELLY	REBECCA KELLY
OCTOBER 2010				
4	DEVIN HUNTER TEAGUE	MANCHESTER	PAUL TEAGUE	EMILEE POWELL
8	AVA-LYN MAKENZI HOLMAN	NASHUA	ADAM HOLMAN	JENNA CASTRANOVA
9	GABRIELLA MARILYN ALANIS	NASHUA	ISRAEL ALANIS	MELISSA KOWALEWSKI
10	ANNABELLE LOUISE CAMPBELL	NASHUA	DAVID CAMPBELL	JENNIFER CAMPBELL
13	ALANNA KARA NORRIS	NASHUA	CHARLES NORRIS III	KRISTEN NORRIS
16	HALEY LYNN O'CONNELL	NASHUA	THOMAS O'CONNELL	STACIE O'CONNELL
18	TAYLIN MARY RIGONI-FRANCIS	NASHUA	TIMOTHY FRANCIS	ANDRESSA RIGONI-FRANCIS
18	CEANA SHILOH DEAN	MERRIMACK	KURT DEAN	CHERYLN DEAN
30	ETHAN OTTO BRUNT	NASHUA	DANA BRUNT	MELISSA BRUNT
31	LUCAS EMANUEL RAMOS	NASHUA	JAVIER RAMOS	ANELYN CONCHADO
NOVEMBER 2010				
1	ETHAN PATRICK HARE	NASHUA	CRAIG HARE	KIMBERLY KARE
6	AVELINE BALLOU DONNELL	MERRIMACK	ALEXANDER DONNELL	NICOLE DONNELL
17	BROOKS THOMAS LOVETT	MANCHESTER	JOHN LOVETT	KARA LOVETT
22	AUSTIN DENNIS KEHOE	MANCHESTER	DENNIS KEHOE, JR.	CAITLYN KEHOE
27	JAXON JAMES TRULAND	NASHUA	JASON TRULAND	KELLY TRULAND
DECEMBER 2010				
1	DAKOTA ANN ZIBOLIS	NASHUA	ABRAHAM ZIBOLIS	TINA WILSON
4	GENEVIEVE ELIZABETH HILL	NASHUA	JAMES HILL, JR.	ERIN CUSHIN
8	ROMAN LOUIS ALICEA	MANCHESTER	RALPH ALICEA	JENNIFER ALICEA
10	WILLIAM RYAN MARTEL	NASHUA	BRIAN MARTEL	REBECCA MARTEL
10	JACOB PAUL HENSON	NASHUA	JONATHAN HENSON	BONNIE HENSON
10	ERIC PAUL HALTER	MILFORD	BRYAN HALTER	NAOMI HALTER
13	ALEXA BROOKE SPILLANE	NASHUA	CHRISTOPHER SPILLANE	LORI SPILLANE
17	CONNOR PAUL CARON	NASHUA	KIP CARON	MICHELLE CARON
21	KENDALL GRACE BULLERWELL	MANCHESTER	DAVID BULLERWELL	JULIA BULLERWELL

DATE	CHILD'S NAME	PLACE OF BIRTH	NAME OF FATHER/PARTNER	NAME OF MOTHER
DECEMBER 2010 (continued)				
21	BROOKE MCKAY BULLERWELL	MANCHESTER	DAVID BULLERWELL	JULIA BULLERWELL
21	TEAGUE JAMES SHELLEY	NASHUA	NATHANIEL COBURN-SHELLEY	JENNIFER SHELLEY

TOTAL NUMBER OF RESIDENT BIRTHS: 142

**DEATHS REGISTERED IN THE TOWN OF
MERRIMACK, NH
YEAR ENDING DECEMBER 31, 2010**

DATE	NAME OF DECEASED	PLACE OF DEATH
JANUARY 2010		
6	LEON PIECHOWIAK	MERRIMACK
7	IRVING SAWYER	NASHUA
10	RICHARD GREENFIELD	MERRIMACK
13	ALBERT HINDLE	MERRIMACK
FEBRUARY 2010		
1	ROSA ACKERSON	NASHUA
3	RUSSELL ZAMOIDA	MANCHESTER
7	IVA BECKER	MERRIMACK
7	DANIEL MAGHAKIAN	MERRIMACK
14	MARY LANDRY	NASHUA
24	VYTAUTAS SAVICKAS	NASHUA
25	MICHAEL RUGGIERO	MERRIMACK
26	FIDELE BERNASCONI	NASHUA
MARCH 2010		
1	RICHARD HEFFERNAN, SR.	NASHUA
10	HELEN STACK	MANCHESTER
15	SHEILA FAGAN	NASHUA
15	JANE WAGNER	NASHUA
19	PATRICIA DANKHOFF	MERRIMACK
22	EDWIN NIDA	MERRIMACK
25	ELIZABETH LAMBERT	MERRIMACK
28	JOSEPH SAKALAUKUS	MERRIMACK
APRIL 2010		
6	MARILYN HAYNES-JOHNSON	NASHUA
7	WILLIAM STANCOMBE	MERRIMACK
13	EDA AZZALI	NASHUA
15	JOHN DONNELLY	MERRIMACK
21	FRANCES MCLAUGHLIN	MANCHESTER
25	RENE MARCHAND	MERRIMACK
27	BEVERLY SMITH	MERRIMACK
MAY 2010		
7	RHODA TIRPACK	MERRIMACK
14	VIRGINIA WATKINS	BEDFORD
16	PAULINE RUSSELL	MANCHESTER
25	DOUGLAS CAPUANO	MERRIMACK
JUNE 2010		
4	RUTH CHAPDELAINE	NASHUA
10	KURT DEXTER	MANCHESTER

DATE	NAME OF DECEASED	PLACE OF DEATH
JUNE 2010 (continued)		
13	MARION PARKER	MERRIMACK
14	SHAUGN GILLESPIE	MERRIMACK
15	DAWN SUTHERLAND	MERRIMACK
19	MARY PERKINS	MERRIMACK
23	SALLY DEALE	MERRIMACK
30	THOMAS GOUVALARIS	MERRIMACK
30	JOSEPH FAMOLARE	NASHUA
JULY 2010		
4	THERESA HOOKER	MANCHESTER
4	CELIA ROBERTS	BEDFORD
6	PATRICK KING	MILFORD
11	ELLA TACITO	NASHUA
14	EMILIA LAJEWSKI	MANCHESTER
22	ARTHUR BARRETT, JR.	MERRIMACK
24	LUCAS GOSSELIN	MANCHESTER
30	KAREN SPENCER	MERRIMACK
AUGUST 2010		
5	DAVID MUNROE	MILFORD
6	RANDOLPH LABRUM	NASHUA
6	JAY DEVANEY	NASHUA
7	GERTRUDE COOK	MERRIMACK
12	LINDA BRIGGS	MERRIMACK
18	RICHARD AMIDON	MERRIMACK
21	GEORGETTE MILES	NASHUA
22	ERNEST ASHFORD	MERRIMACK
22	LANCE ROSE	NASHUA
24	FRANCIS JACZUK, JR.	LEBANON
31	LAURA FUREY	MERRIMACK
SEPTEMBER 2010		
12	JOHN WOLCZOK, JR.	ALTON
18	WILLIAM JOHNSTON	MERRIMACK
24	ELIZABETH HOKE	MERRIMACK
26	ELIANE MAILLOUX	MERRIMACK
26	ROBERT LEBLOND	MERRIMACK
29	COULETTE PARENT	MERRIMACK
OCTOBER 2010		
3	RANDOLPH ALLEN	NASHUA
4	SHEILA LAZZARO	NASHUA
5	FAITH SYMES	NASHUA
13	GEORGE MICHAEL	MANCHESTER
14	STEPHANIE TOMASIAN	NASHUA
16	MARION ECKLER	MERRIMACK
24	GLADYS GREGORY	NASHUA

DATE	NAME OF DECEASED	PLACE OF DEATH
OCTOBER 2010 (continued)		
25	LEO BILODEAU	MERRIMACK
NOVEMBER 2010		
1	MARIA MEDEIROS	MERRIMACK
6	THERESA COTE	CONCORD
7	RICHARD FOULKS	MERRIMACK
11	SANDRA MEZOFF	MERRIMACK
15	ANNE GOODRIDGE	MERRIMACK
20	ERNEST LAROCCA, SR.	MERRIMACK
20	ROBERT KELLEY	NASHUA
24	KATHRYN MUELLER	MERRIMACK
26	DONALD BADGER, JR.	BEDFORD
29	ANTHONY LAJEWSKI	BEDFORD
DECEMBER 2010		
10	ALFRED YOUNG, JR.	MERRIMACK
12	MARTIN ANDERSON, JR.	NASHUA
12	FREDERICK RUSTON	MERRIMACK
17	RALPH BROSOR	MERRIMACK
25	SHIRLEY WIGGIN	BEDFORD
27	RAYMOND ORBEN, JR.	MILFORD
28	BONNIE CICATELLI	MERRIMACK
30	MARY WOODWARD	MERRIMACK
31	EDGAR FRASER	NASHUA

TOTAL NUMBER OF RESIDENT DEATHS: 92

MARRIAGES REGISTERED IN THE TOWN OF MERRIMACK, NH

YEAR ENDING DECEMBER 31, 2010

DATE	PERSON A's NAME	RESIDENCE	PERSON B's NAME	RESIDENCE
JANUARY 2010				
9	MATTHEW TROTTER	MERRIMACK	JANET BROWNE	MERRIMACK
14	PATRICIA L. SHANK	MERRIMACK	LAUREN E. PETERS	MERRIMACK
21	EVELYN S. AMIDON	MERRIMACK	LOIS E. AMIDON	MERRIMACK
23	BROOKE E. LAVIN	MERRIMACK	KIMBERLY A. ARSENAULT	MERRIMACK
FEBRUARY 2010				
14	SAMUEL D. MOULTON	MERRIMACK	ELIZABETH M. STANLEY	MERRIMACK
14	ANDREW J. RYAN	MERRIMACK	CAITLIN E. DRISCOLL	MERRIMACK
15	KENNETH N. SNETSINGER	MERRIMACK	MICHELLE R. TIBERIO	MERRIMACK
20	BARRY P. STELMACK	MERRIMACK	ANA C. RINCON SAENZ	MERRIMACK
MARCH 2010				
5	CHRISTOPHER J. BECKER	NASHUA	SAMANTHA G. SHAW	MERRIMACK
17	CHRISTOPHER CONDERMAN	MERRIMACK	NICOLE M. CLOUTIER	MERRIMACK
24	THOMAS M. PAGE	MERRIMACK	MARILYN J. LOMAX	MERRIMACK
26	MATTHEW WALKER	MERRIMACK	JULIE UPTON	MERRIMACK
27	MARY C. GOSINE	MERRIMACK	PETER F. ALBERT	MERRIMACK
APRIL 2010				
10	GERALDINE H. DEANGELIS	MERRIMACK	ROBERT W. DORMAN	MERRIMACK
24	LORENZO DIPAOLO	MERRIMACK	ANNETTE J. BOYER	MERRIMACK
30	MARIE T. BELTER	MERRIMACK	RAYMOND L. BELLA VANCE	MERRIMACK
MAY 2010				
1	DUANE P. PROVENCHER	MERRIMACK	KELLY M. BOURQUE	MERRIMACK
11	SUZANNE T. BOUCHER	MERRIMACK	STEPHEN M. FAIST	MERRIMACK
15	GORDON L. DRAKE	MERRIMACK	CYNTHIA M. BLAINE	MERRIMACK
15	DONALD J. POTTER	WILTON	SHANNON L. SEXTON	MERRIMACK
16	PETER D. SCHEIBE	MERRIMACK	AMANDA L. ALVES	N. CHELMSFORD, MA
20	JAIME E. BROOKS	MERRIMACK	JASON M. BILLINGS	MERRIMACK
20	LEAH M. SMITH	NASHUA	WESLEY I. KOGLERMAN	MERRIMACK
23	BRENT M. CALLAHAN	MERRIMACK	ALECIA L. LOCKE	MERRIMACK
24	NEIL J. JORGENSEN	CHELMSFORD, MA	MAUREEN A. DASTOUS	MERRIMACK
28	JEFFREY W. LAPORTE	MANCHESTER	ERIN C. POWERS	MERRIMACK
28	CASSAUNDR A SCHOFIELD	MERRIMACK	NICHOLAS P. SHEA	MERRIMACK

DATE	PERSON A's NAME	RESIDENCE	PERSON B's NAME	RESIDENCE
MAY 2010 (continued)				
29	KENDRA E. STAFFORD	MERRIMACK	JOHN A. TRANQUILLI	MERRIMACK
30	EMORFIA PITSILLIDES	MERRIMACK	RYAN A. EVANS	MERRIMACK
JUNE 2010				
4	RENAE L. PHILBRICK	MERRIMACK	CONOR T. DESCHENES-DESMOND	MERRIMACK
6	ROBERT A. JONES	MERRIMACK	IRENE S. MICHELSON	MERRIMACK
11	DANIEL P. JACQUES	MERRIMACK	BARBARA E. DONOHUE	MERRIMACK
11	CHRISTOPHER R. JENNINGS	MERRIMACK	BETHANY A. HARPE	NEW BOSTON
12	NIKOLAOS TINGAS	MERRIMACK	KYLEE E. WOITKOWSKI	MERRIMACK
12	JAMES R. OWEN	MERRIMACK	MARY F. ORDEMANN	MERRIMACK
12	HEATHER M. SCHOU	MERRIMACK	ROBERT J. MURRAY	MERRIMACK
12	LAURA A. MCKAY	MERRIMACK	BRIAN R. BOISVERT	MERRIMACK
12	PATRICK J. NYREN	DENTON, TX	ERIN R. CASHMAN	MERRIMACK
12	MATTHEW J. GIFFORD	MERRIMACK	CASSANDRA H. KONIDES	MERRIMACK
18	JODI E. SMITH	MERRIMACK	CHARLES R. CLEMENT	MERRIMACK
19	JEFFREY S. NEWMAN	CONCORD	KATHERINE M. DANGEL	MERRIMACK
19	CHRISTOPHER R. RODON	MERRIMACK	LINDA A. WOODBURY	MERRIMACK
19	ASHELEY M. BURGESS	MERRIMACK	JASON T. GRAHAM	MERRIMACK
22	LUKE R. WENRICH	NASHUA	NICOLE S. DECOTEAU	MERRIMACK
26	WILLIAM L. SULLIVAN	MERRIMACK	SCOTT M. CONGDON	MERRIMACK
26	ERIN BEGLEY	MERRIMACK	KENNETH MACLEOD	MERRIMACK
26	JARROD A. JAFFE	MERRIMACK	MELISSA L. MATTHEWS	MERRIMACK
26	STEPHEN A. JANCO	HUDSON	KELLY E. NOLAN	MERRIMACK
26	LINDSEY A. MURPHY	MERRIMACK	KYLE A. MAYE	MERRIMACK
JULY 2010				
1	ALENA K. SHUMWAY	MERRIMACK	STEPHEN S. PASKER	MERRIMACK
10	KEITH A. BENTLEY	MERRIMACK	BETH S. BOUCHER	MERRIMACK
10	HEATHER M. LARSEN	MERRIMACK	DANIEL J. DEL VICARIO	MERRIMACK
10	REBECCA A. HEIL	MERRIMACK	RYAN T. LEARY	MERRIMACK
10	NICHOLAS A. DELYANI	MERRIMACK	ALISON C. LOZEAU	MERRIMACK
16	HAOCHUAN DING	MERRIMACK	XUAN ZHOU	NASHUA
17	JASON W. DUFOE	MERRIMACK	WENDY L. WASHECKA	MERRIMACK
17	DANIELLE J. SOLARI	MERRIMACK	MATTHEW J. CATABIA	MERRIMACK
24	JAMES J. GADBOIS	MERRIMACK	LINDA M. TARRIER	MERRIMACK
24	MICHAEL J. ROTH	MERRIMACK	DIANE M. RANCOURT	MERRIMACK

DATE	PERSON A's NAME	RESIDENCE	PERSON B's NAME	RESIDENCE
JULY 2010 (continued)				
24	ERIN T. MURPHY	MERRIMACK	JAMES V. KEHOE	MERRIMACK
25	AYMEN E. ELSHEIKH	MANCHESTER	JILLIAN D. ROWE	MERRIMACK
25	JOSHUA K. WETHERBEE	MERRIMACK	LISA C. MAILLOUX	MERRIMACK
25	JOSEPH W. CORDEIRO	MERRIMACK	JAMIE L. ROSA	MERRIMACK
AUGUST 2010				
1	CHRISTIAN T. DEVAUGHN	MERRIMACK	ADAM M. VINECOMBE	MERRIMACK
5	THOMAS P. LANDRY	MERRIMACK	VERONICA L. LAFORGE	MERRIMACK
6	DEREK S. LOCKE	MERRIMACK	JULIE A. JONES	MERRIMACK
7	FRANCIS A. MURZYN	NASHUA	LAURA J. MASTRANGELO	MERRIMACK
7	DAVID H. HEBERT	MERRIMACK	AMY J. PHILLIPS	MERRIMACK
7	STACEY A. ASCONE	MERRIMACK	RICHARD R. MELLO	MERRIMACK
8	WHITNEY A. DELOGE	MERRIMACK	DAMON R. FRENCH	MERRIMACK
9	STEPHEN J. OPERACH	MERRIMACK	SHANNON L. BERNIER	HILLSBOROUGH
14	HARLEY R. HAMMOND	WINDHAM	SARAH K. DUKE	MERRIMACK
14	CATHLEEN A. SOUCY	MERRIMACK	KEVIN G. SMITH	MERRIMACK
14	SUZANNE MURRAY	MERRIMACK	JUSTIN T. TETRAULT	MERRIMACK
14	NOEL E. MARISNICK	MERRIMACK	JAMES F. MANSFIELD	MERRIMACK
14	HANNAH JENKINS	MERRIMACK	DAVID B. SHARP	MERRIMACK
20	BRUCE C. TAYLOR	MERRIMACK	LORETTA C. HUBLEY	NASHUA
20	JENNIFER L. JOHNSON	MERRIMACK	JONATHAN D. DINE	MERRIMACK
21	MICHAEL A. WEBB	MERRIMACK	LORI J. COBURN-COTE	MERRIMACK
21	AMANDA M. LAFONTAINE	MERRIMACK	TRAVIS S. WAKEFIELD	OWEGO, NY
27	AMY M. FORSTER	MERRIMACK	JOHN P. GOODRIDGE	BEDFORD
28	MICHAEL R. MAURIELLO	MERRIMACK	ANA M. MURPHY	MERRIMACK
28	TAMMY J. BOISVERT	MERRIMACK	STEVEN W. SYMANSKI	MERRIMACK
28	JESSICA P. GAGNON	MERRIMACK	BRIAN A. MAEDER	MERRIMACK
28	JEREMIAH J. TOTTEN	MERRIMACK	COURTNEY L. LEDOUX	MERRIMACK
SEPTEMBER 2010				
3	PAUL G. KOEHLER	MERRIMACK	JENNIFER J. VALERUS	MERRIMACK
4	MICHELLE R. WALTERS	MERRIMACK	SCOTT M. BYRNE	MERRIMACK
4	CAROLYN A. CORREIA	MERRIMACK	DAVID J. WILSON	SUFFIELD, CT
11	JACQUES A. SHABLIN	MERRIMACK	ALLISON K. JOHNSON	NASHUA
18	WILLIAM J. MAHONEY	MERRIMACK	SUSAN L. DUNN	MERRIMACK
18	MICHAEL L. MARTIN	NASHUA	JESSICA L. BLANCHETTE	MERRIMACK

DATE	PERSON A's NAME	RESIDENCE	PERSON B's NAME	RESIDENCE
SEPTEMBER 2010 (continued)				
18	BRANDON J. ARP	MERRIMACK	NICOLE L. ARSENAULT	MERRIMACK
18	MICHAEL J. GROBECKER	MERRIMACK	JOANNE L. SAWYER	MERRIMACK
24	LINDSAY R. GUIDOBONI	MERRIMACK	JEFFREY D. LACASSE	MERRIMACK
25	KALI A. CASTRANOVA	MERRIMACK	CHRISTOPHER M. CANTARA	MERRIMACK
27	JOHN E. VEINO	MERRIMACK	DIANE C. SWEENEY	MERRIMACK
OCTOBER 2010				
1	HARLI L. CURTIS	MERRIMACK	ROY C. BRIGHAM	MERRIMACK
9	KRISTEN S. WELCH	MERRIMACK	ALAN R. ENMAN	MERRIMACK
9	NICOLE L. GOODIE	MERRIMACK	JOHN J. FRAZZETTA	MERRIMACK
9	NATHAN J. BRUNELLE	MERRIMACK	LISA M. KIMBALL	NASHUA
12	WILLIAM R. SIROIS	MERRIMACK	CHRISTINE A. CARON	MERRIMACK
15	JULIE A. FOULKS	MERRIMACK	STEPHEN S. VINCENT	NASHUA
16	GERARD L. CURDO	MERRIMACK	MONICA K. LANDRY	MERRIMACK
16	KATHRYN J. O'DONOGHUE	MERRIMACK	MARK R. BEAULIEU	MERRIMACK
16	JOSEPH R. POULIOT	MERRIMACK	JILLIAN M. LORENTO	MERRIMACK
16	ALETHEA B. EVANGELOU	MERRIMACK	MICHAEL J. BORRELLI	MERRIMACK
24	BRYAN T. SWEENEY	MERRIMACK	JENNIFER A. THIBAULT	MERRIMACK
31	CHELSEY M. AVILES	MERRIMACK	BENJAMIN T. HASTIE	MERRIMACK
NOVEMBER 2010				
13	PAUL C. SUERMANN	MERRIMACK	BARBARA A. RICHER	MERRIMACK
13	GLEN P. SANFORD	MERRIMACK	STEVEN F. FRANN	MERRIMACK
20	ROBERT E. COYNE	HOLLIS	ELEANOR T. FARIOLE	MERRIMACK
DECEMBER 2010				
11	JACLYN M. FURTADO	MERRIMACK	DANIEL S. CROWELL	MERRIMACK
26	SHAWN R. PERKINS	MERRIMACK	STEPHANIE A. O'LEARY	MERRIMACK



**SAMPLE BALLOT
ANNUAL TOWN MEETING
MERRIMACK, NEW HAMPSHIRE
APRIL 12, 2011**

Diane Juppett
TOWN CLERK

INSTRUCTIONS TO VOTERS

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

TOWN COUNCIL	ETHICS COMMITTEE	LIBRARY TRUSTEE
3 Years Vote for not more than two (2)	3 Years Vote for not more than one (1)	3 Years Vote for not more than two (2)
RAYMOND A. WHIPPLE <input type="radio"/>	ANTHONY RICHARDSON <input type="radio"/>	PATRICK M. MCGRATH <input type="radio"/>
BILL BOYD <input type="radio"/>	<input type="radio"/>	SUSAN GUSTAFSON <input type="radio"/>
THOMAS A. LYNAM <input type="radio"/>	(Write-in)	<input type="radio"/>
FINLAY ROTHHAUS <input type="radio"/>	TRUSTEE OF TRUST FUNDS	(Write-in) <input type="radio"/>
KERRI SNELL <input type="radio"/>		
<input type="radio"/>	3 Years Vote for not more than one (1)	LIBRARY TRUSTEE
(Write-in) <input type="radio"/>	JOHN (JACK) BALCOM <input type="radio"/>	1 Year Vote for not more than one (1)
(Write-in) <input type="radio"/>	<input type="radio"/>	PAMALA J. TINKER <input type="radio"/>
	(Write-in)	<input type="radio"/>
		(Write-in) <input type="radio"/>

QUESTIONS

Article 2

Shall the Town vote to raise and appropriate the sum of \$4,200,000 for Waste Water Treatment Plant upgrades and installation, and to authorize the issuance of not more than \$4,200,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take any other action or to pass any other measure relative to said purpose and financing; and to further authorize the Town Council to apply for and accept any federal, state, or private grants that may be made available in conjunction with said purpose. (2/3rds ballot vote required for approval) (Recommended by the Town Council 7-0-0)

YES
NO

Article 3

Shall the Town vote to raise and appropriate the sum of \$2,550,000 for the construction and original equipping of a New South Fire Station, and to authorize the issuance of not more than \$1,900,000.00 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take any other action or to pass any other measure relative to said purpose and financing; and to further authorize the Town Council to apply for and accept a private grant of \$650,000 and any federal, state, or other private grants that may be made available in conjunction with said purpose? (2/3rds ballot vote required for approval) (Recommended by the Town Council 7-0-0)

YES
NO

Article 4

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 \$29,251,403? Should this article be defeated, the default budget shall be \$27,178,893, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Town Council 6-1-0)

YES
NO

TURN BALLOT OVER AND CONTINUE VOTING

QUESTIONS CONTINUED

Article 5

To see if the Town will vote to deposit fifty (50%) percent of the future current use revenues in said Land Use Change Tax Conservation Fund until the balance of this Fund reaches \$1,000,000. Upon reaching the \$1,000,000 balance, all current use funds collected thereafter will be deposited into the General Fund. If the Land Use Change Tax Conservation Fund falls below \$1,000,000, 50% of all future current use revenues will be deposited into the Land Use Change Tax Conservation Fund and 50% deposited into the General Fund until the Land Use Change Tax Conservation Fund is replenished to a balance of \$1,000,000?

YES
NO

Article 6

Shall the Town of Merrimack raise and appropriate the sum of \$155,154 for the purpose of restoring two existing full-time Firefighter/Emergency Medical Technicians; said sum representing the wages, benefits and associated costs for these positions for the 2011-2012 fiscal year. (Not Recommended by the Town Council 6-1-0)

YES
NO

This is a Special Warrant Article per RSA 32:3, (VI). This is a Petition Warrant Article.

Article 7

Shall the Town of Merrimack raise and appropriate the sum of \$86,508 for the purpose of restoring one existing full-time Police Officer, said sum representing the wages, benefits and associated costs for this position for the 2011 —2012 fiscal year. (Not Recommended by the Town Council 6-1-0)

YES
NO

This is a Special Warrant Article per RSA 32:3, (VI). This is a Petition Warrant Article.

Article 8

Shall the voters of the Town of Merrimack vote to instruct the Town Council to reverse their earlier decision to implement Pay As You Throw trash disposal in the Town of Merrimack?

YES
NO

This is a special warrant article in accordance with RSA 32:3(VI). This is a Petition Warrant Article.

Article 9

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

PROPOSED AMENDMENT to Charter Article VII

A. Qualifications of Manager

The Manager shall be appointed solely on the basis of qualification for the office, with special reference to education, training and previous experience in public or private office. The Manager need not be a resident of the Town or of the State of New Hampshire at the time of appointment, but must **reside within a reasonable distance or response time, agreeable to establish residence in the Town within a period fixed by the Town Council.** The Manager shall devote full time to the Office and shall not hold any other public office, elective or appointive, except as authorized by this Charter, nor engage in any other business or occupation unless with the approval of the majority of the Town Council.

YES
NO

YOU HAVE NOW COMPLETED VOTING

2011 Official Ballot Supplementary Information

Merrimack residents will have an opportunity to vote on the proposed budget and other Town matters on Tuesday, April 12, 2011 at the annual election to be held between 7:00 AM and 8:00 PM. There are three polling places in Merrimack: St. John Neumann Church at 708 Milford Road (Route 101A); St. James United Methodist Church at 646 Daniel Webster Highway (Route 3); and James Mastricola Upper Elementary School - All-Purpose Room at 26 Baboosic Lake Road. To determine the appropriate polling place for you to vote, please call the Town Clerk's Office at (603) 424-3651, or access the Town's website at www.merrimacknh.gov, click on "Elections and Voter Information" at the home page. You may execute a search by clicking on the "080404 VotingPrecincts_Streets.pdf" link at the bottom of the page and searching for your street name from within the list.

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 II Upgrade Bond

This bond is to replace old and inefficient equipment, thereby realizing energy savings and resulting in reduced costs to operate the WWTF. The following is a list of equipment replacements or additions:

- Replace two raw wastewater pumps with three smaller, more efficient pumps and controls in order to meet current flows and maintain future capacity for growth within the community.
- Replace two primary clarifier effluent pumps with three smaller more efficient pumps.
- Install new internal recycle pumps and controls in the aeration tanks.
- Replace four return sludge pumps with new pumps and controls.
- Upgrade the SCADA (Supervisory Control and Data Acquisition) system with new equipment. This system provides computerized information and alarming while allowing the wastewater facility to operate as a one shift operation, a savings of five positions.
- Plant Water System Replacement. This equipment provides pressurized treatment plant effluent that is used as wash water for various equipment and in the yard wash down hydrants. It is a critical support system for the operation of the treatment plant.
- Add a new dechlorination facility to replace a staff-built facility, which has limited capacity.
- Replace original plant lighting with new, more efficient lights and fixtures.

(2/3rds ballot vote required for approval)

This 15-year bond will be paid for from the Wastewater Fund utilizing an equal principal payment.

ARTICLE 3

New South Fire Station Bond

This bond is for the construction of a new 14,000 square foot building to support Fire Emergency Services in the community on Continental Boulevard. The facility will replace the existing station, which was originally constructed in 1973 as a two bay garage. In 1987, a small addition was constructed on the building to provide accommodations for full-time career staffing. As the community expands, the need to increase space for emergency resources and better placement of emergency apparatus throughout the town continues to grow. The proposed station will increase capacity from a two apparatus bay structure to four bays, with a drive through design. This design will accommodate eight doors allowing the space needs for emergency apparatus now and into the future to support the community. This construction would also include quarters to house full-time career emergency personnel, administration, and training areas.

The total cost for the project is \$2,550,000. \$650,000 will be provided by an allocation from the construction of the outlet mall leaving \$1,900,000 to be bonded. This will be a 15-year bond with an average effect on the tax rate of \$0.06. There will be no tax impact in 2011 due to the bond not being issued until December 2011. The first payment will not be due until July of 2012 and at that time it is estimated to have a \$0.07 effect on the tax rate.

(2/3rds ballot vote required for approval)

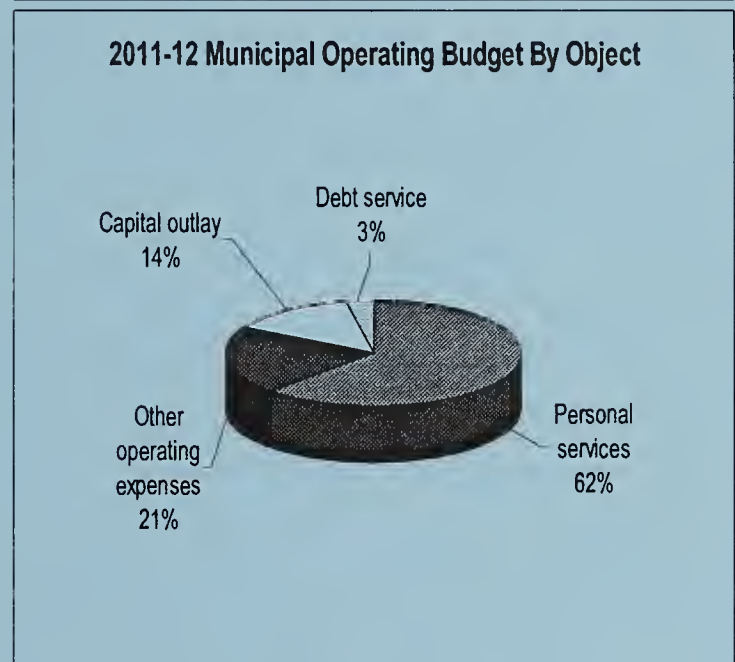
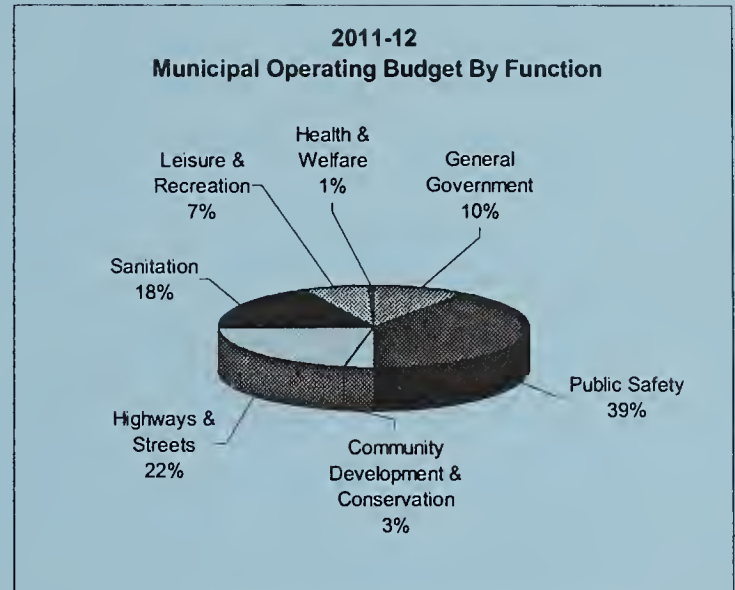
Estimated 2011 Property Tax Bill Impact: None

ARTICLE 4 Municipal Operating Budget

The Municipal Operating Budget, which is the subject of Article 4, funds the general costs of operating all Town departments. The Municipal Operating Budget is summarized on Chart 1 by department and graphically by function and by object.

Chart 1

Department	Amount
General Government	\$1,472,441
Assessing	353,422
Fire	5,185,235
Police	5,113,238
Communications	691,500
Code Enforcement	319,417
Public Works Administration	347,798
Highway	5,570,040
Solid Waste Disposal	1,037,427
Parks Maintenance	0
Parks & Recreation	365,639
Library	1,097,378
Equipment Maintenance	415,246
Buildings & Grounds	190,171
Community Development	540,034
Town Clerk/Tax Collector	450,371
Welfare	180,861
Wastewater Treatment	4,124,059
Media	313,303
Other	905,020
Fire Protection Area Fund	87,080
Debt Service	491,724
Total	\$29,251,403



The recommended 2011-12 municipal operating budget is \$29,251,403. Included in the Town Council's proposed budget are all of the capital items that have historically been approved by the Town Council throughout the year. This change was implemented in the 2009-10 budget year.

Although the appropriation amount requested for 2011-12 is less than what was approved in 2010-11, to compare the budget request one should reduce both budgets by the capital purchases. If these capital projects were not included in both budgets, the 2011-12 appropriation would be \$336,244 or 1.25% more than in 2010-11. (See default budget section for more details)

Included in the 2011-12 budget is reductions in several estimated revenues. Those revenue reductions include:

- Interest Income (\$40,000)
- Motor Vehicle Revenues (\$50,000)

There are some revenues that are expected to increase and will offset the aforementioned reductions. Those increases are:

- Current use Tax \$35,000
- Highway Block Grant \$95,689
- Pay as you Throw \$487,500

Included in the Council's 2011-12 budget is the privatization of the interior cleaning of the Town offices, Police Department and once a week cleaning of the Highway Garage. This will reduce the existing Building and Grounds Division from three full-time employees to one full-time and one part-time employee (20 hours per week). Remaining Buildings and Grounds staff will be responsible for grounds maintenance, plowing, general repairs, and scheduling external work. Also included is the consolidation of the Parks Maintenance Division into the Highway Division of the Department of Public Works. The Public Works Director will have more flexibility to assign seasonal work to his staff.

In addition, the Council has included the Pay as You Throw (PAYT) program in the 2011-12 budget. PAYT is a user system, much like a utility (electricity, gas, water, telephone), where the resident pays for the amount of solid waste that is deposited at the Town-owned Transfer Station. Residents that generate less trash will pay less annually. PAYT encourages people to recycle more, since the disposal of recycle material is free. Less trash will result in less cost for the Town to pay tipping fees at commercial landfills, which currently cost the Town \$63.95 per ton to dispose of trash. By implementing PAYT, there is an estimated appropriation savings of \$153,563 and increased revenues of \$487,500. The overall tax impact by implementing PAYT is \$0.19 per \$1,000. To see more on PAYT, you can visit the Town's web site www.merrimacknh.gov and click on Pay as You Throw. Below is a financial overview of the program.

Cost Avoidance 10 Months	Tipping Fees	\$223,825	\$63.95/ton x 4,500 tons (due to 50% reduction in trash going to a landfill) for 10 months
Vehicle Fuel		\$9,999	Savings due to less trips to landfill or incinerator
Est. Revenue 10 Months	15 gallon	\$195,000	\$1.0 bags x 4,500 households x 52 weeks (10 months)
	30 gallon	\$292,500	\$1.50 bags x 4,500 households x 52 weeks (10 months)
Cost of Trash Bags 10 months		\$(80,261)	Includes administration of bag delivery program by contractor (10 months)
Total	Anticipated Savings/Revenue	\$641,063	

Personal Services Costs

The Town Council recommended budget includes the following reductions:

- Police Officer (1)
- Firefighter/EMT (2)
- Custodians (1 ½) Building and Grounds
- Library Aide II (1) (Library Trustees to reduce to Part-time)
- Maintenance Manager (1) Parks & Recreation
- Maintainer (1) Highway
- Foreman (1) Parks Maintenance

The net decrease relating to these staffing changes is \$595,898.

The AFSCME 93, Local 2986 (Public Works Employees) and AFSCME 93, Local 3657 (Police and Fire Supervisory Employees) Union contracts expired on June 30, 2010. The IAFF Local 2904 (Firefighter/Paramedic Employees) and NEPBA Local 12 (Police Officer Employees) Union Contracts will expire on June 30, 2011. Since no new contract for ratification will appear on this year's ballot, the AFSCME Local 3657, IAFF Local 2904, NEPBA Local 12 and AFSCME Local 2986 employees will have no changes to wages or benefits until a new contract passes.

Employees in the newly formed union, NEPBA Local 112 (Police Dispatchers and Support Staff), will also have no wage or benefit adjustments until a contract can be brought forward to be ratified by the voters of the Town.

The proposed budget does not include wage increases for non-union employees.

In summary, the 2011-12 proposed budget contains a net increase for Personnel costs and Benefits of \$267,640 after the aforementioned staffing reductions of \$595,898. The majority of the increase is for health insurance premiums, \$499,245, and State mandated retirement, \$333,161. The remaining balance consists of benefit adjustments and the costs associated with the following wage adjustments:

- Teamsters Local 633 employees 3.00%

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 these funds in past years and in the current budget submitted by the Town Council, so that sufficient monies are available 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's equipment, Highway Division trucks and heavy equipment, as well as for other major capital outlay needs.

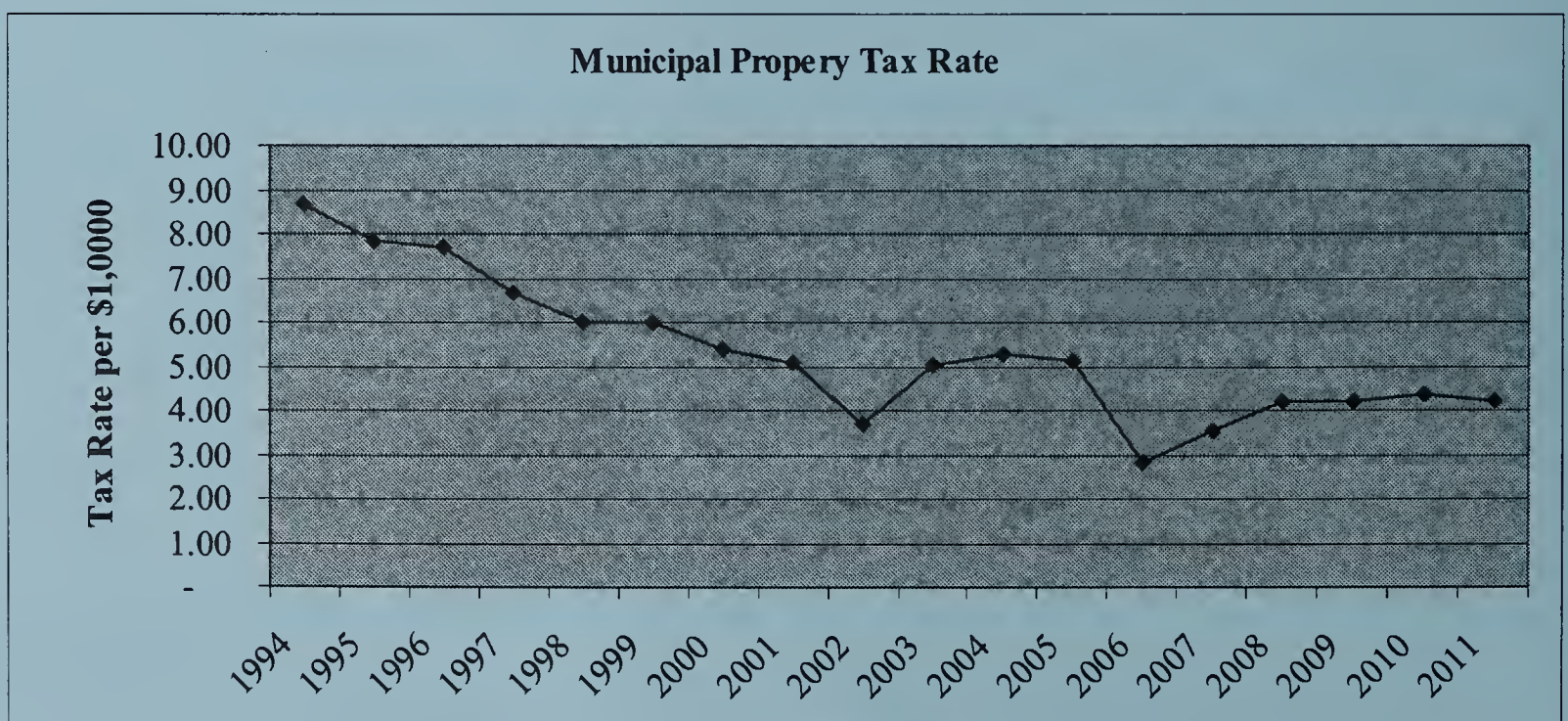
The 2011-12 budget includes \$763,960 in Capital Reserve Fund (CRF) deposits. In addition, other proposed capital outlays of \$3,299,188 consist of the following:

DPW Highway Paving	\$676,787
Media Equipment	80,000
Sewer Line Extension	939,500
Culvert Replacement - Wire Road over Baboosic Brook	135,000
Roadside Mower	120,000
Police Cruisers (4)	112,000
1-Ton Dump Truck (2)	110,000
Drainage Master Plan	230,000
Minor road paving and Reconstruction	415,000
Manhole/Sewer Line Rehabilitation	80,401
CMOM – X Country Sewer System Easement Recovery	87,500
Other items costing less than \$40,000	<u>313,000</u>
	\$3,299,188

Projected Tax Rate

Based on the recommended budget (Article 4) and current estimates of 2011 net assessed valuations and 2011-12 non-tax revenues, the municipal portion of the 2011 property tax rate is expected to be \$4.22, which correlates to a tax bill of \$422 per \$100,000 of assessed valuation.

This represents a decrease of \$0.12 or 2.77% over the 2010 rate. However, this projection includes only the impact of Article 4 and not any of the other Articles.



Debt Service

There are five outstanding bond issues: 1995 Organic Waste Compost Facility Bonds - \$1,314,171 principal balance; 2002 Greens Pond Land Acquisition Bonds - \$1,890,000 principal balance; 2007 Drainage Improvement Bond - \$1,430,000 principal balance; 2008 Interceptor Bond - \$490,497 principal balance; and 2009 Dewatering Upgrade Bond – \$2,824,000 principal balance. Debt service costs for 2011-12 represent a decrease of \$52,556 and consist of the following:

1995 Organic Waste Compost Facility Bonds	\$367,449
2002 Greens Pond Land Acquisition Bonds	336,273
2007 Drainage Bond	155,450
2008 Interceptor Bond	63,576
Contingency for tax anticipation notes	<u>1</u>
Total	\$922,749

Default Budget

If the proposed budget of \$29,251,403 in Article 4 should fail, an appropriation of \$27,178,893 would automatically become effective in accordance with New Hampshire Statutes. The Town Council would then be responsible for either holding a special meeting at which a revised Municipal Operating Budget appropriation would be considered, or developing a revised Municipal Operating Budget within this amount.

In 2009-10, the Town made a change to the way it presents the Appropriation Article to the taxpayers. A decision was made to include all the Capital Reserve Fund purchases in the budget so the voter had a chance to vote on the complete appropriations for the Town. When calculating the default budget, these items have to be backed out of the appropriations for prior years. To compute the default budget, the Department of Revenue Administration has given specific guidelines for Towns and Schools to use: begin with the prior year operating warrant article, add in any previously approved warrant articles that may affect the current year budget (such as collective bargaining agreements), subtract any one time purchases (such as capital expenditures), then net the difference in debt payments to come up with the default budget.

In calculating the 2011-12 default budget, the difference between the default budget and the current operating budget (\$29,251,403) is \$2,072,510. However, in making an apples to apples comparison as shown on Chart 3, one time capital expenditures are backed out, thus making the default budget \$137,510 less than the 2011-12 operating budget. *One important point to remember is that the \$1,935,000 in capital purchases for 2011-12 is fully offset by revenues.* Chart 4 is a comparison of tax rates.

Chart 3 Default Comparison

	Default Budget <u>2011-12</u>	Town Council Recommended <u>2010-11</u>
Total Budget	29,313,659	29,251,403
Add: Union Contract Cost and Debt related to Retirement of Bonds		
Prior Year Union Contract Approvals	742,383	
Decreased cost of Debt Service Retirement	(52,556)	
Less: One Time Purchases, Capital Expenditures and Long-Term Debt		
Multi-year Contracts	(17,095)	
Long-Term Debt		
Capital Expenditures (Fully offset by revenue)	<u>(2,807,498)</u>	<u>(1,935,000)</u>
Total Appropriation Less Capital Expenditures and Bonds	27,178,893	<u>27,316,403</u>
2011-12 Proposed Budget Increase (Decrease) Over Default Budget		<u>\$137,510</u>

Chart 4 2010-11 Default Tax Rate Comparison

	Default <u>2011</u>	Council Proposed <u>2011</u>	<u>Difference</u>
Appropriations	27,178,893	29,251,403	(2,072,510)
Estimated revenues	(13,674,221)	(16,659,490)	2,985,269
Tax overlay	375,000	375,000	-
Veterans exemptions	<u>701,000</u>	<u>701,000</u>	<u>-</u>
Property tax levy	14,580,671	13,667,913	912,759
Valuation for state property tax rate	<u>3,241,904.854</u>	<u>3,241,904.854</u>	<u>-</u>
Municipal property tax rate	4.50	4.22	(.28)

ARTICLE 5

Land Use Change Tax Conservation Fund

This Article creates a ceiling for the Land Use Change Tax Fund of \$1 million. Upon reaching the \$1 million balance, all current use funds collected thereafter will be deposited into the General Fund. If the Land Use Change Tax Conservation Fund falls below \$1,000,000, 50% of all future current use revenues will be deposited into the Land Use Change Tax Conservation Fund and 50% deposited into the General Fund until the Land Use Change Tax Conservation Fund is replenished to a balance of \$1,000,000.

*Estimated 2011 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation –
Decrease of \$0.01*

ARTICLE 6

Restoring Two Firefighter/Emergency Medical Technicians

This petitioned article is to restore the two Firefighter/Emergency Medical Technician positions that the Town Council eliminated from their budget. This article, if approved, is only advisory to the Town Council.

Estimated 2011 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation \$0.05

ARTICLE 7

Reinstating one existing full-time Police Officer

This petitioned article is to reinstate one full-time Police Officer position that the Town Council eliminated from their budget. This article, if approved, is only advisory to the Town Council.

Estimated 2011 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation \$0.03

ARTICLE 8

Pay As You Throw

This petitioned article is to request the Town Council to reverse their earlier decision to implement Pay As You Throw trash disposal, which is included in Article 4 (*MUNICIPAL OPERATING BUDGET*). This petitioned article is advisory to the Town Council if approved.

Estimated 2011 Property Tax Bill Impact: None

ARTICLE 9

Administration of Government/Qualifications of Manager/Oath and Bond/Qualifications of Manager

This Article is to allow the Town Manager to reside within a reasonable distance or response time, agreeable to the Town Council. If approved, the Town Manager will no longer be required to live in Merrimack.

Estimated 2011 Property Tax Bill Impact: None



2011 Town Warrant
Town of Merrimack

6 Baboosic Lake Road, Merrimack, New Hampshire 03054



The State of New Hampshire

To the inhabitants of the Town of Merrimack in the County of Hillsborough in said state, qualified to vote in town affairs:

You are hereby notified that the First Session (*Deliberative*) of the Annual Meeting of the Town of Merrimack will be held at the Mastricola Upper Elementary School's All-Purpose Room on Baboosic Lake Road in said Merrimack on Wednesday, March 9, 2011, 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 12, 2011, 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 three 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 8:00 o'clock in the evening (pm).

The three aforementioned polling places will be as follows:

Precinct 1 (Center) - Mastricola Upper Elementary School All-Purpose Room, 26 Baboosic Lake Road

Precinct 2 (South) - St. John Neumann Church, 708 Milford Road (Route 101A)

Precinct 3 (North) - St. James Church, 646 Daniel Webster Highway (Route 3)

Article 1

To choose all necessary town officers for the ensuing year.

Article 2

Shall the Town vote to raise and appropriate the sum of \$4,200,000 for Waste Water Treatment Plant upgrades and installation, and to authorize the issuance of not more than \$4,200,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take any other action or to pass any other measure relative to said purpose and financing; and to further authorize the Town Council to apply for and accept any federal, state, or private grants that may be made available in conjunction with said purpose. (2/3rds ballot vote required for approval) (Recommended by the Town Council 7-0-0)

Article 3

Shall the Town vote to raise and appropriate the sum of \$2,550,000 for the construction and original equipping of a New South Fire Station, and to authorize the issuance of not more than \$1,900,000.00 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take any other action or to pass any other measure relative to said purpose and financing; and to further authorize the Town Council to apply for and accept a private grant of \$650,000 and any federal, state, or other private grants that may be made available in conjunction with said purpose? (2/3rds ballot vote required for approval)
(Recommended by the Town Council 7-0-0)

Article 4

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 \$29,251,403? Should this article be defeated, the default budget shall be \$27,178,893, 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. Passage of the Article 8 will reduce the operating budget (Article 4) from \$29,251,403 to \$29,097,840.
(Recommended by the Town Council 6-1-0)

Article 5

To see if the Town will vote to deposit fifty (50%) percent of the future current use revenues in said Land Use Change Tax Conservation Fund until the balance of this Fund reaches \$1,000,000. Upon reaching the \$1,000,000 balance, all current use funds collected thereafter will be deposited into the General Fund. If the Land Use Change Tax Conservation Fund falls below \$1,000,000, 50% of all future current use revenues will be deposited into the Land Use Change Tax Conservation Fund and 50% deposited into the General Fund until the Land Use Change Tax Conservation Fund is replenished to a balance of \$1,000,000?

Article 6

Shall the Town of Merrimack raise and appropriate the sum of \$155,154 for the purpose of replacing two existing full-time Firefighter/Emergency Medical Technicians; said sum representing the wages, benefits and associated costs for these positions for the 2011-2012 fiscal year. This sum equates to a \$.05 increase per \$1,000.00 assessed value which, on a \$300,000.00 home totals to approximately \$15.00 per year. (Not Recommended by the Town Council 5-2-0)

This is a Petition Warrant Article.

Article 7

Shall the Town of Merrimack raise and appropriate the sum of \$86,508 for the purpose of replacing one existing full-time Police Officer, said sum representing the wages, benefits and associated costs for this position for the 2011 —2012 fiscal year. This sum equates to \$.03 increase per \$1,000.00 assessed value, which on a \$250,000.00 home totals \$7.50 per year. (Not Recommended by the Town Council 5-2-0)

This is a Special Warrant Article per RSA 32:3, (VI). This is a Petition Warrant Article.

Article 8

Shall the Town of Merrimack vote to reduce the operating budget (Article 4) by \$153,563 said sum representing reduced Merrimack Transfer Station operating expenses associated with instituting a "Pay As You Throw" system and further to amend the operating budget to include additional revenues of \$487,500 from the sale of Town approved trash bags. Passage of the Article will reduce the operating budget (Article 4) from \$29,397,203 to \$29,243,640. The net effect of this Article will be a reduction in the amount of funds raised by taxation of \$641,063. (Recommended by the Town Council 5-2-0)

This is a special warrant article in accordance with RSA 32:3(VI). This is a Petition Warrant Article.

Article 9

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

PROPOSED AMENDMENT to Charter Article VII

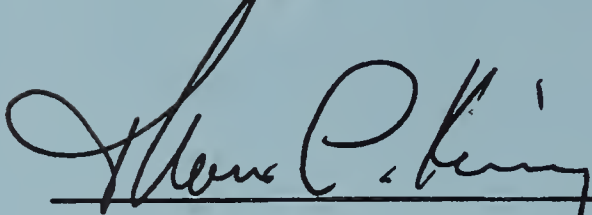
A. Qualifications of Manager

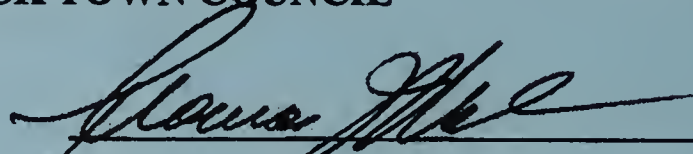
The Manager shall be appointed solely on the basis of qualification for the office, with special reference to education, training and previous experience in public or private office. The Manager need not be a resident of the Town or of the State of New Hampshire at the time of appointment, but must *reside within a reasonable distance or response time, agreeable to establish residence in the* ~~Town within a period fixed by~~ the Town Council. The Manager shall devote full time to the Office and shall not hold any other public office, elective or appointive, except as authorized by this Charter, nor engage in any other business or occupation unless with the approval of the majority of the Town Council.

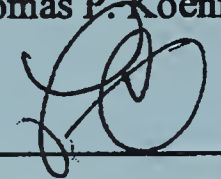
Given under our hands and seal this 10th day of February, in the year of our Lord, Two Thousand

Eleven

MERRIMACK TOWN COUNCIL


Thomas P. Koenig, Chairman



Thomas J. Mahon, Vice Chair


Finlay C. Rothhaus, Councilor


Brian J. McCarthy, Chairman *(Cando)*


David Yakuboff Sr., Councilor


Jacqueline J. Flood, Councilor


Daniel Dwyer., Councilor



Attest: a true copy of the Warrant


MERRIMACK TOWN COUNCIL


Thomas P. Koenig, Chairman

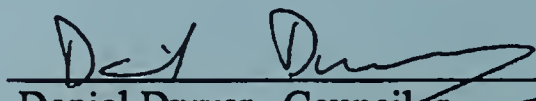

Thomas J. Mahon, Vice Chair


Brian J. McCarthy, Councilor


David Yakuboff Sr., Councilor


Finlay C. Rothhaus, Councilor


Jacqueline J. Flood, Councilor


Daniel Dwyer., Councilor

**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 28th day of February 2011.

MERRIMACK TOWN COUNCIL




Thomas J. Mahon, Vice Chair



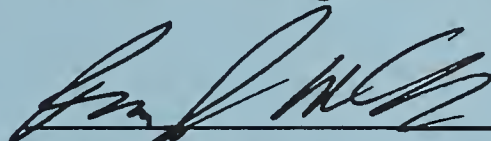
David Yakuboff Sr., Councilor



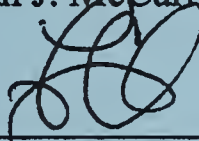
Jacqueline J. Flood, Councilor




Thomas P. Koenig, Chairman



Brian J. McCarthy, Councilor



Finlay C. Rothhaus, Councilor



Daniel Dwyer, Councilor



BUDGET OF THE TOWN

OF: Merrimack NH

Appropriations and Estimates of Revenue for the Ensuing Year January 1, _____ to December 31,

or Fiscal Year From July 1, 2011 to June 30, 2012

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.



1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): _____

GOVERNING BODY (Council)

Please sign in ink.

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.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
 MUNICIPAL SERVICES DIVISION
 P.O. BOX 487, CONCORD, NH 03302-0487
 (603)271-3397

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
GENERAL GOVERNMENT						
4130-4139	Executive					
4140-4149	Election, Reg. & Vital Statistics	4	41,236	20,224	32,057	
4150-4151	Financial Administration					
4152	Revaluation of Property	4	269,683	268,653	353,422	
4153	Legal Expense					
4155-4159	Personnel Administration					
4191-4193	Planning & Zoning	4	777,898	754,182	852,250	
4194	General Government Buildings	4	276,814	289,385	182,171	
4195	Cemeteries					
4196	Insurance					
4197	Advertising & Regional Assoc.					
4199	Other General Government	4	1,843,123	1,938,043	1,851,954	
PUBLIC SAFETY						
4210-4214	Police	4	5,445,348	4,733,407	5,692,479	
4215-4219	Ambulance					
4220-4229	Fire	4	4,775,701	4,269,264	4,958,955	
4240-4249	Building Inspection					
4290-4298	Emergency Management	4	9,380	3,716	9,380	
4299	Other (Incl. Communications)	4	744,471	731,896	778,580	
AIRPORT/AVIATION CENTER						
4301-4309	Airport Operations					
HIGHWAYS & STREETS						
4311	Administration	4	332,269	335,992	346,648	
4312	Highways & Streets	4	2,111,462	1,983,820	2,416,313	
4313	Bridges					
4316	Street Lighting					
4319	Other	4	401,946	372,385	414,156	
SANITATION						
4321	Administration					
4323	Solid Waste Collection					
4324	Solid Waste Disposal	4	1,172,662	1,147,698	1,005,427	
4325	Solid Waste Clean-up					
4326-4329	Sewage Coll. & Disposal & Other	4	3,304,133	3,116,646	3,251,934	

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
WATER DISTRIBUTION & TREATMENT						
4331	Administration					
4332	Water Services					
4335-4339	Water Treatment, Conserv. & Other					
ELECTRIC						
4351-4352	Admin. and Generation					
4353	Purchase Costs					
4354	Electric Equipment Maintenance					
4359	Other Electric Costs					
HEALTH						
4411	Administration					
4414	Pest Control					
4415-4419	Health Agencies & Hosp. & Other	4	78,800	85,650	76,800	
WELFARE						
4441-4442	Administration & Direct Assist.	4	103,250	95,348	104,061	
4444	Intergovernmental Welfare Pymts					
4445-4449	Vendor Payments & Other					
CULTURE & RECREATION						
4520-4529	Parks & Recreation	4	1,129,385	1,054,932	576,948	
4550-4559	Library	4	1,145,950	1,135,099	1,094,168	
4583	Patriotic Purposes	4	25,500	11,500	26,000	
4589	Other Culture & Recreation	4	222,177	191,630	233,303	
CONSERVATION						
4611-4612	Admin. & Purch. of Nat. Resources					
4619	Other Conservation	4	3,200	3,822	3,200	
DEVELOPMENT						
4631-4632	Redevelopment and Housing					
4651-4659	Economic Development					
DEBT SERVICE						
4711	Princ.- Long Term Bonds & Notes	4	746,725	635,034	730,153	
4721	Interest-Long Term Bonds & Notes	4	228,579	1,422,479	192,595	
4723	Int. on Tax Anticipation Notes	4	1	-	1	
4790-4799	Other Debt Service					

3883567

4635493.24

3037229

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
CAPITAL OUTLAY						
4901	Land	4	1	-	1	
4902	Machinery, Vehicles & Equipment	4	360,150	253,658	246,900	
4903	Buildings	4	140,700	113,939	25,500	
4909	Improvements Other Than Bldgs.	4	544,615	324,814	1,091,787	
OPERATING TRANSFERS OUT						
4912	To Special Revenue Fund					
4913	To Capital Projects Fund			204,119		
4914	To Enterprise Fund					
	- Sewer					
	- Water					
	- Electric					
	- Airport					
4918	To Nonexpendable Trust Funds					
4919	To Fiduciary Funds					
OPERATING BUDGET TOTAL			26,235,159	25,497,332	26,547,143	

Use page 5 for special and individual warrant articles.

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund	4	715,000	1,377,000	769,260	
4916	To Exp.Tr.Fund	4	2,363,500	238,478	1,935,000	
4917	To Health Maint. Trust Funds					
4903	South Fire Station	2			2,550,000	
4903	WWTF Phase II Upgrade	3			4,200,000	
SPECIAL ARTICLES RECOMMENDED			\$3,078,500		\$9,454,260	

****INDIVIDUAL WARRANT ARTICLES****

"Individual" warrant articles are not necessarily the same as "special warrant articles". Individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4220-4229	Hiring 2 Firefighters EMT	7			155,154	
4210-4214	Hire 1 Police Officer	8			86,508	
4324	Pay as you Throw	9			(\$153,563)	
INDIVIDUAL ARTICLES RECOMMENDED					88,099	

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
TAXES					
3120	Land Use Change Taxes - General Fund		30,109	517,300	70,000
3180	Resident Taxes				
3185	Timber Taxes		2,100	2,082	7,931
3186	Payment in Lieu of Taxes		4,911	6,088	5,423
3189	Other Taxes		280,000	289,715	300,000
3190	Interest & Penalties on Delinquent Taxes		243,055	275,268	257,111
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)		829	7,520	3,749
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		3,900,000	3,773,667	3,850,000
3230	Building Permits		73,539	86,974	70,807
3290	Other Licenses, Permits & Fees		245,312	188,248	211,514
3311-3319	FROM FEDERAL GOVERNMENT		97,170	213,382	99,600
FROM STATE					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		1,168,710	1,168,710	1,166,429
3353	Highway Block Grant		508,000	484,685	603,689
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		613,291	266,187	76,208
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES					
3401-3406	Income from Departments		6,296,326	5,218,739	6,324,203
3409	Other Charges				
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		10,000	100,861	11,815
3502	Interest on Investments		339,723	126,825	360,020
3503-3509	Other		101,126	113,120	1,236,624

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds		155,000	5	155,000
3913	From Capital Projects Funds				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds		1,935,298	188,321	2,611,867
3916	From Trust & Fiduciary Funds			3,101	
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES					
3934	Proc. from Long Term Bonds & Notes			1,090,432	6,100,000
	Amount Voted From Fund Balance				
	Estimated Fund Balance to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			16,004,499	14,121,231	23,521,990

****BUDGET SUMMARY****

	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended (from page 4)	26,235,159	26,547,143
Special Warrant Articles Recommended (from page 5)	3,078,500	9,454,260
Individual Warrant Articles Recommended (from page 5)	-	88,099
TOTAL Appropriations Recommended	29,313,659	36,089,502
Less: Amount of Estimated Revenues & Credits (from above)	16,004,499	23,521,990
Estimated Amount of Taxes to be Raised	13,309,160	12,567,512

DEFAULT BUDGET OF THE TOWN

Town Of Merrimack

For the Ensuing Year January 1, _____ to December 31, _____

or Fiscal Year From July 1 2011 to June 30, 2012


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.


- 1. Use this form to list the default budget calculation in the appropriate columns.
- 2. Post this form or any amended version with proposed operating budget (MS-6 or MS-7) and the warrant.
- 3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.


GOVERNING BODY (Town Council)

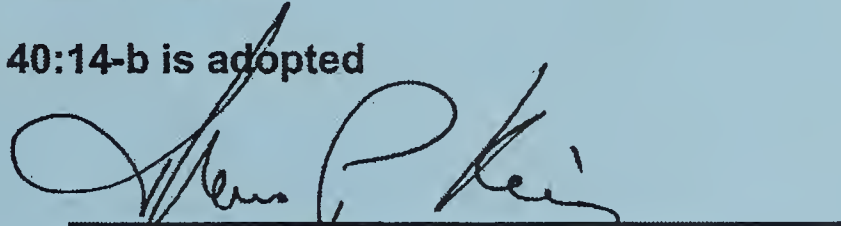
or


Budget Committee if RSA 40:14-b is adopted

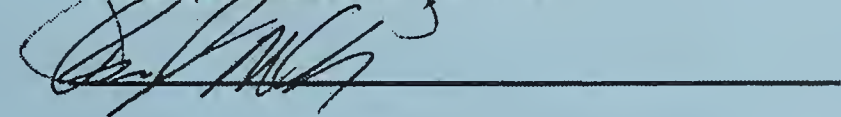












NH DEPARTMENT OF REVENUE ADMINISTRATION
 MUNICIPAL SERVICES DIVISION
 P.O. BOX 487, CONCORD, NH 03302-0487
 (603)271-3397



1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
GENERAL GOVERNMENT					
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4130-4139	Executive				-
4140-4149	Election, Reg. & Vital Statistics	41,236			41,236
4150-4151	Financial Administration				-
4152	Revaluation of Property	269,683	2,694		272,377
4153	Legal Expense				-
4155-4159	Personnel Administration				-
4191-4193	Planning & Zoning	510,495	8,124		518,619
4194	General Government Buildings	276,814	7,157		283,971
4195	Cemeteries				-
4196	Insurance				-
4197	Advertising & Regional Assoc.				-
4199	Other General Government	2,110,526	15,313		2,125,839
PUBLIC SAFETY					
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4210-4214	Police	5,445,348	235,325		5,680,673
4215-4219	Ambulance				-
4220-4229	Fire	4,775,701	229,791		5,005,492
4240-4249	Building Inspection				-
4290-4298	Emergency Management	9,380			9,380
4299	Other (Incl. Communications)	744,471	47,170		791,641
AIRPORT/AVIATION CENTER					
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4301-4309	Airport Operations				-
HIGHWAYS & STREETS					
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4311	Administration	332,269	4,236		336,505
4312	Highways & Streets	2,111,462	74,540		2,186,002
4313	Bridges				-
4316	Street Lighting				-
4319	Other	401,946	16,590		418,536
SANITATION					
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4321	Administration				-
4323	Solid Waste Collection				-
4324	Solid Waste Disposal	1,172,662	1,523		1,174,185
4325	Solid Waste Clean-up				-
4326-4329	Sewage Coll. & Disposal & Other	3,304,133	69,964		3,374,097

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
WATER DISTRIBUTION & TREATMENT XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX					
4331	Administration				-
4332	Water Services				-
4335-4339	Water Treatment, Conserv.& Other				-
ELECTRIC XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX					
4351-4352	Admin. and Generation				-
4353	Purchase Costs				-
4354	Electric Equipment Maintenance				-
4359	Other Electric Costs				-
HEALTH XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX					
4411	Administration				-
4414	Pest Control				-
4415-4419	Health Agencies & Hosp. & Other	78,800			78,800
WELFARE XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX					
4441-4442	Administration & Direct Assist.	103,250			103,250
4444	Intergovernmental Welfare Pymnts				-
4445-4449	Vendor Payments & Other				-
CULTURE & RECREATION XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX					
4520-4529	Parks & Recreation	1,129,385	1,893		1,131,278
4550-4559	Library	1,145,950	8,970		1,154,920
4583	Patriotic Purposes	25,500			25,500
4589	Other Culture & Recreation	222,177	1,998		224,175
CONSERVATION XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX					
4611-4612	Admin.& Purch. of Nat. Resources				-
4619	Other Conservation	3,200			3,200
4631-4632	REDEVELOPMENT & HOUSING				-
4651-4659	ECONOMIC DEVELOPMENT				-
DEBT SERVICE XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX					
4711	Princ.- Long Term Bonds & Notes	746,725	(6,906)		739,819
4721	Interest-Long Term Bonds & Notes	228,579	(45,650)		182,929
4723	Int. on Tax Anticipation Notes	1			1
4790-4799	Other Debt Service				-

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
CAPITAL OUTLAY		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4901	Land	1			1
4902	Machinery, Vehicles & Equipment	360,150			360,150
4903	Buildings	140,700			140,700
4909	Improvements Other Than Bldgs.	544,615	-	(443,998)	100,617
OPERATING TRANSFERS OUT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4912	To Special Revenue Fund				-
4913	To Capital Projects Fund				-
4914	To Enterprise Fund				-
	Sewer-				-
	Water-				-
	Electric-				-
	Airport-				-
4915	To Capital Reserve Fund	715,000			715,000
4916	To Exp.Tr.Fund-except #4917	2,363,500		(2,363,500)	-
4917	To Health Maint. Trust Funds				-
4918	To Nonexpendable Trust Funds				-
4919	To Fiduciary Funds				-
TOTAL		29,313,659	672,732	(2,807,498)	27,178,893

Please use the box below to explain increases or reductions in columns 4 & 5.

Acct #	Explanation for Increases	Acct #	Explanation for Reductions
4721	Decrease in Interest on Bonds		
4711	Increase In Principal Payments		
Various	Collective Bargaining Agreement Benefits		
various	State Manadate for Retirement Increase Other		
4210-4214	State Manadate for Retirement Increase Police		
4220-4229	State Manadate for Retirement Increase Fire		
Various	Collective Bargaining Agreement Teamsters		
4324	Reduction in Tonage Long-term contract		

2011-12 Default Budget Calculation

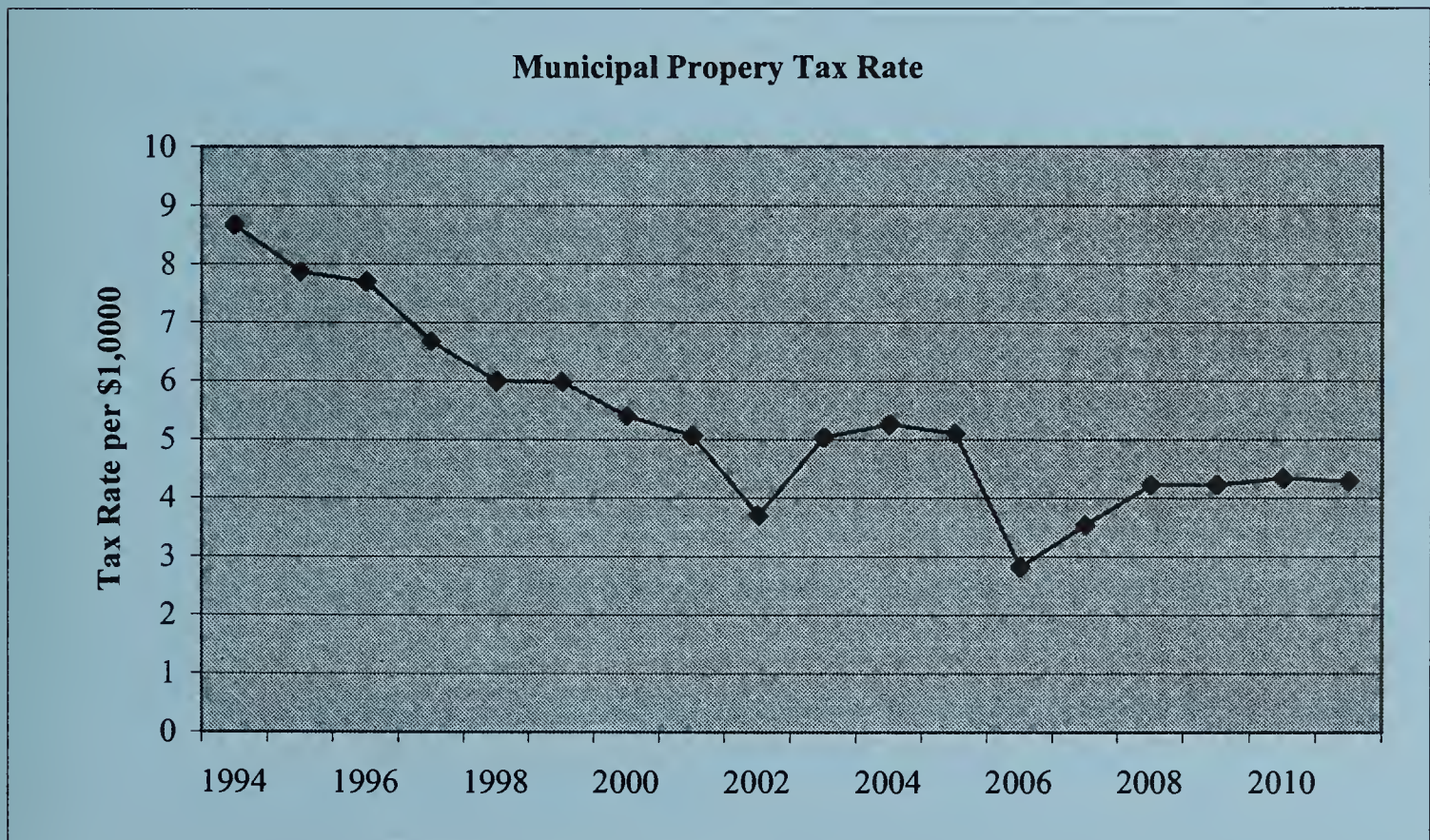
	2010-11 Voted <u>Budget</u>	2011-12 Default <u>Budget</u>
General Town operations and charges - Article 2	29,336,898	29,313,659
Teamsters Local 633 collective bargaining agreement - Article 3 (2010-11)	(23,239)	23,646
Union Contract Benefit Increases		
Health		429,850
Dental		6,850
Unemployment		9,042
State Mandated Retirement Increase		272,995
Solid waste disposal tipping fees		(17,095)
One Time Capital Purchases		(2,807,498)
Debt service:		
2010-11		(975,305)
2011-12	-	<u>922,749</u>
Total	<u>29,313,659</u>	<u>27,178,893</u>

2011-12 BUDGET

Dept	Actual		Budget		Deptmt		Town Manager		Council		Increase (decrease)	
	2009-10	2010-11	2010-11	2011-12	2011-12	2011-12	2011-12	2011-12	2011-12	Amount	%	
01 General Government	1,629,279	1,565,556	1,516,567	1,469,624	1,472,441	1,472,441	(93,115)	(5.95)				
02 Assessing	268,653	279,683	355,746	355,424	353,422	353,422	73,739	26.37				
03 Fire	4,457,102	5,718,481	6,026,596	5,001,436	5,185,235	5,185,235	(533,246)	(9.32)				
04 Police	4,566,138	4,797,313	5,292,316	4,909,151	5,113,238	5,113,238	315,925	6.59				
05 Communications	662,842	657,391	691,490	693,623	691,500	691,500	34,109	5.19				
06 Code Enforcement	260,497	265,403	345,790	321,827	319,417	319,417	54,014	20.35				
07 Public Works Administration	337,281	333,269	350,757	350,466	347,798	347,798	14,529	4.36				
08 Highway	3,175,952	4,103,327	5,015,477	5,490,080	5,570,040	5,570,040	1,466,713	35.74				
09 Solid Waste Disposal	1,252,454	1,212,662	1,487,468	1,196,500	1,037,427	1,037,427	(175,235)	(14.45)				
11 Parks Maintenance	400,981	467,855	482,703	-	-	-	(467,855)	(100.00)				
13 Parks & Recreation	570,297	532,352	550,493	367,193	365,639	365,639	(166,713)	(31.32)				
15 Library	1,147,722	1,149,160	1,182,251	1,104,122	1,097,378	1,097,378	(51,782)	(4.51)				
16 Equipment Maintenance	379,253	405,036	424,010	419,307	415,246	415,246	10,210	2.52				
17 Buildings & Grounds	293,053	288,014	305,133	300,379	190,171	190,171	(97,843)	(33.97)				
21 Community Development	497,507	517,495	547,190	543,533	540,034	540,034	22,539	4.36				
24 Town Clerk/Tax Collector	403,607	412,504	500,888	453,520	450,371	450,371	37,867	9.18				
25 Welfare	180,998	182,050	182,441	180,929	180,861	180,861	(1,189)	(0.65)				
27 Debt Service	523,335	509,136	491,724	491,724	491,724	491,724	(17,412)	(3.42)				
Sub Total	\$ 21,006,951	\$ 23,396,687	\$ 25,749,039	\$ 23,648,837	\$ 23,821,941	\$ 23,821,941	\$ 425,254	1.82				
20-04 Outside Detail - Police	248,887	650,735	693,941	693,941	693,941	693,941	43,206	6.64				
20-03 Outside Detail - Fire	-	9,000	9,000	9,000	9,000	9,000	-	-				
38-15 Library	3,100	3,500	3,500	3,500	3,500	3,500	-	-				
20-13 Day Camp	112,849	179,679	199,443	198,579	198,579	198,579	18,900	10.52				
Total	\$ 21,371,786	\$ 24,239,601	\$ 26,654,923	\$ 24,553,857	\$ 24,726,961	\$ 24,726,961	\$ 487,360	2.01				
10 Wastewater Treatment	3,693,808	3,983,633	3,744,880	3,696,954	3,693,034	3,693,034	(290,599)	(7.29)				
27 Debt Service	367,449	466,169	431,025	431,025	431,025	431,025	(35,144)	(7.54)				
Sewer Fund Total	4,061,257	4,449,802	4,175,905	4,127,979	4,124,059	4,124,059	(325,743)	(7.32)				
32 CATV Fund	239,865	537,177	342,300	313,303	313,303	313,303	(223,874)	(41.68)				
33 Fire Protection Area Fund	69,054	87,080	87,080	87,080	87,080	87,080	-	-				
Grand Total	\$ 25,741,963	\$ 29,313,659	\$ 31,260,208	\$ 29,082,219	\$ 29,251,403	\$ 29,251,403	\$ (62,256)	(0.21)				
Warrant Articles:												
South Fire Station				2,200,000	2,550,000	2,550,000						
Waste Water Treatment Plant Bond					4,200,000	4,200,000						
2 Fire Fighter/EMTS					155,154	155,154						
1 Policeman					86,508	86,508						
Warrant Article Total	-	-	-	-	6,991,662	6,991,662	-	100.00				
Total after Warrant Articles	\$ 25,741,963	\$ 29,313,659	\$ 31,260,208	\$ 31,282,219	\$ 36,243,065	\$ 36,243,065	\$ 6,929,406	23.64				

Estimated 2011 Municipal Tax Rate

	<u>2011</u>	<u>2010</u>
Appropriations	36,243,065	29,313,659
Estimated revenues	(17,309,490)	(16,329,499)
South Fire Station Bond	(1,900,000)	
WWTF Phase II Upgrade Bond	(4,200,000)	
Tax overlay	375,000	325,000
General Fund surplus:		
Property tax relief		
Veterans exemptions	701,000	701,000
Property tax levy	13,909,575	14,010,160
Valuation for state property tax rate	3,241,904.854	3,225,504.854
Municipal property tax rate	4.29	4.34



Standing Meeting Schedule for Town Boards, Committees, and Commissions

GROUP	WHERE	WHEN	TIME
Agricultural Commission	Town Hall Meeting Room	2 nd Wednesday	7:00 p.m.
Conservation Commission	Town Hall Meeting Room	1 st & 3 rd Monday	7:00 p.m.
EDCAC (Economic Development Citizen Advisory Committee)	Town Hall Conference Room	2 nd Wednesday	7:00 p.m.
Grater Woods Sub-Committee	Town Hall Conference Room	2 nd Thursday	6:30 p.m.
Parks & Recreation Committee	Town Hall Meeting Room	3 rd Wednesday	7:00 p.m.
Planning Board	Town Hall Meeting Room	Every Tuesday	7:30 p.m.
Town Council	Town Hall Meeting Room	2 nd & 4 th Thursday	7:00 p.m.
Watson Park Committee	Town Hall Conference Room	1 st Wednesday	7:00 p.m.
Zoning Board of Adjustment	Town Hall Conference Room	4 th Thursday	7:00 p.m.

The following groups currently hold meetings with times and dates to be determined:
Athletic Fields Needs Committee
Ethics Committee
Heritage Commission
Highway Safety Committee
Horse Hill Nature Preserve Sub-Committee
Merrill's Marauders Bridge Trails Committee
Trustees of Trust Funds

**The Town Hall Meeting Room is located in the west wing of Town Hall on the upper level.
The Town Hall Conference Room is located in the east wing of Town Hall.**

Dates, times, and locations may vary.

For further information, please call 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, (603) 424-5136

Contract Assessor Loren Martin
Administrative Assessor Tracy Doherty

Building/Code Enforcement, (603) 420-1730

Building Official Fred Kelley

Community Development, (603) 424-3531

Director Walter Warren
Planning and Zoning Admin. Nancy Larson

Emergency Medical Services, (603) 424-3690

Chief Michael Currier
Assistant Chief Anthony Stowers
Assistant Chief Richard Pierson

Finance Department, (603) 424-7075

Director Paul T. Micali

Fire Department, (603) 424-3690

Chief Michael Currier
Assistant Chief Anthony Stowers
Assistant Chief Richard Pierson

Health Division, (603) 420-1730

Health Inspector Al Turner

Human Resources, (603) 424-2331

Coordinator Sharon Marunicz

Library, (603) 424-5021

Director Janet D. Angus

Media Services, (603) 423-8524

Coordinator Nicholas Lavallee

Parks and Recreation, (603) 882-1046

Director Sherry Kalish

Police Department, (603) 424-3774

Chief Michael R. Milligan
Deputy Chief Mark E. Doyle

Public Works

– Administration, (603) 424-5137

Director Richard S. Seymour, Jr.
Deputy Director Kyle Fox

– Buildings and Grounds, (603) 423-8559

Foreman Phil F. Meschino

– Equipment Maintenance, (603) 423-8552

Foreman Brian Friolet

– Highway, (603) 423-8551

Operations Manager Adam Jacobs
Foreman Bruce Moreau
Foreman Jeff Strong

– Parks Maintenance, (603) 423-8551

Foreman Ernie Buck

– Transfer Station/Recycling, (603) 424-2604

Foreman Steven Doumas

– Wastewater Treatment Facility, (603) 883-8196

Assistant Director James E. Taylor

Technology, (603) 423-8557

Coordinator William C. Miller

Town Clerk/Tax Collector, (603) 424-3651

Town Clerk/Tax Collector Diane Trippett
Deputy Town Clerk/Tax Collector Linda Hall

Town Manager/Town Council's Office, (603) 424-2331

Town Manager Keith Hickey
Executive Secretary Rebecca Thompson

Welfare, (603) 423-8535

Administrator Patricia Murphy