

Town of Merrimack, NH



2016 Annual Report

Important Information

Town Hall Complex Hours

Assessing	Monday – Friday:	8:30am – 4:30pm
Community Development / Planning & Zoning.....	Monday – Friday:	8:00am – 4:30pm
Finance	Monday – Friday:	8:30am – 4:30pm
Media.....	Monday – Thurs.:	8:30am – 9:00pm
	Friday:	8:30am – 4:30pm
Public Works Administration	Monday – Friday:	8:00am – 4:00pm
Town Clerk / Tax Collector (car registrations)	Monday – Friday:	9:00am – 4:30pm
Town Manager’s Office	Monday – Friday:	8:30am – 4:30pm
Welfare.....	Monday – Friday:	9:30am – 2:30pm

Visit our website at www.merrimacknh.gov for a complete list of all Town Department hours

2017 Town Hall Holidays – Town Hall Offices will be closed on these days

New Year’s Day.....	Monday, January 2
Martin Luther King, Jr. Day.....	Monday, January 16
Presidents’ Day.....	Monday, February 20
Memorial Day.....	Monday, May 29
Independence Day.....	Tuesday, July 4
Labor Day.....	Monday, September 4
Veterans Day	Friday, November 10
Thanksgiving	Thursday, November 23 & Friday, November 24
Christmas.....	Monday, December 25

Important Dates to Remember

March 1, 2017:	Last day to file Abatement Application for tax year 2016, per RSA 76:16.
April 1, 2017:	All real property assessed to owner of records this date.
April 15, 2017:	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, 2017:	Dog licenses expire.
May 15, 2017:	Timber Tax Report of Cut due.
June 30, 2017:	Fiscal year ends.
July 1, 2017:	Fiscal year begins.
Dec. 1, 2017:	Last day to pay final installment of 2017 property taxes without interest penalty.

Cover Photo: Twin Bridges Park – photo taken by Kimberly Komers

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TOWN OF MERRIMACK, NH



2016 ANNUAL REPORT

6 Baboosic Lake Road
Merrimack, New Hampshire 03054
Website: www.merrimacknh.gov

Table of Contents

<p>Introduction5</p> <p>Town Council’s Report6</p> <p>Donations Accepted.....7</p> <p>Town Manager’s Report8</p> <p>Appointed and Elected Town Officials9</p> <p>Elected State Officials12</p> <p>Town Employees13</p> <p>Employee Recognitions & Retirees17</p> <p>In Memory18</p> <p>2016 Town Meeting</p> <p>Deliberative Session Minutes23</p> <p>Town Meeting Results29</p> <p>2015-16 Financial Reports and Summaries</p> <p>Auditor’s Report35</p> <p>Expendable Trust Funds.....92</p> <p>Long-Term Debt Schedules96</p> <p>Tax Rate History98</p> <p>Summary of Inventory Valuation99</p> <p>Statement of Appropriations, Estimated</p> <p>Revenues & Property Tax Assessed100</p> <p>Net Assessed Valuation History102</p> <p>Tax Collector’s Report (MS-61)103</p> <p>Town Clerk’s Report.....109</p> <p>Treasurer’s Report110</p> <p>Trustees of the Trust Funds Reports.....111</p> <p>Capital Improvement – Minor Projects124</p> <p>Capital Improvement – Major Projects.....126</p> <p>Boards, Commissions & Committee Reports</p> <p>Agricultural Commission129</p> <p>Conservation Commission130</p> <p>Economic Development Committee131</p> <p>Heritage Commission132</p> <p>Nashua Regional Planning Commission133</p> <p>Parks and Recreation Committee136</p>	<p>Planning Board.....137</p> <p>Souhegan River138</p> <p>Technology Committee139</p> <p>Town Center Committee140</p> <p>Zoning Board of Adjustment.....141</p> <p>Department Reports</p> <p>Assessing Department145</p> <p>Community Development Department146</p> <p>Finance Department147</p> <p>Fire and Rescue Department148</p> <p>Media Division157</p> <p>Merrimack Public Library.....158</p> <p>Parks and Recreation Department163</p> <p>Police Department165</p> <p>Public Works Department170</p> <p>Town Clerk/Tax Collector Department176</p> <p>Welfare Department178</p> <p>Vital Statistics</p> <p>Births.....181</p> <p>Deaths.....186</p> <p>Marriages.....190</p> <p>2017 Town Meeting Guide</p> <p>Sample Official Ballot.....195</p> <p>Voter’s Guide197</p> <p>Town Warrant.....208</p> <p>2017 Operating Budget (MS-6).....211</p> <p>2017 Default Budget.....219</p>
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Introduction

We, the Merrimack Town Council and Town Manager, are pleased and proud to present you with the 2016 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 2016. 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.

Eileen Cabanel, Town Manager

Nancy Harrington, Chairman, Town Council

Finlay Rothhaus, Vice Chair, Town Council

Bill Boyd, Town Council

Dan Dwyer, Town Council

Jackie Flood, Town Council

Tom Koenig, Town Council

Tom Mahon, Town Council

Merrimack Town Hall • 6 Baboosic Lake Road • Merrimack, NH 03054
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Town Council

Every year the Town of Merrimack publishes this report in order to, not only memorialize the financial health of our community, but to also highlight the many advancements and events that occurred during 2016.

The Parks and Recreation Department continues to expand their programs and with the approval of additional funds, was able to renovate the Wasserman Park Function Hall facility. These facility enhancements not only allow the hall to be rented out during the winter months but also expand the options for use by the community for various events. After many years of effort, including planning and fundraising provided by the Friends of the Merrimack Dog Park, the long awaited Dog Park opened at Wasserman Park in December 2016.

The full Town-wide update of property values required by state law was completed by the Assessing Department. This every five year review is state mandated in order to bring all properties to market value, in order to maintain fair and equitable assessments.

Merrimack continues to grow and broaden its business base, as evidenced by approval of several Community Development projects including Anheuser-Busch plant expansion, BAE expansion and approval of Pennichuck Water Works distribution facility.

The Merrimack Fire and Rescue and Police Departments continue to protect and serve the citizens of Merrimack and two highlights exemplify the results of meeting those goals. According to the 2016 Safewise Report, Merrimack ranks 15th in the top 20 towns in New Hampshire and according to Safe Neighborhoods, Merrimack is the 52nd safest town in the United States. These numbers reflect the effectiveness of continued community policing and enforcement by the Police Department. After much planning and implementation of advanced standards and policies, Merrimack Fire and Rescue was recognized by the American Heart Association and the New Hampshire Bureau of Emergency Medical Services as a "Heartsafe" Community within the state.

The Library continues to advance the use of technology with the installation of a 3D Printer, enhancing the accessibility of mobile computer lab devices, increasing additional access points which will accommodate the use of wireless devices, as well as offering computer instruction classes.

The Public Works Department consistently provides the citizens of Merrimack with quality essential services related to Wastewater, Highway and Solid Waste. This year Merrimack has been especially fortunate to have completed several high level projects completed by The Public Works Department including reconstruction of Bean Road Bridge and McGaw Road Bridge, Veteran's Park Boat Ramp reconstruction and parking lot expansion at Horse Hill Nature Preserve.

After lengthy opposition by Merrimack and many other southern New Hampshire towns to the proposed Northeast Energy Direct Pipeline Project, a withdrawal of Certificate Application was submitted to the Federal Energy Regulatory Commission in May 2016.

The 2016 Presidential Election process was an important focus of the Town Council in 2016. The decision to have three polling sites, rather than one, proved successful and the Town Council wishes to thank all of the Town departments that assisted in this new process, as well as the citizens for their input and patience during this transition.

It is also important to recognize and appreciate the continuing involvement of so many citizen volunteers on the many Town committees and commissions. The combined efforts of Town government and active citizens will certainly ensure that the many quality of life issues in Merrimack remain forefront.

Submitted,
Nancy Harrington
Town Council Chairman

Donations Accepted by the Town Council

The Town of Merrimack and the Town Council gratefully accepted the following donations to the Town throughout 2016 from several residents and organizations. The Town of Merrimack is indeed fortunate to have supporters who are willing to make a contribution for the benefit of our community.

Date Accepted	Department	Donor Name	Description of Donation	Amount
1/14/16	Parks & Rec.	Merrimack Friends & Families	Monetary donation for the Naticook Camp Scholarship Fund	\$780.00
4/14/16	Police	Susan Flaherty	Monetary donation (in honor of James Henry Flaherty III) to be used towards the Police K-9 Unit	\$250.00
5/12/16	Parks & Rec.	American Camp Assoc. of NE	Monetary donation for the Naticook Camp Scholarship Fund	\$550.00
5/12/16	Parks & Rec.	Merrimack Sno-Buds	Monetary donation for the Naticook Camp Scholarship Fund	\$200.00
5/12/16	Parks & Rec.	Merrimack Lions Club	Monetary donation to Sponsor (2) Free Movie Nights in the Park	\$600.00
5/12/16	Parks & Rec.	I Heart Media	Sponsor Community Movie Night in the Park	n/a
6/09/16	Police	Barbara Rousseau	Monetary donation for MPD's Communications Division	\$3,000.00
6/09/16	Police	Merrimack Crimeline, Inc.	Monetary donation to the MPD's K-9 Program	\$1,500.00
6/09/16	Fire	Various	Monetary donations made in memory of David Loiselle	\$840.00
6/09/16	Fire	PC Connection, Inc.	(2) HP eliteBook Folio 1040 G1-14" laptop computers	\$1,878.00
6/23/16	Parks & Rec.	Merrimack Friends & Families	Monetary donation for the Naticook Camp Scholarship Fund	\$800.00
7/21/16	Police	Anonymous	Monetary donation from anonymous resident to purchase trauma bags for the patrol vehicles	\$1,150.00
8/18/16	Parks & Rec.	Chris & Lynn Christensen	Monetary donation for the Naticook Camp Scholarship Fund, in memory of Sherry Kalish	\$400.00
9/08/16	Police	Naticook Day Camp Campers	Monetary donation to be used towards the Police K-9 Unit	\$289.42
9/22/16	Police	Anonymous	Monetary donation to be used to purchase tactical vest for marked and unmarked cars	\$14,500.00
9/22/16	Police	Rotary Club of Merrimack	Monetary donation to go toward the expenses of the purchase of a new Police K-9	\$5,000.00
9/22/16	Parks & Rec.	Merrimack Lions Club	Monetary donation for the Naticook Camp Scholarship Fund	\$400.00
10/13/16	Police	Helene Baum	Monetary donation to be used towards the PACT Program	\$100.00
10/13/16	Police	Digital Federal Credit Union	Monetary donation to be used towards the PACT Program	\$3,500.00
10/13/16	Fire	Advantage/Safeco Insurance	Monetary donation to be used towards public fire and safety education and community outreach	\$2,000.00
10/13/16	Fire	Fujifilm Dimatix	Monetary donation made in memory of David Loiselle	\$50.00
10/13/16	Fire	Thomas Laberge	Monetary donation to the Merrimack Fire Department paramedics for lifesaving help	\$100.00
11/03/16	Police	Merrimack Crimeline, Inc.	Monetary donation to be used for ceramic plates for tactical vests	\$2,475.00
12/15/16	Parks & Rec.	Nick LaRoche	Monetary donation to be used to benefit Wasserman Park	\$1,309.66

Town Manager

2016 was very productive year that saw a number of improvements completed for the Town of Merrimack. Several Town projects approved by the voters are either underway or have been completed in 2016. Those projects include:

- Completion of the McGaw Road Bridge during the year. Construction began for the replacement of the bridge in December 2015; the bridge was completed in November 2016. The new bridge was funded primarily through State and the Town's Capital reserve Funds.
- Completion of the Bean Road Bridge during the year. Construction began for the replacement of the bridge in December 2015; the bridge was completed in August 2016. The new bridge was funded primarily through State and the Town's Capital reserve Funds.
- Road rehabilitation and paving of over eight miles of roadway was completed including portions of Bedford Road, Camp Sargent Road, Naticook Road and Manchester Street.

We continue to have growth in our current businesses throughout town, as well as adding new businesses and over the last year. Some examples of this are: Anheuser-Busch's 70,000 square foot Expansion (DW Highway), Pennichuck Water Works' new 36,500 square foot Water Distribution Facility (DW Highway), BAE Systems 11,000 square foot additions to 2 buildings (DW Highway), WoodSpring Suites Hotel's 123-room facility (Executive Park Drive), and Franklin Savings Bank for a new branch location (Dobson Way). We hope to continue this growth over the next few years in both the north and South end of Town.

During the year, the Town Council continued to be sensitive to the challenges facing its taxpayers. As a result, the approved budget allowed the Town to maintain the level of services residents have come to expect while improving efficiencies throughout. The Town's portion of the tax rate decreased to \$4.91 per \$1,000 of assessed value in 2016. This decrease was due to a Town-wide revaluation, which saw property values increase on average of 11%.

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 ecabanel@merrimacknh.gov. Good government is made up of interested and involved citizens, and there are a myriad of boards, committees and commissions that welcome new ideas.

Submitted by,
Eileen Cabanel
Town Manager

Appointed and Elected Officials

Town Manager
Eileen Cabanel

Contract Assessor
Loren Martin

Media Services Coordinator
Nicholas Lavallee

Community Development Director
Timothy J. Thompson

Parks & Recreation Director
Matthew Casparius

Finance Director
Paul T. Micali

Police Chief
Mark E. Doyle

Fire Chief
Michael P. Carrier

Department of Public Works Director
Kyle Fox

Human Resources Coordinator
Sharon Marunicz

Technology Coordinator
William "Chuck" Miller

Library Director
Yvette Couser

Town Clerk/Tax Collector
Diane Trippett

Welfare Administrator
Patricia Murphy

Town Council			Term
Chairman Nancy Harrington	nharrington@merrimacknh.gov	(603) 424-2043	2018
Vice Chairman Finlay Rothhaus	frothhaus@merrimacknh.gov	(603) 494-0893	2017
Councilor William W. Boyd, III	bboyd@merrimacknh.gov	(603) 589-1885	2017
Councilor Daniel Dwyer	ddwyer@merrimacknh.gov	(603) 440-5013	2019
Councilor Jackie Flood	jflood@merrimacknh.gov	(603) 424-5229	2019
Councilor Thomas P. Koenig	tkenig@merrimacknh.gov	(603) 429-1455	2018
Councilor Thomas J. Mahon	tmahon@merrimacknh.gov	(603) 494-2579	2017

Town Attorney
Matthew H. Upton
Drummond Woodsum

Town Moderator
Lynn Christensen

Town Treasurer
Bruce W. Moreau

Appointed and Elected Officials (as of 12/31/2016)

Agricultural Commission	Term	Heritage Commission	Term
Robert McCabe, <i>Chairman</i>	2018	Anita Creager, <i>Chairman</i>	2017
Paul Drone	2019	Sean Sylvester	2019
Donald Miner, Jr.	2017	Lon Woods	2017
Ronald Miner III	2017	Finlay Rothhaus, <i>Town Council Rep.</i>	
Bess Parks, <i>Treasurer & Acting Secretary</i>	2018		
Arthur "Pete" Gagnon, <i>Alternate</i>	2018	Highway Safety Committee	Term
Eber Currier (<i>passed away 2/2016</i>)		Chief Mark Doyle, <i>Chairman</i>	N/A
		William Godfrey	2016
Conservation Commission	Term	Paul Konieczka	2015
Gage Perry, <i>Chairman</i>	2019	Bob L'Heureux	2017
Matt Caron, <i>Vice Chairman</i>	2018	Fran L'Heureux	2016
Michael Boisvert	2017	Glenn Wallace	2015
Cynthia Glenn	2017	Chief Michael Currier, <i>Fire Department Rep.</i>	
Gina Rosati, <i>Alternate</i>	2017	Dawn Tuomala, <i>Public Works Rep.</i>	
Timothy Tenhave, <i>Alternate</i>	2018	Timothy Thompson, <i>Community Development Rep.</i>	
Thomas J. Mahon, <i>Town Council Rep.</i>		Tom Touseau, <i>School District Rep.</i>	
Timothy Thompson, <i>Staff Support</i>		Finlay C. Rothhaus, <i>Town Council Rep.</i>	
Economic Development Citizen Advisory Committee (EDCAC)	Term	Horse Hill Nature Preserve Subcommittee	Term
Susan B. Lee, <i>Chairman</i>	2018	Newton Coryell, <i>Chairman</i>	2018
David Shaw, <i>Vice Chairman</i>	2019	Peter Mikolajcuk, <i>Vice Chairman</i>	2019
Ken Asai	2018	Sharon Hickey	2017
Douglas Dowell	2017	Deb Huffman, <i>Secretary</i>	2017
Joshua Schiavone	2018	Roland Roberge	2018
Dawn Shepherd	2018	Helynne Wenz	2019
William W. Boyd, III, <i>Town Council Rep.</i>		Tim Adams, <i>Alternate</i>	2018
Timothy Thompson, <i>Staff Support</i>		Don Laliberte, <i>Alternate</i>	2018
		Rose Shajenko, <i>Alternate</i>	2017
		Cindy Glenn, <i>Conservation Commission Rep.</i>	
Ethics Committee	Term	Nashua Regional Planning Commission	Term
Rod Buckley	2018	Daniel Del Greco	2015
James Ferreira	2019	Karin Elmer	2020
Gary Krupp	2017	Anant Panwalkar	2017
Chuck Mower	2019	Margaret Morris, <i>Alternate</i>	2017
Steven Rients	2018	William W. Boyd, III, <i>Town Council Rep.</i>	
Grater Woods Subcommittee	Term	Parks and Recreation Committee	Term
Matt Caron, <i>Chairman</i>	2019	Chris Christensen, <i>Chairman</i>	2017
Nathaniel Fairbanks, <i>Vice Chairman</i>	2018	Laura Jaynes, <i>Vice Chairman</i>	2019
Shannon Barnes	2018	Michelle Cushman, <i>Secretary</i>	2018
Joe Cogan	2019	Christine Lavoie	2019
Steve Desilets, <i>Secretary</i>	2017	Julie Poole	2018
Jason Wright	2017	Rick Greenier, <i>MYA Liason</i>	
Steve Bachand, <i>Alternate</i>	2017	Brian LeClaire, <i>MYA Liason Alternate</i>	
Adam Dodge, <i>Alternate</i>	2017	Maureen Hall, <i>Senior Citizens Club Rep.</i>	
Steve Marble, <i>Alternate</i>	2017	Michael Thompson, <i>School Board Rep.</i>	
Gage Perry, <i>Conservation Commission Rep.</i>		Shannon Barnes, <i>School Board Rep. Alternate</i>	

Appointed and Elected Officials (as of 12/31/2016)

Parks and Recreation Committee (continued)	Term	Wildcat Falls Subcommittee	Term
Daniel Dwyer, <i>Town Council Rep.</i>		Karen Labonte, <i>Chairman</i>	2016
Matthew Casparius, <i>Staff Support</i>		Rebecca Brenton	2018
		Andrew Duane, <i>Secretary</i>	2017
Planning Board	Term	Elizabeth Petrides	2019
Robert Best, <i>Chairman</i>	2017	Timothy Tenhave, <i>Conservation Commission Rep.</i>	
Alastair Millns, <i>Vice Chairman</i>	2019		
Lynn Christensen	2017	Zoning Board of Adjustment	Term
Desirea Falt	2018	Patrick Dwyer, <i>Chairman</i>	2019
Michael J. Redding	2017	Fran L'Heureux, <i>Vice Chairman</i>	2018
Vincent A. Russo, Jr.	2018	Lynn Christensen	2017
Nelson Disco, <i>Alternate</i>	2019	Richard Conescu	2017
Paul McLaughlin, Jr., <i>Alternate</i>	2018	Anthony Pellegrino	2018
Thomas Koenig, <i>Town Council Rep.</i>		Leonard Worster, <i>Alternate</i>	2017
William W. Boyd, III, <i>Town Council Rep. Alternate</i>		Jillian Harris, <i>Staff Support</i>	
Jillian Harris, <i>Staff Support</i>		Robert Price, <i>Staff Support</i>	
Robert Price, <i>Staff Support</i>		Timothy Thompson, <i>Staff Support</i>	
Timothy Thompson, <i>Staff Support</i>			
Jeffrey Sebring (<i>passed away 12/2016</i>)			
Supervisors of the Checklist			
Marge Petrovic, <i>Chair</i>	2018		
Jane Coelho	2020		
Fran L'Heureux	2022		
Technology Committee	Term		
Dustin Liukkonen, <i>Chairman</i>	2018		
Curtis Conrad	2019		
Adonis Elfakih	2017		
Paul Mondoux	2019		
John Sauter, <i>Secretary</i>	2017		
Thomas Koenig, <i>Town Council Rep.</i>			
Town Center Committee	Term		
Nelson Disco, <i>Chairman, Planning Board Rep.</i>			
Peter Flood, <i>Vice Chair</i>	2017		
Jackie Flood, <i>Secretary, Town Council Rep.</i>	2018		
Bill Cummings	2019		
Bill Wilkes	2017		
Matt Shevenell, <i>SAU Rep.</i>			
Mary Hendricks, <i>Chamber of Commerce Rep.</i>			
Karen Freed, <i>Library Trustees Rep.</i>			
Trustees of Trust Funds	Term		
Jack Balcom	2017		
Chris Christensen	2019		
Bill Wilkes	2018		

Elected State Officials

Governor

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

U.S. Senate

Maggie Hassan (D) (202) 224-3324 www.hassan.senate.gov
Jeanne Shaheen (D) (202) 224-2841 www.shaheen.senate.gov

U.S. House of Representatives

Congresswoman Ann McLane Kuster (D) (202) 225-5206 kuster.house.gov
Congresswoman Carol Shea-Porter (D) (202) 225-5456 shea-porter.house.gov

N.H. State Senate – District 11

Senator Gary Daniels (R) (603) 271-4980 Gary.Daniels@leg.state.nh.us

N.H. House of Representatives – District 21

Representative Richard W. Barry (R) (603) 880-3731 richard.barry@leg.state.nh.us
Representative Chris Christensen (R) (603) 424-2542 c.christensen@leg.state.nh.us
Representative Richard W. Hinch (R) (603) 424-9690 dick.hinch@leg.state.nh.us
Representative Dan Hynes (R) (603) 583-4442 dan.hynes@leg.state.nh.us
Representative Robert J. L'Heureux (R) (603) 424-2539 bob.lheureux@leg.state.nh.us
Representative Josh Moore (R) (603) 361-0955 josh.moore@leg.state.nh.us
Representative Jeanine M. Notter (R) (603) 423-0408 jeanine.notter@leg.state.nh.us
Representative Anthony J. Pellegrino (R) (603) 424-7095 anthony.pellegrino@leg.state.nh.us

N.H. Executive Council – District 5

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

Town Employees (as of 12/31/2016)

Assessing

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

Community Development

Timothy J. Thompson, AICP, Director
Jillian Harris, Planning & Zoning Administrator
Robert Price, Assistant Planner
Amy Casparius, Secretary (part-time)
Diane Simmons, Secretary
Zina Jordan, Recording Secretary (part-time)
Dawn MacMillan, Recording Secretary (part-time)

Finance

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

Fire Department

Administration

Michael Currier, Fire Chief
Richard Pierson, Assistant Fire Chief – Operations
Brian Borneman, Assistant Fire Chief – Support
Cathy Nadeau, Executive Secretary
John Manuele, Fire Marshal
Scott Symonds, Fire Inspector (part-time)

Building & Health Divisions

Fred T. Kelley, Building Official, Health Officer
Richard Jones, Building Inspector
Charlene Wolfe, Health Insp. (part-time)
Carol Miner, Secretary
Leslie Tejada, Secretary (part-time)

Career Fire Rescue & Emergency Services

Captain Brian Dubreuil
Captain Matthew Duke
Captain Richard Gagne
Captain Jason Marsella
Lieutenant Shawn Brechtel
Lieutenant Thomas Dalton
Lieutenant Shawn Farrell
Lieutenant Daniel Newman
Master Firefighter/Paramedic Scott Bannister
Master Firefighter/Paramedic William Pelrine
Master Firefighter/Paramedic Jeremy Penerian
Master Firefighter/AEMT Richard Ducharme
Master Firefighter/EMT Mark Bickford
Master Firefighter/EMT Kip Caron

Career Fire Rescue & Emergency Services *continued*

Master Firefighter/EMT Michael Kiernan
Master Firefighter/EMT Shawn Kimball
Master Firefighter/EMT Brennan McCarthy
Master Firefighter/EMT Ryan Thomas
Master Firefighter/EMT David Trepaney
Firefighter/Paramedic Christopher Fyffe
Firefighter/Paramedic Lawrence Levine
Firefighter/Paramedic Gordon Othot
Firefighter/AEMT Lenwood Brown, III
Firefighter/AEMT Richard Daughen
Firefighter/AEMT William Dodge
Firefighter/AEMT Tyler Gaudette
Firefighter/AEMT Nathan Landry
Firefighter/AEMT Robert Leite
Firefighter/AEMT Joseph Pelrine
Firefighter/AEMT Melissa Winters
Firefighter/EMT Keith Hines

Part-Time Per-diem Ambulance Attendants

EMT Robert Basha
EMT Christine Bell
EMT Michelle Creswell
EMT Daniel Heffernan
EMT Marissa Jimenez
EMT Matthew Loranger
EMT Devin Martin
EMT Jamison Mayhew
EMT Michelle Othot
EMT Mark Quinno

On-Call Fire Rescue & Emergency Services

Call Lieutenant Chris Wyman
Call Firefighter Lorenzo DiPaola
Volunteer EMS Thomas Arnold
Volunteer EMS Timothy Dutton
Volunteer EMS James Ekins
Volunteer EMS Paul Mondoux
Volunteer EMS Katherine O'Hara

General Government

Eileen Cabanel, Town Manager
Sharon Marunicz, Human Resources Coordinator
William "Chuck" Miller, Technology Coordinator
Tim Hutchinson, Technology Assistant (part-time)
Rebecca Thompson, Executive Secretary
Kristin Wardner, Secretary
Robert Chapman, Clerical (part-time)

Library

Administration

Yvette Couser, Library Director
Joanne Marston, Business Manager

Town Employees (as of 12/31/2016)

Library

Administration *continued*

Becca Dreyer, Summer 2016 Intern (part-time)
Effat Koushki, Administrative Aide (part-time)

Adult Services

Alex Estabrook, Head of Adult Services (References & eResources)

Reference Staff

Lee Gilmore, Library Assistant II
Michele Ricca, Reference Aide I (part-time)

Circulation Staff

Jennifer Greene, Head of Circulation
Gail Dahl, Library Aide I (part-time)
Meghan Ham, Library Aide I (part-time)
Sheila Lippman, Library Aide I (part-time)
Susan McGowan, Library Aide I (part-time)
Angela Putnam, Library Aide I (part-time)
Jennifer Schaeffer, Library Aide I (part-time)
Kathleen Smith, Page/Aide (part-time)

Technical Services

(open) Head of Youth Services
Suzanne Wall, Library Aide II /Library Assistant
Patricia Glavin, Library Aide I (part-time)
Catherine Walter, Library Aide I (part-time)
Reginald Bourne, Page/Aide (part-time)
Ariel Frankel, Summer 2016 Intern (part-time)
Beatrice Couser, Substitute Aide (part-time)

Maintenance

Jered Ulrich, Maintenance Aide (part-time)
Bizhan Shadlou, Custodial Aide (part-time)

Media Services

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

Parks and Recreation

Matthew Casparius, Director
Gianne Cruz, Secretary (part-time)

Police Department

Administrative & Support Services

Mark E. Doyle, Police Chief
Captain Michael Dudash, Unit Commander
Lieutenant Brian Levesque, Admin. Services Bureau
Atty. Lisa Rick, Prosecutor
Officer Robert Kelleher, Community Service Officer
Claire Rioux, Office Manager

Karen Costello, Legal Secretary
Holly Estey, Secretary - Detective Unit
Shannon Saari, Records Clerk

Criminal Investigation Bureau

Detective/Lieutenant Denise Roy, Unit Commander
Detective Michael Marcotte
Detective Richard McKenzie
Detective Scott Park
Detective Christopher Spillane
Detective Michael Murray, School Resource Officer/MHS
Detective Thomas Prentice, School Resource Officer /MMS

Patrol

Lieutenant Theodore Dillon
Lieutenant Dean KillKelley
Lieutenant Matthew Tarleton
Sergeant Sean Cassell
Sergeant Dennis Foley
Sergeant Kenneth Macleod
Sergeant Eric Marquis
Sergeant Gregory Walters
Master Patrolman Christopher Dowling
Master Patrolman John Dudash
Master Patrolman William Gudzinowicz
Master Patrolman Michael Lambert
Master Patrolman Daniel Lindbom
Master Patrolman Sean McGuire
Master Patrolman Ryan Milligan
Master Patrolman James Sullivan
Master Patrolman William Vandersyde
Master Patrolman Stephen Wallin
Master Patrolman Paul Wells
Patrolman Matthew Esposito
Patrolman Brandon Gagnon
Patrolman Derek Hart
Patrolman Robert Maglio
Patrolman Kevin Manuele
Patrolman H. Clark Preston
Patrolman Patrick Ryan
Patrolman Jeffrey Sprankle

Crossing Guards

Arthur Ducharme (part-time)
Mary Ann Durin (part-time)
Patricia Girouard (part-time)

Communications

John Spence, Asst. Communications Supervisor
James Connelly, Dispatcher III
Dawn Cote, Dispatcher III
Erika Maguire, Dispatcher III
Michael Piccolo, Dispatcher III

Town Employees (as of 12/31/2016)

Communications *continued*

Shannan Vital, Dispatcher III
Derek Zagzoug, Dispatcher III
Christopher Bedard, Dispatcher
Louisa Cavanaugh, Call Dispatcher
Christine Maille, Call Dispatcher
Kevin O'Brien, Call Dispatcher

Public Works

Administration & Engineering

Kyle Fox, P.E., Director
Dawn Tuomala, Deputy Director/Town Engineer
Rebecca Starkey, Executive Secretary
Steve McFadden, Summer Engineering Intern
Evan Silva, Summer Engineering Intern

Buildings & Grounds

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

Equipment Maintenance

Brian Friolet, Equipment Maintenance Foreman
Ed Boisvert, Mechanic II
Scott Bourgoin, Mechanic II
Chris Connacher, Mechanic II
Michael McCann, Mechanic I

Highway Maintenance

Lori Barrett, Operations Manager
Betsy Berube, Secretary
Greg Blecharczyk, Roads & Bridges Foreman
Jeff Strong, Construction & Highway Foreman
Bob Lovering, Equipment Operator III
Ernie Doucette, Equipment Operator II
Wayne Lombard, Equipment Operator II
Bob Burley, Equipment Operator I
Steve Cook, Equipment Operator I
Scott Daley, Equipment Operator I
Bob Golemo, Equipment Operator I
Jason Kimball, Equipment Operator I
George King, Equipment Operator I
Lou Lapointe, Equipment Operator I
Mike Stack, Equipment Operator I
Dean Stearns, Equipment Operator I
Jake Stevens, Equipment Operator I
John Trythall, Equipment Operator I
Joshua Conley, Maintainer
Richard Parks, Maintainer

Solid Waste

Steve Doumas, Solid Waste Foreman
Patrick Davis, Scale Operator/Secretary
Dennis Beauregard, Equipment Operator III
Julio Molinari, Equipment Operator III
Paul Ford, Recycling Attendant
Ian Robinson, Recycling Attendant
James Killpartrick, Community Recycling Asst. (part-time)

Wastewater

James E. Taylor, Asst. Public Works Dir./ Wastewater
Becky Sullivan, Secretary
Leo Gaudette, Chief Operator
Lee Vogel, Maintenance Manager
Ken Conaty, Sewer Inspector
Richard Blanchard, Laboratory Manager
Sarita Croce, Industrial WW Pretreatment Manager
Cecil Peters, Operator II/Lab Technician
Jason Bellemore, Equipment Operator III
Paul Dube, Equipment Operator III
Gary MacGrath, Equipment Operator III
Robert Wells, Equipment Operator III
Kevin Wilkins, Operator II
David Blaine, Operator I
Joseph Piccolo, Operator I
Steve Wardner, Operator I
Ed N. Boisvert, Mechanic II
Manuel Brier, Mechanic II
Robert MacGrath, Mechanic II
Raymond Valdes, Mechanic II
Carlos Ainslie, Maintainer

Town Clerk / Tax Collector

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

Welfare Department

Patricia Murphy, Welfare Administrator (part-time)

Town Employees (as of 12/31/2016)

EMPLOYEES WHO LEFT EMPLOYMENT IN 2016

Finance

Paula Ciarla, Account Clerk III – 3/19/2016

Fire Department

Alfred Turner, PT Health Inspector – 1/31/2016

Kevin Chambers, Master Firefighter/Paramedic – 2/16/2016

John Chisholm, Master Firefighter/Paramedic – 10/23/2016

Joshua Fogg, Call Firefighter – 7/9/2016

Paul Kelly, Master Firefighter/Paramedic – 5/22/2016

Patrick Meagher, Call Firefighter – 10/31/2016

Riley Northrop, Firefighter/Paramedic – 2/6/2016

Library

Natasha Bairamova, PT Library Aide I – 1/2016

Nancy Vigezzi, Head of Technical Services – 7/2016

Liz Gotauco, Head of Youth Services – 11/2016

Patricia Flynn, PT Library Aide I – 9/2016

Melissa Levesque, PT Page/Aide – 8/2016

Peter Duke, PT Maintenance Aide – 12/2016

Marguerite Kidder, PT Custodial Aide – 11/2016

Police Department

Captain Peter Albert, Patrol Commander – 12/15/2016

John D'Auria, Patrolman – 9/8/2016

Marc Russomanno, Patrolman – 4/20/2016

Police – Communications

Alexander Cronin, Call Dispatcher – 4/8/2016

Public Works – Highway Maintenance

Bruce Moreau, Road & Bridges Foreman – 9/6/2016

Kenneth Vallancourt, Maintainer – 12/2/2016

Public Works – Wastewater

Tyler Frost, Maintainer – 2/15/2016

Bruce Theriault, Mechanic II – 9/29/2016

Timothy Van Loon, Mechanic II – 1/28/2016

Employee Service Recognitions and Retirees

"It shall be the purpose of the Town of Merrimack to acknowledge longevity by honoring those who have met the requirements outlined herein."

The following employees were recognized in 2016 for their years of service with the Town of Merrimack:

5 YEARS OF SERVICE

Timothy J. Thompson Comm. Development
Eileen M. Cabanel General Government

10 YEARS OF SERVICE

Mark R. Bickford Fire
Kip P. Caron Fire
Michael S. Kiernan Fire
Brennan T. McCarthy Fire
Michael R. Marcotte Police
Leo R. Gaudette Wastewater

15 YEARS OF SERVICE

Tammie Lambert Finance
Scott R. Bannister Fire
Shawn P. Brechtel Fire
Shawn K. Kimball Fire
William P. Pelrine Fire
Scott A. Daley Highway
Dean Stearns Highway

20 YEARS OF SERVICE

Jason T. Marsella Fire
Gary W. MacGrath Wastewater

30 YEARS OF SERVICE

Jeffrey D. Strong Highway
Robert J. Burley Highway
Dennis M. Foley Police

35 YEARS OF SERVICE

Richard B. Blanchard Wastewater

40 YEARS OF SERVICE

William "Chuck" Miller General Government
Bruce W. Moreau Highway

2016 RETIREES

Bruce W. Moreau, *40 years of service* Public Works – Highway
Kenneth G. Vallancourt, *14 years of service* Public Works – Highway
Captain Peter F. Albert, *32 years of service* Police Department

In Memory

Theodore "Ted" E. Trask 1941 – 2016



Theodore E. Trask, 74, surrounded by his loving family, died Thursday, Jan. 7, 2016, at The Elms of Milford after a long illness. Ted was born June 14, 1941, in Hartford, Conn. He grew up in Poland, Maine.

Mr. Trask proudly served in the U.S. Army, including a tour in Germany. He went on to become a law enforcement officer, where he served many communities in Maine and New Hampshire and retired as a patrol sergeant on the Merrimack Police Department where he specialized in accident investigation. Following his retirement, he also served his community as a deputy sheriff with the Hillsborough County Sheriff's Office.

Ted enjoyed working on cars and was a Mustang enthusiast. He is survived by his loving wife and best friend, Carole A. Trask, with whom he shared 55 years of marriage. He and Carole enjoyed camping and were members of the Escapees Club. During their retirement, they traveled around the country meeting people and made many friends.

Tyler J. Frost 1980 – 2016



Tyler J. Frost, 35, died Feb. 15, 2016. Born in Concord, he was a lifelong resident of Goffstown.

Tyler was employed with Merrimack Public Works Department. He had also worked with the Goffstown Department of Public Works. He enjoyed spending time in the outdoors hunting and fishing, however his greatest joy in life came from spending time with his family, especially his two sons. Tyler was a veteran of the Iraq War, having served as a military police sergeant in the U.S. Army.

Mary M. Moriarty 1920 - 2016



Mary M. Moriarty, 95, of Nashua, and former longtime resident of Merrimack passed away peacefully at her daughter's house on Wednesday February 17, 2016 after a period of declining health.

She was born on March 12, 1920 in Arlington, MA to the late Richard and Anne (Burke) Healy. She was a graduate of Arlington High School in 1938, and attended New Hampshire Technical College and Rivier College. She worked as a social worker for Southern New Hampshire Services, providing services all throughout Southern New Hampshire until she retired in 1991.

Mrs. Moriarty was a communicant of Our Lady of Mercy and St. John Neumann Church she was an Outreach Coordinator for many years, and was on the Pastoral Council.

Mary and her late husband Frederick were founding members of the Merrimack Ambulance Rescue Service and served on the auxiliary. She also served on the board of directors for the Merrimack Adult Community Center, Merrimack School Board, the Merrimack Library Development Committee, was a member of the Women's Democratic Party, N.H. Woman's Legislators, served on the N.H. House of Representatives from 1964-66, and from 1999-2000, along with many other town and charitable organizations.

In Memory

Sherry K. Kalish 1956 – 2016



Sherry Kalish, a long time New Hampshire resident and a loving wife, mother, grandmother, and sister, died on Thursday the 30th of June on her 60th birthday, surrounded by family at her home in Seabrook after a lengthy battle with cancer.

She was born in 1956 in Cedar Rapids, Iowa, the daughter of the late William Richard and LaVonne Barbara (Vanourney) Bird. Sherry served her country in the U.S. Navy for 4 years after graduating from Regis High School in Cedar Rapids. She left the Navy in 1979 to start a family.

Sherry was a teacher of hairdressing for many years before working for the town of Merrimack, NH Parks and Recreation Department. She was committed to serving the town, working on Naticook Summer Day Camp and many sports and outdoors programs for the families in Merrimack. She worked hard, starting out as a secretary and progressing to become the Director of the entire department before retiring in 2013.

She loved spending time with her children and grandchildren, enjoyed cooking, running, going to the beach, and always had a positive energy that could light up the room. She is survived by her husband, Chester Kalish.

Eber L. Currier 1930 – 2016



Eber Currier, 85 of Merrimack, NH died August 6, 2016, at his home peacefully in his sleep. He was born in Littleton, ME on December 29, 1930, son of the late Dwight and Berniece (Wilson) Currier.

Eber owned and operated Currier Orchards with his wife, Trudy, in Merrimack, and Currier Self Storage in Milford, NH, both for 32 years. He was previously the partner of Demers Vega International Harvester Truck Sales and Service Centers in Nashua and Amherst. Eber was the founder of the Merrimack Agricultural Commission and member for 8 years. He was also a 25 year member of the Merrimack Conservation Commission.

Members of his family include his wife of 67 years, Trudy; five sons; eight grandchildren; four great-grandchildren; a sister and several nieces and nephews.

Jeffrey R. Sebring 1941 - 2016

Jeffery R. Sebring, 75, of Merrimack passed away on December 30th at home. He was born, raised, and educated in Herkimer, New York. After graduating Herkimer High School in 1959, Jeff went on to proudly serve his country with the United States Air Force during the Vietnam Era. He later earned his bachelor's degree in electrical engineering from the University of Virginia. In 1979 he moved to Merrimack, NH. He retired from the Mitre Corporation in 2005, after 13 years of service as a Cyber Security Engineer.

Jeff also served on the Merrimack, NH, Planning Board for the past several years.

In his free time Jeff enjoyed snowmobiling, working out, Indy car races, lending a helping hand to whoever needed it, Friday night gatherings with friends, traveling mostly to the west coast to help family and friends. His greatest joy was spending time with his family. *(no picture available)*

TOWN OF MERRIMACK, NH



2016 TOWN MEETING MINUTES AND RESULTS

Annual Town Meeting

Deliberative Session - March 10, 2016

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

Moderator Christensen yielded the floor to Bob L'Heureux, 94 Back River Road. Mr. L'Heureux informed the body that the Town suffered a great loss of a community leader with the passing of Mary Moriarty, who with her husband Fred, were the founders of MARS (Merrimack Ambulance Rescue Service). Mrs. Moriarty was long-time resident who was involved in numerous organizations and committees in town. A moment of silence was observed.

Article 2

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$34,273,625. Should this article be defeated, the default budget shall be \$29,384,969, 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 5-0-0)*

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

Councilor Harrington spoke to the article and highlighted current budget changes. She noted that the current proposed budget of \$34,273,625 does not include any changes with collective bargaining agreements. Included in the budget are \$750,000 for road surfaces and maintenance, \$97,000 for Fire Department overtime, \$77,000 for health insurance increases, \$48,000 for South Fire Station maintenance, \$48,000 for tipping fees and \$225,000 for the 53rd payroll week, which occurs every six to seven years. Councilor Harrington noted that the 53rd payroll week is being paid out of the fund balance and will not affect the tax rate. She noted there is also an increase of \$166,000 for capital reserve funds for savings for future purchases and maintenance items. Total capital reserve expenditures reflected in the budget equal \$4,058,500, and these are monies already saved for projects that do not affect the tax rate. One major project being done is the Bedford Road Bridge and the cost is offset 80% by state bridge aid. The Town will pay \$545,500 of the \$2,727,500 cost of the project. Another project is the Souhegan River Trail; this project is offset by 80% by transportation alternative program funds. The Town will pay \$150,000 of the \$436,000 cost of the project.

Councilor Harrington noted that aside from property tax revenues, revenues reflect \$325,000 from motor vehicle permits and \$225,000 from the unused fund balance for the 53rd payroll week. The budget as proposed represents a 1.6% increase over last year's budget to be raised by taxes. This is a \$0.09 increase on the Town's portion of the tax rate, increasing the Town's share from \$5.49 to \$5.58.

Councilor Harrington made a statement regarding the five collective bargaining agreements on the warrant. She indicated that these bargaining agreements reflect completed negotiations for 5 of the 6 unions within Town. She noted that all agreements reflect major health insurance concessions which will impact our health insurance rates and our tax rates on future budgets.

Stan Heinrich, 8 Edgewood Ave, asked for clarification on the difference between this year's proposed operating budget of \$34.7 million vs. the proposed default budget of \$29 million. He questioned if the majority of the increase in the proposed operating budget includes projects being paid for by the cost sharing by the State. Councilor Harrington responded that the difference is the projects which are being paid for by 80% state reimbursements.

Stan Heinrich, 8 Edgewood Ave, questioned the health care concessions, asking what was the difference between what is currently being paid and what will be paid by employees if the article passes. Finance Director Paul Micali responded that currently employees pay 10% of the cost of the insurance. The new plan is a site of service plan with a \$1000/\$3000

Annual Town Meeting

deductible. Employees will no longer pay the 10% share costs, but rather will pay a deductible of \$1000 per person, with a family maximum of \$3000. This equates to the current payroll deduction in place.

Councilor Harrington responded that the change to employees in how their health care is being paid for should result in future decreases in insurance costs when people consider how they use their insurance.

There being no changes the question will move to the ballot as printed.

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 American Federation of State, County and Municipal Employees 93, Local 3657, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Benefit Costs	Fiscal Impact
2016-17	\$91,516	(43,620)	\$47,896
2017-18	\$46,897	87	\$46,984
2018-19	\$48,328	168	\$48,496

and further to raise and appropriate the sum of \$47,896, such sum representing the anticipated increase 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 changing their health care to \$20 office visit \$10/\$25/\$40 pharmacy co-pay \$10/\$40/\$70 Mail-in and \$1,000/\$3,000 Deductible plan. These savings have been factored into the estimated fiscal impact set forth above. This collective bargaining agreement covers supervisory employees of the Fire and Police Departments. *(Recommended by the Town Council 4-1-0)*

Councilor Boyd moved Article 3 as printed. Councilor Vaillancourt seconded the motion.

Councilor Boyd spoke to the article stating the key component of the negotiated contract was changes in health care concessions. He noted that office visits will change to a \$20 co-pay, and prescription co-pays will change to \$10/\$25/\$40 for retail and to \$10/\$40/\$70 for mail-ins. He thanked the union members for agreeing to these changes.

Councilor Vaillancourt pointed out that the higher deductible plans are less expensive and these health care concessions are a win-win for the employees and the tax payers as the premiums will not be as high.

There being no changes the question will move to the ballot as printed.

Article 4

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

Fiscal Year	Wage Increase	Benefit Costs	Fiscal Impact
2016-17	\$15,630	(18,816)	(\$ 3,186)
2017-18	\$15,779	0	\$15,779
2018-19	\$16,282	0	\$16,282

and further to raise and appropriate the sum of \$0, such sum representing the anticipated increase 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 changing their health care to \$20 office visit \$10/\$20/\$45 pharmacy co-pay \$1,000/\$3,000 Deductible plan. These savings have been factored into the estimated fiscal impact set

Annual Town Meeting

forth above. This collective bargaining agreement covers Dispatchers and Office Staff of the Police Department. *(Recommended by the Town Council 5-0-0)*

Councilor Dwyer moved Article 4 as written.

Councilor Boyd seconded the motion.

Councilor Dwyer spoke to the article. He noted this article covers dispatchers at the Police Department. He stated that it is a very stressful job and people don't stay. The Police Department is having a difficult time filling and keeping people in the position of dispatcher.

There being no changes the question will move to the ballot as printed.

Article 5

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

Fiscal Year	Wage Increase	Benefit Costs	Fiscal Impact
2016-17	\$22,461	(18,683)	\$ 3,778
2017-18	\$23,137	0	\$23,137
2018-19	\$23,864	0	\$23,864

and further to raise and appropriate the sum of \$3,778, such sum representing the anticipated increase 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 changing their health care to \$20 office visit \$10/\$20/\$45 pharmacy co-pay \$1,000/\$3,000 Deductible plan. These savings have been factored into the estimated fiscal impact set forth above. This collective bargaining agreement covers supervisory and clerical employees of the Highway, Solid Waste Disposal, Wastewater Treatment, and Equipment Maintenance Divisions of the Public Works Department. *(Recommended by the Town Council 4-1-0)*

Councilor Rothhaus moved Article 5 as printed. Councilor Mahon seconded the motion.

Councilor Rothhaus spoke to the Article noting it included items similar to the other articles such as the increased pharmacy copays and the \$1000/\$3000 deductibles. The contract covers supervisory/clerical employees of the Highway, Solid Waste Disposal, Waste Water Treatment and Equipment Maintenance divisions of the Public Works Department. It is a three year contact with 3% raises in each year. This contract allowed for increased savings in health care costs and Councilor Rothhaus stated he appreciated all of the unions for agreeing to the concessions.

There being no changes the question will move to the ballot as printed.

Article 6

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

Fiscal Year	Wage Increase	Benefit Costs	Fiscal Impact
2016-17	\$60,042	(\$48,576)	\$11,466
2017-18	\$84,706	(\$51,004)	\$33,702
2018-19	\$86,808	0	\$86,808

Annual Town Meeting

and further to raise and appropriate the sum of \$11,466, such sum representing the anticipated increase 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 changing their health care to \$20 office visit \$10/\$20/\$45 pharmacy co-pay \$1,000/\$3,000 Deductible plan on January 1, 2017. These savings have been factored into the estimated fiscal impact set forth above. This collective bargaining agreement covers the labors of the Public Works Department to include Highway, Waste Water, Solid Waste, and Equipment Maintenance Divisions. *(Recommended by the Town Council 4-1-0)*

Councilor Mahon moved Article 6 as printed. Councilor Vaillancourt seconded the motion.

Councilor Mahon spoke to the Article stating this article contains similar benefits to the other union contracts. This contract contains some changes in how wage increases are applied to accommodate the different positions. Some changes in differential rates were made, such as the “wing” rate, which is paid to a snowplow operator who is operating a wing truck while snow plowing. There were also changes in the weekend differential rate and the meals allowance during emergencies. He urged the voters to support this contract.

There being no changes the question will move to the ballot as printed.

Article 7

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

Fiscal Year	Wage Increase	Benefit Costs	Fiscal Impact
2016-17	\$49,928	(\$20,064)	\$29,864
2017-18	\$62,703	(\$21,697)	\$41,006
2018-19	\$69,421	0	\$69,421

and further to raise and appropriate the sum of \$29,864, such sum representing the anticipated increase 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 changing their health care to \$20 office visit \$10/\$20/\$45 pharmacy co-pay \$1,000/\$3,000 Deductible plan on January 1, 2017. These savings have been factored into the estimated fiscal impact set forth above. This collective bargaining agreement covers the Firefighters and Paramedics of the Fire Department. *(Recommended by the Town Council 4-1-0)*

Councilor Boyd moved Article 7 as printed. Councilor Vaillancourt seconded the motion.

Councilor Boyd spoke to the Article stating this article contains similar language as the other bargaining agreements being proposed and discussed regarding pharmacy co-pays and deductibles. The key component of this contract is there will be significant health care cost savings in the two years of the contract. He thanked the Firefighters for coming to a resolution that works for them and the Town and urged the voters to support this contact.

Councilor Harrington noted that if all of the collective bargaining agreements pass, the additional tax rate increase will be \$0.03, or \$5.61 for the Town’s share.

There being no changes the question will move to the ballot as printed.

Article 8

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

PROPOSED AMENDMENT to Charter Article VI

6-2 Elected boards/committees/commissions.

Annual Town Meeting

B. Library Trustees. There shall be a board of five Trustees of the Library whose powers and duties are provided by New Hampshire state law. Library Trustees shall be elected at the regular Town election for terms of three years, staggered so that no more than two Trustees are elected at one time. ***The Town Council may appoint up to three (3) alternates in accordance with RSA 202-A:10, who may serve when elected members of the board are temporarily unable to attend a board meeting.*** Vacancies shall be filled by appointment by the Town Council for the unexpired term.

Councilor Mahon moved Article 8 as printed. Councilor Harrington seconded the motion.

Councilor Mahon spoke to the Article. He stated that this is a charter change requested by the Library Trustees which would allow them to have the Town Council appoint 3 alternates. The provision for alternates has been in state statutes for a long time. A year or two ago the Trustees approached the Council about alternates. They were provided with the process to do it, and this year brought it forward and asked the Town Council to have it included as a warrant article. Councilor Mahon stated it is a fair item for them and will hopefully encourage additional participation, and help the library board of trustees to have a bigger impact in the community.

There being no changes the question will move to the ballot as printed.

Article 9

To see if the Town will vote to establish a Recreation Revolving Fund as authorized by RSA 35-B:2, and to designate the Town Manager as agent of the Fund. The money received from fees and charges for recreation services and facilities shall be deposited into the Fund and shall be allowed to accumulate from year to year and shall not be considered part of the Town's general surplus. The Treasurer of the Town of Merrimack shall have control of all monies in the Fund and shall only remit the equal amount upon the direct order by the Director of Parks & Recreation, subject to the approval of the Town Council. These funds may be expended only for the direct costs associated with recreational program offerings or for any indirect costs associated with administering those programs, and no expenditure shall be made in such a way as to require the expenditure of other funds that have not been appropriated for that purpose. After creation of such Recreation Revolving Fund, the monies in such fund shall not need further Town approval to be expended.

Councilor Dwyer moved Article 9 as printed. Councilor Rothhaus seconded the motion.

Councilor Dwyer spoke to the Article stating a revolving fund for the Park and Recreation Department is a process that is similar to an accounting procedure. It will allow the Parks and Recreation Director to bring forward new programs and items at the parks. Monies can go directly to the revolving fund instead of the Parks and Recreation Director having to come before the Town Council for approval each time there is an expenditure. There will be no tax impact.

Councilor Rothhaus spoke to the Article stating it was important to note that the revolving fund is self-funded as it is paid for by users of the program and there will be no tax impact.

There being no changes the question will move to the ballot as printed.

Councilor Harrington noted that Councilor Tom Koenig and Town Manager Eileen Cabanel were excused from the meeting.

Councilor Harrington noted that Councilor Tom Mahon has chosen not to seek re-election and this is his last deliberative session. She thanked Councilor Mahon for his almost ten years of service on the board and for his major contributions of his time, talent and knowledge over the years. She noted that Councilor Mahon chaired the Charter Commission that created the Council. She wished him well and the body recognized him with a standing ovation.

Councilor Mahon thanked the people of Merrimack stating he was fortunate and humbled by the support of the voters over the years. He stated he appreciated the time and effort that many in the community have given to make Merrimack a better place, especially over the past 10 years. There have been improvements in terms of infrastructure and opportunities for residents here. He stated this community involvement is a reflection as to "why" we are voted one of the safest communities in the U.S. and why we have good recreational and quality of life issues in the community.

Annual Town Meeting

We are committed to it and to making Merrimack a great place to live and raise a family. He stated one of the reasons he located his family here more than 40 years ago was because of the reputation of Merrimack as being one of the great places to live.

Alistar Milns moved to adjourn the meeting, Councilor Mahon seconded the motion. The meeting adjourned at 7:26 PM.

Submitted by,



Diane Trippett
Town Clerk/Tax Collector

Annual Town Meeting Results

The second session of the Merrimack Town Meeting was held on April 12, 2016. The following offices and questions were on the ballot:

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

James Ferreira..... 744 votes
Jackie Flood..... 1,140 votes
Daniel Dwyer 936 votes

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

Ethic Committee – Three years: Vote for not more than two (2)

No candidate filed for the position.

James Ferreira.....5 write-in votes
Charles “Chuck” Mower.....5 write-in votes

James Ferreira and Chuck Mower were elected to the position of Ethics Committee member and were so declared.

Library Trustee – Three years: Voter for not more than one (1)

Richard Barnes..... 1,385 votes

Richard Barnes was elected to the position of Library Trustee and was so declared.

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

Chris Christensen 1,330 votes

Chris Christensen was elected to the position of Trustee of Trust Funds and was so declared.

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

Lynn Christensen..... 1,375 votes

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

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

No candidate filed for the position.

Fran L’Heureux..... 412 write-in votes

Fran L’Heureux was elected to the position of Supervisor of the Checklist and was so declared.

Article 2

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$34,273,625 Should this article be defeated, the default budget shall be \$29,384,969, 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 6-0-0)*

Yes..... 946
No 833

Article 2 passed and was so declared.

Annual Town Meeting Results

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 American Federation of State, County and Municipal Employees 93, Local 3657, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Benefit Costs	Fiscal Impact
2016-17	\$91,516	(43,620)	\$47,896
2017-18	\$46,897	87	\$46,984
2018-19	\$48,328	168	\$48,496

and further to raise and appropriate the sum of \$47,896, such sum representing the anticipated increase 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 changing their health care to \$20 office visit \$10/\$25/\$40 pharmacy co-pay \$10/\$40/\$70 Mail-in and \$1,000/\$3,000 Deductible plan. These savings have been factored into the estimated fiscal impact set forth above. This collective bargaining agreement covers supervisory employees of the Fire and Police Departments. *(Recommended by the Town Council 5-1-0)*

Yes..... 1,084
 No 762

Article 3 passed and was so declared.

Article 4

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

Fiscal Year	Wage Increase	Benefit Costs	Fiscal Impact
2016-17	\$15,630	(18,816)	(\$ 3,186)
2017-18	\$15,779	0	\$15,779
2018-19	\$16,282	0	\$16,282

and further to raise and appropriate the sum of \$0, such sum representing the anticipated increase 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 changing their health care to \$20 office visit \$10/\$20/\$45 pharmacy co-pay \$1,000/\$3,000 Deductible plan. These savings have been factored into the estimated fiscal impact set forth above. This collective bargaining agreement covers Dispatchers and Office Staff of the Police Department. *(Recommended by the Town Council 6-0-0)*

Yes..... 1,234
 No 602

Article 4 passed and was so declared.

Article 5

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

Fiscal Year	Wage Increase	Benefit Costs	Fiscal Impact
2016-17	\$22,461	(18,683)	\$ 3,778

Annual Town Meeting Results

Fiscal Year	Wage Increase	Benefit Costs	Fiscal Impact
2017-18	\$23,137	0	\$23,137
2018-19	\$23,864	0	\$23,864

and further to raise and appropriate the sum of \$3,778, such sum representing the anticipated increase 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 changing their health care to \$20 office visit \$10/\$20/\$45 pharmacy co-pay \$1,000/\$3,000 Deductible plan. These savings have been factored into the estimated fiscal impact set forth above. This collective bargaining agreement covers supervisory and clerical employees of the Highway, Solid Waste Disposal, Wastewater Treatment, and Equipment Maintenance Divisions of the Public Works Department. *(Recommended by the Town Council 5-1-0)*

Yes..... 1,074
 No 754

Article 5 passed and was so declared.

Article 6

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

Fiscal Year	Wage Increase	Benefit Costs	Fiscal Impact
2016-17	\$60,042	(\$48,576)	\$11,466
2017-18	\$84,706	(\$51,004)	\$33,702
2018-19	\$86,808	0	\$86,808

and further to raise and appropriate the sum of \$11,466, such sum representing the anticipated increase 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 changing their health care to \$20 office visit \$10/\$20/\$45 pharmacy co-pay \$1,000/\$3,000 Deductible plan on January 1, 2017. These savings have been factored into the estimated fiscal impact set forth above. This collective bargaining agreement covers the labors of the Public Works Department to include Highway, Waste Water, Solid Waste, and Equipment Maintenance Divisions. *(Recommended by the Town Council 5-1-0)*

Yes..... 1,048
 No 776

Article 6 passed and was so declared.

Article 7

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

Fiscal Year	Wage Increase	Benefit Costs	Fiscal Impact
2016-17	\$49,928	(\$20,064)	\$29,864
2017-18	\$62,703	(\$21,697)	\$41,006
2018-19	\$69,421	0	\$69,421

Annual Town Meeting Results

and further to raise and appropriate the sum of \$29,864, such sum representing the anticipated increase 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 changing their health care to \$20 office visit \$10/\$20/\$45 pharmacy co-pay \$1,000/\$3,000 Deductible plan on January 1, 2017. These savings have been factored into the estimated fiscal impact set forth above. This collective bargaining agreement covers the Firefighters and Paramedics of the Fire Department. *(Recommended by the Town Council 5-1-0)*

Yes..... 1,108
No 744

Article 7 passed and was so declared.

Article 8

Shall the Town of Merrimack approve the charter amendment reprinted below?
PROPOSED AMENDMENT to Charter Article VI

6-2 Elected boards/committees/commissions.

B. Library Trustees. There shall be a board of five Trustees of the Library whose powers and duties are provided by New Hampshire state law. Library Trustees shall be elected at the regular Town election for terms of three years, staggered so that no more than two Trustees are elected at one time. ***The Town Council may appoint up to three (3) alternates in accordance with RSA 202-A:10, who may serve when elected members of the board are temporarily unable to attend a board meeting.*** Vacancies shall be filled by appointment by the Town Council for the unexpired term.

Yes..... 1,455
No 371

Article 8 passed and was so declared.

Article 9

To see if the Town will vote to establish a Recreation Revolving Fund as authorized by RSA 35-B:2, and to designate the Town Manager as agent of the Fund. The money received from fees and charges for recreation services and facilities shall be deposited into the Fund and shall be allowed to accumulate from year to year and shall not be considered part of the Town's general surplus. The Treasurer of the Town of Merrimack shall have control of all monies in the Fund and shall only remit the equal amount upon the direct order by the Director of Parks & Recreation, subject to the approval of the Town Council. These funds may be expended only for the direct costs associated with recreational program offerings or for any indirect costs associated with administering those programs, and no expenditure shall be made in such a way as to require the expenditure of other funds that have not been appropriated for that purpose. After creation of such Recreation Revolving Fund, the monies in such fund shall not need further Town approval to be expended.

Yes..... 1,355
No 480

Article 9 passed and was so declared.

Submitted by,



Diane Trippett,
Town Clerk/Tax Collector

TOWN OF MERRIMACK, NH



**2016 FINANCIAL REPORTS
AND SUMMARIES**

**TOWN OF MERRIMACK,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016**

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

TABLE OF CONTENTS

	<u>PAGES</u>
INDEPENDENT AUDITOR'S REPORT	1 - 2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3 - 10
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
A Statement of Net Position	11
B Statement of Activities	12
Fund Financial Statements	
<i>Governmental Funds</i>	
C-1 Balance Sheet	13
C-2 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position.....	14
C-3 Statement of Revenues, Expenditures, and Changes in Fund Balances.....	15
C-4 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	16
<i>Budgetary Comparison Information</i>	
D Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund	17
<i>Proprietary Fund</i>	
E-1 Statement of Net Position	18
E-2 Statement of Revenues, Expenses, and Change in Net Position.....	19
E-3 Statement of Cash Flows	20
<i>Fiduciary Funds</i>	
F-1 Statement of Net Position	21
F-2 Statement of Changes in Net Position	22
NOTES TO THE BASIC FINANCIAL STATEMENTS	23 - 43
REQUIRED SUPPLEMENTARY INFORMATION	
G Schedule of Funding Progress for Other Postemployment Benefit Plan	44
H Schedule of the Town's Proportionate Share of Net Pension Liability	45
I Schedule of Town Contributions	46
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION	47
COMBINING AND INDIVIDUAL FUND SCHEDULES	
Governmental Funds	
<i>Major General Fund</i>	
1 Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis).....	48
2 Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)	49
3 Schedule of Changes in Unassigned Fund Balance.....	50
<i>Nonmajor Governmental Funds</i>	
4 Combining Balance Sheet	51
5 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances.....	52

Auditor's Report for Fiscal Year Ending June 30, 2016



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, major fund, and aggregate remaining fund information of the Town of Merrimack as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, major fund, and aggregate remaining fund information of the Town of Merrimack as of June 30, 2016, and the respective changes in financial position and the respective budgetary comparisons for the major general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Funding Progress for Other Postemployment Benefit Plan, the Schedule of the Town's Proportionate Share of Net Pension Liability, and the Schedule of Town Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by

Auditor's Report for Fiscal Year Ending June 30, 2016

Town of Merrimack Independent Auditor's Report

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

Other Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Merrimack's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Plodzik & Sanderson
Professional Association*

January 17, 2017

Auditor's Report for Fiscal Year Ending June 30, 2016

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, 2016.

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 four components: (1) government-wide financial statements, (2) fund financial statements, (3) notes to financial statements and (4) required supplementary information. 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 Position presents information on all assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

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

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, sanitation, health and welfare, culture and recreation, community development, interest on long-term debt and capital outlay. The business-type activities include sewer activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into 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

Auditor's Report for Fiscal Year Ending June 30, 2016

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 Balance for the general fund, which is considered to be a major fund. Data from the other governmental funds are combined into a single aggregated presentation.

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

Proprietary funds. Proprietary funds are maintained as follows:

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the 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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$99,435,054 (i.e., net position), a change of \$5,086,627 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$18,024,713, a change of \$2,489,781 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the governmental funds was \$6,606,894, a change of \$1,522,012 in comparison to the prior year.
- Total bonds and loans payable at the close of the current fiscal year was \$3,329,924, a change of (\$699,291) in comparison to the prior year. The Town also had notes payable in the amount of \$6,916,369 at the close of the current fiscal year, a change of \$1,837,549 from the prior 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.

Auditor's Report for Fiscal Year Ending June 30, 2016

NET POSITION (In thousands)

	Governmental		Business-Type		Total	
	Activities		Activities			
	2016	2015 *	2016	2015 *	2016	2015 *
Current and Other assets	\$ 57,518	\$ 53,459	\$ 3,720	\$ 3,977	\$ 61,238	\$ 57,436
Capital assets	<u>67,640</u>	<u>66,378</u>	<u>44,177</u>	<u>42,340</u>	<u>111,817</u>	<u>108,718</u>
Total assets	125,158	119,837	47,897	46,317	173,055	166,154
Deferred outflows of resources	<u>1,901</u>	<u>1,666</u>	<u>113</u>	<u>380</u>	<u>2,014</u>	<u>2,046</u>
Long-term liabilities outstanding	24,453	24,234	3,122	3,419	27,575	27,653
Other liabilities	<u>1,752</u>	<u>1,490</u>	<u>7,317</u>	<u>5,905</u>	<u>9,069</u>	<u>7,395</u>
Total Liabilities	26,205	25,724	10,439	9,324	36,644	35,048
Deferred inflows of resources	<u>38,786</u>	<u>38,163</u>	<u>204</u>	<u>641</u>	<u>38,990</u>	<u>38,804</u>
Net Position:						
Net investment in capital assets	66,170	64,529	42,317	40,161	108,487	104,690
Restricted	2,825	2,498	533	1,106	3,358	3,604
Unrestricted	<u>(6,927)</u>	<u>(9,411)</u>	<u>(5,483)</u>	<u>(4,535)</u>	<u>(12,410)</u>	<u>(13,946)</u>
Total net position	<u>\$ 62,068</u>	<u>\$ 57,616</u>	<u>\$ 37,367</u>	<u>\$ 36,732</u>	<u>\$ 99,435</u>	<u>\$ 94,348</u>

* 2015 amounts reflect the prior period adjustments described in Note 16 to the financial statements.

Auditor's Report for Fiscal Year Ending June 30, 2016

CHANGES IN NET POSITION (In thousands)

	<u>Governmental</u>		<u>Business-Type</u>		<u>Totals</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Revenues:						
Program revenues						
Charges for services	\$ 1,974	\$ 1,702	\$ 4,285	\$ 3,789	\$ 6,259	\$ 5,491
Operating grants and contributions	319	317	45	121	364	438
Capital grants and contributions	576	542	-	-	576	542
General revenues						
Property and other Taxes	16,152	15,777	-	-	16,152	15,777
Licenses and permits	5,611	5,104	-	-	5,611	5,104
Grants and contributions not restricted to specific programs	3,153	1,364	-	-	3,153	1,364
Investment income	470	155	10	2	480	157
Other	470	568	12	1	482	569
Transfers	430	-	(430)	-	-	-
	<u>29,155</u>	<u>25,529</u>	<u>3,922</u>	<u>3,913</u>	<u>33,077</u>	<u>29,442</u>
Total revenues						
Expenses:						
General government	2,951	3,032	-	-	2,951	3,032
Public safety	11,470	11,560	-	-	11,470	11,560
Highways and streets	4,456	4,689	-	-	4,456	4,689
Health and welfare	148	140	-	-	148	140
Sanitation	1,443	1,306	-	-	1,443	1,306
Culture and recreation	1,999	2,044	-	-	1,999	2,044
Community development	535	82	-	-	535	82
Interest on long-term debt	62	80	-	-	62	80
Capital outlay	1,607	-	-	-	1,607	-
Sewer operations	-	-	3,287	5,196	3,287	5,196
	<u>24,671</u>	<u>22,933</u>	<u>3,287</u>	<u>5,196</u>	<u>27,958</u>	<u>28,129</u>
Total expenses						
Change in net position	4,484	2,596	635	(1,283)	5,119	1,313
Loss on Disposal of assets	(32)	(76)	-	-	(32)	(76)
Increase in net position	<u>4,452</u>	<u>2,520</u>	<u>635</u>	<u>(1,283)</u>	<u>5,087</u>	<u>1,237</u>
Net position - beginning of year, as restated	<u>57,616</u>	<u>55,096</u>	<u>36,732</u>	<u>38,015</u>	<u>94,348</u>	<u>93,111</u>
Net position - end of year	<u>\$ 62,068</u>	<u>\$ 57,616</u>	<u>\$ 37,367</u>	<u>\$ 36,732</u>	<u>\$ 99,435</u>	<u>\$ 94,348</u>

Auditor's Report for Fiscal Year Ending June 30, 2016

As noted earlier, net position may serve over time as a useful indicator of a government's financial position.

The largest portion of net position \$108,487,632 reflects our investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$3,357,856 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$(12,410,434) reflects the implementation in the prior fiscal year of a new accounting standard issued by the Government Accounting Standards Board which requires the Town to recognize its share of the net pension liability as described further in the Notes to the Financial Statements.

Governmental activities. Governmental activities for the year resulted in a change in net position of \$4,451,975. Key elements of this change are as follows:

Excess of revenues and transfers in over expenditures and transfers out:

General fund operations	\$ 2,526,145
Special revenue funds	(359,629)
Capital project fund	3,693
Permanent funds	319,572
Subtotal	<u>2,489,781</u>

Depreciation in excess of debt service principal paydown	(2,429,170)
Capital assets acquired from current and prior year revenues, non-bonded	4,518,140
Other	(126,776)
Total	<u>\$ 4,451,975</u>

Business-type activities. Business-type activities for the year resulted in a change in net position of \$634,652. This change primarily results from a combination of higher rates from charges for services and a reduction in operating expenses.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$6,606,894; committed fund balance (non-sewer capital

Auditor's Report for Fiscal Year Ending June 30, 2016

reserves) was \$3,435,769, while total fund balance was \$13,497,412. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/16</u>	<u>6/30/15</u>	<u>Change</u>
Unassigned fund balance	\$ 6,606,894	\$ 5,084,882	\$ 1,522,012
Committed fund balance (Capital Reserves)	3,435,769	3,217,353	218,416
Other fund balance	<u>3,454,749</u>	<u>2,669,032</u>	<u>785,717</u>
 Total fund balance	 <u>\$ 13,497,412</u>	 <u>\$ 10,971,267</u>	 <u>\$ 2,526,145</u>
 Unassigned fund balance as % of total general fund expenditures	 25.8%	 22.3%	 3.5%
Committed fund balance (Capital Reserves) as a % of total general fund expenditures	13.4%	14.1%	-0.7%
Total fund balance as % of general fund expenditures	52.6%	48.1%	4.5%

The total fund balance of the general fund increased by \$2,526,145 during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of adjusted budget	\$ 1,753,824
Expenditures less than adjusted budget	1,256,637
Net transfers less than adjusted budget	(1,381,048)
Increase in encumbrances	678,316
Other	218,416
Total	<u>\$ 2,526,145</u>

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

Unrestricted net position of the Sewer Fund at the end of the year amounted to \$(5,483,386), a change of \$(948,669) in comparison to the prior year.

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

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of \$336,960. The majority of the overall change represents Grants received for the police and fire departments during the fiscal year.

Unspent General Fund appropriations were due to several factors including the self-imposed reductions in expenditures as well as staffing turnover. Below is a brief summary of the variances.

- Salaries were under budget by \$443,000.
- Overtime was over budget by \$22,000.
- Renewal Health insurance premiums were lower than appropriations, resulting in a savings of over \$168,000.

Auditor's Report for Fiscal Year Ending June 30, 2016

- The Town incurred total legal expenses which were approximately \$31,000 less than the amount budgeted.
- Repairs and Maintenance on machinery and equipment were higher than budget by \$30,000.
- Vehicle Maintenance costs were over budget by \$32,000.
- Vehicle Fuel costs came in lower than appropriations by \$72,000.
- Education and training costs came in below budget by \$55,000.
- Road maintenance and repairs expenditures were over budget by \$142,000.
- Expenditures on salt and sand for winter road maintenance were below budget by over \$80,000.
- Solid Waste Disposal costs exceeded appropriations by \$104,000.
- Outside detail costs were under budget by \$30,000.
- Expenditures on office equipment were higher than budget by \$71,000.
- Vehicle registration revenues surpassed projections by over \$850,000.
- Federal Highway Block grants were higher than anticipated by \$72,000.
- Other State and Federal Grants exceeded budgeted amounts by over \$600,000, primarily as a result of higher State Bridge Aid due to the acceleration of certain bridge repair projects.
- Refunds of health insurance premiums from the Town's provider were higher than expected by more than \$53,000.
- Outside detail revenues exceeded the budget by \$23,000.
- Ambulance revenues were higher than projections by \$76,000.
- Interest income was higher than projections by \$9,000.
- Building permits exceeded estimates by \$79,000.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year-end amounted to \$111,817,556 (net of accumulated depreciation), a change of \$3,099,159 from the prior year. This investment in capital assets includes land, buildings, system improvements, machinery and equipment, park facilities, roads, highways and bridges.

Major capital asset events during the current fiscal year included significant enhancements to the Town's Wastewater Treatment Facilities.

Credit rating. The Town has not had a credit rating for many years. The last credit rating the Town had was Moody's credit rating of Aa2.

Long-term debt. At the end of the current fiscal year, total debt outstanding for bonds was \$3,329,924, all of which was backed by the full faith and credit of the government.

Additional information on capital assets and long-term debt can be found in Notes 7 and 12 of this report.

Auditor's Report for Fiscal Year Ending June 30, 2016

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town's financial position remains strong. The Town has sufficient cash flow at this time to meet its obligations. The economy in Southern New Hampshire continues to fare comparatively well with the rest of the State, and the Northeast region of the United States continues to experience a rate of economic recovery that compares favorably with other regions of the country. The Town's unemployment rate is down to 3.1% from the previous year of 3.6%, and it still compares favorably with the state and national averages of 2.9% and 4.9%, respectively. Furthermore, there continue to be a number of large development projects in the planning stages that would appear to indicate that the Town will continue to see the steady industrial, commercial, and residential growth that Merrimack has experienced in recent years. These factors will continue to increase the tax base and to provide diverse employment opportunities.

The 2016-17 budget has been adopted, and the 2016 property tax rate (Fiscal Year 2016) was set in October. Municipal appropriations, net of non-tax revenues, have increased by \$345,681 (2.1%) compared to 2015-16 net appropriations, and the municipal portion of the tax rate is to be \$4.91 per thousand. The Town's portion of the tax rate decreased by fifty-eight cents due to the effects of the Town-wide reassessment of property values offset by increased capital expenditure reserves and general inflation.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:


Attention: Town Council

Town of Merrimack

6 Baboosic Lake Road

Merrimack, New Hampshire 03054


Eileen Cabanel
Town Manager


Paul T Micali CPA
Finance Director

BASIC FINANCIAL STATEMENTS

Auditor's Report for Fiscal Year Ending June 30, 2016

EXHIBIT A
TOWN OF MERRIMACK, NEW HAMPSHIRE
Statement of Net Position
June 30, 2016

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 38,720,502	\$ 2,249,229	\$ 40,969,731
Investments	10,162,987	569,147	10,732,134
Taxes receivables (net)	6,938,015	-	6,938,015
Accounts receivable (net)	1,514,652	761,458	2,276,110
Intergovernmental receivable	-	139,653	139,653
Inventory	138,248	-	138,248
Prepaid items	6,770	-	6,770
Tax deeded property, subject to resale	37,071	-	37,071
Capital assets:			
Land and construction in progress	20,300,346	7,154,728	27,455,074
Other capital assets, net of depreciation	47,340,012	37,022,470	84,362,482
Total assets	<u>125,158,603</u>	<u>47,896,685</u>	<u>173,055,288</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	<u>1,900,497</u>	<u>113,187</u>	<u>2,013,684</u>
LIABILITIES			
Accounts payable	768,049	157,495	925,544
Accrued salaries and benefits	867,365	112,432	979,797
Retainage payable	-	117,852	117,852
Accrued interest payable	18,561	13,783	32,344
Intergovernmental payable	97,340	6,916,369	7,013,709
Long-term liabilities:			
Due within one year	405,000	319,291	724,291
Due in more than one year	3,456,436	1,575,862	5,032,298
Net pension liability	20,592,066	1,226,387	21,818,453
Total liabilities	<u>26,204,817</u>	<u>10,439,471</u>	<u>36,644,288</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	36,756,480	-	36,756,480
Deferred amounts related to pensions	1,572,392	93,646	1,666,038
Unavailable revenue - Other	446,964	-	446,964
Unavailable revenue - CATV	10,000	-	10,000
Unavailable revenue - Sewer fund	-	110,148	110,148
Total deferred inflows of resources	<u>38,785,836</u>	<u>203,794</u>	<u>38,989,630</u>
NET POSITION			
Net investment in capital assets	66,170,358	42,317,274	108,487,632
Restricted net position	2,825,137	532,719	3,357,856
Unrestricted	(6,927,048)	(5,483,386)	(12,410,434)
Total net position	<u>\$ 62,068,447</u>	<u>\$ 37,366,607</u>	<u>\$ 99,435,054</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2016

EXHIBIT B
TOWN OF MERRIMACK, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended June 30, 2016

	Program Revenues			Net (Expense) Revenue and Change in Net Position		Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Governmental activities:						
General government	\$ 2,950,657	\$ 41,742	\$ -	\$ (2,908,915)	\$ -	\$ (2,908,915)
Public safety	11,469,948	1,253,395	186,226	(10,030,327)	-	(10,030,327)
Highways and streets	4,455,606	3,700	131,933	(3,744,115)	-	(3,744,115)
Sanitation	1,443,081	468,558	-	(974,523)	-	(974,523)
Health and welfare	148,200	-	-	(148,200)	-	(148,200)
Culture and recreation	1,998,658	205,127	767	(1,792,764)	-	(1,792,764)
Community development	534,682	993	-	(533,689)	-	(533,689)
Interest on long-term debt	62,399	-	-	(62,399)	-	(62,399)
Capital outlay	1,607,406	-	-	(1,607,406)	-	(1,607,406)
Total governmental activities	24,670,637	1,973,515	318,926	(21,802,338)	-	(21,802,338)
Business-type activities:						
Sewer	3,287,016	4,285,409	44,848	-	1,043,241	1,043,241
Total	\$ 27,957,653	\$ 6,258,924	\$ 363,774	(21,802,338)	1,043,241	(20,759,097)
General revenues:						
Taxes:						
Property				15,619,721	-	15,619,721
Other				532,676	-	532,676
Motor vehicle permit fees				4,834,839	-	4,834,839
Licenses and other fees				776,219	-	776,219
Grants and contributions not restricted to specific programs				3,153,275	-	3,153,275
Unrestricted investment earnings				469,736	9,518	479,254
Miscellaneous				470,060	11,765	481,825
Transfers				429,872	(429,872)	-
Special item:						
Loss on disposal of capital assets				(32,085)	-	(32,085)
Total general revenues and special items				26,254,313	(408,589)	25,845,724
Change in net position				4,451,975	634,652	5,086,627
Net position, beginning, as restated (see Note 16)				57,616,472	36,731,955	94,348,427
Net position, ending				\$ 62,068,447	\$ 37,366,607	\$ 99,435,054

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

Auditor's Report for Fiscal Year Ending June 30, 2016

EXHIBIT C-1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
June 30, 2016

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 36,627,530	\$ 2,092,972	\$ 38,720,502
Investments	7,816,856	2,346,131	10,162,987
Accounts receivable (net)	1,413,291	101,361	1,514,652
Taxes receivable (net)	6,938,015	-	6,938,015
Inventory	138,248	-	138,248
Prepaid items	6,770	-	6,770
Tax deceded property, subject to resale	37,071	-	37,071
Total assets	\$ 52,977,781	\$ 4,540,464	\$ 57,518,245
LIABILITIES			
Accounts payable	\$ 764,886	\$ 3,163	\$ 768,049
Accrued salaries and benefits	867,365	-	867,365
Intergovernmental payable	97,340	-	97,340
Total liabilities	1,729,591	3,163	1,732,754
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - Property taxes	37,303,814	-	37,303,814
Unavailable revenue - Other	446,964	-	446,964
Unavailable revenue - CATV	-	10,000	10,000
Total deferred inflows of resources	37,750,778	10,000	37,760,778
FUND BALANCES			
Nonspendable	771,780	1,772,730	2,544,510
Restricted	650,000	2,754,571	3,404,571
Committed	3,435,769	-	3,435,769
Assigned	2,032,969	-	2,032,969
Unassigned	6,606,894	-	6,606,894
Total fund balances	13,497,412	4,527,301	18,024,713
Total liabilities, deferred inflows of resources, and fund balances	\$ 52,977,781	\$ 4,540,464	\$ 57,518,245

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

Auditor's Report for Fiscal Year Ending June 30, 2016

EXHIBIT C-2
TOWN OF MERRIMACK, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2016

Total fund balances of governmental funds (Exhibit C-1)		\$ 18,024,713
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$ 129,424,157	
Less accumulated depreciation	<u>(61,783,799)</u>	67,640,358
Revenues that are reported under the accrual basis of accounting and are not deferred until collection.		547,334
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(18,561)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	\$ 1,900,497	
Deferred inflows of resources related to pensions	<u>(1,572,392)</u>	328,105
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bonds	\$ (1,470,000)	
Compensated absences	(1,061,220)	
Net pension liability	(20,592,066)	
Other postemployment benefits	(860,216)	
Accrued landfill postclosure care costs	<u>(470,000)</u>	(24,453,502)
Net position of governmental activities (Exhibit A)		<u>\$ 62,068,447</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2016

EXHIBIT C-3
TOWN OF MERRIMACK, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2016

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 16,048,208	\$ 75,413	\$ 16,123,621
Licenses and permits	5,308,956	302,102	5,611,058
Intergovernmental	3,911,611	-	3,911,611
Charges for services	1,887,464	86,051	1,973,515
Investment earnings	129,595	340,162	469,757
Miscellaneous	444,451	162,036	606,487
Total revenues	<u>27,730,285</u>	<u>965,764</u>	<u>28,696,049</u>
EXPENDITURES			
Current:			
General government	3,063,327	15,783	3,079,110
Public safety	11,538,846	83,534	11,622,380
Highways and streets	3,567,667	-	3,567,667
Sanitation	1,381,188	-	1,381,188
Health and welfare	148,995	-	148,995
Culture and recreation	1,646,175	261,647	1,907,822
Conservation	2,399	522,725	525,124
Community development	9,558	-	9,558
Debt service:			
Principal	380,000	-	380,000
Interest	69,873	-	69,873
Capital outlay	3,824,423	120,000	3,944,423
Total expenditures	<u>25,632,451</u>	<u>1,003,689</u>	<u>26,636,140</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,097,834</u>	<u>(37,925)</u>	<u>2,059,909</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	429,872	1,561	431,433
Transfers out	(1,561)	-	(1,561)
Total other financing sources (uses)	<u>428,311</u>	<u>1,561</u>	<u>429,872</u>
Net change in fund balances	2,526,145	(36,364)	2,489,781
Fund balances, beginning	10,971,267	4,563,665	15,534,932
Fund balances, ending	<u>\$ 13,497,412</u>	<u>\$ 4,527,301</u>	<u>\$ 18,024,713</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2016

EXHIBIT C-4
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 Fiscal Year Ended June 30, 2016

Net change in fund balances of governmental funds (Exhibit C-3)		\$ 2,489,781
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.		
Capitalized capital outlay	\$ 4,518,140	
Less: disposal of capital asset	(447,073)	
Depreciation expense	<u>(2,809,170)</u>	1,261,897
Governmental funds report employer pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.		
Change in contributions subsequent to the measurement date	\$ 1,103	
Changes in proportion	(602,769)	
Change in differences between expected and actual experience	(451,872)	
Change in net difference between projected and actual investment earnings on pension plan investments	2,026,227	
Change in net pension liability	<u>(454,842)</u>	517,847
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue		28,776
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Repayment of bond principal		380,000
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 7,474	
Increase in compensated absences payable	(68,976)	
Increase in postemployment benefits payable	(174,824)	
Decrease in accrued landfill postclosure care costs	<u>10,000</u>	(226,326)
Changes in net position of governmental activities (Exhibit B)		<u>\$ 4,451,975</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2016

EXHIBIT D
TOWN OF MERRIMACK, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 15,777,038	\$ 15,829,343	\$ 16,048,208	\$ 218,865
Licenses and permits	4,338,566	4,337,166	5,308,956	971,790
Intergovernmental	3,240,227	3,230,498	3,911,611	681,113
Charges for services	1,936,801	1,792,208	1,887,464	95,256
Investment earnings	75,000	75,000	84,040	9,040
Miscellaneous	226,314	666,691	444,451	(222,240)
Total revenues	25,593,946	25,930,906	27,684,730	1,753,824
EXPENDITURES				
Current:				
General government	3,101,449	3,133,758	2,954,766	178,992
Public safety	12,216,447	11,800,408	11,494,704	305,704
Highways and streets	3,222,184	4,367,313	4,352,025	15,288
Sanitation	1,257,547	1,257,547	1,410,081	(152,534)
Health and welfare	155,057	156,666	148,995	7,671
Culture and recreation	1,507,535	1,584,134	1,688,373	(104,239)
Conservation	4,231	4,231	2,399	1,832
Economic development	-	258,874	9,558	249,316
Debt service:				
Principal	380,000	380,000	380,000	-
Interest	69,874	69,874	69,873	1
Capital outlay	3,735,630	4,554,599	3,799,993	754,606
Total expenditures	25,649,954	27,567,404	26,310,767	1,256,637
Excess (deficiency) of revenues over (under) expenditures	(56,008)	(1,636,498)	1,373,963	3,010,461
OTHER FINANCING USES				
Transfers in	1,512,308	3,092,798	1,713,011	(1,379,787)
Transfers out	(1,456,300)	(1,456,300)	(1,457,561)	(1,261)
Total other financing sources (uses)	56,008	1,636,498	255,450	(1,381,048)
Net change in fund balances	\$ -	\$ -	1,629,413	\$ 1,629,413
Increase in nonspendable fund balance			(7,401)	
Increase in assigned for contingency			(100,000)	
Unassigned fund balance, beginning			5,084,882	
Unassigned fund balance, ending			\$ 6,606,894	

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

Auditor's Report for Fiscal Year Ending June 30, 2016

EXHIBIT E-1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Proprietary Fund
Statement of Net Position
June 30, 2016

	Business-type Activities
	Enterprise Fund (Sewer Department)
ASSETS	
Cash and cash equivalents	\$ 2,249,229
Investments	569,147
Accounts receivable	761,458
Intergovernmental receivables	139,653
Capital assets, not being depreciated:	
Land	238,770
Construction in progress	6,915,958
Capital assets, net of accumulated depreciation:	
Buildings and systems	36,187,673
Improvements other than buildings	7,894
Machinery, equipment, and furnishings	826,903
Total assets	47,896,685
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pensions	113,187
LIABILITIES	
Current liabilities:	
Accounts payable	157,495
Accrued salaries and benefits	112,432
Retainage payable	117,852
Accrued interest payable	13,783
Notes payable	6,916,369
Noncurrent liabilities:	
Due within one year:	
Bonds	319,291
Due in more than one year:	
Bonds	1,540,633
Compensated absences	35,229
Net pension liability	1,226,387
Total liabilities	10,439,471
DEFERRED INFLOWS OF RESOURCES	
Deferred amounts related to pensions	93,646
Unavailable revenue	110,148
Total deferred inflows of resources	203,794
NET POSITION	
Net investment in capital assets	42,317,274
Restricted for capital reserve funds	532,719
Unrestricted	(5,483,386)
Total net position	\$ 37,366,607

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

Auditor's Report for Fiscal Year Ending June 30, 2016

EXHIBIT E-2
TOWN OF MERRIMACK, NEW HAMPSHIRE
Proprietary Fund
Statement of Revenues, Expenses, and Change in Net Position
For the Fiscal Year Ended June 30, 2016

	Business-type Activities Enterprise Fund (Sewer Department)
Operating revenues:	
User charges	\$ 4,285,409
Miscellaneous	11,765
Total operating revenues	4,297,174
Operating expenses:	
Salaries and wages	1,730,914
Operation and maintenance	223,375
Depreciation	1,297,406
Total operating expenses	3,251,695
Operating income	1,045,479
Nonoperating revenue:	
Intergovernmental grants	44,848
Interest income	9,518
Interest expense	(35,321)
Total nonoperating revenues	19,045
Income before transfers	1,064,524
Transfers out	(429,872)
Change in net position	634,652
Net position, beginning, as restated (see Note 16)	36,731,955
Net position, ending	\$ 37,366,607

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

Auditor's Report for Fiscal Year Ending June 30, 2016

EXHIBIT E-3
TOWN OF MERRIMACK, NEW HAMPSHIRE
Proprietary Fund
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2016

Cash flows from operating activities:	
Receipts from customers and users	\$ 4,392,313
Payments to employees and suppliers	<u>(2,500,183)</u>
Net cash provided by operating activities	<u>1,892,130</u>
Cash flows from capital and related financing activities:	
Principal paid on bonds	(319,291)
Acquisition and construction of capital assets	(1,090,273)
Interest paid	(37,851)
Intergovernmental reimbursements	44,848
Transfers to other funds	<u>(429,872)</u>
Net cash used by capital and related financing activities	<u>(1,832,439)</u>
Cash flows from investing activities:	
Change in investment balances	605,510
Interest received	<u>9,518</u>
Net cash provided by investing activities	<u>615,028</u>
Net increase in cash	674,719
Cash, beginning	<u>1,574,510</u>
Cash, ending	<u>\$ 2,249,229</u>

Reconciliation of Operating Income to Net Cash Provided by Operating Activities

Operating income	<u>\$ 1,045,479</u>
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation expense	1,297,406
Decrease in other receivables	119,535
Decrease in accounts payable	(270,809)
Decrease in accrued salaries and benefits	(81,942)
Decrease in retainage payable	(168,325)
Decrease in net pension liability and deferred outflows and inflows of resources related to pensions	(24,818)
Decrease in deferred inflows of resources	<u>(24,396)</u>
Total adjustments	<u>846,651</u>
Net cash provided by operating activities	<u>\$ 1,892,130</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2016

EXHIBIT F-1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Net Position
June 30, 2016

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	\$ 14,602	\$ 1,393,631
Investments	162,774	7,241,888
Total assets	<u>177,376</u>	<u>8,635,519</u>
LIABILITIES		
Intergovernmental payables	<u>-</u>	<u>8,635,519</u>
NET POSITION		
Held in trust for specific purposes	<u>\$ 177,376</u>	<u>\$ -</u>

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

Auditor's Report for Fiscal Year Ending June 30, 2016

EXHIBIT F-2
TOWN OF MERRIMACK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Net Position
For the Fiscal Year Ended June 30, 2016

	Private Purpose Trust
ADDITIONS	
New funds	\$ 10,700
Interest	3,857
Change in fair market value	3,050
Total revenue	<u>17,607</u>
DEDUCTIONS	
Trust distributions	<u>10,950</u>
Change in net position	6,657
Net position, beginning	170,719
Net position, ending	<u><u>\$ 177,376</u></u>

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

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

	<u>NOTE</u>
Summary of Significant Accounting Policies	1
Reporting Entity	1-A
Government-wide and Fund Financial Statements	1-B
Measurement Focus, Basis of Accounting, and Financial Statement Presentation.....	1-C
Cash and Cash Equivalents.....	1-D
Statement of Cash Flows	1-E
Investments.....	1-F
Receivables.....	1-G
Inventory.....	1-H
Capital Assets.....	1-I
Deferred Outflows/Inflows of Resources	1-J
Property Taxes.....	1-K
Compensated Absences	1-L
Long-term Obligations	1-M
Claims and Judgments.....	1-N
Internal/Interfund Activities	1-O
Net Position/Fund Balance Reporting	1-P
Defined Benefit Pension Plan.....	1-Q
 Stewardship, Compliance, and Accountability	 2
Budgetary Information.....	2-A
Budgetary Reconciliation to GAAP Basis.....	2-B

DETAILED NOTES ON ALL FUNDS

Cash and Cash Equivalents	3
Investments	4
Taxes Receivable	5
Other Receivables.....	6
Capital Assets.....	7
Internal/Interfund Transfers.....	8
Accrued Liabilities	9
Intergovernmental Payables.....	10
Deferred Outflows/Inflows of Resources.....	11
Long-term Liabilities	12
Encumbrances	13
Governmental and Business-type Activities Net Position	14
Governmental Fund Balances	15
Prior Period Adjustments.....	16
Defined Benefit Pension Plan	17
Other Postemployment Benefits (OPEB)	18
Risk Management.....	19
Contingent Liabilities.....	20
Subsequent Events.....	21

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Merrimack, New Hampshire (the Town), have been prepared in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

1-A Reporting Entity

The Town of Merrimack is a municipal corporation governed by an elected seven member Town Council and Town Manager. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

1-B Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) 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 Net Position presents the financial position of the governmental activities of the Town at year-end. This statement includes all of the Town's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is 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*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when 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.

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 revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for State shared revenue, reimbursement-based grants and interest which use one year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, claims and judgments, and the long-term portion of compensated absences are recorded only when payment is due. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Proprietary funds distinguish operating revenues and expenses from nonoperating 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 for services. Operating expenses for the enterprise funds include depreciation on capital assets, labor, supplies, and contracted services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlement, and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Town must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The Town reports the following major governmental fund:

General Fund – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

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

The Town reports the following major proprietary fund:

Sewer Fund – accounts for the operation of the sewer treatment plant, pumping station, and sewer lines.

Additionally, the Town reports the following fund types:

Special Revenue Funds - are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Fund - is used to account for the financial resources and activities relating to specific construction projects.

Permanent Fund - is used to record activity of legal trusts for which the interest on the corpus provides funds for the Town's cemetery operations.

Fiduciary Funds – The Town also reports the following fiduciary funds:

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

Agency Fund - used to account for assets held in a trustee or agency capacity on behalf of outside parties, including other governments.

I-D Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-E Statement of Cash Flows

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

1-F Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Investments for the Town are reported at fair value generally based on quoted market prices.

1-G Receivables

Receivables recorded in the financial statements represent amounts due to the Town at June 30. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

1-H Inventory

The inventories of the Town are valued at cost using the first-in/first-out (FIFO) method. The inventories of the Town's general fund consist of materials and supplies held for subsequent use. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

1-I Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements.

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$10,000 and an estimated minimum useful life in excess of one year. As the Town constructs or acquires additional capital assets each year, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the Town are depreciated using the straight-line method over the following estimated useful lives:

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

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

1-J Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditure) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

1-K Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on May 6, 2015 and October 22, 2015, and were due on July 1, 2015 and December 1, 2015, respectively. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Merrimack School District, Fire Protection Area Village District, and Hillsborough County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2015 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 2,872,399,432
For all other taxes	\$ 2,967,701,632

The tax rates and amounts assessed for the year ended June 30, 2016 were as follows:

	<u>Per \$1,000 of Assessed Valuation</u>	<u>Property Taxes Assessed</u>
Municipal portion	\$5.49	\$ 16,302,228
School portion:		
State of New Hampshire	\$2.40	6,884,669
Local	\$15.53	46,086,553
County portion	\$1.30	3,859,409
Total	<u>\$24.72</u>	<u>\$ 73,132,859</u>

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

1-L Compensated Absences

The Town's policy allows certain employees to earn varying amounts of earned but unused sick and vacation pay benefits based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by personnel policy. The current portion of the liability for such leave is reported as incurred in the fund statements and the proprietary fund and the noncurrent portion in the government-wide and proprietary fund financial statements.

1-M 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 statement of fund net position.

1-N Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year-end.

1-O Internal/Interfund Transfers

Internal and interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In proprietary funds, transfers are reported after nonoperating revenues and expenses.

1-P Net Position/Fund Balance Reporting

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

- a) *Net investment in capital assets* – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.
- b) *Restricted net position* – Consists of net position with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c) *Unrestricted net position* – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Fund Balance Classifications - The fund balance of governmental funds is reported in five categories based on the nature of any limitations requiring the use of resources for specific programs. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The classifications used in the Town's governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Town Council through the budgetary process.

Unassigned – This classification includes the residual fund balance for the general fund.

1-Q Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

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

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general and sewer funds. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2016, none of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

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

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

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

Revenues:	
Per Exhibit D (budgetary basis)	\$ 29,397,741
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	45,555
To eliminate transfers between blended funds	(1,283,139)
Per Exhibit C-3 (GAAP basis)	<u>\$ 28,160,157</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 27,768,328
Adjustment:	
Basis differences:	
Encumbrances, beginning	1,254,653
Encumbrances, ending	(1,932,969)
GASB Statement No. 54:	
To eliminate transfers between general and expendable trust funds	(1,456,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 25,634,012</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits and certificates of deposit are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$42,377,964 and the bank balances totaled \$42,659,434. Petty cash totaled \$2,731.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 40,969,731
Cash per Statement of Net Position-Fiduciary Funds (Exhibit F-1)	1,408,233
Total cash and cash equivalents	<u>\$ 42,377,964</u>

NOTE 4 – INVESTMENTS

Note 1-F describes statutory requirements covering the investment of the Town funds. The Town also maintains a portfolio of intermediate maturity investments that are reported at fair value, based on quoted market prices. The Town's fiscal agent or custodian provides the fair value of all intermediate maturity investments.

At June 30, 2016, the Town had the following investments:

Investments type:	
New Hampshire Public Deposit Investment Pool	\$ 388,838
Certificates of deposit	4,168,109
Mutual funds	605,617
Fixed income	8,146,658
Equities	4,827,574
Total fair value	<u>\$ 18,136,796</u>

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates.

Credit Risk – Credit risk is the risk that the issuer of an investment will not fulfill their obligation to the holder of their investment. Prudent person rule where investments are made as a prudent person would be expected to act is provided by State law as guidance, with efforts to seek reasonable income, preserve the capital, and in general avoid speculative investments. At this time the Town of Merrimack does not have a credit risk policy.

Custodial Credit Risk – This is the risk that in the event of the failure of the counterparty (e.g. broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 10,732,134
Investments per Statement of Net Position-Fiduciary Funds (Exhibit F-1)	7,404,662
Total investments	\$ 18,136,796

NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of June 30, 2016. Taxes receivable by year are as follows:

Property:	
Levy of 2016	\$ 6,213,455
Unredeemed (under tax lien):	
Levy of 2015	407,586
Levy of 2014	278,153
Levies of 2013 and prior	152,854
Welfare liens receivable	106,363
Less: allowance for estimated uncollectible taxes	(220,396)
Net taxes receivable	\$ 6,938,015

NOTE 6 – OTHER RECEIVABLES

Receivables at June 30, 2016, consisted of accounts (billings for police details, sewer, ambulance, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of June 30, 2016 for the Town's major funds and nonmajor funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

	General Fund	Nonmajor Funds	Proprietary Sewer Fund	Total
Receivables:				
Accounts	\$ 1,685,832	\$ 101,361	\$ 761,458	\$ 2,548,651
Intergovernmental	-	-	139,653	139,653
Gross receivables	1,685,832	101,361	901,111	2,688,304
Less: allowance for uncollectibles	(272,541)	-	-	(272,541)
Net total receivables	\$ 1,413,291	\$ 101,361	\$ 901,111	\$ 2,415,763

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016 consisted of the following:

	Balance, beginning (as restated)	Additions	Disposals	Balance, ending
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$ 16,865,118	\$ 431,518	\$ -	\$ 17,296,636
Construction in progress	1,066,875	2,337,017	(400,182)	3,003,710
Total capital assets not being depreciated	<u>17,931,993</u>	<u>2,768,535</u>	<u>(400,182)</u>	<u>20,300,346</u>
Being depreciated:				
Improvements other than buildings	1,793,406	-	-	1,793,406
Buildings and building improvements	8,692,448	32,000	-	8,724,448
Machinery, equipment, and furnishings	12,597,607	526,416	(236,806)	12,887,217
Infrastructure	84,527,551	1,191,189	-	85,718,740
Total capital assets being depreciated	<u>107,611,012</u>	<u>1,749,605</u>	<u>(236,806)</u>	<u>109,123,811</u>
Total all capital assets	<u>125,543,005</u>	<u>4,518,140</u>	<u>(636,988)</u>	<u>129,424,157</u>
Less accumulated depreciation:				
Improvements other than buildings	(1,040,619)	(49,841)	-	(1,090,460)
Buildings and building improvements	(4,079,066)	(200,073)	-	(4,279,139)
Machinery, equipment, and furnishings	(9,177,618)	(860,762)	189,915	(9,848,465)
Infrastructure	(44,867,241)	(1,698,494)	-	(46,565,735)
Total accumulated depreciation	<u>(59,164,544)</u>	<u>(2,809,170)</u>	<u>189,915</u>	<u>(61,783,799)</u>
Net book value, capital assets being depreciated	48,446,468	(1,059,565)	(46,891)	47,340,012
Net book value, all governmental activities capital assets	<u>\$ 66,378,461</u>	<u>\$ 1,708,970</u>	<u>\$ (447,073)</u>	<u>\$ 67,640,358</u>
Business-type activities:				
At cost:				
Not being depreciated:				
Land	\$ 238,770	\$ -	\$ -	\$ 238,770
Construction in progress	5,090,964	1,824,994	-	6,915,958
Total capital assets not being depreciated	<u>5,329,734</u>	<u>1,824,994</u>	<u>-</u>	<u>7,154,728</u>
Being depreciated:				
Buildings and systems	60,646,164	1,123,206	-	61,769,370
Improvements other than buildings	412,390	-	-	412,390
Machinery, equipment, and furnishings	5,858,206	192,466	(23,993)	6,026,679
Total capital assets being depreciated	<u>66,916,760</u>	<u>1,315,672</u>	<u>(23,993)</u>	<u>68,208,439</u>
Total all capital assets	<u>72,246,494</u>	<u>3,140,666</u>	<u>(23,993)</u>	<u>75,363,167</u>
Less accumulated depreciation:				
Buildings and systems	(24,482,379)	(1,099,318)	-	(25,581,697)
Improvements other than buildings	(402,523)	(1,973)	-	(404,496)
Machinery, equipment, and furnishings	(5,021,656)	(196,115)	17,995	(5,199,776)
Total accumulated depreciation	<u>(29,906,558)</u>	<u>(1,297,406)</u>	<u>17,995</u>	<u>(31,185,969)</u>
Net book value, capital assets being depreciated	37,010,202	18,266	(5,998)	37,022,470
Net book value, all business-type activities capital assets	<u>\$ 42,339,936</u>	<u>\$ 1,843,260</u>	<u>\$ (5,998)</u>	<u>\$ 44,177,198</u>

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

Governmental activities:	
General government	\$ 116,491
Public safety	446,831
Highways and streets	2,029,838
Sanitation	110,299
Culture and recreation	105,711
	2,809,170
Business-type activities:	
Sewer	1,297,406
Total depreciation expense	\$ 4,106,576

NOTE 8 – INTERNAL/INTERFUND TRANSFERS

The composition of interfund transfers for the year ended June 30, 2016 is as follows:

	Transfers In:		
	Governmental Funds		Total
	General	Nonmajor	
Transfers out:			
Governmental fund:			
General	\$ -	\$ 1,561	\$ 1,561
Proprietary fund:			
Sewer department	429,872	-	429,872
Total	\$ 429,872	\$ 1,561	\$ 431,433

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

NOTE 9 – ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at June 30, 2016, were as follows:

	General Fund	Proprietary Sewer Fund
Salary and employee benefits	\$ 317,262	\$ -
Current portion of compensated absences	550,103	112,432
Total accrued liabilities	\$ 867,365	\$ 112,432

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

NOTE 10 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of at June 30, 2016 consist of the following:

General fund:	
Amount due to the New Hampshire Retirement System	\$ 87,340
Amount due to the Merrimack School District	10,000
Total general fund	97,340
Sewer fund:	
State of New Hampshire - Water Pollution Control Revolving Loan Fund Program (see Note 12)	6,916,369
Agency fund:	
Amounts held for School District	4,369,272
Amounts held for Village District	4,266,247
Total agency fund	8,635,519
Total intergovernmental payables due	\$ 15,649,228

NOTE 11 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of \$1,900,497 in the governmental activities and \$113,187 in the proprietary sewer fund, total \$2,013,684 at June 30, 2016, and consist of deferred amounts related to pensions.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources reported in the governmental funds for unavailable revenues are as follows:

	Entity-wide Basis		Governmental Funds	
	Governmental	Business-type	Other	
	Activities	Activities	General	Governmental
Unavailable revenues	\$ 456,964	\$ 110,148	\$ 446,964	\$ 10,000
Deferred amounts related to pensions	1,572,392	93,646	-	-
Taxes collected in advance	36,756,480	-	37,303,814	-
Total deferred inflows of resources	\$ 38,785,836	\$ 203,794	\$ 37,750,778	\$ 10,000

NOTE 12 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended June 30, 2016:

	Balance			Balance	Due Within
	July 1,			June 30,	
	2015	Additions	Reductions	2016	
Governmental activities:					
General obligation bonds payable	\$ 1,850,000	\$ -	\$ (380,000)	\$ 1,470,000	\$ 385,000
Compensated absences	992,244	68,976	-	1,061,220	-
Accrued landfill postclosure care costs	480,000	-	(10,000)	470,000	20,000
Net other postemployment benefits	685,392	174,824	-	860,216	-
Total long-term liabilities	\$ 4,007,636	\$ 243,800	\$ (390,000)	\$ 3,861,436	\$ 405,000
Business-type activities:					
General obligation bonds payable	\$ 2,179,215	\$ -	\$ (319,291)	\$ 1,859,924	\$ 319,291
Compensated absences	135,207	-	(99,978)	35,229	-
Total long-term liabilities	\$ 2,314,422	\$ -	\$ (419,269)	\$ 1,895,153	\$ 319,291

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Long-term liabilities are comprised of the following:

	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2016	Current Portion
Governmental activities:					
General obligation bonds payable:					
Green's Pond land	2002	2018	3.0 - 4.5	\$ 540,000	\$ 270,000
Drainage improvement	2007	2023	4.0 - 4.75	930,000	115,000
				<u>1,470,000</u>	<u>385,000</u>
Compensated absences payable				1,061,220	-
Accrued landfill postclosure care costs payable				470,000	20,000
Other postemployment benefits				860,216	-
Total				<u>\$ 3,861,436</u>	<u>\$ 405,000</u>
Business-type activities:					
General obligation bonds payable:					
Interceptor repair	2012	2019	1.94	\$ 279,113	\$ 55,823
Dewatering upgrade	2013	2022	1.70	1,580,811	263,468
				<u>1,859,924</u>	<u>319,291</u>
Compensated absences payable				35,229	-
Total				<u>\$ 1,895,153</u>	<u>\$ 319,291</u>

The annual requirements to amortize all governmental activities general obligation bonds outstanding as of June 30, 2016, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2017	\$ 385,000	\$ 50,466	\$ 435,466
2018	390,000	36,650	426,650
2019	125,000	30,525	155,525
2020	130,000	24,150	154,150
2021	140,000	17,575	157,575
2022-2023	300,000	14,488	314,488
Totals	<u>\$ 1,470,000</u>	<u>\$ 173,854</u>	<u>\$ 1,643,854</u>

The annual requirements to amortize all business-type activities general obligation bonds outstanding as of June 30, 2016, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2017	\$ 319,291	\$ 32,289	\$ 351,580
2018	319,291	26,727	346,018
2019	319,292	21,165	340,457
2020	319,291	15,603	334,894
2021	319,291	10,041	329,332
2022	263,468	4,479	267,947
Totals	<u>\$ 1,859,924</u>	<u>\$ 110,304</u>	<u>\$ 1,970,228</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Accrued Landfill Postclosure Care Costs – The Town ceased operating its landfill in 2003. Federal and State laws and regulations require that the Town place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized based on the future postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill postclosure care costs is based on the amount of the landfill used through the end of the year. The estimated liability for landfill postclosure care costs has a balance of \$470,000 as of June 30, 2016. However, the actual cost of postclosure care may be higher or lower due to inflation, changes in technology, or changes in landfill laws and regulations.

The Town expects to finance the postclosure care costs through annual taxation.

Bonds/Notes Authorized and Unissued – Bonds and notes authorized and unissued as of June 30, 2016 were as follows:

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

The Town of Merrimack entered an agreement with the State of New Hampshire on August 8, 2012, as recipient of a Water Pollution Control Revolving Loan Fund Program, with a principal sum of \$7,075,000 or such lesser amount as shall equal the aggregate of disbursements made hereunder by the State of New Hampshire to the Town of Merrimack. As of June 30, 2016, the Town has drawn down a total of \$6,916,369, which is reported in the business-type funds as an intergovernmental liability.

NOTE 13 – ENCUMBRANCES

Encumbrances outstanding at June 30, 2016 are as follows:

General fund:		
General government	\$	126,265
Public safety		98,004
Highways and streets		1,585,739
Sanitation		28,893
Culture and recreation		94,068
Total encumbrances	\$	1,932,969

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Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

NOTE 14 – GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES NET POSITION

Governmental and business-type activities net position reported on the government-wide Statement of Net Position at June 30, 2016 include the following:

	Governmental Activities	Proprietary Fund
Net investment in capital assets:		
Net property, buildings, and equipment	\$ 67,640,358	\$ 44,177,198
Less:		
General obligation bonds payable	(1,470,000)	(1,859,924)
Total net investment in capital assets	66,170,358	42,317,274
Restricted net position:		
Permanent funds:		
Nonspendable (principal)	1,772,730	-
Expendable (interest)	775,961	-
Capital project fund	136,004	-
Library purposes	140,442	-
Sewer reserve funds	-	532,719
Total restricted	2,825,137	532,719
Unrestricted	(6,927,048)	(5,483,386)
Total net position	\$ 62,068,447	\$ 37,366,607

NOTE 15 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2016 include the following:

	General Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:			
Inventory	\$ 138,248	\$ -	\$ 138,248
Prepaid item	6,770	-	6,770
Long-term receivable	589,691	-	589,691
Tax deeded property	37,071	-	37,071
Nonexpendable portion permanent funds	-	1,772,730	1,772,730
Total nonspendable	771,780	1,772,730	2,544,510
Restricted:			
Capital projects	650,000	136,004	786,004
Library fines	-	140,442	140,442
Heritage commission	-	26,160	26,160
Conservation	-	41,868	41,868
Current use	-	773,556	773,556
Cable television	-	800,715	800,715
Fire protection	-	59,865	59,865
Expendable portion permanent funds	-	775,961	775,961
Total restricted	650,000	2,754,571	3,404,571
Committed:			
Capital reserve funds	3,435,769	-	3,435,769

(Continued)

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Governmental fund balances continued:

	General Fund	Other Governmental Funds	Total Governmental Funds
Assigned:			
Encumbrances	1,932,969	-	1,932,969
Contingency	100,000	-	100,000
Total assigned	2,032,969	-	2,032,969
Unassigned	6,606,894	-	6,606,894
Total fund balance	\$ 13,497,412	\$ 4,527,301	\$ 18,024,713

NOTE 16 – PRIOR PERIOD ADJUSTMENTS

Net position at July 1, 2015 was restated to give retroactive effect to the following prior period adjustments:

	Governmental Activities	Proprietary Fund
To reallocate proportionate share of net pension liability and related deferred inflows and outflows of resources	\$ (2,859,658)	\$ 2,859,658
To remove incorrectly recorded construction in progress	(527,150)	-
Net position, as previously reported	61,003,280	33,872,297
Net position, as restated	\$ 57,616,472	\$ 36,731,955

For the year ending June 30, 2015, the allocation of net pension liability and related deferred inflows of resources and deferred outflows of resources was based on each function's percentage share of total payroll expenditures for the Town. Payroll expenditures in the sewer proprietary fund represented approximately 18.59% of the Town's total payroll, with the remaining 81.41% being allocated to functions within the governmental activities. For the year ending June 30, 2016, this estimate was revised to allocate the net pension liability and related deferred inflows of resources and deferred outflows of resources based on each function's percentage share of total New Hampshire Retirement System expenditures. In recalculating the June 30, 2015 percentages, the sewer proprietary fund represented 5.62% of New Hampshire Retirement System expenditures, with the remaining 94.38% being allocated to the governmental activities. This change results in the \$2,859,658 adjustment shown above.

An adjustment of \$527,150 in the governmental activities was made to remove construction in progress recorded at June 30, 2015 that related to the sewer proprietary fund. The construction in progress was recorded in the sewer proprietary fund at June 30, 2015.

NOTE 17 – DEFINED BENEFIT PENSION PLAN

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

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

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

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

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by 1/4 of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions: The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. The contribution rates were 11.55% for police officers, 11.80% for firefighters; all other employees are required to contribute 7% of earnable compensation. For fiscal year 2016, the Town contributed 26.38% for police, 29.16% for firefighters, and 11.17% for all other employees. The contribution requirements for the fiscal years 2014, 2015, and 2016 were \$2,062,258, \$2,094,416, and \$2,166,604, respectively, which were paid in full in each year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2016 the Town reported a liability of \$21,818,453 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2015, the Town's proportion was 0.55075864% which was a decrease of 0.01751629% from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the Town recognized pension expense of \$1,306,748. At June 30, 2016 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources.

	Governmental Activities		Business-type Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 117,445	\$ 570,172	\$ 6,995	\$ 33,957
Differences between expected and actual experience	-	451,872	-	26,912
Net difference between projected and actual investment earnings on pension plan investments	-	550,348	-	32,777
Contributions subsequent to the measurement date	1,783,052	-	106,192	-
Total	\$ 1,900,497	\$ 1,572,392	\$ 113,187	\$ 93,646

The \$1,783,052 in the governmental activities and \$106,192 in the business-type activities reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017.

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2016	\$ (523,056)
2017	(523,056)
2018	(523,056)
2019	124,696
2020	(97,126)
Totals	<u>\$ (1,541,598)</u>

Actuarial Assumptions: The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2014, using the following actuarial assumptions which, accordingly apply to 2015 measurements:

Inflation:	3.0%
Salary increases:	3.75- 5.8% average, including inflation
Investment rate of return:	7.75% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2005 – June 30, 2010.

Long-term Rates of Return: The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2015:

Asset Class	Target Allocation %	Weighted average long-term expected real rate of return % 2015
Large Cap Equities	22.50%	3.00%
Small/Mid Cap Equities	7.50%	3.00%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.00%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	(0.70%)
Short Duration	2.50%	(1.00%)
Global Multi-Sector Fixed Income	11.00%	(0.28%)
Unconstrained Fixed Income	7.00%	(0.16%)
High-Yield Bonds	0.00%	0.00%
Global Bonds (unhedged)	0.00%	0.00%
Emerging Market Debt (external)	0.00%	0.00%
Total fixed income	25.00%	
Private equity	5.00%	5.50%
Private debt	5.00%	4.50%
Real estate	10.00%	3.50%
Opportunistic	5.00%	2.75%
Total alternative investments	25.00%	
Total	100.00%	

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Discount Rate: The discount rate used to measure the collective total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.75% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.75%) or 1-percentage point higher (8.75%) than the current rate:

Actuarial Valuation Date	Current Single		
	1% Decrease 6.75%	Rate Assumption 7.75%	1% Increase 8.75%
June 30, 2015	\$ 28,721,157	\$ 21,818,453	\$ 15,933,857
June 30, 2014	\$ 28,095,984	\$ 21,330,687	\$ 15,623,145
June 30, 2013	\$ 31,106,830	\$ 24,263,901	\$ 18,511,774

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

NOTE 18 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

In addition to pension benefits described in preceding note, the Town provides postemployment benefit options for health care, life insurance, dental insurance, and disability income to eligible retirees, terminated employees, and their dependents. The benefits are provided in accordance with the Town's agreements, collective bargaining agreements, and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, and whether the employee has vested in the respective retirement plan. The Town funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for a portion of the cost with the Town subsidizing the remaining costs. There are 1,127 participants currently eligible. Expenses for the postretirement health care benefits are recognized as eligible employee claims are paid.

The Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 45 requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported similar to pension plans. GASB Statement No. 45 does not mandate the pre-funding of postemployment benefit liabilities. However, any pre-funding of these benefits will help minimize or eliminate the postemployment benefit obligation that will be required to be reported on the financial statements.

The Town has only partially funded (on a pay-as-you-go basis) the annual required contribution (ARC), an actuarially determined rate 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 normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2016:

Annual required contribution/OPEB cost	\$ 138,574
Interest Net OPEB Obligation	30,843
Adjustment to Annual Required Contribution	5,407
Increase in net OPEB obligation	174,824
Net OPEB obligation, beginning	685,392
Net OPEB obligation, ending	<u>\$ 860,216</u>

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2016 and the seven preceding years was as follows:

Fiscal Year Ended	Annual OPEB Contribution Cost	Actual Contributions (pay-as-you-go)	Percentage Contributed	Net OPEB Obligation
June 30, 2016	\$ 138,574	\$ -	0.00%	\$ 860,216
June 30, 2015	\$ 159,327	\$ -	0.00%	\$ 685,392
June 30, 2014	\$ 141,706	\$ -	0.00%	\$ 526,065
June 30, 2013	\$ 128,297	\$ -	0.00%	\$ 384,359
June 30, 2012	\$ 59,993	\$ -	0.00%	\$ 256,062
June 30, 2011	\$ 59,993	\$ -	0.00%	\$ 196,069
June 30, 2010	\$ 68,038	\$ -	0.00%	\$ 136,076
June 30, 2009	\$ 68,038	\$ -	0.00%	\$ 68,038

As of July 1, 2014, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was \$1,854,735, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,854,735. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for Other Postemployment Benefits Plan, presented as required supplementary information following the notes to the financial statements, is designed to present multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer 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 employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of 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, 2014 actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 4.5% investment rate of return per annum. The projected annual healthcare cost trend is 9% initially, reduced by decrements to an ultimate rate of 5% by 2024. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at July 1, 2014 was 29 years.

NOTE 19 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2016, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs. This entity is considered a public entity risk pool, currently operating as a common risk management and insurance program for its members.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2015 to June 30, 2016 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The estimated net contribution from the Town billed and paid for the year ended June 30, 2016 was \$244,946 for workers' compensation and \$213,980 for property/liability.

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

NOTE 20 – CONTINGENT LIABILITIES

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

NOTE 21 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through January 17, 2017, the date the June 30, 2016 financial statements were available to be issued, and identified a tax abatement on December 23, 2016. The abatement totaled \$265,000 for taxes collected from 2011-2015, with \$100,000 to come from a contingency account, and the balance to come from overlay.

REQUIRED SUPPLEMENTARY INFORMATION

Auditor's Report for Fiscal Year Ending June 30, 2016

EXHIBIT G
TOWN OF MERRIMACK, NEW HAMPSHIRE
Schedule of Funding Progress for Other Postemployment Benefit Plan
For the Fiscal Year Ended June 30, 2016

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
July 1, 2015	\$ -	\$ 1,854,735	\$ 1,854,735	0.00%	N/A	0.00%
July 1, 2014	\$ -	\$ 1,707,132	\$ 1,707,132	0.00%	N/A	0.00%
July 1, 2012	\$ -	\$ 1,530,251	\$ 1,530,251	0.00%	N/A	0.00%
July 1, 2010	\$ -	\$ 1,076,514	\$ 1,076,514	0.00%	N/A	0.00%
July 1, 2008	\$ -	\$ 1,081,415	\$ 1,081,415	0.00%	N/A	0.00%

The notes to the required supplementary information is an integral part of this schedule.

Auditor's Report for Fiscal Year Ending June 30, 2016

EXHIBIT H
TOWN OF MERRIMACK, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2016

Fiscal Year	Valuation Date	Town's Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability	Covered Payroll	Town Proportionate Share of Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2016	July 1, 2015	0.55075864%	\$ 21,818,453	\$ 10,375,880	210.28%	65.47%
June 30, 2015	July 1, 2014	0.56827493%	\$ 21,330,687	\$ 9,578,569	222.69%	66.32%
June 30, 2014	July 1, 2013	0.56378057%	\$ 24,263,901	\$ 9,390,075	258.40%	59.81%

The notes to the required supplementary information is an integral part of this schedule.

Auditor's Report for Fiscal Year Ending June 30, 2016

EXHIBIT I
TOWN OF MERRIMACK, NEW HAMPSHIRE
Schedule of Town Contributions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2016

Fiscal Year	Valuation Date	Contractually Required Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2016	July 1, 2015	\$ 1,847,730	\$ 1,847,730	\$ -	\$ 10,375,880	17.81%
June 30, 2015	July 1, 2014	\$ 1,843,615	\$ 1,843,615	\$ -	\$ 9,578,569	19.25%
June 30, 2014	July 1, 2013	\$ 1,401,861	\$ 1,401,861	\$ -	\$ 9,390,075	14.93%

The notes to the required supplementary information is an integral part of this schedule.

Auditor's Report for Fiscal Year Ending June 30, 2016

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2016

Schedule of Funding Progress for Other Postemployment Benefits (OPEB)

As required by GASB Statement No. 45, Exhibit G represents the actuarial determined costs associated with the Town's other postemployment benefits for the fiscal year ended June 30, 2016, as well as the previous four years.

Schedule of the Town's Proportionate Share of Net Pension Liability & Schedule of Town Contributions

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits H and I represent the actuarial determined costs associated with the Town's pension plan at June 30, 2016.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2015:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	25 Years beginning July 1, 2015 (30 years beginning July 1, 2009)
Asset Valuation Method	5-Year smooth market for funding purposes
Price Inflation	3.0% per year
Wage Inflation	3.75% per year
Salary Increases	5.8% Average, including inflation
Municipal Bond Rate	4.29% per year
Investment Rate of Return	7.75% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2005-2010.
Mortality	RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

Other Information:

Notes Contribution rates for Fiscal Year 2014 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

Auditor's Report for Fiscal Year Ending June 30, 2016

COMBINING AND INDIVIDUAL FUND SCHEDULES

Auditor's Report for Fiscal Year Ending June 30, 2016

SCHEDULE 1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2016

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 15,289,572	\$ 15,590,945	\$ 301,373
Land use change	125,000	130,413	5,413
Yield	5,000	1,853	(3,147)
Other taxes	100,000	100,000	-
Excavation	4,900	100	(4,800)
Payment in lieu of taxes	6,200	6,828	628
Interest and penalties on taxes	298,671	218,069	(80,602)
Total from taxes	<u>15,829,343</u>	<u>16,048,208</u>	<u>218,865</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	3,975,000	4,834,839	859,839
Building permits	100,000	179,810	79,810
Other	262,166	294,307	32,141
Total from licenses, permits, and fees	<u>4,337,166</u>	<u>5,308,956</u>	<u>971,790</u>
Intergovernmental:			
State:			
Meals and rooms distribution	1,228,123	1,221,844	(6,279)
Highway block grant	503,572	575,666	72,094
Other	1,498,803	2,102,624	603,821
Federal:			
Other	-	11,477	11,477
Total from intergovernmental	<u>3,230,498</u>	<u>3,911,611</u>	<u>681,113</u>
Charges for services:			
Income from departments	1,792,208	1,887,464	95,256
Miscellaneous:			
Interest on investments	75,000	84,040	9,040
Sale of municipal property	5,000	7,862	2,862
Rent of property	7,500	6,500	(1,000)
Insurance dividends and reimbursements	315,000	368,125	53,125
Contributions and donations	40,343	24,690	(15,653)
Other	298,847	37,274	(261,573)
Total from miscellaneous	<u>741,690</u>	<u>528,491</u>	<u>(213,199)</u>
Other financing sources:			
Transfers in	3,092,798	1,713,011	(1,379,787)
Total revenues	<u>\$ 29,023,703</u>	<u>\$ 29,397,741</u>	<u>\$ 374,038</u>

Auditor's Report for Fiscal Year Ending June 30, 2016

*SCHEDULE 2
TOWN OF MERRIMACK, NEW HAMPSHIRE
Major General Fund*

*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2016*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Election and registration	\$ -	\$ 22,775	\$ 22,687	\$ -	\$ 88
Revaluation of property	3,000	294,036	286,170	-	10,866
Planning and zoning	14,825	451,410	427,877	69,468	(31,110)
General government buildings	45,732	217,249	270,790	16,316	(24,125)
Other	171,269	2,148,288	2,055,803	40,481	223,273
Total general government	<u>234,826</u>	<u>3,133,758</u>	<u>3,063,327</u>	<u>126,265</u>	<u>178,992</u>
Public safety:					
Police	102,918	5,868,090	5,632,197	49,514	289,297
Fire	39,228	4,881,116	4,863,666	39,607	17,071
Building inspection	-	359,323	334,732	1,524	23,067
Emergency management	-	4,880	5,009	7,359	(7,488)
Dispatching	-	686,999	703,242	-	(16,243)
Total public safety	<u>142,146</u>	<u>11,800,408</u>	<u>11,538,846</u>	<u>98,004</u>	<u>305,704</u>
Highways and streets:					
Public works garage	-	371,138	292,409	-	78,729
Highways and streets	801,381	3,568,728	2,908,718	1,579,445	(118,054)
Other	-	427,447	366,540	6,294	54,613
Total highways and streets	<u>801,381</u>	<u>4,367,313</u>	<u>3,567,667</u>	<u>1,585,739</u>	<u>15,288</u>
Sanitation:					
Solid waste disposal	-	1,257,547	1,381,188	28,893	(152,534)
Health and welfare:					
Administration	-	74,000	74,000	-	-
Direct assistance	-	82,666	74,995	-	7,671
Total health and welfare	<u>-</u>	<u>156,666</u>	<u>148,995</u>	<u>-</u>	<u>7,671</u>
Culture and recreation:					
Parks and recreation	8,548	524,829	595,066	44,735	(106,424)
Library	43,322	1,020,575	1,013,391	49,333	1,173
Patriotic purposes	-	36,000	37,718	-	(1,718)
Other	-	2,730	-	-	2,730
Total culture and recreation	<u>51,870</u>	<u>1,584,134</u>	<u>1,646,175</u>	<u>94,068</u>	<u>(104,239)</u>
Conservation	-	4,231	2,399	-	1,832
Economic development	-	258,874	9,558	-	249,316
Debt service:					
Principal of long-term debt	-	380,000	380,000	-	-
Interest on long-term debt	-	69,873	69,873	-	-
Total debt service	<u>-</u>	<u>449,873</u>	<u>449,873</u>	<u>-</u>	<u>-</u>
Capital outlay	24,430	4,554,599	3,824,423	-	754,606
Other financing uses:					
Transfers out	-	1,456,300	1,457,561	-	(1,261)
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 1,254,653</u>	<u>\$ 29,023,703</u>	<u>\$ 27,090,012</u>	<u>\$ 1,932,969</u>	<u>\$ 1,255,375</u>

Auditor's Report for Fiscal Year Ending June 30, 2016

*SCHEDULE 3
TOWN OF MERRIMACK, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2016*

Unassigned fund balance, beginning		\$ 5,084,882
Changes:		
2016 Budget summary:		
Revenue surplus (Schedule 1)	\$ 374,038	
Unexpended appropriations (Schedule 2)	<u>1,255,375</u>	
2016 Budget surplus		1,629,413
Increase in nonspendable fund balance		(7,401)
Increase in assigned for contingency		<u>(100,000)</u>
Unassigned fund balance, ending		<u>\$ 6,606,894</u>

Auditor's Report for Fiscal Year Ending June 30, 2016

SCHEDULE 4
TOWN OF MERRIMACK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2016

	Special Revenue Funds						Capital Project Fund		Total
	Cable Television	Library Fines	Fire Protection	Heritage	Conservation Commission	Current Use	Project Fund	Permanent Fund	
ASSETS									
Cash and cash equivalents	\$ 710,839	\$ 100,700	\$ 59,865	\$ 26,160	\$ 41,868	\$ 775,234	\$ 136,004	\$ 242,302	\$ 2,092,972
Investments	-	39,742	-	-	-	-	-	2,306,389	2,346,131
Accounts receivable	101,361	-	-	-	-	-	-	-	101,361
Total assets	\$ 812,200	\$ 140,442	\$ 59,865	\$ 26,160	\$ 41,868	\$ 775,234	\$ 136,004	\$ 2,548,691	\$ 4,540,464
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 1,485	\$ -	\$ -	\$ -	\$ -	\$ 1,678	\$ -	\$ -	\$ 3,163
Deferred inflows of resources	10,000	-	-	-	-	-	-	-	10,000
Fund balances:									
Nonspendable	-	-	-	-	-	-	-	1,772,730	1,772,730
Restricted	800,715	140,442	59,865	26,160	41,868	773,556	136,004	775,961	2,754,571
Total fund balances	800,715	140,442	59,865	26,160	41,868	773,556	136,004	2,548,691	4,527,301
Total liabilities, deferred inflows of resources, and fund balances	\$ 812,200	\$ 140,442	\$ 59,865	\$ 26,160	\$ 41,868	\$ 775,234	\$ 136,004	\$ 2,548,691	\$ 4,540,464

Auditor's Report for Fiscal Year Ending June 30, 2016

SCHEDULE 5
TOWN OF MERRIMACK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2016

	Special Revenue Funds						Capital		Total
	Cable Television	Library Fines	Fire Protection	Heritage	Conservation Commission	Current Use	Project Fund	Permanent Fund	
Revenues:									
Taxes	-	-	-	-	-	\$ 75,413	-	-	\$ 75,413
Licenses and permits	302,102	-	-	-	-	-	-	-	302,102
Charges for services	-	-	86,051	-	-	-	-	-	86,051
Investment earnings	1,720	21	221	67	112	2,403	263	335,355	340,162
Miscellaneous	-	37,894	-	397	315	-	123,430	-	162,036
Total revenues	303,822	37,915	86,272	464	427	77,816	123,693	335,355	965,764
Expenditures:									
Current:									
General government	-	-	-	-	-	-	-	15,783	15,783
Public safety	-	-	83,534	-	-	-	-	-	83,534
Culture and recreation	227,140	34,410	-	97	-	-	-	-	261,647
Conservation	-	-	-	-	1,472	521,253	-	-	522,725
Capital outlay	-	-	-	-	-	-	120,000	-	120,000
Total expenditures	227,140	34,410	83,534	97	1,472	521,253	120,000	15,783	1,003,689
Excess (deficiency) of revenues over (under) expenditures	76,682	3,505	2,738	367	(1,045)	(443,437)	3,693	319,572	(37,925)
Other financing sources:									
Transfers in	-	-	-	1,561	-	-	-	-	1,561
Net change in fund balances	76,682	3,505	2,738	1,928	(1,045)	(443,437)	3,693	319,572	(36,364)
Fund balances, beginning	724,033	136,937	57,127	24,232	42,913	1,216,993	132,311	2,229,119	4,563,665
Fund balances, ending	\$ 800,715	\$ 140,442	\$ 59,865	\$ 26,160	\$ 41,868	\$ 773,556	\$ 136,004	\$ 2,548,691	\$ 4,527,301

Expendable Trust Funds – As of June 30, 2016

Fire Equipment Capital Reserve Fund

Balance - 07/01/15	\$ 287,421.56
Expenditures:	
SUV.....	(4,222.00)
Transfer from General Fund.....	95,000.00
Investment income.....	<u>1,383.02</u>
Balance - 06/30/16	\$ 379,582.58

Ambulance Capital Reserve Fund

Balance - 07/01/15	\$ 169,931.28
Expenditures:	
Ambulance.....	(2,900.00)
Transfer from General Fund.....	60,000.00
Investment income.....	<u>3,781.61</u>
Balance - 06/30/16	\$ 230,812.89

Highway Equipment Capital Reserve Fund

Balance - 07/01/15	\$ 88,273.70
Expenditures:	
John Deere Front-end Loader.....	(151,500.00)
International Dump Truck.....	(148,249.79)
Transfer from General Fund.....	300,000.00
Investment income.....	<u>971.56</u>
Balance - 06/30/16	\$ 89,495.47

Property Revaluation Capital Reserve Fund

Balance - 07/01/15	\$ 51,866.82
Expenditures:	
Revaluation.....	(37,913.90)
Transfer from General Fund.....	15,000.00
Investment income.....	<u>265.84</u>
Balance - 06/30/16	\$ 29,218.76

Land Bank Capital Reserve Fund

Balance - 07/01/15	\$ 413,511.92
Investment income.....	<u>1,812.30</u>
Balance - 06/30/16	\$ 415,324.22

Playground Equipment Capital Reserve Fund

Balance - 07/01/15	\$ 45,228.35
Investment income.....	<u>193.85</u>
Balance - 06/30/16	\$ 45,422.20

Sewer Line Extension Capital Reserve Fund

Balance - 07/01/15	\$ 475,107.72
Expenditures:	
Sunset Shores.....	(429,872.32)
Investment income.....	<u>3,109.27</u>
Balance - 06/30/16	\$ 48,344.67

Library Building Maintenance Capital Reserve Fund

Balance - 07/01/15	\$ 2,890.53
Transfer from General Fund.....	10,000.00

Expendable Trust Funds – As of June 30, 2016

Investment income 29.16
Balance - 06/30/16..... **\$ 12,919.69**

Road Infrastructure Capital Reserve Fund

Balance - 07/01/15..... **\$ 1,121,332.76**

Expenditures:

 Bean Road Bridge (1,197,294.98)
 McGaw Road Bridge..... (1,036,775.55)
 Amherst Road Slope & Drainage repair (12,380.00)
 Sunset Shores Drainage (189,381.87)
 Woodland Park..... (17,368.30)
 Souhegan River Trail (14,106.36)
 Drainage Projects (5,490.70)

Transfer from General Fund 600,000.00

State grants..... 1,516,444.09

Investment income 6,294.17

Balance - 06/30/16..... **\$ 771,273.26**

Sewer Infrastructure Capital Reserve Fund

Balance - 07/01/15..... **\$ 630,476.09**

Expenditures:

 F250 Pick-up (29,653.00)
 Sewer Easement Clearing..... (13,882.88)
 Flume Parshell..... (87,313.00)
 Sewer Line Clearing (6,994.65)
 Toolcat 5600 (75,000.00)

Transfer from WWTF 75,000.00

Investment income 2,886.45

Balance - 06/30/16..... **\$ 495,519.01**

Computer Equipment Capital Reserve Fund

Balance - 07/01/15..... **\$ 24,974.97**

Expenditures:

 Server upgrades and Licenses (18,676.73)
 Server (2,049.00)
 Cisco Switches (557.64)

Transfer from General Fund 35,000.00

Investment income 284.28

Balance - 06/30/16..... **\$ 38,975.88**

Communication Equipment Capital Reserve Fund

Balance - 07/01/15..... **\$ 58,744.65**

Expenditures:

 Voting System Antenna replacement (13,551.90)

Transfer from General Fund 146,000.00

Investment income 882.21

Balance - 06/30/16..... **\$ 192,074.96**

Salt Shed Capital Reserve Fund

Balance - 07/01/15..... **\$ 20,566.23**

Investment income 90.75

Balance - 06/30/16..... **\$ 20,656.98**

Expendable Trust Funds – As of June 30, 2016

Athletic Fields Capital Reserve Fund

Balance - 07/01/15.....	\$ 174,213.31
Investment income	<u>756.98</u>
Balance - 06/30/16.....	\$ 174,970.29

Daniel Webster Highway Capital Reserve Fund

Balance - 07/01/15.....	\$ 358,036.20
Expenditures:	
Paving Chamberlin Bridge to Front Street	(349,520.00)
Transfer from General Fund	50,000.00
Investment income	<u>1,550.21</u>
Balance - 06/30/16.....	\$ 60,066.41

Road Improvement Capital Reserve Fund

Balance - 07/01/15.....	\$ 245.53
Transfer of General Fund.....	0.00
Investment Income	<u>0.00</u>
Balance - 06/30/16.....	\$ 245.53

Traffic Signal Pre-Emption Capital Reserve Fund

Balance - 07/01/15.....	\$ 976.01
Transfer from General Fund	10,000.00
Investment income	<u>24.46</u>
Balance - 06/30/16.....	\$ 11,000.47

Fire Station Improvement Capital Reserve Fund

Balance - 07/01/15.....	\$ 280,271.71
Investment income	<u>1,219.30</u>
Balance - 06/30/16.....	\$ 281,491.01

Solid Waste Equipment Capital Reserve Fund

Balance - 07/01/15.....	\$ 86,554.35
Transfer from General Fund	45,000.00
Investment income	<u>475.55</u>
Balance - 06/30/16.....	\$ 132,029.90

GIS Capital Reserve Fund

Balance - 07/01/15.....	\$ 10,016.35
Transfer from General Fund	65,000.00
Investment income	<u>197.74</u>
Balance - 06/30/16.....	\$ 75,214.09

Milfoil Expendable Trust

Balance - 07/01/15.....	\$ 13,445.82
Expenditures:	
Naticook lake.....	(4,327.25)
Horseshoe Pond	(5,231.00)
Transfer from General Fund	15,000.00
State grants.....	3,049.75
Investment income	<u>100.53</u>
Balance - 06/30/16.....	\$ 22,037.85

Expendable Trust Funds – As of June 30, 2016

Self-Insurance Trust Funds

Balance - 07/01/15	\$ 12,163.31
Expenditures:	
Claims paid	(9,229.67)
Claims Reimbursed by Insurance	1,606.93
Transfer from General Fund	10,000.00
Investment income	<u>50.01</u>
Balance - 06/30/16	\$ 14,590.58

Special Conservation Trust Fund

Balance - 07/01/15	\$ 42,913.06
Expenditures:	
Claims paid	(1,471.89)
Private Grant.....	315.26
Investment income	<u>111.88</u>
Balance - 06/30/16	\$ 41,868.31

Use Change Tax Conservation Trust Fund

Balance - 07/01/15	\$ 1,216,992.47
Expenditures:	
Land Purchased	(431,517.92)
Consultant (Pipeline Review)	(89,735.12)
Land Use Change Tax	75,412.50
Investment income	<u>2,404.31</u>
Balance - 06/30/16	\$ 773,556.24

Grand Totals

Balance - 07/01/15	\$ 5,586,154.70
Expenditures	(4,472,266.58)
Land use change tax	75,412.50
Private grants	88,021.35
Transfers from General Fund	1,456,000.00
Transfers from WWTF	75,000.00
Intergovernmental Transfers	1,519,493.84
Investment income	<u>28,875.45</u>
Balance - 06/30/16	\$ 4,356,691.26

Long-Term Debt

\$558,226.36 Interceptor Improvement Bond - 1.940% Interest			
Year Ending June 30	Principal - January 1	Interest - January 1	Total
2017	55,822.64	5,414.80	61,237.44
2018	55,822.64	4,331.84	60,154.48
2019	55,822.64	3,248.88	59,071.52
2020	55,822.64	2,165.92	57,988.56
2021	55,822.60	1,082.96	56,905.56
	\$279,113.16	\$16,244.40	\$295,357.56

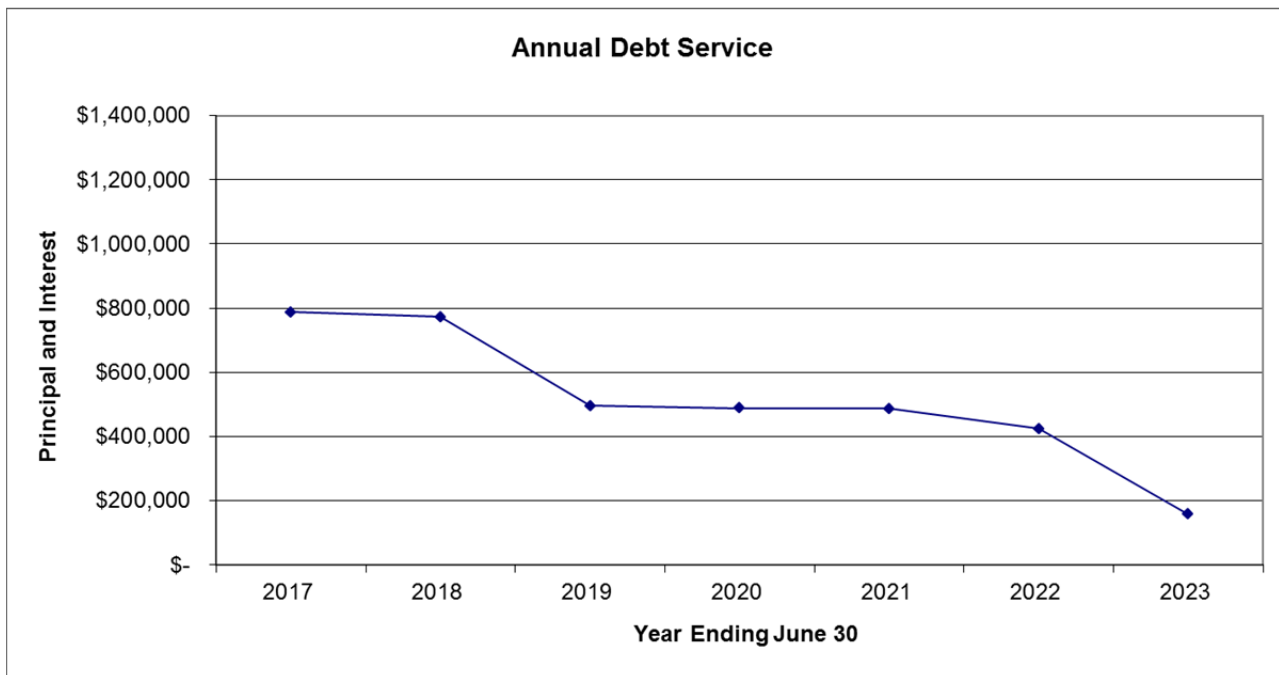
\$2,634,684.18 Dewatering Upgrade Bond - 1.70% Interest			
Year Ending June 30	Principal - February 1	Interest - February 1	Total
2017	263,468.42	26,873.78	290,342.20
2018	263,468.42	22,394.82	285,863.24
2019	263,468.42	17,915.85	281,384.27
2020	263,468.42	13,436.89	276,905.31
2021	263,468.42	8,957.93	272,426.35
2022	263,468.40	4,478.96	267,947.36
	\$1,580,810.50	\$94,058.23	\$1,674,868.73

\$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
2017	270,000.00	1,866.00	6,075.00	277,941.00
2018	270,000.00	0.00	0.00	270,000.00
	\$540,000.00	\$ 1,866.00	\$6,075.00	\$ 547,941.00

\$1,708,000 2007 Drainage Bond - 4.47% Interest				
Year Ending June 30	Principal August 15	Interest August 15	Interest February 15	Total
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
	\$930,000.00	\$94,306.25	\$71,606.25	\$1,095,912.50

Long-Term Debt

TOTAL DEBT SERVICE			
Year Ending June 30	Principal	Interest	Total
2017	704,291.06	82,754.58	787,045.64
2018	709,291.06	63,376.66	772,667.72
2019	444,291.06	51,689.73	495,980.79
2020	449,291.06	39,752.81	489,043.87
2021	459,291.02	27,615.89	486,906.91
2022	408,468.40	15,285.21	423,753.61
2023	155,000.00	3,681.25	158,681.25
	\$3,329,923.66	\$284,156.13	\$3,614,079.79

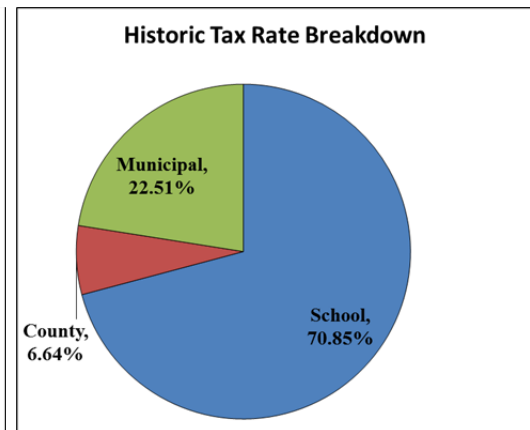
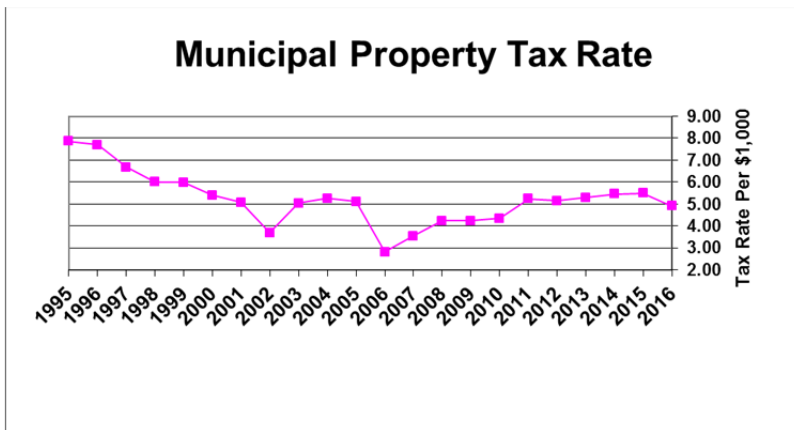


Tax Rate History

Year	School	Municipal	County	State	Total	Ratio	Equalized
2016	14.49	4.91	1.20	2.19	22.79	1.00	22.79
2015	15.53	5.49	1.30	2.40	24.72	0.94	23.31
2014	15.00	5.46	1.22	2.41	24.09	0.97	23.46
2013	15.09	5.29	1.18	2.35	23.91	1.01	24.17
2012	14.56	5.14	1.10	2.41	23.21	1.00	23.21
2011D	14.53	5.24	1.15	2.51	23.43	1.01	23.76
2010	12.07	4.34	1.02	2.10	19.53	1.14	22.26
2009	11.81	4.23	0.99	2.14	19.17	1.09	20.90
2008	11.50	4.23	1.01	2.20	18.94	1.05	19.91
2007	10.83	3.54	1.00	2.27	17.64	1.00	17.64
2006B	11.31	2.82	1.00	2.33	17.46	0.98	17.02
2005	13.80	5.11	1.23	2.93	23.07	0.81	18.73
2004	12.80	5.26	1.18	3.12	22.36	0.88	19.68
2003B	9.77	5.04	1.21	4.22	20.24	0.95	19.25
2002B	8.94	3.70	1.38	4.49	18.51	0.96	17.70
2001B	9.00	5.07	1.56	5.67	21.30	0.88	18.74
2000B	8.67	5.40	1.79	5.59	21.45	0.94	20.16
1999A	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
1995B	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
1993C	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

A - Reflects new state school tax and education adequacy grants
 B - Reflects property revaluation

C - Reflects general 30% valuation reduction
 D - Reflects on average a general 15% valuation reduction



Summary Inventory of Valuation (MS-1)

		<u>Assessed Valuation</u>	
		<u>Taxable</u>	<u>Total</u>
Land:	Acres		
Current use	2,801.23	348,450.00	
Discretionary Preservation Easement	0.07	300.00	
Residential	8,280.42	1,012,041,200.00	
Commercial/industrial	<u>2,788.83</u>	<u>178,350,700.00</u>	
Total taxable land	13,870.55	1,190,740,650.00	1,190,740,650.00
Tax exempt and non taxable	5,157.72		45,186,000.00
Buildings:			
Residential		1,434,527,502.00	
Manufactured housing		9,303,400.00	
Commercial/industrial		587,636,885.00	
Discretionary Preservation Easement		<u>5,300.00</u>	
Total of taxable buildings		2,031,473,087.00	2,031,473,087.00
Tax exempt and non taxable			136,872,998.00
Public utilities:			
Water		4,593,400.00	
Gas		16,467,600.00	
Electric		<u>94,867,600.00</u>	
Total public utilities		115,928,600.00	115,928,600.00
Total valuation before exemptions		3,338,142,337.00	3,520,201,335.00
Exemptions:			
	Number		
Blind	6.00	90,000.00	
Elderly	309.00	30,601,300.00	
Disabled - veterans	2.00	686,000.00	
Disabled - other	46.00	3,301,100.00	
School Dining/Dormitory/Kitchen	1.00	150,000.00	
Handicapped	<u>3.00</u>	<u>29,500.00</u>	
Total exemptions	367	34,857,900	
Net valuation on which municipal, county, and local school tax rates are computed		3,303,284,437	
Less public utilities		<u>115,928,600</u>	
Net valuation on which state school tax rate is computed		3,187,355,837	

Statement of Appropriations, Estimated Revenues & Property Tax Assessed

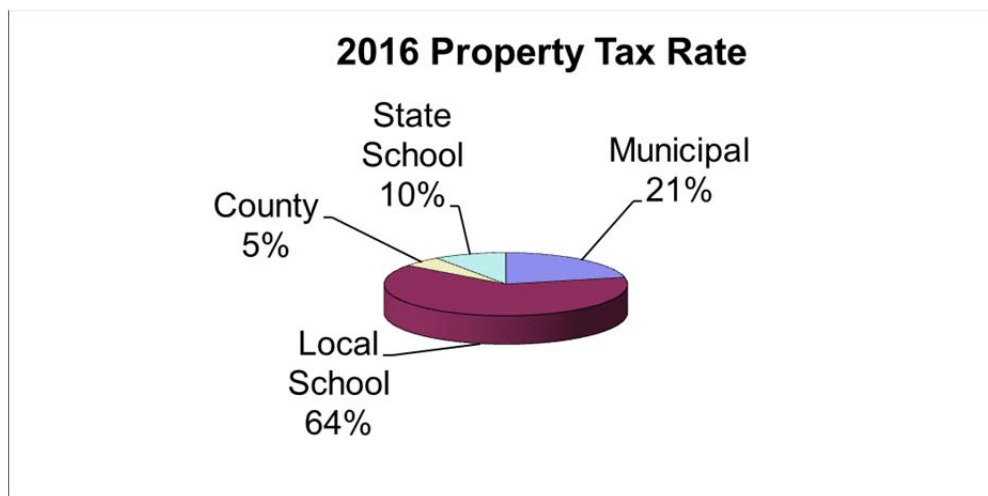
<u>Appropriations</u>			
Election and voter registration			31,222.00
Property revaluation			301,299.00
Community development			463,732.00
General government building maintenance			213,456.00
Other general government			2,159,511.00
Police			6,039,535.00
Fire and ambulance			5,384,719.00
Emergency management			6,880.00
Building Inspection			369,542.00
Other public safety			817,578.00
Public works administration			383,640.00
Highways and streets			2,503,769.00
Other highways and streets			437,167.00
Solid waste disposal			1,322,922.00
Sewage collection and disposal			3,486,420.00
Health agencies			74,000.00
Welfare administration and direct assistance			83,509.00
Parks and recreation			586,013.00
Library			1,044,468.00
Patriotic Purposes			41,000.00
Other culture and recreation			230,692.00
Conservation			4,231.00
Economic Development			-
Principal - long-term bonds and lease obligations			1,058,041.00
Interest - long-term bonds and lease obligations			238,161.00
Interest - tax anticipation notes			1.00
Land			1.00
Machinery, vehicles, and equipment			1,101,320.00
Buildings			120,000.00
Improvements other than buildings			4,166,500.00
Transfer to capital projects			-
Transfer to capital reserve funds			1,687,000.00
Transfer to other expendable trust funds			10,300.00
Total appropriations			34,366,629
<u>Estimated Revenues</u>			
Land Use Change Tax			125,000
Timber yield taxes			5,000
Cable television franchise tax			384,000
Interest and penalties on delinquent taxes			298,671
Excavation Tax			5,000
Motor vehicle permit fees			4,300,000
Building permits			100,000
Other licenses and permits			263,566
Federal Grants			131,381
State meals and rooms tax distribution			1,314,837
State highway block grant			576,321
State water pollution grants			44,848

Statement of Appropriations, Estimated Revenues & Property Tax Assessed

<u>Estimated Revenues (continued)</u>			
Other state aid			2,621,902
From Trust & Fiduciary Funds			3,500
Charges for services			6,477,494
Sale of municipal property			25,000
Interest on deposits and investments			81,050
Payments in lieu of taxes			6,654
Trust funds			1,690,500
Capital Project fund			125,000
Other sources			91,160
Total estimated revenues			18,670,884

<u>Property Tax Assessed</u>			
Total appropriations			34,366,629
Total estimated revenues			18,670,884
Net municipal appropriations			15,695,745
Tax overlay			371,632
Use of Fund balance			(525,000)
War service tax credits			661,000
Net municipal assessment			16,203,377
Net local school assessment			44,172,680
Net county assessment			3,594,374
State education assessment			6,871,038
Total municipal, local school, and county assessments			70,841,469

<u>Tax Rate Computation</u>	Assessment	Assessed Valuation	
		(\$1,000's)	Tax Rate*
Municipal	16,203,377	3,303,284.437	4.91
Local School	47,872,480	3,303,284.437	14.49
County	3,969,788	3,303,284.437	1.20
State School	6,982,221	3,187,335.837	2.19
Total	75,027,866		22.79



Net Assessed Valuation History

Year	Net Assessed Valuation	Ratio	Estimated 1.00 Valuation
2016 D	3,303,284,437.00	1.00	3,303,284,437.00
2015	2,967,701,632.00	0.94	3,147,085,506.00
2014	2,945,686,660.00	0.97	3,024,318,953.00
2013	2,929,837,310.00	1.01	2,900,829,020.00
2012	2,882,059,602.00	1.04	2,773,878,346.00
2011 C	2,792,609,009.00	1.01	2,754,052,277.00
2010	3,227,504,854.00	1.14	2,831,144,609.00
2009	3,223,417,530.00	1.09	2,957,263,789.00
2008	3,219,721,756.00	1.05	3,063,484,069.00
2007	3,198,769,863.00	1.00	3,198,769,863.00
2006	3,183,586,101.00	0.98	3,265,216,514.00
2005	2,597,832,640.00	0.81	3,199,301,281.00
2004	2,564,980,115.00	0.88	2,914,750,131.00
2003 B	2,518,345,722.00	0.95	2,648,102,757.00
2002 B	2,277,836,112.00	0.96	2,382,673,757.00
2001 B	1,899,727,513.00	0.88	2,158,781,265.00
2000 B	1,643,048,010.00	0.94	1,747,923,415.00
1999	1,231,725,151.00	0.76	1,620,690,988.00
1998	1,191,204,781.00	0.87	1,369,200,898.00
1997	1,148,689,607.00	0.92	1,248,575,660.00
1996	1,094,869,695.00	0.96	1,140,489,266.00
1995 B	1,071,829,370.00	0.97	1,104,978,732.00
1994	1,116,283,912.00	0.95	1,175,035,697.00
1993 A	1,140,969,487.00	0.94	1,213,797,327.00
1992	1,634,805,805.00	1.34	1,220,004,332.00
1991	1,631,537,851.00	1.23	1,326,453,537.00
1990	1,623,054,803.00	1.05	1,545,766,479.00
1989 B	1,609,532,654.00	1.00	1,609,532,654.00
1988	628,790,284.00	0.42	1,497,119,724.00
1987	590,884,826.00	0.43	1,374,150,758.00
1986	536,460,879.00	0.47	1,141,406,126.00
1985	476,434,301.00	0.58	821,438,450.00
1984	433,028,396.00	0.69	627,577,386.00
1983	403,180,435.00	0.73	552,301,966.00
1982	388,767,938	0.77	504,893,426
1981	363,434,663	0.81	448,684,769
1980	359,864,537	0.87	413,637,399
A - Reflects general 30% valuation reduction			
B - Reflects property revaluation			
C - Reflects general 15% valuation reduction			
D - Reflects property revaluation			

Tax Collector's Report (MS-61)



New Hampshire
Department of
Revenue Administration

2016
MS-61

Tax Collector's Report

Form Due Date: **March 1 (Calendar Year), September 1 (Fiscal Year)**

Instructions

Cover Page

- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Municipality: MERRIMACK

County: HILLSBOROUGH

Report Year: 2016

PREPARER'S INFORMATION ?

First Name

Diane

Last Name

Trippett

Street No.

6

Street Name

Baboosic Lake Rd

Phone Number

(603) 424-3651

Email (optional)

dtrippett@merimacknh.gov

Tax Collector's Report (MS-61)



New Hampshire
Department of
Revenue Administration

**2016
MS-61**

Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2015	Year: 2014	Year: 2013	
Property Taxes	3110		\$5,682,302.71			
Resident Taxes	3180					
Land Use Change Taxes	3120			\$2,525.89		
Yield Taxes	3185		\$320.42			
Excavation Tax	3187					
Other Taxes	3189		\$92,860.72	\$17,500.11		
Property Tax Credit Balance		(\$70,871.31)				
Other Tax or Charges Credit Balance		(\$2,000.00)				
Taxes Committed This Year	Account	Levy for Year of this Report	2015	Prior Levies		
Property Taxes	3110	\$36,549,182.00	\$37,242,178.61			
Resident Taxes	3180					
Land Use Change Taxes	3120	\$75,910.00	\$129,915.00			
Yield Taxes	3185	\$159.35	\$2,013.95			
Excavation Tax	3187	\$100.00				
Other Taxes	3189	\$638,828.81	\$920,924.96			
-						
Add Line						
Overpayment Refunds	Account	Levy for Year of this Report	2015	2014	2013	
Property Taxes	3110	\$115,993.38				
Resident Taxes	3180					
Land Use Change Taxes	3120					
Yield Taxes	3185					
Excavation Tax	3187					
-						
Add Line						
Interest and Penalties on Delinquent Taxes	3190	\$28.58	\$86,912.40	\$1,984.12		
Interest and Penalties on Resident Taxes	3190					
Total Debits		\$37,307,330.81	\$44,157,428.77	\$22,010.12		

Tax Collector's Report (MS-61)



New Hampshire
Department of
Revenue Administration

**2016
MS-61**

Credits				
Remitted to Treasurer	Levy for Year of this Report	2015	Prior Levies	
			2014	2013
Property Taxes	\$30,470,439.59	\$42,424,389.94		
Resident Taxes				
Land Use Change Taxes	\$75,910.00	\$126,025.00	\$2,525.89	
Yield Taxes	\$159.35	\$2,013.95		
Interest (Include Lien Conversion)	\$3.58	\$79,478.77	\$1,522.62	
Penalties	\$25.00	\$7,433.63	\$461.50	
Excavation Tax	\$100.00			
Other Taxes	\$554,710.36	\$983,449.28	\$10,534.03	
Conversion to Lien (Principal Only)		\$497,803.56	\$6,965.68	
<input type="text"/>				
<input type="button" value="Add Line"/>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2015	Prior Levies	
			2014	2013
Property Taxes	\$9,344.00	\$12,416.11		
Resident Taxes				
Land Use Change Taxes		\$3,890.00		
Yield Taxes		\$320.42		
Excavation Tax				
Other Taxes			\$0.40	
<input type="text"/>				
<input type="button" value="Add Line"/>				
Current Levy Deeded				

Tax Collector's Report (MS-61)



New Hampshire
 Department of
 Revenue Administration

2016
MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2015	2014	2013
Property Taxes	\$6,213,455.02			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes	\$84,118.45	\$20,208.11		
Property Tax Credit Balance ?	(\$100,934.54)			
Other Tax or Charges Credit Balance ?				
Total Credits	\$37,307,330.81	\$44,157,428.77	\$22,010.12	

Tax Collector's Report (MS-61)



New Hampshire
Department of
Revenue Administration

**2016
MS-61**

Summary of Debits				
Last Year's Levy	Prior Levies (Please Specify Years)			
	Year: 2015	Year: 2014	Year: 2013	
Unredeemed Liens Balance - Beginning of Year	\$505,546.03	\$420,635.28		
Liens Executed During Fiscal Year	\$531,765.82	\$7,939.52		
Interest & Costs Collected (After Lien Execution)	\$4,097.60	\$37,068.47	\$92,347.63	
<input type="text"/>				
<input type="button" value="Add Line"/>				
Total Debits	\$535,863.42	\$550,554.02	\$512,982.91	

Summary of Credits				
Last Year's Levy	Prior Levies			
	2015	2014	2013	
Redemptions	\$127,905.35	\$238,780.50	\$251,336.72	
<input type="text"/>				
<input type="button" value="Add Line"/>				
Interest & Costs Collected (After Lien Execution) #3190	\$4,097.60	\$37,068.47	\$92,347.63	
<input type="text"/>				
<input type="button" value="Add Line"/>				
Abatements of Unredeemed Liens				
Liens Deeded to Municipality	\$3,172.24	\$3,065.80	\$3,032.34	
Unredeemed Liens Balance - End of Year #1110	\$400,688.23	\$271,639.25	\$166,266.22	
Total Credits	\$535,863.42	\$550,554.02	\$512,982.91	

Tax Collector's Report (MS-61)



New Hampshire
Department of
Revenue Administration

2016
MS-61

MERRIMACK (297)

1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Preparer's Last Name

Date

Diane

Trippett

7-1-16

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Diane Trippett

Preparer's Signature and Title

Town Clerk Report

Fiscal Year Ending June 30, 2016

Due Interware.....	\$11,514.35
State Motor Vehicle Fees	\$1,554,272.84
In Lieu of Taxes	\$3,328.00
Local Boat Registration Fees.....	\$5,787.34
Local Boat Clerk Fee	\$365.00
Auto Registrations	\$4,836,151.33
Title Application Fees	\$11,533.00
Town Dog License Fees.....	\$22,618.00
State Dog License Fees	\$10,214.00
Town Marriage License Fees	\$987.00
State Marriage License Fees.....	\$6,023.00
Boat Agent Fees.....	\$2,565.00
Municipal Agent Fees	\$96,165.00
State Bad Checks	(\$202.20)
Vital Record Certified Copy Fees Town	\$11,936.00
Vital Record Certified Copy Fees State - 1st Copy Charge.....	\$5,984.00
Vital Record Certified Copy Fees State - Additional Copy Fees.....	\$6,700.00
Mail-In Program Fees	\$31,928.00
Miscellaneous.....	\$6,851.77
UCC Filings	\$390.00
Civil Forfeitures.....	\$5,152.00
Cash Over & Short	(\$43.19)
Road Improvement.....	<u>\$123,470.00</u>
Total	<u>\$6,753,690.24</u>
Total Remitted to Treasurer	\$6,753,690.24

Treasurer's Report

<u>POOLED CASH ACCOUNT</u>	
Balance - July 1, 2015	40,395,657.23
Receipts:	
General Government	32,811.86
Fire Protection Area	0.00
Cable Television	396,012.59
Assessing	344.46
Fire and Ambulance	811,412.49
Police	416,031.26
Highway, Public Works Administration, Build & Grounds	168,225.49
Solid Waste Disposal	163,018.01
Wastewater Treatment	4,299,415.56
Parks and Recreation	210,629.47
Community Development	38,330.36
Code Enforcement	226,440.50
Town Clerk/Tax Collector	81,010,151.96
Welfare	20,077.42
Interest on pooled deposits and investments	77,049.42
Bond proceeds	3,956,168.55
Federal and state aid	3,716,681.89
Private grants	35,487.37
Trust fund reimbursements	2,026,223.35
Other expense reimbursements	<u>727,670.00</u>
Total receipts	<u>98,332,182.01</u>
Total cash available	138,727,839.24
Less orders paid	<u>93,915,597.61</u>
Balance - June 30, 2016	44,812,241.63

The cash in each fund is pooled for investment purposes. Interest earned on pooled deposits and investments is allocated to each fund on the basis of its relative average monthly equity in the pooled account.

Fund equities in pooled cash at June 30, 2016 and interest earned by each fund during the year then ended are as follows.

<u>Fund</u>	<u>Interest</u>	<u>Equity</u>
General Fund	68,972.03	40,996,932.97
Sewer Fund	3,552.18	2,201,343.26
CATV Fund	1,719.93	710,838.36
Fire Protection Area Fund	221.65	59,864.52
Special Conservation Fund	111.88	41,868.31
80 Acres Conservation Fund		
Use Change Tax Conservation Fund	2,404.31	775,234.13
Heritage Fund	67.44	<u>26,160.08</u>
	<u>77,049.42</u>	<u>44,812,241.63</u>

The Trustees of Trust Funds manage Capital Reserve Funds for the Town, Village District and School District and permanent funds left to the Town for perpetual care and to benefit the schools, Fire Department and the Library, as well as scholarship funds. In total, this represents approximately \$15,556,000. Our investment policy and the relevant statutes are available on the Trustees page of the Town web site, along with meeting agendas and minutes.

Trustees John Balcom, Chris Christensen and William Wilkes

Capital Reserve Funds and Common Trust Fund Investments for period ending June 30, 2016												
FUND A MS-9			PRINCIPAL				INCOME					
Creation Date	Name of Trust Fund	Purpose	%	Balance Beginning of Year	Cash Gains/ Losses	Balance End of Year	Balance Beginning of Year	Cash Gains / Losses	Income During Year	Expended During Year	Balance End of Year	Grand Total Principal & Income
1952	FUND A											
1900	Perpetual Care	CEMETERY	48.182	266,140.71	6.63	266,147.34	378,695.44	-	38,442.39	8,907.90	408,229.92	674,377.26
1917/26/54	Patterson, Lawrence & Carroll	LIBRARY	3.109	17,245.62	0.44	17,246.06	20,206.10	-	2,480.52	2,235.64	20,450.98	37,697.04
1854/1921	Gage & Lawrence	SCHOOL	33.9717	188,442.85	4.70	188,447.55	280,751.31	-	27,104.59	67,164.04	240,691.86	429,139.41
1951	George Carroll	FIRE DEPT.	14.7135	81,616.77	2.04	81,618.81	125,927.75	-	11,739.31	-	137,667.06	219,285.87
1958	Shedd-Harris	FIRE DEPT.	0.0238	132.14	-	132.14	203.88	-	19.01	-	222.89	355.03
	TOTALS FUND A		100.00	553,578.09	13.81	553,591.90	805,784.48	-	79,785.81	78,307.58	807,262.71	1,360,854.61

Capital Reserve Funds and Common Trust Fund Investments for period ending June 30, 2016												
FUND B MS-9			PRINCIPAL				INCOME					
Creation Date	Name of Trust Fund	Purpose	%	Balance Beginning of Year	Cash Gains/ Losses	Balance End of Year	Balance Beginning of Year	Cash Gains / Losses	Income During Year	Expended During Year	Balance End of Year	Grand Total Principal & Income
1956+	Cemetery	PERPETUAL CARE	68.07	42,283.13	91.94	42,375.07	18,020.29	-	2,664.33	3,378.96	17,305.66	59,680.73
1964	Lawrence	LIBRARY	29.01	18,018.45	39.20	18,057.65	8,990.51	-	1,135.39	1,208.85	8,917.05	26,974.70
1960	Stockley	SCHOOL	2.92	1,811.93	3.94	1,815.87	1,158.13	-	114.18	-	1,272.31	3,088.18
	TOTALS FUND B		100.00	62,113.51	135.08	62,248.59	28,168.93	-	3,913.90	4,587.81	27,495.02	89,743.61

Capital Reserve Funds and Common Trust Fund Investments for period ending June 30, 2016												
FUND C MS-9			PRINCIPAL				INCOME					
Creation Date	Name of Trust Fund	Purpose	%	Balance Beginning of Year	Cash Gains/ Losses	Balance End of Year	Balance Beginning of Year	Cash Gains/ Losses	Income During Year	Expended During Year	Balance End of Year	Grand Total Principal & Income
1965	Harry Watkins	SCHOOL	100.00	898,063.91	646.99	898,710.90	499,218.69	-	56,009.58	37,675.00	517,553.27	1,416,264.17
	TOTAL FUND C		100.00	898,063.91	646.99	898,710.90	499,218.69	-	56,009.58	37,675.00	517,553.27	1,416,264.17

Per minutes of April 29, 2016, not more than \$50,000 encumbered for "programming curriculum" on the student side for Grades 1-8 from Watkins Fund

Trustees of Trust Fund Reports

FUND D MS-9			PRINCIPAL					INCOME					Grand Total Principal & Income	
Creation Date	Name of Trust Fund	Purpose	%	Balance Beginning of Year	New Funds Created	Cash Gains/Losses	Withdrawals	Balance End of Year	Balance Beginning of Year	Cash Gains/Losses	Income During Year	Expended During Year	Balance End of Year	Grand Total Principal & Income
1945	Harry Watkins	Prize Speaking Fund	2.90	7,926.66	-	-	-	7,926.66	6,422.31	-	630.76	-	7,053.07	14,979.73
1945	Harry Watkins	Prize Spelling Fund	2.88	7,854.58	-	-	-	7,854.58	5,253.90	-	625.02	345.00	5,533.92	13,388.50
1969	Everett Parker	General Maint. Cemetery	1.10	3,011.24	-	-	-	3,011.24	2,439.76	-	239.62	-	2,679.38	5,690.62
1970	Griffin Fence Fund (Reed Cemetery)	Maintenance of Fence	2.18	5,944.67	-	-	-	5,944.67	4,816.47	-	473.04	-	5,289.51	11,234.18
1970	Griffin Lot Care	Perpetual Care	0.20	542.19	-	-	-	542.19	439.30	-	43.14	-	482.44	1,024.63
1950	Masiricola Fund	School	20.15	54,986.56	-	-	-	54,986.56	44,551.02	-	4,375.53	-	48,926.55	103,913.11
1965	Watkins Town Forest	School and Town		0.00	-	-	-	0.00	0.00	-	-	-	0.00	0.00
1965	Watkins Forest Income	School	70.09	191,315.10	-	-	-	191,315.10	105,702.55	-	15,238.60	2,940.00	118,001.15	309,316.25
1925	Shedd-Harris Fund	Fire Prevention	0.50	1,371.67	-	-	1,371.67	-	1,111.35	-	94.36	1,205.71	0.00	0.00
	TOTALS FUND D		100.00	272,952.67	-	-	1,371.67	271,581.00	170,736.66	-	21,720.08	4,490.71	187,966.03	459,547.03
1925	Shedd-Harris Fund (Mutual Funds)	Fire Prevention		216,634.14	1,371.67	-	-	218,005.81	139,054.50	-	35,697.85	51.37	174,700.98	392,706.79
	TOTAL FUND D & SHEDD-HARRIS			489,586.81	-	-	-	489,586.81	309,791.16	-	57,417.93	4,542.08	362,667.01	852,253.82

Trustees of Trust Fund Reports

Capital Reserve Funds and Independently Invested Funds for period ending June 30, 2016															
Town Funds		PRINCIPAL					INCOME					Grand Total Principal & Income	Beg. Of Year Fair Value	Unrealized Annual Gains	End of Year Fair Value
Date of Creation	Name of Trust Fund	Balance Beg. of Year	New Funds Created	Cash Gains or Losses*	Withdrawals**	Balance End of Year	Balance Beg. of Year	Income During Year**	Expended During Year**	Balance End of Year	Grand Total Principal & Income	Beg. Of Year Fair Value	Unrealized Annual Gains	End of Year Fair Value	
1989	Land Bank	397,013.76	-	11.34	-	397,025.10	16,498.16	1,800.96	-	18,299.12	415,324.22	413,621.37	10,847.19	407,872.29	
1987	Property/Casualty Ins. **	-	5,000.00	-	(5,000.00)	-	-	-	-	-	-	-	-	-	
1987	Liability Insurance	10,740.62	5,000.00	0.31	(1,153.31)	14,587.62	1,422.69	49.70	(1,469.43)	2.96	14,590.58	12,166.47	(258.83)	14,328.79	
1986	Property Revaluation Fund	51,572.01	15,000.00	1.47	(24,863.10)	41,710.38	294.81	264.37	(550.80)	8.38	41,718.76	51,881.34	(740.16)	40,970.22	
1976/82	Ambulance Fund	162,217.78	60,000.00	4.63	-	222,222.41	10,613.50	876.98	(2,900.00)	8,590.48	230,812.89	172,877.76	4,449.13	226,671.54	
1986	Highway Equipment Fund	71,296.33	300,000.00	2.04	(281,820.89)	89,477.48	16,977.37	969.52	(17,928.90)	17.99	89,495.47	88,308.97	(1,587.78)	87,889.70	
2000	D/W Hwy Improvement Fund	327,869.77	50,000.00	9.37	(317,824.81)	60,054.33	30,166.43	1,540.84	(31,695.19)	12.08	60,066.41	358,133.85	(1,065.66)	58,988.67	
2008	Fire Station Improvement	267,095.60	-	7.63	-	267,103.23	13,176.11	1,211.67	-	14,387.78	281,491.01	280,345.92	9,337.14	276,440.37	
2001	Road Improvement	-	-	-	-	-	245.53	-	-	245.53	245.53	245.60	241.12	241.12	
2000	Athletic Fields	165,903.86	-	4.74	-	165,908.60	8,309.45	752.25	-	9,061.70	174,970.30	174,259.43	5,922.31	171,830.91	
2000	Salt Shed	19,857.07	-	0.57	-	19,857.64	709.16	90.18	-	799.34	20,656.98	20,571.67	428.70	20,286.34	
1999	Playground Equipment	42,251.98	-	1.21	-	42,253.19	2,976.37	192.64	-	3,169.01	45,422.20	45,240.34	2,354.02	44,607.21	
1999	Computer Equipment	46,028.92	35,000.00	1.32	(35,163.56)	45,866.68	3,261.60	282.96	(3,535.36)	9.20	45,875.88	49,304.85	(813.93)	45,052.75	
2008	Road Infrastructure	1,086,992.24	600,000.00	31.06	(384,995.25)	1,302,028.05	48,434.45	6,263.10	(54,435.44)	262.11	1,302,290.16	1,135,745.82	(23,104.14)	1,278,923.91	
2008	Sewer Infrastructure	597,633.89	75,000.00	17.07	(92,935.59)	579,715.37	32,842.20	2,869.38	(35,594.94)	116.64	579,832.01	630,643.94	(10,286.96)	569,428.41	
2008	Library Building Maint.	1,475.71	10,000.00	0.04	-	11,475.75	1,414.82	29.12	-	1,443.94	12,919.69	2,891.68	1,212.13	12,687.88	
1994	Sewer Extension Fund	709,978.04	-	20.28	(661,663.35)	48,334.97	47,549.66	3,088.99	(50,628.95)	9.70	48,344.67	757,727.22	(857.72)	47,477.25	
2003	Emergency Traffic Signal	267.58	10,000.00	0.01	-	10,267.59	708.43	24.45	-	732.88	11,000.47	976.27	535.50	10,803.09	
1978	Communications Equip Fund	56,832.77	146,000.00	1.62	(10,798.04)	192,036.35	2,194.88	597.59	(2,753.86)	38.61	192,074.96	59,044.38	(3,407.68)	188,628.67	
2005	Solid Waste Fund	81,014.50	45,000.00	2.31	-	126,016.81	5,539.85	473.24	-	6,013.09	132,029.90	86,581.35	3,644.15	129,660.96	
2006	Milfoil Exp. Trust Fund	14,730.24	15,000.00	0.42	(8,190.11)	21,540.55	226.71	100.11	(322.47)	4.35	21,544.90	14,962.16	(382.22)	21,158.33	
1972	Fire Equipment Fund	254,298.26	95,000.00	7.27	-	349,305.53	28,901.30	1,375.75	-	30,277.05	379,582.58	283,278.14	23,466.41	372,771.94	
2014	Geographic Info System	10,000.00	65,000.00	0.29	-	75,000.29	16.35	197.45	-	213.80	75,214.09	10,019.00	(1,135.72)	73,864.57	
	TOTALS	4,375,070.93	1,531,000.00	125.00	(1,824,408.01)	4,081,787.92	272,479.83	23,051.25	(201,815.34)	93,715.74	4,175,503.66	4,648,827.51	18,797.00	4,100,594.92	

* Capital Gain or Losses reflects maturity of bonds bought at a premium and does not reflect the balancing effect of accrued income.

** June 2016 disbursements were pulled from Income first, with remaining balances taken from Principal. On Cambridge Trust accounting in June 2016, these were reflected as all from Principal. This was corrected in July 2016.

Trustees of Trust Fund Reports

School District Funds		PRINCIPAL						INCOME						
		Balance Beg. of Year	New Funds Created	Cash Gains or Losses	Withdrawals	Balance End of Year	Balance Beg. of Year	Income During Year	Expended During Year	Balance End of Year	Grand Total Principal & Income	Beg. Of Year Fair Value	Unrealized Annual Gains	End of Year Fair Value
2007	School Asbestos Fund	51,864.20	-	-	(51,864.20)	-	(1,556.62)	93.75	1,462.87	-	-	59,007.58	-	-
2003	Remedial Reading And Math	90,561.13	-	-	(4,143.57)	86,417.56	(1,299.57)	156.77	4,143.57	3,000.77	89,418.33	104,695.01	(1,879.60)	84,537.99
2001	Special Education	495,353.10	-	-	(22,664.60)	472,688.50	2,212.54	857.24	22,664.60	25,734.38	498,422.88	583,575.24	(1,469.09)	491,219.41
1997	Muni Sewer/Thor Ferry School	-	-	-	-	-	-	-	-	-	-	-	-	-
1995	School Building Construction	-	-	-	-	-	-	-	-	-	-	-	-	-
1992	School Roof	(2,990.75)	-	-	2,990.75	-	6,413.64	(4.65)	(2,990.75)	3,418.24	3,418.24	4,000.92	3,231.68	3,231.68
1992	School Repaving	(1,227.28)	-	-	1,227.29	0.01	2,542.14	(1.84)	(1,227.29)	1,313.01	1,313.02	1,536.73	1,241.35	1,241.36
2004	School District Repair Fund	31,439.60	49,491.18	-	(6,011.81)	74,918.97	(3,722.60)	49.65	6,921.96	3,249.01	78,167.98	(82,699.70)	(1,017.33)	73,901.64
2004	Mastriola Renovations	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTALS	665,000.00	49,491.18	-	(80,466.14)	634,025.04	4,589.53	1,150.92	30,974.96	36,715.41	670,740.45	670,115.78	107.01	634,132.04

Scholarships		PRINCIPAL						INCOME						
		Balance Beg. of Year	New Funds Created	Cash Gains or Losses	Withdrawals	Balance End of Year	Balance Beg. of Year	Income During Year	Expended During Year	Balance End of Year	Grand Total Principal & Income	Beg. Of Year Fair Value	Unrealized Annual Gains	End of Year Fair Value
2005	Greenleaf Scholarship	13,705.63	-	(413.83)	-	13,291.80	1,367.12	345.86	(400.00)	1,312.98	14,604.78	15,694.83	1,711.89	15,003.69
2007	Tim Gibson Mem. Scholarship	119,118.23	4,700.00	(3,739.88)	-	120,078.35	12,489.35	3,128.05	(3,000.00)	12,617.40	132,695.75	142,613.32	16,241.83	136,320.18
2004	Watson Scholarship Fund	15,965.99	6,000.00	(471.15)	(9,989.00)	11,505.84	(2,672.86)	382.56	2,439.00	148.70	11,654.54	12,410.59	467.03	11,972.87
	TOTALS	148,789.85	10,700.00	(4,624.86)	(9,989.00)	144,875.99	11,183.61	3,856.47	(961.00)	14,079.08	158,955.07	170,718.74	18,420.75	163,296.74

Merrimack Village District		PRINCIPAL						INCOME						
		Balance Beg. of Year	New Funds Created	Cash Gains or Losses	Withdrawals	Balance End of Year	Balance Beg. of Year	Income During Year	Expended During Year	Balance End of Year	Grand Total Principal & Income	Beg. Of Year Fair Value	Unrealized Annual Gains	End of Year Fair Value
2005	WD Equip & Facility Fund	2,437,492.41	650,000.00	79.92	(516,866.95)	2,570,705.38	61,132.42	12,177.72	(53,411.27)	19,898.87	2,590,604.25	2,502,108.14	(17,041.76)	2,553,663.62
2005	WD Land Acquisition	958,493.18	250,000.00	31.43	(53,125.00)	1,155,399.61	47,626.45	4,560.40	-	52,186.85	1,207,586.46	1,007,522.25	34,967.31	1,190,366.92
2010	WD System Devel. Fund	416,363.28	29,440.00	13.65	-	445,816.93	3,315.79	2,057.90	-	5,373.69	451,190.62	420,264.14	(1,060.05)	444,756.88
	TOTALS	3,812,348.87	929,440.00	125.00	(569,991.95)	4,171,921.92	112,074.66	18,796.02	(53,411.27)	77,459.41	4,249,381.33	3,929,894.53	16,865.50	4,188,787.42

Trustees of Trust Fund Reports

Capital Reserve Funds and Common Trust Fund Investments for period ending June 30, 2016

FUND A MS-10		PRINCIPAL							INCOME					Grand Total End of Year
		# Shares / Units	Description of Investment	Balance Beginning of Year	Buys	Capital Gains	Proceeds from Sale	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended during Year	End of Reallocation	
	Ameriprise	14,927.86	-	-	-	13.81	14,941.67	234,523.28	(33,491.11)	78,307.58	-	112,761.72	235,486.31	250,427.98
600.00	Aflac, Inc.	-	-	-	-	-	-	27,322.00	972.00	-	(972.00)	27,322.00	27,322.00	
850.00	American Electric Power	13,004.02	-	-	-	-	13,004.02	-	1,878.50	-	(1,878.50)	-	13,004.02	
2,500.00	Aqua America, Inc.	38,356.00	-	-	-	-	38,356.00	-	1,780.00	-	(1,780.00)	-	38,356.00	
5,114.08	Berwyn Income	65,039.95	-	13.81	-	(13.81)	65,039.95	-	1,608.89	-	(1,608.89)	-	65,039.95	
1,200.00	Centerpoint Energy	9,525.69	-	-	-	-	9,525.69	-	1,212.00	-	(1,212.00)	-	9,525.69	
300.00	Chemours Company	-	-	-	-	1,507.35	1,507.35	-	192.00	-	(192.00)	-	1,507.35	
1,200.00	Chevron Texaco, Inc.	13,049.50	-	-	-	-	13,049.50	14,498.00	5,136.00	-	(5,136.00)	14,498.00	27,547.50	
0.00	Cullen Frost Bankers	-	-	-	-	-	-	-	27.71	-	(27.71)	-	-	
2,000.00	Dominion Resources	67,551.60	-	-	-	-	67,551.60	67,565.60	5,390.00	-	(5,390.00)	67,565.60	135,117.20	
1,500.00	Dupont deNemours Co.	20,786.86	-	-	-	(1,507.35)	19,279.51	-	2,280.00	-	(2,280.00)	-	19,279.51	
2,000.00	Duke Energy Company	11,367.37	-	-	-	-	11,367.37	65,486.70	6,600.00	-	(6,600.00)	65,486.70	76,854.07	
4,000.00	Enterprise Products Partners	-	-	-	-	-	-	46,662.76	6,200.00	-	(6,200.00)	46,662.76	46,662.76	
200.00	Equity Residential REIT	-	-	-	-	-	-	11,685.10	2,032.25	-	(2,032.25)	11,685.10	11,685.10	
3,950.00	General Electric Corp.	72,562.50	-	-	-	-	72,562.50	47,112.00	3,634.00	-	(3,634.00)	47,112.00	119,674.50	
1,600.00	Hershey Foods Corp.	14,775.69	-	-	-	-	14,775.69	-	3,731.20	-	(3,731.20)	-	14,775.69	
0.00	Integrus Energy Group	-	-	-	-	-	-	-	43.40	-	(43.40)	-	-	
150.00	ISHARES High Yield Bond	-	-	-	-	-	-	13,598.85	714.13	-	(714.13)	13,598.85	13,598.85	
300.00	ISHARES Preferred Stock	-	-	-	-	-	-	11,903.97	678.88	-	(678.88)	11,903.97	11,903.97	
2,800.00	Kellogg Company	7,362.08	-	-	-	-	7,362.08	-	5,600.00	-	(5,600.00)	-	7,362.08	
250.00	Microsoft Corp.	-	-	-	-	-	-	9,915.50	12,099.03	-	(12,099.03)	9,915.50	9,915.50	
0.00	Peoples United Financial	-	-	-	-	-	-	-	11.11	-	(11.11)	-	-	
3,364.00	Pfizer Inc.	-	-	-	-	-	-	28,382.00	3,902.24	-	(3,902.24)	28,382.00	28,382.00	
300.00	Potash Corp.	-	-	-	-	-	-	10,049.97	354.45	-	(354.45)	10,049.97	10,049.97	
974.00	Raytheon Company	60,006.08	-	-	-	-	60,006.08	-	2,671.20	-	(2,671.20)	-	60,006.08	
1,400.00	Southern Co.	25,150.58	-	-	-	-	25,150.58	11,596.00	3,062.50	-	(3,062.50)	11,596.00	36,746.58	
0.00	Synchrony Financial	-	-	-	-	-	-	-	38.86	-	(38.86)	-	-	
7,315.97	TCW Total Return Fund	-	-	-	-	-	-	75,295.57	2,056.55	-	(1,541.35)	75,810.77	75,810.77	
0.00	Texas Instruments	-	-	-	-	-	-	-	13,029.46	-	(13,029.46)	-	-	
625.00	Toronto Dominion Bank	-	-	-	-	-	-	26,608.20	839.14	-	(839.14)	26,608.20	26,608.20	
150.00	United Parcel Service	12,947.70	-	-	-	-	12,947.70	-	453.00	-	(453.00)	-	12,947.70	
3,320.00	Verizon	81,332.05	-	-	-	-	81,332.05	-	7,453.40	-	(7,453.40)	-	81,332.05	
0.00	VISA Inc.	-	-	-	-	-	-	-	11,340.21	-	(11,340.21)	-	-	
1,600.00	Wal-Mart Stores, Inc.	-	-	-	-	-	-	78,567.45	3,168.00	-	(3,168.00)	78,567.45	78,567.45	
225.00	WEC Energy Group	-	-	-	-	-	-	10,118.25	406.04	-	(406.04)	10,118.25	10,118.25	
650.00	Wells Fargo & Co.	13,125.28	-	-	-	-	13,125.28	14,893.28	978.25	-	(978.25)	14,893.28	28,018.56	
1,373.00	Weyerhaeuser Company	12,707.28	-	-	-	-	12,707.28	-	1,702.52	-	(1,702.52)	-	12,707.28	
	TOTALS FUND A	553,578.09	0.00	13.81	0.00	0.00	553,591.90	805,784.48	79,785.81	78,307.58	0.00	807,262.71	1,360,854.61	

Trustees of Trust Fund Reports

Capital Reserve Funds and Common Trust Fund Investments for period ending June 30, 2016													
FUND B MS-10		PRINCIPAL						INCOME					
# Shares / Units	Description of Investment	Balance Beginning of Year	Buys	Capital Gains	Proceeds from Sale	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended during Year	End of Year Reallocation	Balance End of Year	Grand Total End of Year
100.00	Ameriprise	7,301.64	-	-	-	135.08	7,436.72	4,948.27	0.53	4,587.81	3,913.37	4,274.36	11,711.08
100.00	Abbvie, Inc.	-	-	-	-	-	-	5,116.80	216.00	-	(216.00)	5,116.80	5,116.80
100.00	Alltria Group, Inc.	-	-	-	-	-	-	2,572.68	221.50	-	(221.50)	2,572.68	2,572.68
500.00	Amer. Electric Power Co.	8,409.22	-	-	-	-	8,409.22	-	1,105.00	-	(1,105.00)	-	8,409.22
100.00	General Electric Corp.	-	-	-	-	-	-	2,591.75	92.00	-	(92.00)	2,591.75	2,591.75
100.00	Glaxo Smith Kline PLC	-	-	-	-	-	-	5,394.75	291.87	-	(291.87)	5,394.75	5,394.75
219.00	Kinder Morgan Energy	7,990.00	-	-	-	-	7,990.00	-	273.76	-	(273.76)	-	7,990.00
100.00	McDonald's Corp.	-	-	-	-	-	-	7,544.68	352.00	-	(352.00)	7,544.68	7,544.68
1,425.00	People's United Financial	18,412.65	-	-	-	-	18,412.65	-	958.32	-	(958.32)	-	18,412.65
1,905.15	TCW Total Return Fund	20,000.00	-	135.08	-	(135.08)	20,000.00	-	402.92	-	(402.92)	-	20,000.00
	TOTALS FUND B	62,113.51	-	135.08	-	-	62,248.59	28,168.93	3,913.90	4,587.81	0.00	27,495.02	89,743.61
FUND C MS-10		PRINCIPAL						INCOME					
# Shares / Units	Description of Investment	Balance Beginning of Year	Buys	Capital Gains	Proceeds from Sales	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended during Year	End of Year Reallocation	Balance End of Year	Grand Total End of Year
1,500.00	Ameriprise	275,064.95	-	-	221,000.27	646.99	54,711.67	143,154.09	32.68	37,675.00	55,976.90	161,488.67	216,200.34
300.00	American Electric Power	39,061.34	-	-	-	-	39,061.34	-	3,315.00	-	(3,315.00)	-	39,061.34
5,071.00	Apple, Inc.	-	28,511.97	-	-	-	28,511.97	-	-	-	-	-	28,511.97
3,933.91	AT&T	31,982.21	-	-	-	-	31,982.21	-	9,634.90	-	(9,634.90)	-	31,982.21
400.00	Berwyn Income	50,039.95	-	10.62	-	(10.62)	50,039.95	-	1,237.61	-	(1,237.61)	-	50,039.95
500.00	Caterpillar, Inc.	-	26,165.96	-	-	-	26,165.96	-	308.00	-	(308.00)	-	26,165.96
500.00	Cisco Systems	-	13,999.45	-	-	-	13,999.45	-	-	-	-	-	13,999.45
500.00	Coca-Cola Company	-	19,644.90	-	-	-	19,644.90	-	505.00	-	(505.00)	-	19,644.90
1,000.00	Columbia Pipeline Group	-	-	-	-	15,136.57	15,136.57	-	512.50	-	(512.50)	-	15,136.57
180.00	Cullen Frost Bankers	-	11,089.68	-	-	-	11,089.68	-	288.00	-	(288.00)	-	11,089.68
6,000.00	General Electric	9,681.65	-	-	-	-	9,681.65	-	5,520.00	-	(5,520.00)	-	9,681.65
1,000.00	IBM	19,025.95	-	-	-	-	19,025.95	133,011.20	5,300.00	-	(5,300.00)	133,011.20	152,037.15
1,800.00	iShares High Dividend	-	-	-	-	-	-	119,071.40	5,029.32	-	(5,029.32)	119,071.40	119,071.40
700.00	iShares Select Dividend	-	-	-	-	-	-	50,723.80	1,855.13	-	(1,855.13)	50,723.80	50,723.80
500.00	iShares Preferred Dividend	-	9,761.00	-	-	-	9,761.00	9,750.98	1,039.54	-	(1,039.54)	9,750.98	19,511.98
500.00	Microsoft Corporation	-	21,905.75	-	-	-	21,905.75	-	540.00	-	(540.00)	-	21,905.75
1,215.00	NextEra Energy	97,829.78	-	-	-	-	97,829.78	-	3,985.20	-	(3,985.20)	-	97,829.78
1,000.00	NiSource	23,614.00	-	-	-	(15,136.57)	8,477.43	-	620.00	-	(620.00)	-	8,477.43
1,500.00	Peoples United Financial	-	22,095.24	-	-	-	22,095.24	-	623.50	-	(623.50)	-	22,095.24
2,700.00	Pfizer, Inc.	40,974.00	-	-	-	-	40,974.00	30,450.00	3,132.00	-	(3,132.00)	30,450.00	71,424.00
1,750.00	Procter & Gamble	123,332.88	-	-	-	-	123,332.88	13,057.22	4,651.87	-	(4,651.87)	13,057.22	136,390.10
1,000.00	Royal Dutch Shell	67,483.20	-	-	-	-	67,483.20	-	3,760.00	-	(3,760.00)	-	67,483.20
300.00	Synchrony Financial	-	9,110.97	-	-	-	9,110.97	-	-	-	-	-	9,110.97
8,975.61	TCW Total Return Bond	92,006.00	-	636.37	-	(636.37)	92,006.00	-	1,898.33	-	(1,898.33)	-	92,006.00
1,000.00	Texas Instruments	-	48,187.70	-	-	-	48,187.70	-	950.00	-	(950.00)	-	48,187.70
400.00	UPS	27,968.00	-	-	-	-	27,968.00	-	1,208.00	-	(1,208.00)	-	27,968.00
150.00	VISA, Inc.	-	10,527.65	-	-	-	10,527.65	-	63.00	-	(63.00)	-	10,527.65
	TOTALS FUND C	898,063.91	221,000.27	646.99	221,000.27	0.00	898,710.90	499,218.69	56,009.58	37,675.00	0.00	517,553.27	1,416,264.17

Trustees of Trust Fund Reports

Capital Reserve Funds and Common Trust Fund Investments for period ending June 30, 2016

FUND D MS-10		PRINCIPAL						INCOME					
# Shares / Units	Description of Investment	Balance Beginning of Year	Buys	Capital Gains	Proceeds from Sale	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended during Year	End of Year Reallocation	Balance End of Year	Grand Total End of Year
	Ameriprise	16,122.68	-	-	1,371.67	-	14,751.01	105,490.60	13.22	4,490.71	21,706.86	122,719.97	137,470.98
1,500.00	Aqua America, Inc.	27,059.00	-	-	-	-	27,059.00	-	1,068.00	-	(1,068.00)	-	27,059.00
1,500.00	AT&T	14,349.99	-	-	-	-	14,349.99	-	2,850.00	-	(2,850.00)	-	14,349.99
500.00	Chevron Texaco, Inc.	-	-	-	-	-	-	18,207.11	2,140.00	-	(2,140.00)	18,207.11	18,207.11
1,600.00	Coca Cola Co.	18,625.11	-	-	-	-	18,625.11	-	2,144.00	-	(2,144.00)	-	18,625.11
1,000.00	Colgate Palmolive Co.	25,764.00	-	-	-	-	25,764.00	-	1,530.00	-	(1,530.00)	-	25,764.00
2,000.00	Ford Motor Company	30,281.81	-	-	-	-	30,281.81	-	1,700.00	-	(1,700.00)	-	30,281.81
500.00	Home Depot, Inc.	-	-	-	-	-	-	26,794.95	1,280.00	-	(1,280.00)	26,794.95	26,794.95
750.00	iShares Preferred Stock	29,570.93	-	-	-	-	29,570.93	-	1,697.20	-	(1,697.20)	-	29,570.93
500.00	Nextera Energy, Inc.	-	-	-	-	-	-	20,244.00	1,640.00	-	(1,640.00)	20,244.00	20,244.00
450.00	Minnesota Mining Mfg.	11,319.75	-	-	-	-	11,319.75	-	1,921.50	-	(1,921.50)	-	11,319.75
250.00	Pepsico, Inc.	13,252.00	-	-	-	-	13,252.00	-	715.02	-	(715.02)	-	13,252.00
300.00	Royal Dutch Shell	19,644.00	-	-	-	-	19,644.00	-	958.80	-	(958.80)	-	19,644.00
700.00	Sysco Corp.	25,099.00	-	-	-	-	25,099.00	-	854.00	-	(854.00)	-	25,099.00
900.00	Toronto Dominion Bank	40,889.40	-	-	-	-	40,889.40	-	1,208.34	-	(1,208.34)	-	40,889.40
	Watkins Town Forest	1,575.00	-	-	-	-	1,575.00	-	-	-	-	-	1,575.00
	TOTAL FUND D	272,952.67	-	-	1,371.67	-	271,581.00	170,736.66	21,720.08	4,490.71	-	187,966.03	459,547.03
15,098.91	Shedd Harris Fund	216,634.14	1,371.67	-	-	-	218,005.81	139,054.50	35,697.85	51.37	-	174,700.98	392,706.79
	TOTAL FUND D & SHEDD-HARRIS	489,586.81	1,371.67	-	1,371.67	-	489,586.81	309,791.16	57,417.93	4,542.08	-	362,667.01	852,253.82

Trustees of Trust Fund Reports

Capital Reserve Funds (MS-10) - Merrimack Village District for period ending June 30, 2016													
# Shares	How Invested	PRINCIPAL					INCOME					PRINCIPAL ONLY	
		Balance Beg. of Year	Purchases	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Beg. of Year	Income Received	Expended During Year	Balance End of Year	Grand Total Principal and Income	Beg. of Year Fair Value	Unrealized Annual Gains
646,921.92	FIDELITY INST MONEY MARKET TREASURY ONLY (FUND #680)	1,137,348.87	0.00	490,426.95	0.00	646,921.92	479.04	0.00	77,459.41	724,381.33	1,137,348.87	0.00	646,921.92
	FIXED INCOME												
0	AMERICAN EXPRESS CENTURION BK CD .75%	250,000.00	0.00	250,000.00	0.00	0.00	1,880.13	0.00	0.00	0.00	250,952.50	0.00	0.00
125,000	BARCLAYS BANK DE CD 1.05%	125,000.00	0.00	0.00	0.00	125,000.00	1,316.10	0.00	0.00	125,000.00	125,483.75	478.75	125,478.75
250,000	BMW BANK OF NA CD 1.4%	0.00	250,000.00	0.00	0.00	250,000.00	1,764.38	0.00	0.00	250,000.00	0.00	1,442.50	251,442.50
0	CAPITAL ONE BANK USA NA CD .65%	125,000.00	0.00	125,000.00	0.00	0.00	814.72	0.00	0.00	0.00	125,182.50	0.00	0.00
125,000	CAPITAL ONE BANK USA NA CD 1.55%	0.00	125,000.00	0.00	0.00	125,000.00	976.71	0.00	0.00	125,000.00	0.00	1,205.00	126,205.00
250,000	CAPITAL ONE BANK USA NA CD 1.65%	0.00	250,000.00	0.00	0.00	250,000.00	2,056.85	0.00	0.00	250,000.00	0.00	3,500.00	253,500.00
200,000	CARDINAL BANK NA CD 1.05%	200,000.00	0.00	0.00	0.00	200,000.00	2,206.02	0.00	0.00	200,000.00	198,822.00	978.00	200,978.00
0	CATHAY BANK CD .7%	125,000.00	0.00	125,000.00	0.00	0.00	513.04	0.00	0.00	0.00	125,230.00	0.00	0.00
0	COMENITY CAPITAL BANK CD .7%	125,000.00	0.00	125,000.00	0.00	0.00	366.78	0.00	0.00	0.00	125,232.50	0.00	0.00
250,000	COMMUNITY FINL SVCS BANK	0.00	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	202.50	250,202.50
0	COMPASS BANK CD .7%	150,000.00	0.00	150,000.00	0.00	0.00	529.32	0.00	0.00	0.00	150,175.50	0.00	0.00
250,000	COMPASS BANK CD 1.55%	0.00	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	2,652.50	252,652.50
0	DISCOVER BANK CD .65%	250,000.00	0.00	250,000.00	0.00	0.00	1,633.90	0.00	0.00	0.00	250,397.50	0.00	0.00
0	ENERBANK USA CD .5%	125,000.00	0.00	125,000.00	0.00	0.00	467.46	0.00	0.00	0.00	125,076.25	0.00	0.00
200,000	FIRST GENERAL BANK CD .6%	200,000.00	0.00	0.00	0.00	200,000.00	1,203.02	0.00	0.00	200,000.00	200,686.00	0.00	200,000.00
250,000	FIRST MERIT BANK OH CD .75%	250,000.00	0.00	0.00	0.00	250,000.00	1,875.00	0.00	0.00	250,000.00	251,197.50	257.50	250,257.50
0	FIRST NATIONAL BANK WI CD .5%	125,000.00	0.00	125,125.00	125.00	0.00	125.00	0.00	0.00	0.00	125,082.50	0.00	0.00
250,000	FIRST TRUST SAVINGS BANK	0.00	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	195.00	250,195.00
250,000	GUARANTY B&T CO DENVER CD 1.15%	0.00	250,000.00	0.00	0.00	250,000.00	1,440.10	0.00	0.00	250,000.00	0.00	1,105.00	251,105.00
125,000	MARLIN BUSINESS BANK CD .8%	125,000.00	0.00	0.00	0.00	125,000.00	1,000.00	0.00	0.00	125,000.00	125,761.25	53.75	125,053.75
250,000	MERRICK BANK CD 1.1%	0.00	250,000.00	0.00	0.00	250,000.00	2,531.50	0.00	0.00	250,000.00	0.00	602.50	250,602.50
250,000	PEOPLES UNITED BANK CD .85%	250,000.00	0.00	0.00	0.00	250,000.00	2,130.82	0.00	0.00	250,000.00	250,077.50	212.50	250,212.50
125,000	SALLIE MAE BANK MURRAH UT CD 1.15%	125,000.00	0.00	0.00	0.00	125,000.00	1,444.14	0.00	0.00	125,000.00	125,556.25	182.50	125,182.50
125,000	SYNOVUS BANK GA CD .8%	125,000.00	0.00	0.00	0.00	125,000.00	1,000.00	0.00	0.00	125,000.00	125,557.50	402.50	125,402.50
250,000	WELLS FARGO CD 1.35%	0.00	250,000.00	0.00	0.00	250,000.00	1,118.83	0.00	0.00	250,000.00	0.00	3,395.00	253,395.00
	TOTAL PRINCIPAL	3,812,348.87	2,125,000.00	1,765,551.95	125.00	4,171,921.92	28,872.86	(53,411.27)	77,459.41	4,249,381.33	3,817,819.87	16,865.50	4,188,787.42

*Total Income Received \$28,872.86 has not been reduced by fees allocated to income of \$10,076.84
 Net income received totals \$18,796.02 (\$28,872.86-\$10,076.84)
 Name of Bank - Cambridge Trust Company
 Fees Paid \$10,076.84
 Expenses Paid \$ 0.00
 Were these fees and expenses paid for totally from income? 100% Income

Capital Reserve Funds (MS-10) – Scholarships for period ending June 30, 2016

# Shares	How Invested	PRINCIPAL						INCOME				PRINCIPAL ONLY			
		Balance Beg. of Year	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Beg. of Year**	Income Received	Expended During Year	Balance End of Year	Grand Total Principal and Income	Beg. of Year Fair Value	Unrealized Annual Gains	Year End Fair Value
523.19	FIDELITY MONEY MARKET TREASURY EQUITY	8,839.03	0.00	0.00	8,315.84	0.00	523.19	11,183.61	18.27	0.00	14,079.08	14,602.27	8,839.03	0.00	523.19
14	3M CO	1,474.76	0.00	0.00	0.00	0.00	1,474.76	59.78	0.00	0.00	1,474.76	2,160.20	2,160.20	976.92	2,451.68
0	ALERIAN MLP ETF	13,683.05	0.00	(331.24)	9,875.74	(3,807.31)	0.00	(41.20)	0.00	0.00	0.00	0.00	12,603.60	0.00	0.00
0	AMERICAN INTL GROUP INC	1,529.45	0.00	0.00	1,850.79	321.34	0.00	0.00	0.00	0.00	0.00	0.00	1,854.60	0.00	0.00
20	APPLE INC	1,363.20	0.00	0.00	105.97	41.06	1,298.29	44.16	0.00	0.00	1,298.29	2,633.93	2,633.93	613.71	1,912.00
42	AQUA AMERICA INC	0.00	1,382.34	0.00	63.79	0.56	1,319.11	7.48	0.00	0.00	1,319.11	0.00	0.00	178.61	1,497.72
24	AT&T INC	0.00	936.59	0.00	38.92	1.46	899.13	11.52	0.00	0.00	899.13	0.00	0.00	137.91	1,037.04
37	AUTOMATION DATA PROCESSING INC	2,135.55	0.00	0.00	88.34	32.14	2,079.35	77.52	0.00	0.00	2,079.35	3,048.74	3,048.74	1,319.84	3,399.19
28	BANK OF THE OZARKS	591.22	570.73	0.00	41.17	4.22	1,125.00	9.29	0.00	0.00	1,125.00	732.00	732.00	(74.44)	1,050.56
12	BECTON DICKINSON & CO	0.00	1,798.21	0.00	0.00	0.00	1,798.21	26.16	0.00	0.00	1,798.21	0.00	0.00	236.87	2,035.08
3	BLACKROCK INC	760.56	0.00	0.00	0.00	0.00	760.56	26.82	0.00	0.00	760.56	1,037.94	1,037.94	267.03	1,027.59
0	BURBERRY GROUP PLC SPONSORED ADR	1,871.06	0.00	0.00	1,960.09	89.03	0.00	30.94	0.00	0.00	0.00	0.00	1,994.24	0.00	0.00
78	CISCO SYSTEMS INC	0.00	2,200.65	0.00	0.00	0.00	2,200.65	12.74	0.00	0.00	2,200.65	0.00	0.00	37.17	2,237.82
10	CLOROX CO	1,702.80	0.00	0.00	917.89	210.47	995.38	51.59	0.00	0.00	995.38	1,768.34	1,768.34	388.52	1,383.90
0	CULLEN / FROST BANKERS INC	2,351.85	0.00	0.00	1,698.92	(652.93)	0.00	39.22	0.00	0.00	0.00	0.00	2,907.46	0.00	0.00
46	EATON VANCE CORP NON VTG	0.00	1,541.99	0.00	63.93	(8.53)	1,469.53	24.38	0.00	0.00	1,469.53	0.00	0.00	156.11	1,625.64
0	EOG RESOURCES INC	1,174.19	514.59	0.00	1,221.58	(467.20)	0.00	4.36	0.00	0.00	0.00	0.00	1,138.15	0.00	0.00
24	EVERSOURCE ENERGY	1,061.25	0.00	0.00	57.77	15.32	1,018.80	42.69	0.00	0.00	1,018.80	1,135.25	1,135.25	418.80	1,437.60
44	EXXON MOBILE CORP	3,482.26	451.71	0.00	168.03	(9.29)	3,756.65	129.36	0.00	0.00	3,756.65	3,328.00	3,328.00	367.91	4,124.56
9	FACSET RESEARCH SYSTEMS	1,030.15	0.00	0.00	300.17	112.87	842.85	18.14	0.00	0.00	842.85	1,787.61	1,787.61	609.93	1,452.78
136	GENERAL ELECTRIC CO	3,489.14	0.00	0.00	215.17	15.06	3,289.03	131.56	0.00	0.00	3,289.03	3,799.51	3,799.51	992.25	4,281.28
33	GENUINE PARTS CO	2,829.42	0.00	0.00	96.82	2.93	2,735.53	85.09	0.00	0.00	2,735.53	3,044.02	3,044.02	605.72	3,341.25
17	HOME DEPOT INC	1,137.37	930.90	0.00	129.66	13.30	1,951.91	45.39	0.00	0.00	1,951.91	1,111.30	1,111.30	218.82	2,170.73
9	HONEYWELL INTERNATIONAL INC	0.00	1,031.69	0.00	0.00	0.00	1,031.69	5.36	0.00	0.00	1,031.69	0.00	0.00	15.19	1,046.88
22	INTERPUBLIC GROUP COS INC	0.00	475.28	0.00	0.00	0.00	475.28	3.30	0.00	0.00	475.28	0.00	0.00	32.92	508.20
24	JOHNSON & JOHNSON	1,975.25	0.00	0.00	106.32	27.31	1,896.24	75.45	0.00	0.00	1,896.24	2,436.50	2,436.50	1,014.96	2,911.20
21	KIMBERLY CLARK CORP	2,296.56	802.10	0.00	913.20	111.10	2,296.56	93.52	0.00	0.00	2,296.56	2,225.37	2,225.37	590.52	2,887.08
22	M & TBANK CORP	2,376.59	0.00	0.00	110.11	6.78	2,273.26	63.70	0.00	0.00	2,273.26	2,873.39	2,873.39	327.80	2,601.06
0	MATTHEWS ASIA DIVIDEND FUND	2,144.00	0.00	0.00	2,150.65	6.65	0.00	0.00	0.00	0.00	0.00	0.00	2,319.97	0.00	0.00
20	MCDONALDS CORP	0.00	2,399.85	0.00	123.27	10.99	2,287.57	39.16	0.00	0.00	2,287.57	0.00	0.00	119.23	2,406.80
47	MEDTRONIC PLC	3,789.93	0.00	0.00	150.59	(7.44)	3,631.90	73.72	0.00	0.00	3,631.90	3,630.90	3,630.90	446.29	4,078.19
52	MERCK & CO INC NEW	2,419.90	0.00	0.00	102.55	5.47	2,322.82	98.28	0.00	0.00	2,322.82	3,074.22	3,074.22	672.90	2,995.72
417.562	MFS EMERGING MARKETS DEBT FUND CLASS	0.00	5,952.57	0.00	0.00	0.00	5,952.57	212.42	0.00	0.00	5,952.57	0.00	0.00	202.29	6,154.86
69	MICROSOFT CORP	2,685.73	0.00	0.00	752.98	147.90	2,080.65	103.34	0.00	0.00	2,080.65	2,080.65	2,080.65	1,450.08	3,530.73
35	NESTLE S A SPONSORED ADR REPSTG	2,654.11	0.00	0.00	73.56	(2.37)	2,578.18	52.07	0.00	0.00	2,578.18	2,578.18	2,578.18	127.67	2,705.85
3	NEXTERA ENERGY INC	1,052.80	0.00	0.00	1,265.98	438.78	225.60	31.13	0.00	0.00	225.60	1,372.42	1,372.42	165.60	391.20
21	NOVARTIS AG SPONSORED ADR	0.00	2,193.66	0.00	72.74	(26.38)	2,092.54	38.86	0.00	0.00	2,092.54	0.00	0.00	(359.83)	1,732.71

Capital Reserve Funds (MS-10) - Scholarships for period ending June 30, 2016 continued

# Shares	How Invested	PRINCIPAL						INCOME				PRINCIPAL ONLY				
		Balance Beg. of Year	Purchases	Capital Gains*	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Beg. of Year	Income Received	Expended During Year	Balance End of Year	Grand Total Principal and Income	Beg. of Year Fair Value	Unrealized Annual Gains	Year End Fair Value	
67	PFIZER INC	2,746.60	0.00	0.00	993.90	140.93	1,893.63	0.00	109.86	0.00	0.00	1,893.63	3,218.88	465.44	2,359.07	
34	PNC FINANCIAL SERVICES GROUP	2,757.50	0.00	0.00	637.24	152.47	2,272.73	0.00	77.01	0.00	0.00	2,272.73	3,921.65	494.53	2,767.26	
14	PRAXAIR INC	1,589.00	0.00	0.00	0.00	0.00	1,589.00	0.00	41.02	0.00	0.00	1,589.00	1,673.70	(15.54)	1,573.46	
0	ROCHE HOLDING LTD	3,330.38	0.00	0.00	3,301.30	(29.08)	0.00	0.00	0.00	0.00	0.00	0.00	3,438.86	0.00	0.00	
36	ROYAL DUTCH SHELL PLC SPONSORED ADR CL B	2,702.30	901.49	0.00	976.56	(421.91)	2,205.32	0.00	90.24	0.00	0.00	2,205.32	2,121.95	(189.32)	2,016.00	
21	SCHLUMBERGER LTD	1,625.80	0.00	0.00	74.18	0.28	1,551.90	0.00	44.00	0.00	0.00	1,551.90	1,896.18	108.78	1,660.68	
90	SVENSKA CELLULOSE AB-SP ADR	3,020.78	0.00	0.00	751.25	49.48	2,319.01	0.00	42.74	0.00	0.00	2,319.01	2,939.40	558.29	2,877.30	
248.81	T ROWE PRICE TAX FREE HIGH YIELD FUND	0.00	2,948.31	0.42	0.00	0.00	2,948.31	0.00	90.57	0.00	0.00	2,948.31	0.00	146.89	3,095.20	
10	TEXAS INSTRUMENTS INC	553.82	0.00	0.00	0.00	0.00	553.82	0.00	14.80	0.00	0.00	553.82	515.10	72.68	626.50	
21	TJX COS INC	1,109.19	448.96	0.00	76.60	1.77	1,483.32	0.00	18.06	0.00	0.00	1,483.32	1,058.72	138.51	1,621.83	
0	UBS GROUP AG SHS	3,234.69	0.00	0.00	2,718.21	(516.48)	0.00	0.00	43.18	0.00	0.00	0.00	3,519.20	0.00	0.00	
62	UNILEVER NV	4,031.65	0.00	0.00	1,577.78	59.40	2,513.27	0.00	100.07	0.00	0.00	2,513.27	4,142.16	397.01	2,910.28	
21	UNION PACIFIC CORP	1,539.12	0.00	0.00	82.14	12.18	1,469.16	0.00	47.85	0.00	0.00	1,469.16	2,098.14	363.09	1,832.25	
35	US BANCORP	1,166.27	443.50	0.00	40.20	(4.66)	1,564.91	0.00	33.92	0.00	0.00	1,564.91	1,128.40	(153.36)	1,411.55	
14	V F CORP	1,696.68	0.00	0.00	1,725.75	608.43	579.36	0.00	47.53	0.00	0.00	579.36	2,859.34	281.50	860.86	
2,289,498	VANGUARD INTERMEDIATE TERM INVESTMENT	0.00	23,713.38	0.00	1,497.00	37.54	22,253.92	0.00	159.68	0.00	0.00	22,253.92	0.00	824.22	23,078.14	
56	VERIZON COMMUNICATIONS INC	3,966.17	0.00	0.00	1,353.21	61.08	2,674.04	0.00	181.83	0.00	0.00	2,674.04	3,822.02	463.00	3,127.04	
12	VISA INC	0.00	977.45	0.00	0.00	0.00	977.45	0.00	0.00	0.00	0.00	977.45	0.00	(87.41)	890.04	
9	WATSCO INC	0.00	1,048.74	0.00	0.00	0.00	1,048.74	0.00	15.30	0.00	0.00	1,048.74	0.00	217.47	1,266.21	
33	WEC ENERGY GROUP INC	1,233.30	1,526.78	0.00	1,671.24	287.55	1,376.39	0.00	93.05	0.00	0.00	1,376.39	1,349.10	778.51	2,154.90	
54	WELLS FARGO & COMPANY NEW	2,993.30	0.00	0.00	846.92	115.82	2,262.20	0.00	94.78	0.00	0.00	2,262.20	3,993.04	293.62	2,555.82	
23	XYLEM INC	0.00	902.00	0.00	39.00	1.42	864.42	0.00	3.56	0.00	0.00	864.42	0.00	162.53	1,026.95	
	FIXED INCOME															
1,575.64	DOUBLELINE CORE FIXED INCOME	0.00	16,938.13	0.00	0.00	0.00	16,938.13	0.00	131.26	0.00	0.00	16,938.13	0.00	519.96	17,458.09	
0	FEDERATED INSTLTR HIGH YIELD BOND FUND	7,135.70	0.00	0.00	6,451.36	(684.34)	0.00	0.00	223.12	0.00	0.00	0.00	7,028.77	0.00	0.00	
0	FEDERATED TOTAL RETURN BOND FUND INSTL SHS #328	17,760.00	0.00	0.00	16,593.63	(1,166.37)	0.00	0.00	309.75	0.00	0.00	0.00	16,935.77	0.00	0.00	
0	GUGGENHEIM BULLETSHARES 2017 HIGH YIELD CORP BOND ETF	5,296.42	0.00	0.00	5,001.44	(294.98)	0.00	0.00	99.16	0.00	0.00	0.00	5,334.82	0.00	0.00	
347,746	NUVEEN MUNICIPAL HIGH YIELD BOND FUND A	0.00	5,892.91	0.00	0.00	0.00	5,892.91	0.00	252.35	0.00	0.00	5,892.91	0.00	352.61	6,245.52	
830,241	VANGUARD FIXED INCOME SECS FD SHORT-TERM CORP	7,400.00	1,561.26	1.66	0.00	0.00	8,961.26	0.00	178.37	0.00	0.00	8,961.26	7,290.58	(19.56)	8,941.70	
	TOTAL PRINCIPAL	148,789.85	80,485.77	(329.16)	79,441.45	(4,958.18)	144,875.99	11,183.61	4,288.63	(961.00)	14,079.08	158,955.07	159,535.13	18,420.75	163,296.74	

Name of Bank - Cambridge Trust Company Fees Paid: \$432.16; Expenses Paid: N/A; Were these fees and expenses paid for totally from income? 100% Income

*Total Income Received \$4,288.63 has not been reduced by fees allocated to income of \$432.16
 Net Income received totals \$3,856.47 (\$4,288.63-\$432.16)

Trustees of Trust Fund Reports

Capital Reserve Funds (MS-10) – School District for period ending June 30, 2016															
# Shares	How Invested	PRINCIPAL						INCOME				PRINCIPAL ONLY			
		Balance Beg. Of Year	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Beg. Of Year	Income Received	Expended During Year	Balance End of Year	Grand Total Principal & Income	Beg. of Year Fair Value	Unrealized Annual Gains	Year End Fair Value
0.00	FIDELITY INST MONEY MARKET TRASURY	0.00	259,025.04	0.00	0.00	0.00	259,025.04	4,589.53	127.33	0.00	36,715.41	295,740.45	0.00	0.00	259,025.04
	FIXED INCOME														
50,000	BERKSHIRE BK PITTSFIELD CD .7%	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00	16.00	50,016.00
100,000	BMO HARRIS BANK NA CD .75%	0.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00	(10.00)	99,990.00
25,000	BMO HARRIS BANK NA CD .8%	0.00	25,000.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00	39.75	25,039.75
25,000	BMO HARRIS BANK NA CD 1.05%	0.00	25,000.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00	20.00	25,020.00
0	CUSTOMERS BANK CD .55%	125,000.00	0.00	0.00	125,000.00	0.00	0.00	0.00	693.15	0.00	0.00	0.00	125,165.00	0.00	0.00
0	FIRST BK & TRUST LUBBOCK CD .65%	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00	323.81	0.00	0.00	0.00	0.00	0.00	0.00
0	INVESTORS SAVINGS BANK NJ CD .55%	125,000.00	0.00	0.00	125,000.00	0.00	0.00	0.00	514.21	0.00	0.00	0.00	125,108.75	0.00	0.00
0	PACIFIC WESTERN BANK CD .55%	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	346.57	0.00	0.00	0.00	250,172.50	0.00	0.00
100,000	SANTANDER BANK NA CD .8%	0.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00	27.00	100,027.00
75,000	SONA BANK CD .9%	0.00	75,000.00	0.00	0.00	0.00	75,000.00	0.00	0.00	0.00	0.00	75,000.00	0.00	14.25	75,014.25
0	SYNOVUS BANK GA CD .5%	115,000.00	0.00	0.00	115,000.00	0.00	0.00	0.00	573.42	0.00	0.00	0.00	115,046.00	0.00	0.00
0	WASHINGTON TRUST CO CD .5%	50,000.00	0.00	0.00	50,000.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00	50,034.00	0.00	0.00
	TOTAL PRINCIPAL	665,000.00	734,025.04	0.00	765,000.00	0.00	634,025.04	4,589.53	2,828.49	30,974.96	36,715.41	670,740.45	665,526.25	107.00	634,132.04

*Total Income Received \$2,828.49 has not been reduced by fees allocated to income of \$1,677.57
 Net income received totals \$1,150.92 (\$2,828.49-\$1,677.57)

Name of Bank - Cambridge Trust Company
 Fees Paid \$1,677.57
 Expenses Paid \$ 0.00
 Were these fees and expenses paid for totally from income? 100% Income

Trustees of Trust Fund Reports

Capital Reserve Funds (MS-10) - Town for period ending June 30, 2016

# Shares	How Invested	PRINCIPAL						INCOME				PRINCIPAL ONLY			
		Balance Beg. of Year	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Beg. of Year	Income Received	Expended During Year	Balance End of Year	Grand Total Principal & Income	Beg. of Year Fair Value	Unrealized Annual Gains	Year End Fair Value
23178.92	FIDELITY INST MONEY MARKET TREASURY ONLY (FUND #680)	500,070.93	0.00	0.00	268,283.01	0.00	231,787.92	272,479.83	1,027.91	0.00	93,715.74	325,503.66	500,070.93	0.00	231,787.92
250,000	ALLY BANK CD DATED 04/09/2015 1.1% 04/09/2018	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	2,757.54	0.00	0.00	250,000.00	249,185.00	632.50	250,632.50
250,000	AMERICAN EXPRESS BK FS CD DATED 07/22/2015 1.7% 07/23/2018	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	2,142.46	0.00	0.00	250,000.00	0.00	2,405.00	252,405.00
100,000	BMO HARRIS BANK NA CD DATED 12/23/2015 1.25% 12/22/2017	0.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00	626.71	0.00	0.00	100,000.00	0.00	430.00	100,430.00
0	BMW BANK NORTH AMERICA CD DATED 01/11/2013 .85% 07/13/2015	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	1,065.41	0.00	0.00	0.00	250,032.50	0.00	0.00
250,000	BROOKLINE BANK CD DATED 12/30/2015 .9% 3/30/2017	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	1,127.03	0.00	0.00	250,000.00	0.00	275.00	250,275.00
125,000	CATHAY BANK CD DATED 05/29/2015 1% 11/29/2017	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	1,253.43	0.00	0.00	125,000.00	124,673.75	461.25	125,461.25
0	CITIZENS BANK CD DATED 03/16/2016 .4% 6/16/2016	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	252.05	0.00	0.00	0.00	0.00	0.00	0.00
0	COMENITY CAPITAL BANK CD DTD 11/25/2013 .7% 11/25/2015	125,000.00	0.00	0.00	125,000.00	0.00	0.00	0.00	366.79	0.00	0.00	0.00	125,232.50	0.00	0.00
0	COMENITY CAPITAL CD DATED 04/25/2016 .3% 06/24/2016	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	123.29	0.00	0.00	0.00	0.00	0.00	0.00
0	ENERBANK USA CD DATED 03/05/2013 .5% 03/04/2016	125,000.00	0.00	0.00	125,000.00	0.00	0.00	0.00	467.45	0.00	0.00	0.00	125,076.25	0.00	0.00
0	ENTERPRISE BANK & TRUST CD DATED 02/09/2016 .4% 05/09/2016	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	246.35	0.00	0.00	0.00	0.00	0.00	0.00
75,000	FIDELITY CO-OPERATIVE BANK CD DATED 02/12/2016 .85% 02/12/2019 2016	0.00	75,000.00	0.00	0.00	0.00	75,000.00	0.00	211.33	0.00	0.00	75,000.00	0.00	27.75	75,027.75
250,000	FIRST BUSINESS BANK CD DATED 05/08/2015 1.05% 05/08/2018	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	2,632.19	0.00	0.00	250,000.00	248,940.00	1,457.50	251,457.50
125,000	FIRST MERCHANTS BANK NA CD DTD 04/30/2014 .9% 04/28/2017	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	1,131.16	0.00	0.00	125,000.00	125,461.25	478.75	125,478.75
0	FIRST NATIONAL BK WI CD DATED 02/27/2013 .5% 02/26/2016	125,000.00	0.00	0.00	125,125.00	1.25	0.00	0.00	125.00	0.00	0.00	0.00	125,082.50	0.00	0.00
250,000	FIRST NIAGARA BANK NY CD DATED 04/17/2015 .85% 04/17/2017	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	2,130.82	0.00	0.00	250,000.00	250,222.50	627.50	250,627.50
250,000	FIRST SOURCE BANK CD DATED 12/18/2015 85% 6/19/2017	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	1,065.41	0.00	0.00	250,000.00	0.00	447.50	250,447.50
0	GE CAPITAL BANK CD DATED 05/03/2013 .7% 05/03/2016	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	1,754.79	0.00	0.00	0.00	250,445.00	0.00	0.00
0	GOLDMAN SACHS BANK USA CD DATED 01/23/2013 .9% 01/25/2016	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	2,262.33	0.00	0.00	0.00	250,735.00	0.00	0.00
250,000	GOLDMAN SACHS BK CD DATED 02/03/2016 1.45% 2/4/2019	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	3,692.50	253,692.50
100,000	IROQUOIS FD SVGS & LOAN ASSOC CD DATED 03/24/2016 1.2% 03/25/2019 2017	0.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00	302.19	0.00	0.00	100,000.00	0.00	551.00	100,551.00
250,000	JP MORGAN CHASE BANK NA CD DATED 05/21/2015 1.25% 05/21/2018	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	3,132.88	0.00	0.00	250,000.00	248,897.50	712.50	250,712.50
250,000	KEY BANK NA CD DATED 02/03/2016 1.1% 2/5/2018	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	1,647.50	251,647.50
0	LAKESIDE BANK CD DATED 02/28/13 CALLABLE 02/28/14 @ 100 .5% 08/28/15 2014	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	208.90	0.00	0.00	0.00	250,047.50	0.00	0.00
250,000	MB FINANCIAL BANK NA CD DATED 03/18/2016 1.1% 03/18/2019	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	692.51	0.00	0.00	250,000.00	0.00	2,462.50	252,462.50
250,000	MEDALLION BANK UTAH CD DATED 06/04/2015 1.25% 06/04/2018	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	3,133.56	0.00	0.00	250,000.00	248,350.00	1,205.00	251,205.00
0	MIDWEST BANK/ENTRE MO CD DATED 02/13/2013 .5% 02/12/2016	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	835.60	0.00	0.00	0.00	250,867.50	0.00	0.00
0	RBS CITIZENS NA CD DATED 02/03/2016 .5% 5/3/2016	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	308.22	0.00	0.00	0.00	0.00	0.00	0.00
0	SAFRA NATIONAL BANK CERTIFICATE OF DEPOSIT DATED 01/15/2013 .7% 01/15/2016	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	1,750.00	0.00	0.00	0.00	250,917.50	0.00	0.00

Capital Reserve Funds (MS-10) - Town for period ending June 30, 2016

# Shares	How Invested	PRINCIPAL						INCOME			PRINCIPAL ONLY					
		Balance Beg. of Year	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Beg. of Year	Income Received	Expended During Year	Balance End of Year	Grand Total Principal and Income	Beg. of Year Fair Value	Year End Fair Value	Unrealized Annual Gains	
75,000	SALLIE MAE BANK MURRAY UTAH CD DATED 02/03/2016 1.15% 02/05/2018	0.00	75,000.00	0.00	0.00	0.00	75,000.00	0.00	573.88	0.00	0.00	75,000.00	0.00	0.00	482.25	75,482.25
50,000	SALLIE MAE BANK MURRAY UTAH CD DATED 10/16/2013 1.15% 10/17/2016	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	50,000.00	50,222.50	73.00	0.00	50,073.00
0	STERLING SAVINGS BANK WA CD DATED 02/08/2013 5% 02/08/2016	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	1,250.00	0.00	0.00	0.00	250,930.00	0.00	0.00	0.00
200,000	WASHINGTON TRUST CO CD DTD 02/19/2014 .8% 02/21/2017	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0.00	1,600.00	0.00	0.00	200,000.00	200,958.00	668.00	0.00	200,668.00
0	WILMINGTON SVGS FD SOC FSB DEL CD DATED 04/13/2016 .3% 05/11/2016	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	57.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250,000	ZB NA CD DATED 01/29/2016 .6% 07/29/2016	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	60.00	250,060.00
	TOTAL PRINCIPAL	4,375,070.93	3,350,000.00	0.00	2,143,408.01	125.00	4,081,787.92	272,479.83	36,614.72	(201,815.34)	93,715.74	4,175,503.66	4,376,347.68	18,797.00		4,100,584.92

*Total Income Received \$36,614.72 has not been reduced by fees allocated to income of \$13,563.47
 Net income received totals \$23,051.25 (\$36,614.72-\$13,563.47)

Name of Bank: Cambridge Trust Company
 Fees Paid: \$13,563.47
 Expenses Paid: N/A
 Were these fees and expenses paid for totally from income? 100% Income

Capital Improvement Program – Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6
						2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Assessing			Revaluation	Revaluation CRF	-	-	-	-	-	-	-
Building & Grounds		15-20 yrs	Small pickup	Budget	-	13,000	-	-	-	75,000	-
Communications			Communications Recorder	Communication CRF	-	-	-	-	-	25,000	-
Communications			Radio Base Stations	Communication CRF	-	516,000	-	-	-	-	120,000
Communications			Fire Dispatch, Station 1, Radio Base Stations	Communication CRF	-	43,000	-	-	-	-	-
Communications			Access Control / Facility Monitoring	Communication CRF	-	-	-	-	30,000	-	-
Communications			CAD/RMS Server replacement/Dispatch upgrade	Communication CRF	-	-	-	150,000	-	-	-
Comm. Development			GIS Update & Maintenance Program	GIS CRF	135,000	-	-	-	-	-	-
Fire	2010	100K miles	F450 Ambulance A1226 (PD CS)	Ambulance CRF (\$235,000)	-	235,000	-	-	-	-	-
Fire	2014	100K miles	F350 Ambulance A3231	Ambulance CRF	-	-	-	-	-	-	230,000
Fire	2008	20 yrs	Pumper Engine Sulphien E1 (First Due Dist 1)	Fire Equip CRF (\$578,000)	-	-	-	578,000	-	-	-
Fire	2013	20 yrs	Pumper Engine KME E2	Fire Equip CRF	-	-	-	-	-	-	-
Fire	1988	15 yrs	Pickup (1 ton) Forestry Truck F1	Fire Equip CRF (\$85,500)	85,000	-	-	-	-	-	-
Fire	1968	EOL	Pickup (1 ton) Forestry Truck F2	Fire Equip CRF (\$85,500)	-	-	-	-	-	85,500	-
Fire	1989	EOL	Forestry Tanker Truck F3 (5 ton)	Fire Equip CRF	-	-	-	-	-	-	-
Fire	1994	EOL	Boat Rigid Hull Inflatable B1	Fire Equip CRF (\$49,000)	-	49,000	-	-	-	-	-
Fire	1994	EOL	Boat Inflatable B2	Fire Equip CRF (\$15,000)	15,000	-	-	-	-	-	-
Fire	2010	15 yrs	Fire Command Vehicle	Fire Equip CRF (\$38,000)	-	-	-	-	38,000	-	-
Fire	2002	15 yrs	Fire Command Vehicle	Fire Equip CRF (\$38,000)	-	-	38,000	-	-	-	-
Fire	1998	15 yrs	Prevention/Inspection/Education Vehicle	Fire Equip CRF (\$42,000)	-	-	42,000	-	-	-	-
Fire	2006	15 yrs	162 SD SC Chassi U1 (1 ton) (6 wheel)	Fire Equip CRF (\$42,000)	-	-	-	56,000	-	-	-
Fire	2000	EOL	Building Official Vehicle (166) (Used)	Budget	-	-	15,000	-	-	-	-
Fire	2000	EOL	Building Inspector Vehicle (184) (Used)	Budget	-	-	15,000	-	-	-	-
Fire	2000	EOL	Fire Inspector Vehicle (111) (Used)	Budget	-	-	-	15,000	-	-	-
Fire	2000	EOL	Health Officer Vehicle (Used) (182)	Budget	-	-	-	-	15,000	-	-
Fire	2014	EOL	Cardiac Defibrillator/Monitor/Transmitter	Ambulance CRF	-	-	-	-	-	-	180,000
Fire	2014	EOL	Automatic Rescue CPR Devices	Ambulance CRF	-	-	-	-	-	-	90,000
Fire	1995	EOL	Thermal Imaging Rescue Cameras	Fire CRF (\$120,000)	40,000	40,000	-	-	-	-	-
Fire	NFA	EOL	Emergency Breathing Air (SCBA) Replacements	Fire Equip CRF	28,872	-	-	-	-	-	-
Fire	2002	EOL	Toxic Gas Monitoring Equipment	Fire Equip CRF (\$24,000)	-	-	-	-	24,000	-	-
Fire	1980	EOL	Large Diameter Supply Hose	Fire Equip CRF (\$39,000)	13,000	13,000	-	-	-	-	-
Fire	1980	EOL	Fire Suppression Hose	Fire Equip CRF (\$34,000)	-	-	-	34,000	-	-	-
Fire		EOL	Portable Radios	Fire Equip CRF (\$298,000)	-	-	298,000	-	-	-	-
Fire		EOL	Access Control / Facility Monitoring	Budget	-	-	20,000	-	-	-	-
Fire		EOL	Opticom Repair/Replace	Traffic Pre-emplon CRF	-	50,000	-	-	-	-	-
Fire		EOL	Equipment Trailer	Fire Equip CRF	-	-	-	-	15,000	-	-
Fire	2012	EOL	Gator Trailer	Budget	-	-	-	-	-	-	2,022
Fire	2011	EOL	Hazardous Materials Trailer	Fire Equip CRF	-	-	-	-	-	-	-
Fire		EOL	Electronic Reader Board	Budget	-	-	-	-	35,000	-	-
Highway	2005	10 yr	6 Wheel Dump H-22	Highway Equip CRF	-	170,000	-	-	-	-	-
Highway	2005	10 yr	6 Wheel Dump H-27	Highway Equip CRF	-	170,000	-	-	-	-	-
Highway	1990	25 yrs	Trailer, Paint	Highway Equip CRF	-	15,000	-	-	-	-	-
Highway	2007	10 yrs	Mower, Exmark	Budget	-	-	12,000	-	-	-	-
Highway	2002	15 yrs	Cement Mixer	Budget	-	-	-	4,000	-	-	-
Highway	2005	10 yrs	6 Wheel Dump H-28	Highway Equip CRF	-	-	175,000	-	-	-	-
Highway	2005	10 yrs	6 Wheel Dump H-34	Highway Equip CRF	-	-	175,000	-	-	-	-
Highway	2000	15 yrs	SUV H-1	Highway Equip CRF	-	35,000	-	-	-	-	-
Highway	2008	10 yrs	34 T Pickup, H-6	Highway Equip CRF	-	-	-	35,000	-	-	-
Highway	2002	10 yrs	6 Wheel Dump H-21	Highway Equip CRF	170,000	-	-	-	-	-	-
Highway	2004	10 yrs	Mower, Exmark	Budget	12,000	-	-	-	-	-	-
Highway	2005	10 yrs	Utility Vehicle H-43	Highway Equip CRF	125,000	-	-	-	-	-	-
Highway	2006	10 yrs	34 T Pickup H-2	Highway Equip CRF	-	-	-	35,000	-	-	-
Highway	2006	10 yrs	6 Wheel Dump H-20	Highway Equip CRF	-	-	-	180,000	-	-	-
Highway	2006	10 yrs	6 Wheel Dump H-30	Highway Equip CRF	-	-	-	180,000	-	-	-

Capital Improvement Program – Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year 2016-17	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6
						2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Highway	2008	10 yrs	1 Ton Dump H-10	Highway Equip CRF	-	-	-	-	60,000	-	-
Highway	2004	15 yrs	Tree Chipper	Highway Equip CRF	-	-	-	-	50,000	-	-
Highway	2006	12 yrs	Bucket Truck H-18	Highway Equip CRF	-	-	-	-	100,000	-	-
Highway	2009	10 yrs	6 Wheel Dump H-35	Highway Equip CRF	-	-	-	-	185,000	-	-
Highway	1981	25 yrs	Trailer, Roller	Highway Equip CRF	-	-	-	-	10,000	-	-
Highway	2008	12 yrs	3/4 T Pickup H-4	Highway Equip CRF	-	-	-	-	40,000	-	-
Highway	2009	10 yrs	6 Wheel Truck H-29	Highway Equip CRF	-	-	-	-	-	190,000	-
Highway	1996	25 yrs	Trailer	Highway Equip CRF	-	-	-	-	-	15,000	-
Highway	2011	10 yrs	1 Ton Dump H-7	Highway Equip CRF	-	-	-	-	-	60,000	-
Highway	2007	15 yrs	Backhoe/loader H-13	Highway Equip CRF	-	-	-	-	-	140,000	-
Highway	2010	12 yrs	10 Wheel Dump H-33	Highway Equip CRF	-	-	-	-	-	-	195,000
Highway	1997	25 yrs	Grader H-12	Highway Equip CRF	-	-	-	-	-	-	250,000
Highway			H-29 Plow and spreader fit up	Highway Equip CRF	-	22,000	-	-	-	-	-
Highway			Trailer for Hot Box	Budget	-	14,000	-	-	-	-	-
Library			Book Mobile	Budget	-	-	-	-	-	-	150,000
Library			Elevator	Library Maintenance CRF	-	-	-	-	-	-	75,000
Library			Sheetrock Repair	Library Maintenance CRF	-	75,000	-	-	-	-	-
Parks & Recreation			Pond Dredging	Budget	-	63,791	-	-	-	-	-
Parks & Recreation			Melting Tvardosky Field	Athletic Field CRF	-	50,000	-	-	-	-	-
Parks & Recreation			Dock Replacement	Budget	-	14,242	-	-	-	-	-
Police	Var		Patrol Vehicles	Budget	111,000	90,000	123,600	127,308	131,127	135,061	139,113
Police	Var		Detective Vehicles	Budget	-	30,000	-	-	-	-	27,000
Police			Crime Scene Vehicle Replacement	Budget	-	100,000	-	-	-	-	-
Solid Waste Disposal	2005	10 yrs	100 CY Trailers (4)	Solid Waste CRF	-	70,000	-	-	70,000	-	-
Solid Waste Disposal			Landfill Slope Mower	Solid Waste CRF	-	-	-	45,000	-	-	-
Solid Waste Disposal	1999	12 yrs	Truck Cab & Chassis – Peterbilt Tractor	Solid Waste CRF	-	-	-	-	-	-	-
Solid Waste Disposal	2003	12 yrs	Truck Cab & Chassis – International Tractor	Solid Waste CRF	-	-	120,000	-	-	-	-
Solid Waste Disposal	2005	15 yrs	Fork Lift	Solid Waste CRF	-	-	-	-	25,000	-	-
Solid Waste Disposal	2005	12 yrs	Transfer Station Loader	Solid Waste CRF	-	-	250,000	-	-	-	-
Solid Waste Disposal	2005	15 yrs	Skid Steer Loader	Solid Waste CRF	-	-	-	-	35,000	-	-
Solid Waste Disposal	2010	10 yrs	Pickup Trucks w/Plow	Solid Waste CRF	-	-	-	-	35,000	-	-
Technology			Licenses	Computer CRF	30,000	35,000	-	-	-	-	-
Technology			Campus WiFi	Computer CRF	-	10,000	-	-	-	-	-
Town Clerk/Tax Collector			Computer Equipment	Computer CRF	-	-	-	-	10,000	-	-
TOTAL GENERAL FUND					\$ 751,872	\$ 1,585,000	\$ 1,494,633	\$ 1,124,308	\$ 1,486,127	\$ 795,561	\$ 2,153,135
Wastewater Treatment	2017		Manhole/Sewer Line Rehabilitation	User Fees	25,000	25,000	82,000	25,000	25,000	25,000	25,000
Wastewater Treatment	2017	10 yrs	CCTV Camera Equipment for Sewer System	User Fees	-	98,000	-	-	-	-	-
Wastewater Treatment	2012	5 yrs	Bobcat Skid Steer Loaders	User Fees	-	40,000	-	-	-	-	-
Wastewater Treatment	2002	15 yrs	Camera/Sewer Maint. E-350 Cut Away truck 16' box	User Fees	32,000	-	-	-	-	-	-
Wastewater Treatment	2005	15 yrs	Explorer	User Fees	-	-	-	-	-	32,000	-
Wastewater Treatment	2007	15 yrs	Explorer	User Fees	-	-	30,000	-	-	-	-
Wastewater Treatment	2005	15 yrs	Sewer Vacuum Truck	User Fees	-	-	300,000	-	-	-	-
Wastewater Treatment	2021	20 yrs	Compost Screener	User Fees	-	-	200,000	-	-	-	-
Wastewater Treatment	2006	15 yrs	3 - Cat 938 front end loaders	User Fees	-	-	-	-	200,000	200,000	200,000
Wastewater Treatment		3 yrs	3 - lites for 938 front end loaders	User Fees	12,000	12,500	13,000	-	13,000	13,500	14,000
Wastewater Treatment		10 yrs	3-Hydrochloric pumps	User Fees	13,500	-	-	-	-	-	-
Wastewater Treatment		10 yrs	2- MAU for Compost bld. heating	User Fees	90,000	-	-	-	-	-	-
Wastewater Treatment		15 yrs	Emergency generator for P. Square PS	User Fees	50,000	-	-	-	-	-	-
Wastewater Treatment		10 yrs	Overhead Door adjustment and opener	User Fees	10,000	-	-	-	-	-	-
Wastewater Treatment		10 yrs	8-Overhead Door Opener Replacements	User Fees	28,000	-	-	-	-	-	-
Wastewater Treatment		20 yrs	Overhead Door and opener	User Fees	12,000	-	-	-	-	-	-
Wastewater Treatment		15 yrs	Replacement centrifugal drain pump	User Fees	5,500	-	-	-	-	-	-
Wastewater Treatment		10 yrs	Replacement instrumentation controllers and probes	User Fees	37,000	-	-	-	-	-	-
TOTAL SEWER FUND					\$ 278,000	\$ 212,500	\$ 295,000	\$ 355,000	\$ 238,000	\$ 270,500	\$ 239,000

Capital Improvement Program - Major Projects

Department	Project Description	Funding Source	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Planning Board Rec.
Fire	South Fire Station (\$3,110,000)	Fire Station CRF (South) Bond Private Donation	- - -	- - -	265,000 2,195,000 650,000	- - -	- - -	- - -	- - -	I - Urgent
Admin./Engineering	Bridge Replacement - Bedford Rd/Baboosic Brook (\$4,117,440)	Road Infrastructure CRF Federal Funding State Funding	52,200 - 208,700	611,309 800,000 2,445,231	- - -	- - -	- - -	- - -	- - -	I - Urgent
Admin./Engineering	Bridge Replacement - US 3 (DW Highway)/Baboosic Brook (\$3,320,400)	Road Infrastructure CRF State Funding	27,300 109,100	60,000 240,000	- -	- -	- -	- -	577,000 2,307,000	III - Urgent/ Necessary
Admin./Engineering	Stormwater Drainage Improvements	Road Infrastructure CRF	100,000	200,000	200,000	200,000	200,000	200,000	200,000	II - Necessary
Admin./Engineering	Paving - Infrastructure Improvements (\$750,000)	Road Improvement (Reg. Fees)	125,000	125,000	125,000	125,000	125,000	125,000	125,000	II - Necessary
Admin./Engineering	Paving - Infrastructure Improvements - Gravel Roads	Budget	625,000	625,000	675,000	725,000	775,000	825,000	875,000	II - Necessary
Admin./Engineering	Paving - DW Highway	Road Infrastructure CRF	-	-	100,000	100,000	100,000	-	-	III - Desirable
Admin./Engineering	Paving - Infrastructure Improvements Executive Park Drive	DW Highway CFR	-	-	-	250,000	-	-	300,000	III - Desirable
Highway	Highway Garage Renovation & Replacement	Road Infrastructure CRF	-	150,000	-	-	-	-	-	II - Necessary
Admin./Engineering	Wire Road Intersection Improvements	Bond	-	3,300,000	-	-	-	-	-	I - Urgent
Admin./Engineering	Turkey Hill Road Intersection Improvements	Road Infrastructure CRF	-	-	100,000	400,000	-	-	-	III - Desirable
Admin./Engineering	Merrimack River Boat Ramp Access Improvement (formerly Griffin Street)	Road Infrastructure CRF	-	-	-	200,000	-	-	-	III - Desirable
Admin./Engineering	Seaverns Bridge Canoe Launch Ramp Access Improvement	Road Infrastructure CRF	-	67,000	-	-	-	-	-	IV - Deferrable
Admin./Engineering	Souhegan River Trail	Road Infrastructure CRF Federal Funding	150,000 436,000	-	50,000	-	-	-	-	III - Desirable
Admin./Engineering	Daniel Webster & Woodbury Sidewalks (place holder) * (\$105,000)	Road Infrastructure CRF Federal Funding	-	21,000 84,000	-	109,000 436,000	-	-	-	II - Necessary
Admin./Engineering	Daniel Webster & Baboosic Lake Sidewalks (place holder) * (\$152,000)	Road Infrastructure CRF Federal Funding	-	-	-	30,400 121,600	-	152,000 608,000	-	III - Desirable
Admin./Engineering	Baboosic Lake Rd Sidewalk (Joppa Rd to Madeline Bennett)(place holder)*	Road Infrastructure CRF Federal Funding	-	-	-	-	-	42,000 168,000	210,000 840,000	III - Desirable
Admin./Engineering	Sewer Line Extension (Mayflower and McQuestion Sewer Basins)	Bond	-	-	-	2,360,000	-	-	-	II - Necessary
Library	Parking Lot Repairing/Walkway	Library Maintenance CRF	45,000	-	-	-	-	-	-	N/A
Library	HVAC	Library Maintenance CRF	-	-	-	-	-	-	100,000	N/A
Library	Sprinkler System	Library Maintenance CRF	-	-	-	-	-	-	100,000	III - Desirable
Parks & Recreation	New Athletic Fields (place holder)	Bond	-	-	-	-	-	-	6,000,000	IV - Deferrable
Parks & Recreation		Bond	-	-	-	-	-	-	2,000,000	IV - Deferrable
TOTAL GENERAL FUND			1,878,300	8,728,540	4,360,000	5,057,000	1,200,000	2,120,000	13,634,000	
Wastewater	Executive Park Drive Pump Station	User Fees State Loan SRF	-	-	-	-	-	1,040,000	-	III - Desirable
Wastewater	Wastewater Treatment Plant Phase III and Pump Station Upgrades	User Fees State Loan SRF	-	350,000	-	12,600,000	-	-	-	II - Necessary
Wastewater	4 Year Sanitary Sewer System Evaluation Program	User Fees State Loan SRF	-	150,000	140,000	140,000	145,000	-	-	II - Necessary
TOTAL SEWER FUND			-	500,000	140,000	12,740,000	145,000	1,040,000	-	
		CRF	374,500	1,109,309	715,000	1,289,400	300,000	394,000	1,487,000	
		Funded through Budget	625,000	625,000	675,000	725,000	775,000	825,000	875,000	
		Bonds	-	3,300,000	2,195,000	2,360,000	-	-	8,000,000	
		Road Improvement (RSA261:153)	125,000	125,000	125,000	125,000	125,000	125,000	125,000	
		Private Donation	-	-	650,000	-	-	-	-	
		State Aid	317,800	2,685,231	-	-	-	-	2,307,000	
		Federal Funding	436,000	884,000	-	557,600	-	776,000	840,000	
		User Fees/Bonds	-	500,000	140,000	12,470,000	145,000	1,040,000	-	
			1,878,300	9,228,540	4,500,000	17,797,000	1,345,000	3,160,000	13,634,000	

TOWN OF MERRIMACK, NH



2016 BOARDS, COMMISSIONS AND COMMITTEE REPORTS

Agricultural Commission

The Agricultural Commission was a vision of Eber Currier. Sadly, we lost him this year. His life experience was his choice of keeping the farm and the famer alive and present in Merrimack, New Hampshire. Eber absolutely believed in sustainable agriculture. It started with a family farm in Maine, continued through his business in Milford and Nashua and ended with his retirement to his orchard in Merrimack. He always gave us genuine guidance and shared experiences charging our Commission to encourage and help all farmers, large or small. These are big shoes to fill, but the success of the Commission and its members moves us all forward.

The year of 2016 started with renewed activity. We have five full-time members and one alternate. Each of our “commissioners” works within his or her specific area of expertise. Presently, we are knowledgeable in beef, fish and game, equestrian studies, sheep and lambing, arboriculture, raising and growing plant material and vegetable production. Questions are entertained and answered via inquiries, phone calls, website or on Channel 20 at our monthly meetings. Our Commission is available to the public from these sources. If we cannot come up with the answers, we reach out to the UNH Extension Service, Natural Resources Conservation Service and the Department of Agriculture. Each month at our meeting we highlight a variety of continuing education classes available to the public. Our members continue to become more knowledgeable by attending new classes as schedules permit.

The Agricultural Commission provides a community garden each year at Wasserman Park. On March 1, 2017, we will be providing an evening class open to all gardeners at the Merrimack Public Library. We provide garden information, questions and answers and a volunteer seed swap. Everyone is encouraged to attend the meeting. In mid-April, we start to tractor rototill the garden and in early May, we set up the garden plots. 2017 will mark the ten-year anniversary of providing garden spaces to all interested gardeners.

Mid-June through mid-October we sponsor and manage the Merrimack Summer Farmers’ Market at Vault Storage, 526 Daniel Webster Highway, each Wednesday from 3:00pm to 6:00pm. Last year, we started with over 30 vendors – a huge success. We continue to have a variety of vendors with varied products to support continued customer participation and requests.

This will be our second year of the Merrimack Winter Farmers’ Market held at the John O’Leary Adult Community Center on Wednesdays from 3:00pm to 6:00pm. This is a growing and aspiring market and we would love to have you stop in to see what products are available. The Winter Market runs from mid-October to the first of June. To date, the Community Garden and the Farmers’ Markets are self-sustaining and no public monies have been used by the Merrimack Agricultural Commission for these activities.

The Commission also offers 4-H scholarship(s) to help 4-H members of our community, sponsorship donations to the New Boston Fair and tuition incentives for agriculture and environmental majors in college upon request. Our self-funding is not unlimited, but we always welcome hearing from students and addressing their needs. We plan funding at least one year ahead.

We encourage anyone interested, whether you have farming experience or not, to consider joining the Commission. If you have the energy and desire, we would welcome anyone interested in agriculture to become a full-time member of the Commission. A new farm bill is upon us all. We need to educate and be progressive on farm safety concerns to help us all promote a better quality of food.

Submitted by,
Bob McCabe
Chairman

Conservation Commission

The Merrimack Conservation Commission (MCC) was established in 1967 per the Town Charter and in accordance with State Law, RSA 36-A. We are responsible for the proper utilization and protection of the natural and watershed resources in Town including: our streams, rivers, forests, wetlands, wildlife habitats, open space and our drinking water resources. The MCC reviews all projects that are proposed in the Aquifer Conservation District and the Wellhead Protection Areas. The MCC also reviews Dredge and Fill permits for the NH Department of Environmental Services (NHDES). The MCC has been given the management responsibility for approximately 1,600 acres of Commission and Town owned open space including: Horse Hill Nature Preserve (HHNP), Wasserman Conservation Area (WCA), Wildcat Falls Conservation Area (WFCA), Fields Farm, Mitchell Woods, Gilmore Hill Memorial Forest (GHMF) and the Grater Woods Forest (GW).

During 2016, the Conservation Commission performed the following actions:

- Continued in Acquisition Mode to procure key parcels or easements, through purchase or donation, which meet our criteria and vision as described in the Town Master Plan (2013) and Biodiversity Plan (2010).
- Provided education opportunities for Merrimack residents by partnering with the Parks and Recreation Department, School District, NH Cooperative Extension and local wildlife professionals.
- We were an active member in a coalition of NH Conservation Commissions working to raise awareness of the NED Pipeline proposed by Kinder Morgan/Tennessee Gas Pipeline LLC.
- With the help of the Public Works Department, we addressed a problem target shooting area in Grater Woods by hosting a workday to remove the trash, limit access and post the property.
- We started the update of the GW Stewardship Plan appendices and begun the incorporation of the new parcels.
- Per GW Stewardship Plan, we added 3 gates to the now discontinued section of South Grater Road.
- We continued to implement water/flood control activities by installing three additional Water Leveling Devices.
- We continue to bring more people into our properties and improve their experiences by contracting with the NRPC to provide new trail maps for the 4 major properties.
- Contracted and received the ecological assessment for the Continental Boulevard property.
- Continued invasive species mitigation at our Brookside Drive property.
- Continued to update, add and improve the trails, trail markers, signage and bridges on our major properties.
- Continued to hold our annual Seedling Giveaway to the residents of Merrimack.
- Continued to improve and add to our website: www.MerrimackOutdoors.org

The Conservation Commission receives funding in the Town budget for its business related activities and also manages three other funds for the benefit of the Town. The accounts received small interest payments and at the end of the 2015/16 fiscal year (June 30, 2016), the balances in these funds were as follows:

• 51- Special Conservation Fund	\$ 41,070.31
• 53- Land-Use Change Conservation Fund	\$ 773,006.24
• Horse Hill Nature Preserve Fund	\$ 1,296.01

The MCC is now beginning to transition allotments from land acquirement to land maintenance, planning and training.

The Commission has three subcommittees to help with the management of the HHNP, WCFA, and GW. Each is very active and is continually improving the outdoor experience at each property. If you have an interest in supporting their efforts, please email the Commission at merrimackoutdoors@merrimacknh.gov.

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

Submitted by,
Gage Perry
Chairman

Economic Development Citizens Advisory Committee (EDCAC)

The Economic Development Citizens Advisory Committee (EDCAC) engages in activities intended to foster and augment a positive business environment in Merrimack.

This year, the Committee's activity revolved around preparing a survey to be made available to Town businesses. The questions were focused on how aware businesses were of the services available to them through the Community Development Department, town website or other regional organizations. The survey went live in September and notification about the survey was posted on the Town website, emailed to businesses, personally by EDCAC members at the Fall Festival and published in the Merrimack Chamber of Commerce newsletter. The results of the survey will be discussed at the first EDCAC meeting in January 2017 and form the basis for committee activities in 2017.

The membership of the Committee grew in June, when we were pleased to welcome Dawn Shepherd, the president to the Merrimack Chamber of Commerce, as our newest member. Dawn provides the EDCAC with the representation by the Merrimack Chamber of Commerce that was envisioned by the Town Council when the Committee was created.

In September, the Committee members once again volunteered their time in support of the 10th annual Merrimack Fall Festival/Business Expo, assisting David Shaw and Dawn Shepherd, the 2016 event co-organizers and EDCAC members, with set-up, providing festival information services and clean-up. The Committee members use this event as opportunity to meet local business people, organization members and residents to gather input on their ideas and concerns about the business climate in Merrimack.

In November, a presentation dealing with the benefit to towns of working to develop age-friendly and livable communities was made by guest speaker David Preece, AICP, Executive Director and CEO of the Southern New Hampshire Planning Commission.

The Committee is open to new members and always welcomes Town residents to attend and participate in our meetings held, up to 12 times a year, on the second Wednesday of the month at 7:00PM in the Merrimack Memorial Room.

Submitted by,
Susan B. Lee
Chairman

Heritage Commission

The end of 2016 found the Heritage Commission with three full members and a liaison. We are actively seeking two more members and three alternates. We have met 8 times during 2016, although one had no quorum. We plan to change our meeting nights to the second Monday of alternating months, beginning in January.

The tour brochures for all the four villages have been completed, with almost 4,000 being printed and distributed. They are available online, at the Town Hall, the Library and the Historical Society. They have been very popular.

The display case at the top of the stairway in the "old" Town Hall currently has a display provided by Merrimack Historical Society. The current display features Walter Kittredge, some of whose descendants recently visited. We also had a 1930's display at the Merrimack Public Library from October through December

The plaque from the Pennichuck Water Works showing the history of the Village Dam, which was removed in 2008 is still being stored in the Town Manager's office waiting completion of the canal pass-through for the walking trail, hopefully in 2017.

Signage for the Chamberlain Bridge will be done when the sidewalk to the bridge is being upgraded-anticipate 2016. At that time, some of the granite blocks on the east side of the bridge will be removed and the words "Chamberlain Bridge" carved into one of them before being reinstalled.

The McGaw Bridge has been replaced and a historical information sign placed at that location.

The John Cromwell Memorial plaque on the property of Anheuser-Busch has been repaired and replaced. John Cromwell was the first European resident in what would become Merrimack, who built a trading post on that site in 1655. A survey map showing this was presented to Anheuser-Busch, thanks to Helen Wenz.

The portraits to be framed and mounted on the walls of the Memorial Conference room in the Town Hall are complete but not yet mounted. This project was headed by Jackie Flood with support from the Heritage Commission and Historical Society.

We are still preparing to distribute historical signs to present to owners of homes and businesses located on roads in alphabetical order from E- M, which have enough historical data.

The Commission manned booths at the July 4th celebration and Knights of Columbus Craft Fair. These were jointly sponsored with the Historical Society. We hosted another historical scavenger hunt with much interest.

Greeting cards were again available for sale at the craft fair and at the Town Hall. New copies of the photo book, "Images of America- Merrimack NH" are again available at the Town Hall and Historical Society.

We have voted approval for creating granite welcome signs at the North and South entrances to the Town. These are in addition to the new ones by the Chamber of Commerce. They should be erected when the ground thaws in the spring.

Our newest member, Sean Sylvester, has proposed a contest to design a town flag. No action on this has taken place yet.

As you see, the Commission and the Historical Society are working jointly on many projects, and most members of the Commission are also members of the Society. The cooperation between the two organizations has greatly benefited our progress in the interest of the Town of Merrimack.

Submitted by,
Anita Creager
Chairman

Nashua Regional Planning Commission (NRPC)

NASHUA REGIONAL PLANNING COMMISSION 2016 MERRIMACK MEMBERSHIP BENEFITS

The NRPC provides comprehensive planning services for local land use, transportation, and environmental planning efforts, and delivers extensive mapping and data assistance utilizing the latest technologies. Membership in NRPC allows communities to access customized services by request as well as resources such as:

- **Transportation Planning:** Grant writing, custom traffic counts and data, transportation modeling, intersection analysis, road safety audits, road surface management, and parking studies.
- **Land Use Planning:** Customized land use board training and materials, draft ordinance and regulation review, special projects and research assistance, fact sheets, guidebooks and educational resources, master plan consultation, and project scoping.
- **Data and GIS Mapping:** Demographic data and analysis, mapping data and standard map sets, GIS community needs assessments, production of annual tax maps and online interactive apps.
- **Environment and Energy:** Group energy purchase for municipal and school facilities, consultation for local Energy Committees, MS4 Permit coordination, and household hazardous waste collections.

NRPC uses local dues to leverage grant funds and support the planning needs of local communities. The most recent NRPC budget was comprised of 70% federal funding, 12% local grants, 11% local dues, 6% local contracts and 1% from the State of NH. Highlights of 2016's regional initiatives of benefit to all communities include:

- **Pipeline and Hazardous Materials Safety:** NRPC completed work under a grant from the U.S. DOT to promote best practices regarding pipelines and land-use planning, to engage local fire/first responders, and to advance public and inter-organizational data exchange.
- **Modernization of MapGeo, NRPC's Live Maps App:** In 2016 NRPC's implementation of MapGeo (available at: <http://nrpcnh.mapgeo.io>) migrated to a google-based environment. The new app features more efficient search, richer overlay themes, and closer integration with Google streetview, 2016 imagery, directions, and landmarks.
- **Open Data Portal:** Several of NRPC's core GIS datasets can now be downloaded for free from the Open Data Portal (available at: <data.nashuarpc.opendata.arcgis.com>). This resource features thematic search of datalayers, mapping and tabular data previews, ability to filter datasets by user-specified criteria, and data download in a variety of popular formats including ESRI, google, and open-source.
- **Nashua Region Water Resiliency Action Plan:** With US EPA grant support, NRPC completed the Nashua Region Water Resiliency Action Plan to help municipalities become more resilient to the impacts that climate change has on their water infrastructure. Results of this project will be incorporated into the hazard mitigation plan to help municipalities develop a local climate adaptation strategy.
- **Renewable Energy Tool Belt:** NRPC, in partnership with the Local Energy Solutions Work Group, began developing the "Renewable Energy Tool Belt" with funding from the NH Charitable Foundation. The Tool Belt will consist of a series of worksheets and short decision guides that will help communities to compare potential renewable energy systems for their municipal facilities.
- **Metropolitan Transportation Plan:** NRPC held 3 public workshops across the region in the Towns of Hudson, Milford and Wilton to generate input on transportation projects to be included in future editions of the region's Metropolitan Transportation Plan.
- **Planning for Parks and Playgrounds:** With grant funding assistance from the *HNHfoundation*, NRPC has begun to develop a suite of resources for municipalities' recreation planning efforts. When complete, NRPC will have

Nashua Regional Planning Commission (NRPC)

available a GIS inventory of recreation sites in the region, an analysis of “play deserts,” and a guide book for municipal leaders looking to implement a park or playground project.

- Climate Health and Adaptation Plan:** Through a grant from the NH Department of Health and Human Services, NRPC is partnering with the Greater Nashua Regional Public Health Network to develop a plan to identify potential health hazards related to severe weather and climate change. NRPC has conducted outreach with planners, healthcare workers, and emergency responders to help identify and implement one intervention strategy to mitigate the effects and reduce costs of climate change on health care.

HIGHLIGHTED MERRIMACK MEMBERSHIP BENEFITS	ESTIMATED VALUE
<p>HOUSEHOLD HAZARDOUS WASTE COLLECTION www.nashuarpc.org/hhw</p> <p>NRPC staff conducted seven HHW collections this year on behalf of the Nashua Region Solid Waste Management District (NRSWMD) to allow residents to properly dispose of hazardous products. Five of the events were located in Nashua, one was held in Milford, and one in Pelham. Residents of Merrimack could attend any of the seven events. In 2016, a total of 1,736 households participated in the HHW collections District-wide. 2016 also saw the highest annual participation from Merrimack residents to-date.</p>	<p>NRPC Staff Time: 500 hours</p> <p>Merrimack households served: 211 (12.15% of total served).</p> <p>Single collection event cost savings to NRSWMD: \$16,250.</p>
<p>CUSTOM MAPS</p> <p>NRPC created several custom maps for Merrimack; an adaptation of the Merrimack streets map for the Town’s “Newcomer Packet,” mapping assistance for the DPW to assist their analysis of properties around the Town Landfill, and a sidewalk regulations map to support the Planning Board.</p>	<p>Estimated staff time: 30 hours</p>
<p>TRAIL MAPPING PROJECT FOR MERRIMACK CONSERVATION COMMISSION (MCC)</p> <p>NRPC is working with the MCC to enhance their trail mapping for key properties in town. NRPC GPS’d the Wildcat Falls, Horse Hill, Grater Woods, and Wasserman Conservation Area properties and delivered to the MCC a pilot map that will be used as a template for maps on the remaining properties.</p>	<p>Estimated staff time: 90 hours</p>
<p>ONLINE GIS http://nrpcnh.mapgeo.io</p> <p>NRPC’s Live Maps is a public-facing resource that the Town’s citizens can use to view pipeline and other regional GIS data. NRPC’s Live Maps also functions as a backup parcel viewer if the Town’s site experiences any downtime.</p>	<p>Licensing fee: \$5,000/year NRPC staff time: 72 hours</p>
<p>TRANSPORTATION PLANNING ADMINISTRATION</p> <p>NRPC maintained the region’s Transportation Improvement Program (TIP) and Long Range Metropolitan Transportation Plan (MTP). These documents list multimodal projects over a 25-year planning horizon and serve as the source from which specific projects are identified, prioritized and selected for funding through the Ten Year Plan. This is a critical step to ensure federal highway transportation dollars are available to Merrimack and the rest of the region.</p> <p>Merrimack has several projects in the current TIP, adopted December 2016:</p> <ul style="list-style-type: none"> Instituting Open Road Tolling at the Bedford Mainline Toll Plaza with construction slated for 2018 (\$10 million) Turnpike Widening between Exits 8 and the Bedford Tolls (includes 	<p>NRPC Staff Time: 200 hours</p>

Nashua Regional Planning Commission (NRPC)

HIGHLIGHTED MERRIMACK MEMBERSHIP BENEFITS	ESTIMATED VALUE
replacement of the Baboosic Lake Road bridge) with construction beginning in 2022 (\$8.9 million) <ul style="list-style-type: none"> • Traffic calming and lane addition on NH101A with construction in 2020 (\$7 million) 	
ELECTION DAY TRAFFIC STUDY As a result of national news-worthy congestion following the 2016 Primary Elections, the NRPC conducted intersection analyses in the vicinity of the single polling location at the Merrimack High School to assess whether an alternate traffic pattern could successfully be implemented to accommodate the same single polling location for the General Elections in November.	NRPC Staff Time: 95 hours
TRAFFIC COUNTING www.nashuarpc.org/transview NRPC collected traffic counts at 18 locations within Merrimack. These counts were collected in cooperation with NH Department of Transportation to support the Highway Performance Monitoring System. NRPC will also collect traffic data at the request of Merrimack town officials.	NRPC Staff Time: 60 hours
CONGESTION MANAGEMENT REPORT NRPC published a report that measured current transportation system congestion through data collection, travel demand modeling, and capacity analysis on the Merrimack section of Everett Turnpike. Data were collected in cooperation with NH Department of Transportation to support the Congestion Management Process.	NRPC Staff Time: 50 hours
HAZARD MITIGATION NRPC worked with Merrimack’s Hazard Mitigation team to complete an update to the Town’s Hazard Mitigation Plan. The 2015 update included new fluvial erosion hazard data, which documents the causes of erosion and other river movements, identifies property and infrastructure at risk, and determines how areas at greatest risk can be targeted for mitigation opportunities such as culvert replacements or bank stabilization projects. The 2015 Merrimack Hazard Mitigation Plan was formally approved by the Federal Emergency Management Agency (FEMA), which requires that municipalities update their hazard mitigation plans every 5 years in order to maintain eligibility for federal mitigation grants.	NRPC Staff Time: 120 hours

Payments to NRPC

FY 17 Membership Dues:	\$21,073.00
Other Contractual Amounts:	\$ 6,900.00

REPRESENTATIVES FROM MERRIMACK TO NRPC:

NRPC extends its heartfelt thanks to the citizens and staff of Merrimack who volunteer to support regional planning. The work of NRPC would not be possible without the support of the dedicated Commissioners and Advisory Committee members from Merrimack. Special thanks to: **Commissioners:** Karin Elmer, William W. Boyd III, Anant Panwalkar, Margaret Morris; **Transportation Technical Advisory Committee:** Kyle Fox, Tim Thompson, Dawn Tuomala; **Nashua Regional Solid Waste Management District:** Steve Doumas; and **Energy Facilities Advisory Committee:** Tim Thompson.

Submitted by,
 Timothy Roache
 Executive Director

Parks and Recreation Committee

The Merrimack Parks and Recreation Committee serves as an advisory board to the Town Manager and the Town Council through the Parks and Recreation Department Director. It recommends the utilization of all Town recreation property and formulates a Town recreation master plan.

In 2016, the Committee welcomed several new members. Membership includes representatives from the Town Council, the School Board, Merrimack Youth Association, the Merrimack Senior Club and six members at large. Open seats still exist and we welcome new members of any age.

The Committee has reviewed and made recommendations on rules for renting various park facilities and for operation of the Dog Park, as well as providing budget input. Parks Director Matthew Casparius, CPRE, has collaborated with other community organizations in planning and running several new events. These organizations include the Merrimack Boy and Girl Scouts, the Merrimack Public Library and the Merrimack Public schools.

In conjunction with the Parks and Recreation Department staff, Committee members partnered with other organizations to host several community events. These included the Halloween Party in October, the Holiday Parade and Tree Lighting in December, the Winter Carnival in February and the Easter Egg Hunt in April. In 2016, the Parks and Recreation Department also coordinated the July 4th parade and fireworks.

Many long-term goals were accomplished in 2016. The improvements at Wasserman Park are helping this facility become more “user” friendly. The Function Hall and the Director’s office have been renovated with heat and can be used all year round. Plans for usage includes vacation camps, adult education classes, family get-togethers, etc.

The “Friends of Merrimack Dog Park”, a subcommittee of Parks and Recreation, has been successful in finishing the major construction of the Dog Park. This Dog Park is located at the south end of the south parking lot at Wasserman Park. A grand opening will be held in the spring of 2017. The “Friends” continue to fundraise and tax-deductible donations can be paid to “Town of Merrimack.”

Please visit our website at www.merrimackparksandrec.org for routine updates and meeting agendas.

Submitted by,
Chris Christensen
Chairman

Planning Board

The Merrimack Planning Board held 21 regular meetings during 2016, primarily for the review of subdivision and site plans, and discussions of proposed amendments to the Zoning Ordinance. The Board reviewed and approved or reinstated 7 residential subdivision plans, which created a total of 66 cluster lots and 15 new conventional residential building lots, compared to 78 lots in 2015, 20 lots in 2014, 34 lots in 2013 and 1 lot in 2012.

The Board did not receive any requests for a Voluntary Lot Merger this year. Three bonds were accepted and three bonds were released (combination of Performance and Maintenance Bonds). In addition, the Planning Board and Town Council approved Zoning Ordinance amendments for multiple sections of the Ordinance addressing accessory dwelling units and signs.

The Planning Board approved 10 commercial, 2 industrial and 4 residential site plans during the year. Notable site plans included new construction of an extended-stay hotel for WoodSpring Suites Hotel on Executive Park Drive, new construction of a bank for Franklin Savings Bank on Dobson Way and a new wireless communications tower off Turkey Hill Road. In addition, the Board approved the Conditional Use Permit and site plan for Prime Alternative Treatment Center on Daniel Webster Highway.

This year saw the return of Tom Koenig to the Board as the full member Town Council representative and in June, Robert Best was re-elected as Chair and Alastair Millns was re-elected as Vice Chair to the Board. At year-end, the Board consists of seven full members and one alternate. There are two alternate positions that the Board is looking to fill. Anyone interested can contact Town staff for more information.

Unfortunately, the Board also experienced a tragic loss with the sudden and unexpected passing of Alternate Jeff Sebring in December. The Board and its staff extend our condolences to the Sebring family and all of his friends. Jeff was a valued member of the Board and his contributions and service will not be forgotten.

Community Development Director Tim Thompson, Planning & Zoning Administrator Jillian Harris, Assistant Planner Robert Price, the clerical staff, Diane Simmons and Amy Casparius of the Community Development Department, Recording Secretaries Zina Jordan and Dawn MacMillan, and CLD engineering consultants provided invaluable support to the Planning Board. Additional assistance was provided to the Board by the Public Works Department, the Fire Department, Merrimack Village District and the Nashua Regional Planning Commission.

Submitted by,
Robert Best
Chairman

Souhegan River

There are two local organizations that monitor the Souhegan River:

The **Souhegan River Local Advisory Committee (SoRLAC)** is charged with providing local input for permitting along the river under RSA 483. There are slots on the Committee for three citizens from each of the six riverfront communities. Meetings are held on the third Thursday of each month and are always informal and open to the public – most meetings are held at 7:00pm in the Milford library. The ‘protected river’ signs we hope you’ve noticed at all bridge crossings come through this committee. Any construction activities within a quarter mile of the river are looked at by SoRLAC and recommendations based on our local knowledge are passed to NH Department of Environmental Services for permitting. Placing a dock in the river, building a house, removing trees, all require a permit. The major work both alongside and in the river at the Fletcher Paint sites in Milford has been a major concern for the Committee this year and will be the focus of improvements for the area in the next year. The placing of uprooted trees into the riverbank in Merrimack to prevent erosion was another subject of major controversy. Erosion control is a danger to the river and should be used as a last resort. Future protection for the river means that land along the river needs to be conserved either through setbacks or ownership whenever available.

The **Souhegan Watershed Association** has a wider view than SoRLAC, the entire Souhegan watershed. There is a map and other information at www.souheganriver.org. SWA’s focus is primarily on education about the river and sponsors three main programs: a free canoe trip schedule to get people out on this and other rivers, cleanups both for trash and keeping the river open for canoeing and kayaking, and water quality monitoring.

The water quality program has now compiled 20 years of data on the river water and has just issued a report that says that except for places where the river flows through the center of towns, the river consistently meets the state standards for swimming and fishing and that the occasional times during the summer when E. coli counts exceed the recommendations for swimming are all naturally occurring – almost always the result of heavy rains that wash naturally occurring riverbank pollution into the river.

The Souhegan has been studied as the pilot program to protect instream flows for all NH rivers and standards have been set to keep enough water in the river to protect its habitat. This is critically important as we’ve seen drought conditions all this year. Future work will be required so the river will be able to meet the standards that have been set and may require reconfiguring some of the 13 flood control dams so water can augment low flows.

Submitted by,
George May
Chairman, SoRLAC

Technology Committee

The Technology Committee was created in 2011 to provide ongoing assessment to the Town Council of the Town's use of technology, both software and hardware, as it is used today and looking into the future.

The Town Council wants the Committee to be looked at by all Department heads as a resource for investigation and recommendation of future software and technology related hardware purchases. In addition, the Committee should promote the Town to businesses.

The Committee meets on a quarterly basis or when called upon. In 2016, the Committee held two meetings. There was an additional meeting held, but a quorum was not present. None of the meetings were precipitated by a request from the Town Council, so they were used to discuss the current issues at hand.

The main issue the Town faces from a long term perspective is the ability to maintain a technology infrastructure that can support current and future needs of town departments and employees, while at the same time, making sure that the network and systems that provide this infrastructure are secure, reliable, performant and fail-safe. It is no secret that in this day and age, it takes a significant effort to stay at the forefront of these areas. The current staff has done a tremendous job in the attempt to provide the aforementioned with the resources available.

Specifically, as mentioned previously, there has been much discussion on using virtual and cloud environments and services to make these goals more attainable without significantly driving up costs. Given all the Town's requirements on software, this can be challenging to enact. Regardless, in the coming future, this committee will provide the Town Council with proposals on how we can take steps toward these goals.

In regards to news about our committee members; one of our long-serving members, Jamie MacFarland, who had served on the Committee since its creation, decided not to renew his membership. He was an important member of the Committee and we all thank him for his time and effort. We also gained a new member, Paul Mondoux. He has been a long time Merrimack resident, and is a technology professional with a wide-breadth of experience including crucial positions at large companies.

The members of the Technology Committee are skilled professionals who contribute their time to help the Town deal with the problems and take advantage of the opportunities offered by modern technology. Our meetings are open to the public and we always welcome input.

Submitted by,
Dustin Liukkonen
Chairman

Town Center Committee

Formed in 2009, the Town Center Committee's (TCC) mission is to coordinate the development of a safe and inviting town center for Merrimack residents and visitors to patronize local business and key recreation destinations in the Merrimack Town Center. Efforts are focused on the Town Center area as defined in Chapter X of the Town of Merrimack Master Plan Update, 2002, consisting of the area east of the F. E. Everett Turnpike (FEET) between Fraser Square and Front Street.

In the Committee's efforts to accomplish the several "Action Items" of our "Town Center Pedestrian & Trail Master Plan", developed with the Nashua Regional Planning Commission under the iTrac Program, we have concentrated efforts throughout 2016 on the following:

- Souhegan River Trail - Last year the Town of Merrimack received a \$436,000 grant awarded through the Federal Alternative Transportation Program (TAP), administered by the NH Department of Transportation to construct the Souhegan River Hiking Trail that, when completed, will connect Watson Park westward, under the Chamberlain Bridge via a former mill sluiceway and along the Souhegan River, to the pedestrian bridge across the Souhegan River at the F. E. Everett Turnpike (FEET). The trail will connect from there westward to Wildcat Falls, through the 80 Acre Forest to the end of Currier Road. The Merrimack Department of Public Works will oversee the project for the Town and this year Quantum Engineering Associates was selected to implement the project design and construction. The first phase of the project has been to present alternative routes for the trail and a public hearing for alternate routes was held in the Town on June 30, 2016. A second public hearing is scheduled for January 5, 2017. This project is expected to be completed in 2018.
- The TCC also implemented installation of a sign honoring the memory of Merrill's Marauders, for whom the FEET Merrill's Marauders Bridge over the Souhegan River is named. The sign has been mounted on the footbridge crossing the Souhegan River at the base of the FEET Bridge.
- The Safe Routes to School Program continues to sponsor an annual walk to school day. It has been recommended to the School Board that future Capital Improvement Programs include construction of sidewalks on O'Gara Drive and along School Street to the James Masticola Upper Elementary School entrance.
- The Town, through the Public Works Department, has applied for another TAP grant this year to implement the sidewalk construction on Woodbury Street and north of the library on Daniel Webster Highway.
- The Merrimack Town Council and the Merrimack School Board are now considering inclusion of some of the iTrac recommended sidewalks into the Town Capital Improvement (CIP) Plans. Having these projects in the CIP is very helpful in obtaining matching ATP funds.
- The TCC continued an outreach program to keep Merrimack citizens informed as to the projects being undertaken by the Committee. This resulted in the installation of a wall map in the Town Hall and we have erected booths for public display of our projects at the Merrimack Business Expo and the Merrimack Farmers Market. The displays have been well received by public visitors to these events. Presentations of the Town Center Plans have been made to the Merrimack Highway Safety Committee, the Merrimack School Board and the Merrimack Rotary Club.

TCC plans for 2017 include continuing work on the Souhegan River Trail project by design suggestions and coordination with the Public Works Department, continue support to any new ATP Projects, promoting the pedestrian connection between Abbie Griffin Park and Daniel Webster Highway and continued public outreach.

Mr. Matt Shevenell joined the TCC during 2016, replacing Mr. Davis Powell as the representative from the School SAU. Mr. Bill Cummings has also joined the Committee.

Submitted by,
Nelson R. Disco
Chairman

Zoning Board of Adjustment

In 2016, the Zoning Board of Adjustment (ZBA) held 12 regularly scheduled meetings.

The Board heard 48 applications for variances, special exceptions and equitable waivers. No requests for rehearing or appeals of administrative decisions were heard this year and one application for a variance was withdrawn:

<u>Variances</u>	<u>Granted</u>	<u>Denied</u>	<u>Withdrawn</u>
Yard Setbacks	12	0	0
Septic System Setbacks	0	0	0
Wetlands Setbacks	1	0	0
Frontage	10	0	0
Depth	0	0	0
Area	2	0	0
Signage	2	0	1
Use	7	0	0
Other Miscellaneous	<u>5</u>	<u>0</u>	<u>0</u>
	39	0	1
<u>Special Exceptions</u>			
Use (R)	1	0	0
Use (I-1)	0	0	0
Use (C-1)	0	0	0
Use (C-2)	2	0	0
Use (Town Center Overlay)	0	0	0
No Disturb Wetland Buffer	2	0	0
Accessory Dwelling Unit	<u>2</u>	<u>0</u>	<u>0</u>
	7	0	0
<u>Other</u>			
Appeals of Administrative Decisions	0	0	0
Equitable Waivers	1	0	0
Requests for Rehearing	0	0	0
Rehearing	<u>0</u>	<u>0</u>	<u>0</u>
	1	0	0
<u>Totals</u>	47	0	1

At its meeting on August 31, 2016, the Board elected Patrick Dwyer as Chair and Fran L'Heureux as Vice Chair.

As of December 30, 2016, the Board consisted of five full members and one alternate member. There are two alternate positions available. Residents interested in volunteering to serve on the ZBA are encouraged to contact staff. Staff support was provided by Timothy Thompson, AICP, Community Development Director; Jillian Harris, AICP, Planning & Zoning Administrator; Robert Price, Assistant Planner; Diane Simmons and Amy Casparius, Community Development secretaries; and Zina Jordan and Dawn MacMillan, recording secretaries.

Submitted by,
Patrick Dwyer
Chairman

TOWN OF MERRIMACK, NH



2016 DEPARTMENT REPORTS

Assessing Department

Greetings from the Assessing Department! It's time once again to bring you some news regarding property values in Merrimack. 2016 was a busy and productive year in the Assessing Department. In 2016, we underwent a full Town wide update of values as required pursuant to RSA 75:8-a. All properties were brought to market value and this occurs at least once every five years or more often, as may be required to maintain fair and equitable assessments.

In 2016, we saw real estate values appreciating and the new assessments reflected this fact. The equalization ratio finalized by the State of NH Department of Revenue (DRA) indicates the new assessments are at 99.2% of market value (as of April 1, 2016). Your assessment is available for review online (link on front page of Town website) and we suggest you periodically review the data for accuracy, as the taxpayer shares the responsibility to ensure the data they are essentially taxed on is accurate. If an error exists please notify us immediately so we may review and rectify. An interior inspection may be required to verify interior data.

For 2016, the median home assessment is \$258,000. We qualified and granted 380 exemption applications including blind, improvements to assist those with disabilities, elderly and disabled taxpayers. We have 1,186 residents receiving the Veterans tax credit and there are 90 property owners who have property assessed under the current use program.

During tax year 2016 and into 2017, the Town has been going through the five year assessment review process with the State of NH, Department of Revenue. The State monitors the Towns assessing practices to ensure that our records, as well as our assessing statistics, fall within the parameters established by the Assessing Standards Board. A report of how the Town has performed is then reported back to the Assessing Standards Board once that process is finalized and complete.

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

The cooperation and understanding from the taxpayers has made this year a success. We maintain an open door policy and hope that if you have questions or concerns regarding your assessment that you will contact to us to discuss. Remember, as Assessors, we are responsible for fair and equitable assessments for all, however, the tax levied against those assessments is decided by you, the voter. Every vote DOES count!

Submitted by,
Tracy Doherty
Administrative Assessor

Community Development Department

The Community Development Department provides professional, technical and administrative support to the Planning Board, Zoning Board of Adjustment, Town Council and other related groups as needed. The Department is also responsible for coordinating the subdivision and site plan review process and assisting in the development of the updated Master Plan.

With the adoption of the Town's Master Plan in 2013, staff and the Planning Board have continued the process of implementation of the Plan's recommendations. Over the course of 2016, the Planning Board and Town Council approved Zoning Ordinance amendments for Accessory Dwelling Units (addressing both a Master Plan recommendation and a new State Law) and amendments to the Signage section of the Ordinance (to address ramifications of a US Supreme Court Case, requiring municipalities to ensure content neutrality across both residential and non-residential signage in our Ordinance requirements).

Highlighting what we hope to be continued success in attracting economic development and expanding the tax base for the community, we are excited to see the following projects gain approval this past year: Anheuser-Busch's 70,000 square foot Expansion (Daniel Webster Highway), Pennichuck Water Works' new 36,500 square foot Water Distribution Facility (Daniel Webster Highway), BAE Systems 11,000 square foot additions to 2 buildings (Daniel Webster Highway), WoodSpring Suites Hotels' 123 room facility (Executive Park Drive), and Franklin Savings Bank for a new branch location (Dobson Way). More details of the work completed by the Planning Board can be found in their annual report.

Also of note, the Mixed Use project at the entrance of the Merrimack Premium Outlets (corner of Industrial Drive and Continental Blvd.) has begun the Planning Board process for a Conditional Use Permit that would allow for a mixed use development containing a hotel, conference/event space, retail, restaurants, offices and housing. Additionally, 2 sites long desired by the Town to be redeveloped, are in the initial phases of revitalization. The former Merrimack Hotel and Conference Center on Executive Park Drive has been demolished, and the property owners are exploring additional development (starting with the WoodSpring Suites Hotel project). Lastly, the new owners of the former Shaw's Plaza on DW Highway have made a conceptual presentation to the Planning Board to discuss renovations and potential pad site development of the site. The Town is excited to finally see progress on these long targeted parcels.

I would like to thank all the Board, Commission and Committee members, who work tirelessly to make Merrimack a better place to live, work and play. I encourage anyone with interest to consider volunteering for one of our boards or commissions in 2016, to either fill existing vacancies (there are currently vacancies on the Planning Board, Zoning Board and EDCAC) or new terms in June.

I would like to thank all of my staff for their dedication and commitment in support of the Department's mission. This is the first annual report since I began in Merrimack where I have no staff changes to report. I am grateful and thankful for our department team, and happy to have all of them go into 2017 continuing to serve the community.

Finally, we pause, and remember Planning Board Alternate Jeff Sebring, who passed away in December 2016. Jeff is fondly remembered by all of us, and will be missed.

Submitted by,
Tim Thompson, AICP
Community Development Director

Finance Department

The responsibilities of the Finance Department include the following.

- The recording and reporting of all financial transactions of the Town and the preparation of various management and compliance reports.
- The administration of a complex payroll accounting system (approximately 16,987 payroll checks per year for almost 435 employees) and the maintenance of employee vacation and sick leave accrual records.
- The pre-audit of all purchase orders and vendor invoices, the recording of these documents, the processing of related accounts payable checks, and the reporting of the expenditures reflected thereby (approximately 785 purchase orders, 10,898 invoices, and 5,683 accounts payable checks per year).
- Recording cash receipts reported by the Town Clerk/Tax Collector; depositing and recording cash receipts from other departments; and reconciling cash accounts to monthly bank statements and to the Treasurer's records.
- Processing departmental allocations of group insurance, telephone, fuel and vehicle repair costs.
- Assisting the Treasurer in investing Town funds in accordance with those policies.
- The preparation of the Town's annual budget and associated compliance reports and participation in all budget-related meetings.
- Coordinating the preparation of the annual capital improvements program on behalf of the Planning Board.
- Assisting in the negotiation of collective bargaining agreements.
- The competitive bidding of all purchases of equipment costing \$1,000 or more.
- Coordinating the auction of surplus Town equipment and vehicles and unclaimed equipment received by the Police Department.
- Coordinating the billing and collection of ambulance fees.
- The competitive bidding of the Town's group health, dental, life, and disability insurance coverage; coordinating the related employee enrollment and re-enrollment processes; auditing all related billings; and the processing of life and disability insurance claims.
- The competitive bidding of the Town's workers compensation, unemployment compensation, property, and liability insurance coverage; and ensuring that the Town's property and liability insurance coverage is adequate.
- The administration of a fixed asset accounting system.
- Coordinating the issuance of bonds and other debt obligations.
- Assisting the Town Manager, the Town Council, and other departments and committees in various finance-related matters.

The Town's financial condition at June 30, 2016, is excellent. There is unreserved fund balance (surplus) in each of the major operating funds for cash flow purposes and to protect against contingencies. Long-term debt is well below the maximum level recommended by credit rating agencies.

Submitted by,
Paul Micali, CPA, Finance Director/Assistant Town Manager

Fire and Rescue Department

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

The members of the Department are ready for the New Year; 2016 was a challenging year and as we move ever progressively forward, the Merrimack Fire and Rescue Department has transformed to become not only an organization that extinguishes fires, but trains and excels to become an all-hazards/emergency response agency. We have taken on the responsibility of protecting our community by providing the necessary services of Fire Suppression, Specialized Technical Rescue, Community Risk Assessment, Risk Reduction, Advanced Emergency Medical Services, Fire Prevention Education, Industrial and Residential Fire Inspections, Gas and Propane Tank Inspections, Hazardous Materials (Chemical) Response, Terrorism Response, Emergency Management (Disaster Preparedness and Response,) Fire and Arson Investigations, Building Permits and Inspections, Health Department Inspections (Restaurants, Community Pools, Hotels, Foods Establishments, Farmers Market, food trucks/carts) and Safety Inspections for special events (Rib Fest, Triathlons, Car Shows, Dog shows, etc.).

As Fire Chief of the Merrimack Fire and Rescue Department, it is my honor to present the 2016 Fire Department's Annual Report.

The Department has demonstrated the ability to overcome adversity and continues to be a one of a kind example of excellence in the delivery of emergency services with professionalism that is expected in customer service that is second to none. The title "fire department", although traditional in its term, by no means is an accurate or all-inclusive reflection of what our department provides today. Emergency Medical Services (EMS) accounts for the majority of our emergency response. We embrace this calling and the future as we explore alternative response models to not only provide better service to our customers in need of advanced life support medical care, but to be more efficient and effective while doing so.

The Merrimack Fire and Rescue Department may spend upwards of 70% of emergency responses geared towards EMS. The members are constantly striving for excellence in low frequency, high-risk responses in structure fires, hazardous material emergencies and technical rescues including high angle rope rescue, ice rescue and swift water rescues and vehicle extrication.

The training requirements for each of these disciplines are tremendous. The paradox on training states "As the fire service does a better job in preventing fires and other emergencies, the less proficient firefighters become. Basic skills must be practiced and refreshed. This paradox accelerates the need for training in order to provide superior services in the community." The Department's focus on a comprehensive training program for all members and all disciplines will be a challenge in the upcoming year.

Our Fire Prevention Division continues to inspect and educate businesses regarding code compliancy, and leads all fire investigations to determine their origin and cause. The impact the Fire Prevention Division has can be seen daily throughout the Town of Merrimack, as the number of fires and fire loss continues to decrease. The focus on target hazard identification, risk analysis and pre-planning is quickly changing the Prevention Division into the Community Risk Reduction Division. This proactive approach is the epitome of addressing the fire problem from all angles in order to reduce the dangers to our citizens and our firefighters. In addition, allowing the Department to manage presented risk and identify specific hazards to the community and address them through education, enforcement and engineering.

Our Building Division continues to monitor, review plan designs, inspect and educate businesses regarding code compliance and best management practices for construction and safety. Our goal is to help home owners and contractors build within our community, follow the requirements and most of all ensure consistency. The impact the Building Division has can be seen daily throughout the Town of Merrimack as the number of building permits continues to increase. The focus on customer service and doing everything we can to assist in completing the project rather than trying to make it difficult through regulatory road blocks to stop the project. This proactive approach is the epitome of addressing the building needs from all angles in order to help our citizens and our builders.

Fire and Rescue Department

Our Dispatch Communications Division, although under the Police Department direction, has made strides forward with the implementation of computer enhanced emergency run cards for all identified emergencies, instituted electronic “Q” sheets to enhance our report quality and through training enhanced their ability to understand and provide the needed information to assist our emergency personnel when responding to calls. These dispatchers receive calls from individuals and E-911 who need assistance from firefighters, police officers and emergency medical services. Our dispatchers are an integral part of the Merrimack Fire and Rescue Department’s success.

The Operations Division continues to be the flagship of the Merrimack Fire and Rescue Department. These men and women are where the rubber meets the road and are the true face of the Department. They respond in adverse conditions (sometimes extreme) to emergency incidents that can only be imagined by the average citizen. Yet, these men and women do it day in and day out, with a smile on their face, and a heart of gold that is second to none simply for the love of community and the job they are so passionate about. What some citizens do not realize is that every call we respond to in most cases is a citizens worst day, we are here to help and try to make that day better.

As we move into 2017, it is time to start reaping the benefits of the past years. In the last years, we have laid a foundation for the future with accurate data collection, minimum staffing, the reimagining of standard operating procedures and appreciative of our mission, vision, and values. This will pave the way for the department’s strategic plan and future needs assessment possibilities. The continuous improvement through future technologies will make the emergency response more efficient, more effective and more importantly safer.

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

As the community continues to develop and service gaps are identified, the expansion of the Fire Department will be necessary as we look at the replacement of Fire Station 2, as well as the addition of a Northwest Fire Station to support the Baboosic Lake Area. Each of these will increase the level of service but also ensure that we are meeting the established performance objectives for response capabilities.

OPERATIONS DIVISION

The Operations Division is under the direction of Assistant Chief (AC) Richard Pierson reporting directly to the Fire Chief. AC Pierson is directly responsible for all Fire, Technical Rescue and Emergency Medical Services to the community. He is responsible for all vehicle and apparatus maintenance, testing and certifications. AC Pierson administers the Department’s Preplan Program. This program requires all buildings to be classified by their hazard and to have a plan established to mitigate the hazards associated with each structure in the event of an emergency, no matter what the hazard. Along with this responsibility is developing emergency dispatch cards (Run Cards) that provide our emergency dispatchers with a guideline on what emergency vehicles and equipment are needed at each emergency scene.

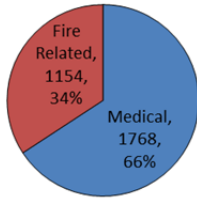
AC Pierson is responsible for all reporting mandates required by the National Fire Incident Reporting System (NFIRS), which requires a report for every incident that we respond to ensuring consistent and accurate data for National and State reporting systems. The State of NH TEMSIS Reporting System requires a detailed report on every patient that is medically treated or contacted no matter if they are transported to the hospital or refuse treatment and complete a patient sign-off. AC Pierson is responsible for the maintenance and repair of all Fire Department buildings and stations. In AC Pierson’s spare time he is also working with the Fire Chief to oversee the planning aspects of the Hazardous Materials Chemical Response Plan and all biological and terrorist events planning for the community for day-to-day activities or special events occurring within the community or in surrounding communities.

The year 2016 was another busy time for Merrimack Fire and Rescue Department Operations personnel.

Fire and Rescue Department

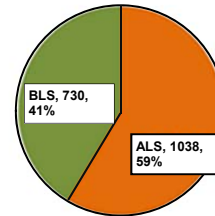
Emergency Activity

2016 Total 2922



Fire, Hazardous Materials, Motor Vehicle Accidents, Service Call, and Mutual Aid Related Calls related to 1,000 incidents. Emergency Medical (Ambulance) calls related to 1,922 incidents, resulted in the treatment of over 2,154 patients. The total calls handled this year by the department totaled 2,922 emergency incidents.

2016 Total Medical 1922



Fire Related:

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

Medical: Ambulance Calls; ALS: Advanced Life Support, Serious medical incident, heart attack, etc.

BLS: Basic Life Support, Moderate medical incident, broken bones, sick, etc.

This past year, personnel responded to numerous significant incidents including three working fires and one 2nd alarm structure fire, one 2nd alarm brush fire, multiple serious motor vehicle accidents requiring Med flights (helicopter) to Level 1 Trauma Centers in Boston, as well as several propane and natural gas leaks requiring rapid response to prevent fire ignition or explosion. An Anhydrous Ammonia spill at a local facility was handled with no injuries to facility workers or Merrimack personnel. Fire Companies also assisted at numerous 2nd, 3rd and 4th alarm structure fires in neighboring towns during 2016.

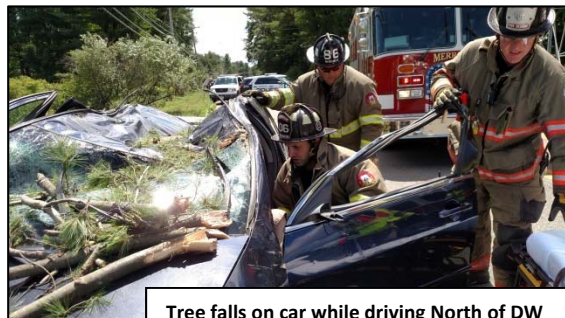
Once again, this year, early Advanced Life Support intervention by our Paramedics successfully identified a number of cardiac blockages in patients, allowing rapid medical intervention and immediate transport to cath labs in area hospitals with direct admittance and lives saved. In addition, rapid response and treatment by our EMT'S and Paramedics resulted in a number of drug over-dose patients being saved then transported to hospitals for follow-up treatment.

Training Overview

This year, fire department personnel spent over 4,883 person-hours of training in various categories such as Coordinated Fire Attack, Auto Extrication, Emergency Scene Management, and Technical Rescue Training to include Water Rescue, Rope Rescue Vehicle Extrication and Hazardous Materials Emergencies. Many of these hours also included emergency medical training, including Advanced Life Support, as well as training and testing on new State of New Hampshire Patient Emergency Medical Protocols (specific written procedures for treating patients). Personnel also utilized the former Merrimack Hotel for many weeks of practical training including forcible entry, firehose line advancement within a multi-story structure, roof ventilation and search and rescue techniques.



Merrimack Engine 2 is one of the first arriving at the Amherst 5 Alarm Fire



Tree falls on car while driving North of DW Highway

Merrimack Fire Rescue also participated in a pilot program to assist the State of New Hampshire Bureau of Emergency Medical Services in developing a new TEMSIS Elite Patient Care reporting system. Merrimack Fire Rescue was one of only five emergency services selected throughout the State to participate in upgrading and improving the TEMSIS system prior to it going active for the entire state Emergency Medical Service system. This system is where all medical information is located and entered for every Emergency Medical call response within the State of New Hampshire.

Fire and Rescue Department

The Town Merrimack (Fire and Rescue Department) was recognized by the American Heart Association and the New Hampshire Bureau of Emergency Medical Services as a “HeartSafe” Community within the state. This designation awarded to our community due to the tireless work and dedication put forth by Merrimack Master Firefighter/Paramedic Jeremy Penerian, Merrimack received this recognition by meeting goals in Cardio Pulmonary Resuscitation (CPR) /Automatic External Difibulation (AED) Training, AED placement throughout the community and Advanced Life Support response capabilities to medical incidents.

A Company

Station 1

Captain Brian Dubreuil
MFF/Paramedic Jeremy Penerian
MFF/EMT Mark Bickford
FF/AEMT Tyler Gaudette

Station 2

Lieutenant Shawn Farrell
MFF/EMT Mike Kiernan
FF/EMT Keith Hines

B Company

Station 1

Captain Matthew Duke
MFF/EMT Shawn Kimball
MFF/ Paramedic Bill Pelrine

FF/AEMT Melissa Winters
MFF/EMT Ryan Thomas

Station 2

Lieutenant Daniel Newman
MFF/EMT Brennan McCarthy
FF/AEMT William Dodge

C Company

Station 1

Captain Jason Marsella
MFF/Paramedic Scott Bannister
MFF/EMT Kip Caron

MFF/AEMT Richard Ducharme
FF/AEMT Joe Pelrine

Station 2

Lieutenant Thomas Dalton
FF/AEMT Lenny Brown
FF/Paramedic Christopher Fyffe

D Company

Station 1

Captain Richard Gagne
FF/Paramedic Gordon Othot
MFF/EMT David Trepaney

FF/AEMT Nathan Landry
FF/AEMT Richard Daughen

Station 2

Lieutenant Shawn Brechtel
FF/Paramedic Lawrence Levine
FF/AEMT Rob Leite

SUPPORT SERVICES DIVISION

The Support Services Division is under the direction of Assistant Chief (AC) Brian Borneman, reporting directly to the Fire Chief. AC Borneman is directly responsible for all Fire Prevention and education activities, Fire Marshal actions to include Code Enforcement, Fire/Arson Investigations and the Juvenile Fire Setter Education Program. His experience extends his responsibility of Fire Department Human Resources where he establishes and administers all new hire testing processes, performance evaluations and internal investigations. He is responsible for equipment safety by evaluating and purchasing personal protective equipment for all personnel for firefighting and rescue, eye, hearing, foot and hand protection, as well as chemical, radiological and biological hazards protection. AC Borneman administers the new employee hiring training and certification program by reviewing weekly and monthly progress reports, establishing in-process testing for the employee’s first year of employment and continues this testing and certification process throughout the employee’s career.

AC Borneman is an instrumental part of the Department’s grant procurement program, already successfully being awarded over \$350,000 in grant money to the community. In AC Borneman’s spare time he also works with the Fire Chief and oversees the planning aspects of the Emergency Management Program, coordinating the Local Emergency Planning Committee with businesses in the community and surrounding towns and cities. AC Borneman is responsible for developing and implementing the Department’s General Orders and Standard Operating Guidelines. These documents are the heart of the organization’s establishing how we safely respond to emergency calls and how our employees conduct themselves when faced with day to day and life threatening situations. AC Borneman also plays a pivotal role with responsibilities of coordinating activities with the Building and Health Division. The activities with the Building and Health

Fire and Rescue Department

Division, Fire Prevention and Inspections play such a close role together that communications with all the activities of these groups is imperative.

Fire Prevention/Fire Marshal's Office

This year, Fire Prevention was involved with many new construction projects and major renovations in town. Pennichuck Waterworks built a new 32,300 square foot warehouse, vehicle maintenance and office building on property they own in Merrimack on Daniel Webster Highway at the Nashua line. This building was a large-scale project and required numerous consultations and inspections during all phases of the construction. The renovation of the Anheuser Busch "Biergarten" was another notable project, which also required numerous inspections and consultations, as did the demolition of the old Merrimack Hotel and Conference Center. Other major projects this year included the closing of the Nashua Corporation production facility at 57 Daniel Webster Highway, the construction of the new Woodsprings Suites Hotel at 2 Executive Park Drive, the change of use for the building at 1 Crosswoods Path from a multi-unit commercial building to a 21 unit apartment building. Additionally Synergy Self Storage including 700 storage units, Pollard Road Subdivision, 13 single family homes, Cota Subdivision, 10 single family homes, Blanchard Point 50 unit condo development, Tomasian Drive Subdivision and 19 single family homes rounded up the major fire prevention activities projects for the community.

Fire Prevention performed well over 3,000 fire and life safety inspections within our community in 2016. Many of these fire safety and code inspections were for fire safety, place of assembly, new occupancy and licensing programs. Each inspection is highly focused to ensure that the businesses, schools, places of worship and areas of recreation are safe for our citizens, businesses, their customers and visitors. The inspection and building/site plan review process generated over \$15,400 in revenue to the Town of Merrimack.

This year, we saw some changes in personnel at the Fire Prevention Division. Fire Inspector Charlene Wolfe, with her education and experience, transferred to the position of Health Inspector for the community. Scott Symonds was hired as our new Fire Inspector for the community. Fire Inspector Symonds comes to us from the Peterborough Fire Department and has a wealth of fire inspection and education and prevention experience. The positions of Fire inspector and Health Inspector for the Town of Merrimack are part time positions, which require the employees to work 24 hours each week.

A new school program started this year, the brainstorm of Fire Inspector Scott Symonds, which was a fire safety-coloring contest, held for students at the elementary school level. Over 400 students participated and there were four contest winners. One student from each school was selected and they joined the on duty firefighters at Merrimack Fire Central Station for lunch. This program was a great success and will be an ongoing project. This highlights the partnership in Fire Prevention and education between the Merrimack schools and the Merrimack Fire and Rescue Department. One of the highpoints of the program was the contest winner was picked up at their school by a Fire Engine (for all their peers to see) and the winner, along with their parent, was driven to the Central Fire Station. Once they arrived, they received a special Firefighter of the Day badge, time to meet the Fire Chief, a tour of the Fire Station and finally, lunch with the firefighters.

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

This year, there were over 2,400 consultations conducted by personnel from the Fire Prevention/Fire Marshal's Office. These consultations included providing fire/safety advice and education to local citizens and contractors on various subjects, such as generator safety, smoke and carbon monoxide detectors, fire extinguishers, wood and pellet stoves, emergency exits, code requirements and compliance. Additionally, consultations with businesses included life safety and fire code requirements, fire alarms, fire sprinkler requirements, building and room capacity requirements, egress and exit requirements, removal of oil and propane tanks, school safety and construction requirements.

The Fire Marshal's Office investigated 25 fires this year, including 6 vehicle fires, 11 structure fires, 6 brush fires and 2 dumpster fires. Numerous hazardous materials spills were also investigated, as were citizen complaints such as blocked fire exits, fireworks complaints, dangerous conditions in buildings and code violations.

Fire and Rescue Department

Fire Prevention worked with the management and engineers at the Merrimack Premium Outlets to address the safety concerns regarding repeated rock falling from the cliff at the rear access road of the mall. This resulted in a major project to remove loose rock, as well as the installation of barriers and fencing to improve the overall safety in this area.



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

The Merrimack Fire and Rescue Department appreciates the opportunity to serve the community and share our knowledge with the community through appearances and programs. This year included fire prevention programs at all the Merrimack Elementary schools, the Merrimack High School Driving Under the Influence (DUI) assembly, Reeds Ferry Fun Day, Police Open House, Fire and Rescue Department Open Houses, the annual Rib Fest at Anheuser-Busch, the Merrimack Business Expo and Safety Days at numerous local businesses delivering important life safety information.

We conducted fire and carbon monoxide safety presentations at the John O'Leary Adult Community Center, PC Connections, Merrimack Friends and Family meeting, Merrimack Chamber of Commerce and Merrimack Premium Outlets Tenants Meeting. We are continuing to broadcast fire safety videos on the Merrimack TV public access channels and have had great success on social media campaigns. We also continue to work with the Nashua Telegraph, Merrimack Journal and the Merrimack Patch to get the message of fire safety and prevention out to the public.

Emergency Management

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

The Merrimack Fire and Rescue Department, along with the New Hampshire Department of Environmental Services, US Environmental Protection Agency, surrounding Fire Departments and Emergency Management organizations started working on a project, which involves collecting and verifying Tier II inventories in and along the Merrimack River and tributaries in the communities along major waterways. The idea is to close the information gap concerning risks to NH and MA water supplies that use the Merrimack River. It is also designed to provide emergency responders with information for aboveground storage tanks and belowground storage tanks so local emergency responders, state agencies and federal agencies are prepared for a possible spill to the Merrimack River, which is a drinking water supply for many people. The lead group in this project is Granite State Rural Water (GSRWA), a NH based 50C3 organization funded in part by the USDA. They work with public water systems on a variety of issues. This project is a response to the issues that became clear during the Elk River spill January 9, 2014. What we needed to try to accomplish is to ensure that we can try to prevent an incident of that type from occurring within any community along the Merrimack River or tributaries that would adversely affect the drinking water or contaminate the rivers. We have completed the identification of specific Tier II sites and have verified this information is correct. The next step is to visit these facilities to make sure that there are contingencies and counter measures in place to protect the waterways. This will continue into 2017.

Fire and Rescue Department

BUILDING & HEALTH DIVISIONS

Revenue collected for permits		\$194,812.50
Application Fees.....		8,975.00
Building Permit Fees		173,071.50
Test Pit Fees		2,700.00
Septic Fees		7,800.00
Sewer Inspection Fees		1,850.00
Copy Fees		416.50
Revenue collected from Health		\$ 23,375.00
Food License Fees		20,600.00
Public Pool/Spa Fees		1,775.00
Total Revenue Collected by Building & Health		\$217,187.50
Permits Issues	1,243	
Plan review, consultations, counter and phone activities.....	32,416	
Other inspections to include industrial, commercial and residential	2,879	
Certificate of Occupancy	37	
Certificate of Unit Completion	12	
Complaint Investigations	37	Food Establishment Licenses Issued
Food Service Inspections	506	Emerg. Response/Public Health Asst
Pool and Beach Inspections/Licenses	32	Food Establishment Assistance
Day Care/Foster Care Inspections.....	36	School Inspections (Public and Private)
New Food Establishment Plan Reviews	37	Mobile Vendor Food Inspections
		128
		22
		109
		45
		71

Responsibilities of the Health Division include licensing and inspection of all food service facilities, day cares, foster cares, adoption households, septic systems and public swimming areas, along with the investigation of health/safety related complaints. The Division also disseminates information on various diseases and influenza. The Health Division has also refined the Farmers Market Rules and Regulations in order that we assist our local vendors with updated food and safety information to help insure another productive season.

Assisted 12 food establishments with their planning/expansion in Merrimack

- | | |
|--|---|
| <ul style="list-style-type: none"> • Big Kahuna Addition, 380 DW Highway • Pacific North, 583 DW Highway • Friendly's, 706 Milford Road • Prime Alternative Treatment, 380 DW Highway • Portofino Italian Restaurant, 458 DW Highway • Anheuser-Busch Biergarten, 221 DW Highway | <ul style="list-style-type: none"> • Poli Bakery, 10 Cascade Circle • Nutty Bavarian, Merrimack Premium Outlet Mall • Bon Bon's, 140 DW Highway • Kids Creative Kove, 416 DW Highway • Bite Me KupKakes, 4 Mound Court • Marc's Pizza, Milford Road |
|--|---|

Building Division Inspections

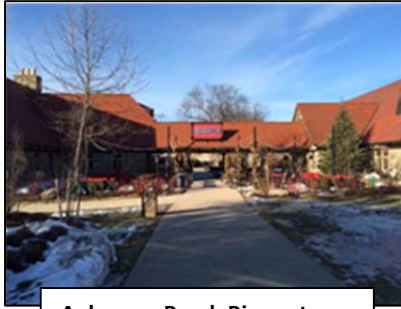
Septic/Sewer/Test Pits	106	Generator Gas	38	Above Ceiling Grid	16
Foundations/Footings/Drains	80	Building Final	124	Hot Water Heater	55
Electrical	513	Pool/Spa Electrical	31	Deck Framing/Final	47
Sono Tube	57	Plan Review Applications	1,189	Generator Electrical	35
Boiler/Furnace	92	Framing	174	Gas Piping	153
HVAC	14	Plumbing	189	Pool/Spa Final	4
Fire Stop/Draft Stops	1	Insulation	91		

Fire and Rescue Department

Building Division Highlights



Synergy, 410 DW Highway



Anheuser-Busch Biergarten



Pennichuck Water Works



1 Crosswoods Path



4 Executive Park Drive Demolished



2 Executive Park Drive

- At 707 Milford Rd (Pennichuck Square), we are assisting a Vet Clinic to occupy two of the mall units.
- 14 Continental Blvd. is the home of College Bound Movers currently undergoing a large expansion.
- Barbie Court (phase 2 Cota subdivision) has a base coat of paving and is continuing expansion.
- Crown Point Circle, Jared's Way and Dunstable Circle single-family dwellings are moving at a brisk pace.
- 427 DW Highway has continued the renovation of that property to include a two-family and garage with apartment.
- Anheuser Busch at 221 DW Highway is expanding its brewery and is adding two-grain elevators to enhance supply.
- 480 DW Highway is continuing a renovation to add a new restaurant.

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

FIRE AND RESCUE DEPARTMENT CONCLUSION

The members of the Merrimack Fire and Rescue Department are dedicated in the ready, serving our residents twenty-four hours each day, every day, without waiver. We are proud and passionate of our profession, we are caring and we are dedicated to our core "life" values, our Mission and our Vision Statements of this department.

The Mission of the Merrimack Fire and Rescue Department is to protect life, property and the environment for those who live, work or invest in our community. We do this with our Vision; through a combination of teamwork, dedication, compassion and education; The Merrimack Fire and Rescue Department strives to be a professional organization to which others will benchmark their efforts.

In order to achieve this we as an organization have Core "LIFE" Values which are embraced by all of our team members:

Fire and Rescue Department

L – Leadership
E – Empathy
A – Attitude
D – Duty
E – Excellence
R – Respect
S – Self-less Service
H – Honor
I – Integrity
P – Personal Courage

Challenged again this year with ever increasing requests for emergency service, we have prevailed with an increasing emergency response with 1,768 of our calls being emergency medical, 571 fires, 142 hazardous materials incidents, 176 motor vehicle accidents, 20 technical rescue and the remainder service calls, mutual aid and natural disasters. We are now responding with more than 61% (1,768 calls) of our total incidents occurring simultaneously (which means within the same hour and/or back to back.) The next few years will continue to be very demanding for the Department and continued support from our citizens will be needed more than ever. We understand that there are wants and needs in this situation and we will continue to be budget aware, while still providing the needed medical, emergency services and care to the citizens of this community.

The Building and Health Divisions, incorporated into the Fire and Rescue Department, has provided an excellent value and continues to be a benefit to the community, which is more focused on customer service and supporting the citizens of Merrimack, contractors and builders within the community.

We continually receive comments from our customers on the efficiencies that have occurred and will continue to provide a high level of service within the budget guidelines to the growing community.

Thank you for your support and please be safe.

Respectfully Submitted
In Service

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

Media Division

In 2016, Merrimack Public, Education, and Government Television growth is due to community outreach aimed towards Merrimack residents and nonprofit groups. The three channels are branded simply as “Merrimack TV” to make them identifiable to residents. Marketing the three channels begins with staff and volunteers being visible within the community. Many residents consider Merrimack TV a vital resource of information, in addition to being a means of self-expression through cable television.

In 2016, there were 378 programs that broadcast on the three channels, totaling 17,900 hours of original content, a 20% increase from last year. The Government and Education Channel featured 80 live broadcasts, a 25% increase from last year. In August, Merrimack TV’s three channels became available to watch online 24 hours a day at merrimacktv.com. Merrimack TV’s YouTube channel offered 140 on-demand programs, mostly meetings of Board and Committees, for residents to review online.

Throughout 2016, community volunteers demonstrated the many possibilities that residents have with our resources, specifically having the ability to share your opinions using cable television. State Representative Jeannine Notter, has taped a total of 299 episodes of her “Chattin’ with” programs since 2006. This year Dave McCray’s “In The Bleachers” taped it’s 142nd episode. Tom and Carrie Young’s “Young and Younger” recorded 31 episodes.

Most notably, the Media Division staff recorded important public meetings in regards to the PFOA water concerns with the State’s Department of Environmental Service. This production was met with much community praise and appreciation. Staff produced a monthly series with the Police Department. Working with the School District, staff recorded the Rotary Club’s “4 Way Speech Contest at MHS” and “Spotlight on Special Education”. Staff assisted several Girl Scout troops and leaders in creating videos to earn their merit badges. Staff covered community events such as the holiday parade and 9/11 Memorial Ceremony. The Media Division sponsored the Parks and Recreation Department’s screening of “Finding Nemo” and “Star Wars: The Force Awakens”, drawing several hundred residents to enjoy a night out in Abbie Griffin Park.

The Media Division staff is accessible to the public 58 hours per week in our renovated facility at the Town Hall complex. Our centralized office has created many efficiencies. The Media Division plans to deliver greater production quality of Committee meetings with the emphasis on the future, high definition and even more web-accessible content.

Submitted by,
Nicholas Lavalley
Media Services Coordinator

Merrimack Public Library

Our Mission:

As the town's learning center, the Merrimack Public Library provides dynamic and responsive service to its information consumers through both physical and virtual environments to build a strong, literate community and to improve the quality of life in Merrimack.

During 2016, we drafted a Strategic Plan to guide us for the next 3-5 years. Much of this Plan is shaped by suggestions and feedback we gathered in 2013, during an independent phone survey, staff meetings, public focus groups and by studying developments in library services and spaces. This afforded us the opportunity to begin to tackle our new goals, namely:

1. To be a cultural and educational center;
2. To cultivate technology;
3. To invest in staff;
4. To improve the patron experience;
5. To be good stewards of an historic building;
6. To plan for our future and
7. To provide outreach to underserved populations.

We kicked off the year with the installment and dedication of our new Kossel Model A 3D Printer, constructed by TKI, Turn Key Innovations, Merrimack, and purchased with funds raised during the Library's November 2015 Turkey Shoot Night of Raffles Fundraiser. We continued to improve our technology and to increase patrons' access to our technology holdings by updating our outdated mobile computer lab with a combination of new laptops and tablets which can be checked out and circulated in the building when they are not being used for our computer instruction classes. We also increased the wireless service in our building with additional access points which will help accommodate the use of multiple wireless devices.

Creating space for our 3D printer provided us with an opportunity to rethink the furniture arrangement on our Main Floor, leading to a decision to relocate the Circulation Desk from one end of the room to the center, which both granted the staff better sight lines throughout this area and also created space for café-style seating in our tiled lobby area. Patrons can now retrieve their own reserved materials; this "self-serve holds shelf" was available at other libraries in our consortium and thus far, has received an overwhelmingly positive response in Merrimack. We also improved the security throughout the building and parking lot and installed door locks to staff-only areas and offices.

Thanks to funds raised during our 2016 Turkey Shoot Night of Raffles Fundraiser, we hope to improve the Library grounds by increasing our outside seating options on the parking lot side of the building. The Library also again received a gracious donation from DCU earmarked for *programming that makes a difference*, and this will allow us to fund a trial home delivery program, delivering library materials to patrons who are unable to leave their homes. We are so very appreciative of this type of financial recognition because it shows that our community is responding positively to the types of services we are offering and allows us to stretch our budget even further and do more.

Over the summer, the Library Board of Trustees and Library Friends Group hired Municipal Resources, Inc., to conduct a Wage & Classification Study to study staff salaries, job descriptions and pay ranges; we want to ensure that we stay competitive and can both attract and retain exemplary library professionals. Implementation of the results of this Study will be forthcoming in 2017, when the Board has the opportunity to carefully study the results.

Unfortunately, 2016 was not without challenges. An intense July downpour flooded our parking lot and gully along the D.W. Highway, spilling into our lower level and flooding the Children's Room with several inches of storm water. Thankfully our staff acted quickly to relocate materials and electronics; however, several bookcases were damaged and the Children's Room was closed for several weeks while replacement shelving was ordered. Working together during challenges is, as they say, a test of true friendship and we are thankful to the community for their patience and support during our busy summer months. We are also grateful to our Town colleagues, Paul Micali, the Town's Finance Director, for helping us navigate the insurance claim, and to Matt Casparius, the Director of Merrimack's Parks and Recreation Department, who, on very short notice, allowed us to relocate several of our programs to other locations in Town. Merrimack really is a great place to work.

Merrimack Public Library

We've accomplished quite a lot this year, and we're eager to continue to improve our services and continue to be a special place in Merrimack. Follow the links on our website, www.merrimacklibrary.org to stay connected.

Submitted by,
Rick Barnes, Library Board of Trustees
Yvette Couser, Library Director

Merrimack Library Board of Trustees

The Merrimack Public Library has a five-member Board of Trustees. The Trustees are elected by the general population and each serve a 3-year term with staggered election dates.

<u>Member</u>	<u>Term Expires</u>
Rick Barnes, Chair	2019
Janet Krupp, Treasurer	2018
Karen Freed, Secretary	2017
Jennifer Jobin	2018
Lora Philp	2017

Merrimack Public Library – Trustees Accounts Fiscal Year 2015/16

SPECIAL

Balance as of July 1, 2015.....\$11,283.22

Receipts

Anonymous Donations	306.53
Book Sale	6,784.80
Book Sale Start Up	410.00
Gifts – General	337.00
Gifts – 3D Printer	7.00
Gift – DCU Bank	2,500.00
Gift – FLIR.....	1,000.00
Gift – Friends of the Library (Other)	456.47
Gift – Friends of the Library (SRC).....	400.00
Gift – Mallard Point.....	50.00
Gifts – Merrimack Friends & Families.....	750.00
Gifts – Merrimack Garden Club – Fells	100.00
Gifts – Merrimack Karate Kickathon (CR)	0.00
Gift – St. James Preschool.....	1,000.00
Grants	0.00
Grants – Kids, Books & the Arts	295.00
Grants – NH Humanities Council	750.00
Hospitality.....	200.00
Interest	8.46
Madeline Bennett Memorial Donations	51.00
Miscellaneous	0.00
Miscellaneous – ADM Vending	40.00
Seismograph	0.00
Summer Reading T-shirts.....	69.00
TD Bank Affinity Program	90.06
Transfers	0.00
Trust Fund A & B.....	6,612.51
Turkey Shoot.....	0.00
Wanda Corkum Estate	1,000.00
Watson Interest Deposit.....	180.47
Total Receipts.....	\$23,398.30

Disbursements

Book Sale (Friends)	(961.00)
Book Sale (MPL Development Fund)	(1,539.00)
Book Sale Start Up	(410.00)
Equipment (Gifts).....	(433.36)
Hospitality.....	(2,808.74)
Materials (Gifts).....	(741.87)
Materials (Gifts) DCU	(1,144.68)
Materials (Gifts) Friends	(78.45)
Materials (Gifts) Madeline Bennett	(25.64)
Materials (Gifts – Merrimack Garden Club).....	(100.00)
Memberships.....	(235.00)
Merrimack Friends & Families Funds.....	(0.00)
Merrimack Karate Kickathon Funds.....	(863.36)
Merrimack PL Development Fund	(0.00)

Miscellaneous.....	(619.75)
Miscellaneous-ADM Vending	(789.50)
Miscellaneous Gift – St. James	(458.32)
Programs.....	(1,208.05)
Programs – DCU Donation.....	(813.04)
Programs – Friends.....	(622.72)
Programs – Merrimack Karate Kickathon	(293.91)
Programs – NH Humanities Council.....	(600.00)
Seismograph	(0.00)
Supplies (Gifts).....	(80.16)
Training.....	(465.00)
Transfers.....	(0.00)
Travel Reimbursement	(0.00)
Trust Fund A & B.....	(1,663.69)
Turkey Shoot (to MPL Development Fund)	(0.00)
Turkey Shoot (to Friends of the Library).....	(0.00)
Turkey Shoot (expenses)	(552.19)
Turkey Shoot Reimbursements	(0.00)
Wage & Classification Study (MRI)	(2,625.00)
Watson Book Purchases	(0.00)
Total Disbursements.....	(\$20,132.43)

Balance as of June 30, 2016.....\$14,549.09

FINES

Balance as of July 1, 2015..... \$9,261.58

Receipts

Cassie (Copies).....	2,798.86
Copy Machine	183.56
eCommerce	878.66
Fines	13,016.13
Interest	12.01
Miscellaneous	15.00
Non-Resident	100.00
Out-of-State ILL.....	12.00
Transfers	0.00
Total Receipts.....	\$17,016.22

Disbursements

Cassie Renewal (Smart Pay).....	(800.00)
Equipment	(0.00)
Maintenance, Building.....	(0.00)
Materials.....	(6,184.30)
Miscellaneous.....	(115.00)
Programs.....	(0.00)
Supplies.....	(1,030.26)
Transfers	(0.00)
Total Disbursements.....	(\$8,129.56)

Balance as of June 30, 2016..... \$ 18,148.24

Merrimack Public Library – Trustees Accounts Fiscal Year 2015/16

MERRIMACK PUBLIC LIBRARY FIDELITY ACCOUNTS

Fidelity (Special)

Balance as of 7/01/2015	6,809.37
Withdrawal from Account	(0.00)
Deposit into Account	0.00
Investment (losses)/gains	<u>(35.05)</u>
Balance as of 6/30/2016	6,774.32

Fidelity (Building)

Balance as of 7/01/2015	2,906.15
Withdrawal from Account	(0.00)
Deposit into Account	0.00
Investment (losses)/gains	<u>0.85</u>
Balance as of 6/30/2016	2,907.00

Fidelity (Fines)

Balance as of 7/01/2015	1,002.54
Withdrawal from Account	(0.00)
Deposit into Account	0.00
Investment (losses)/gains	<u>0.12</u>
Balance as of 6/30/2016	<u>1,002.66</u>

YTD TOTAL VALUE..... \$10,683.98

MERRIMACK PUBLIC LIBRARY DIGITAL CREDIT UNION ACCOUNTS

Digital Credit Union (Account 1 Savings)

Balance as of 7/01/2015	749.97
Investment (losses)/gains	<u>15.14</u>
Balance as of 6/30/2016	765.11

Digital Credit Union (Account 10 Savings) (Fines)

Balance as of 7/01/2015	69,053.41
Investment (losses)/gains	<u>591.07</u>
Balance as of 6/30/2016	69,644.48

Digital Credit Union 12M Regular Certificate (Acct 20) (Special, Building)

Balance as of 7/01/2015	7,680.87
Investment (losses)/gains	<u>3.90</u>
Balance as of 6/30/2016	7,684.77

Digital Credit Union 12M Jumbo Certificate (Acct 21) (Watson)

Balance as of 7/01/2015	30,060.23
Investment (losses)/gains	<u>0.33</u>
Balance as of 6/30/2016	<u>30,060.56</u>

YTD TOTAL VALUE..... \$108,154.92

Merrimack Public Library – Trustees Accounts Fiscal Year 2015/16

2015/16 LIBRARY STATISTICAL REPORT

Circulation

Adult Fiction.....	25,576
Adult Non-Fiction.....	17,157
Large Print.....	5,976
Young Adult	8,531
Books to Go.....	1,265
Paperback	1,769
Children’s Fiction	19,804
Children’s Non-Fiction	12,746
Children’s Audiovisual	7,831
Children’s CD ROMs.....	29
Children’s Periodicals.....	800
Children’s Kits	159
Easy Books	39,778
Video Games.....	2,168
Periodicals.....	4,642
Sound Recordings	8,524
Video Recordings	65
DVD	27,224
Compact Discs.....	5,416
CD ROMs.....	0
Museum Passes	934
Equipment (Kill-A-Watt meter).....	10
eReaders	15
Telescope.....	10
Inter-Library Loan	741
GMILCS.....	25,106
Downloadable Audio	6,705
eBooks (NHSL & MMK)	13,184
eMagazines	199

Combined Circulation Total..... 236,364

Telecommunication Access

Database Usage	146,439
FreeGalMusic.....	13,593
Website Usage	262,433
Network Users in Library	14,238

Total Library Card Holders as of 6/30/16 12,384

Programs and Meetings

Children’s Programs.....	207
Teen Programs.....	28
Adult Programs	215
Library Meetings.....	17
Community Groups.....	73
Outreach Programs.....	32

2015/16 LIBRARY COLLECTION REPORT

Number of Items per Collection as of June 30, 2016

Books

Adult Fiction	15,004
Adult Non-Fiction	18,442
Large Print Fiction	2,239
Large Print Non-Fiction	169
Teen Fiction.....	2,765
Teen Non-Fiction.....	656
Children’s Fiction.....	6,197
Children’s Non-Fiction.....	9,274
Easy Books.....	8,997
Videocassettes.....	14
DVDs	3,817
Books on CD.....	1,599
Music CDs	2,242
Children’s Audio Visual	1,451
Children’s CD ROMs.....	32
Teen Sound Recordings	75
Video Games.....	205
Equipment (Kill-A-Watt Meter)	6
eReaders.....	7
Telescope.....	1

Total Collection 73,192

Magazine Subscriptions.....	120
Newspaper Subscriptions	6
Museum Passes	18
Digital Library	
Cloud Library (formerly “3M”) eBook	4,754
Cloud Library (formerly “3M”) audio eBook	217
Overdrive eBook	19,509
Overdrive audio eBook	13,432
Overdrive eMagazines	47

Park and Recreation Department

In 2016, the Parks and Recreation Department offered more than 180 different recreational programs, activities and events for the Merrimack community, which was equal to a 125% increase in the number of programs offerings compared to 2015. We also went through our first full year of offering online registration and the ability to accept credit cards payments for those programs.

Organizing recreation programs and special events around Town is not all that Parks and Recreation undertakes. The Department is also responsible for managing some of Merrimack's greatest natural resources including athletics fields, parks, playgrounds and picnic areas.

2016 Department Highlights:

- Last year, the Town Council provided the Department with an additional \$100,000 in funding to continue making infrastructure improvements at Wasserman Park. With the additional funding, the Parks and Recreation Department was able to complete the following projects:
 - Installation of a new permanent water line to the Function Hall.
 - Installation of a new sprinkler system in the Function Hall.
 - Installation of new windows in the Function Hall.
 - Installation of a new heating system in the Function Hall.

As a result of the improvements made to the Function Hall, which were completed in September, it is now available to be rented out for use by the general public. Between September and December 2016, the Hall had already received more than 130 hours of usage.

- Due to a mild winter with no snow, the 24th Annual Winter Carnival was cancelled.
- The 24th Annual Easter Egg Hunt, which is co-sponsored by Merrimack Friends and Families, was held on March 19th. 4,000 Easter Eggs were provided to the more than 800 children and parents that attended the event.
- The Merrimack Skate Park was opened for its 15th season from April through October.
- In April, voters approved the establishment of a Recreation Revolving Fund. The establishment of a Revolving Fund allows the Parks and Recreation Department to self-fund its programs instead of asking taxpayers to provide the funding for them. Since all programs are self-funded, it allows us to significantly increase the number of programs that we are able to offer to the community.
- Summer Concerts returned to the Abbie Griffin Park Bandstand for the 20th year and 11 concerts were held between June 22nd and August 19th. Average attendance at the Summer Concert Series was 120 people.
- The Department offered four free family Movie Nights in the Park this summer. On June 17th, we showed "Star Wars: The Force Awakens" at Abbie Griffin Park with 90 people in attendance. On July 15th, we showed "Finding Nemo" at Abbie Griffin Park, which had 125 people in attendance. These movies were co-sponsored with the Merrimack Lions Club. On August 2nd, we partnered with the Police Department for their National Night Out event and showed the movie "Zootopia" at Watson Park, which had more than 200 people in attendance. Lastly, on August 25th we had our final Movie Night in the Park at Wasserman Park and showed the movie "Minions", which brought in an estimated 250 people. This movie was co-sponsored by Kiss 108/IHeart Media.
- On September 11th, the Parks and Recreation Department helped to organize the Town of Merrimack's remembrance ceremony to mark the 15th Anniversary of 9/11. The ceremony was held at Abbie Griffin Park.
- The 24th Annual Halloween Party at Wasserman Park was held on Friday, October 28th and despite the rainy weather, was a big success! Co-sponsored by the Merrimack Police Department, the event included games and activities from a variety of community organizations, and had an estimated 400 participants attending the event.

Park and Recreation Department

- After many years of planning, fundraising and delays, the Friends of the Merrimack Dog Park raised enough money for the construction of the Dog Park at Wasserman Park. The new dog park opened in December.
- The Parks and Recreation Department was sad to say goodbye to Department Secretary, Gianne Cruz, who left her position with the Town in October. In November, a proposal was made to the Town Council to change the Secretary position to a Recreation Program Coordinator so that the Department could continue to expand its program offerings. A search was conducted in December and a new Program Coordinator will be starting in January 2017.
- “A Griswold Family Christmas” was the theme for the 23rd Annual Holiday Parade and Tree Lighting Ceremony. Co-sponsored by the Merrimack Chamber of Commerce, the event was held on Sunday, December 4th. This year, there were 20 floats registered in the parade and an estimated 700 people that attended the Tree Lighting Ceremony at Abbie Griffin Park.
- The Annual Santa Calling Program delighted 71 children this year who were happy to receive a call from Santa himself, right before Christmas. A special thank you to the Officers in the Merrimack Police Department for being Santa’s helpers this year!
- During the course of the year, we had two significant community service projects completed at Wasserman Park. Boy Scout Nick LaRoche installed a series of solar powered light posts that travel from the Function Hall up the hill towards the visitor’s parking lot, which make it much easier for patrons to see when they are in the park after dark. We also had a project from Eagle Scout Dan Figueroa, who is creating the new sponsors sign for the Dog Park. The sign has been built and will be installed outside the dog park in spring 2017. The Parks and Recreation Department would like to thank these two individuals for their excellent work creating these valuable additions to Wasserman Park.

If you were one of the participants who made leisure and recreation a part of your life in Merrimack by playing a sport, attending Summer Camp, participated in one of our special events, attended one our Summer Concerts or simply visiting one of our Parks, we thank you for your participation and we hope to see you again in 2017!

A special thanks to the Town Council, Town Manager Eileen Cabanel, the Parks and Recreation Committee and the residents of the Town of Merrimack for your continued support.

Participate in what we do best: provide spaces and places, activities and events for you and your family to grow, laugh, play, and relax. Parks and Recreation... where the benefits are endless!

Submitted by,
Matthew Casparius, CPRE
Parks and Recreation Director

Police Department

To the Honorable Town Council, Town Manager and the citizens of Merrimack, I hereby submit my report for the Merrimack Police Department and Public Safety Communications Center for the 2016 calendar year.

Our community policing philosophy is deeply rooted in our mission, and because of the partnerships we've formed with the schools, the business community, civic organizations and residents, we have been named as the safest community in New Hampshire and **24th Safest Community in the United States!** Merrimack has been recognized as one of the top 100 safest cities in America with 25,000 or more people – 5 years in a row!

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 regarding our calls for service are available online at our website at www.merrimacknh.gov/police or by simply requesting the data from our Records Division. On our website, you can also access our **Daily Logs**, **Press Releases** and a **Mapping** feature pinpointing the location of criminal activity in and around our neighborhoods.

Your Police Department stands ready to address the challenges we all face this coming year. Our employees are committed, compassionate professionals, dedicated to working their hardest to provide the finest in law enforcement services to the citizens of Merrimack. These officers, dispatchers and employees have also completed roughly **4,734.5** hours of training this past year - training designed to help them better meet the needs of the community.

The Police Public Safety Communications Center operates 24 hours per day, 7 days per week and dispatches for all Emergency Services, including the Fire Department, EMS and Public Works. They received over **3,526** "911" emergency calls from the E911 Center in Concord, and we received approximately **40,000** telephone calls during the year as call-takers; handling requests for service and as part of the normal course of business for the Police Department.

For those citizens who are not aware, we are now on **Facebook**, **Twitter**, **LinkedIn**, **Instagram**, **Google Plus** and **Pinterest**. Also, don't forget to sign up for **Nixle** to receive notifications of traffic detours, power outages, missing persons or emergency situations that affect the community. We recently added our Merrimack Police Community Television show which airs monthly and is also available for viewing, along with many other police department videos on our **YouTube Channel**. We've also rolled out our new free Smartphone App, which provides another level of and ease of access to information, updates and our programs. The App can be downloaded from Google Play® and iTunes® – just search under "Merrimack Police". The accessibility of these social media sites by our citizens has helped us bring more information, more quickly, to those who wish it...please take advantage of this media access to your Police Department to stay abreast of current events and happenings in and around your Town.

Our Community Services Division, in conjunction with **Merrimack Crimeline**, has signed up **32 Crime Watch neighborhoods** (a total of **68** streets) in an effort to keep our citizens informed of criminal activity and to receive feedback on problems in their particular neighborhoods. Crimeline also has an on-line feature for providing our department with anonymous **TIPS** regarding criminal activity.

The Department added two very successful programs this past year, one of them being "**Coffee with a Cop**". This is a national program which allows people the opportunity to meet and speak with their officers over a cup of coffee in a comfortable setting. Special thanks to all the local coffee shops for being such great supporters of the program. Our newest program is a firearm safety class. Fifteen local residents took advantage of this course which was instructed by three of our best firearms training instructors. We will be offering this class twice a year with hopes to spread the knowledge on how to handle and care for a firearm.

If you wish to learn more about our statistics, our **35 Community Service Programs**, join our **Citizens Police Academy** or to sign up for our e-mail update/notification list, please visit the Police Department web site at www.merrimacknh.gov/police.

2015 was the completion of our second year with the **Merrimack Police Volunteers**; they are a group of citizens that have been thoroughly screened by the Department, and are deployed to assist with special functions, from traffic posts at parades to searching for lost persons. A total of over **312.5** hours were logged by this special group this past year.

Police Department

Merrimack Police Volunteers

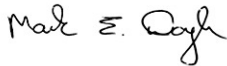
Rod Buckley	Jane Hoover	Pat Murphy
Lynn Christensen	Ron Ketchie	Jody Plante
Judy Eriksen	Fran L'Heureux	Brian Snell
Gary Gahan	Brian McCarthy	

Your Police Department continues to work diligently to forge and maintain the partnerships that make our town a thriving and safe community for our residents and visitors alike. At this time, the Merrimack Police Department would like to extend a sincere "Thank You" to the people of Merrimack for all the support and trust that they have given us to do our job! We will continue to create, build and maintain stronger bonds with all of our community partners and serve with only the highest level of transparency, integrity and professionalism.

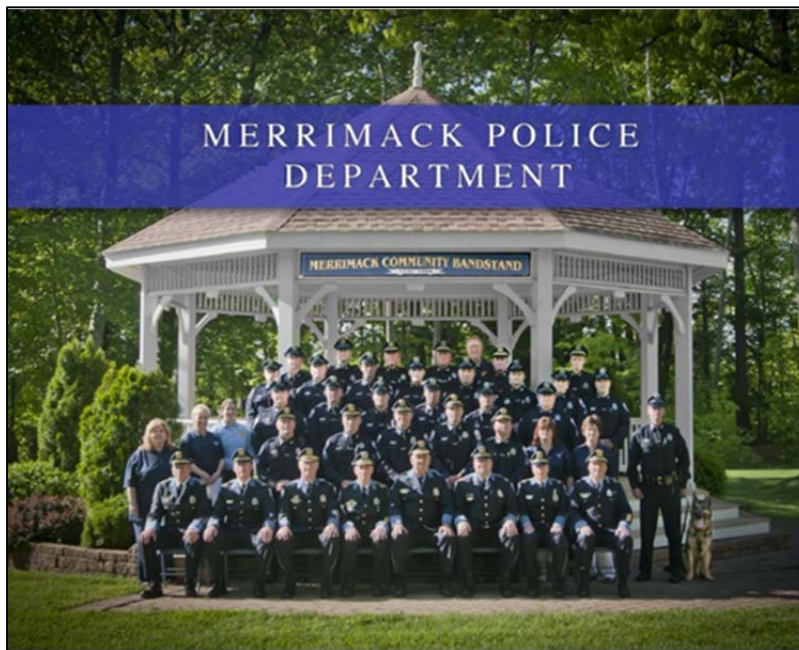
We also want to acknowledge the dedication, loyalty and commitment that Captain Peter Albert gave to the residents of Merrimack. Captain Albert retired this year after 33 years of service. Best wishes from all of us at the Merrimack Police Department!

As always, let's all keep Merrimack Safe...if you "See Something, Say Something®"!

Thank you,



Mark E. Doyle
Chief of Police



Police Department

CALLS FOR SERVICE BREAKDOWN

During 2016, your Police Department handled **35,708** calls for service, and also effected **448** arrests. A call for service can be any contact with the public that generates a report.

Request for Service by Beats (Sector)

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Beat #1	7,926	8,197	8,310
Beat #2	8,374	8,320	8,473
Beat #3	9,367	9,414	9,881
Beat #4	7,604	7,399	7,458
Merrimack Outlets (MPO)	1,372	1,401	1,410

Request for Service by Time of Day

	<u>2014</u>	<u>2015</u>	<u>2016</u>
0800 – 1600	15,028	14,801	10,250
1600 – 0000	10,458	10,362	15,007
0000 – 0800	10,293	10,632	10,451

Crimes Investigated

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Total Calls for Service	35,679	35,795	35,708
Homicides	1	1	0
Kidnap/False Imprisonment	6	3	1
Agg. Felonious Sex Assault	8	12	1
Sexual Assault	2	6	2
Robbery	1	3	1
Assault	9	63	9
Domestic related offenses	62	114	78
Arson	0	0	0
Burglary	10	20	18
Theft related	46	221	133
Forgery	4	15	1
Fraud	10	70	97
Identity Theft	2	54	40
Criminal Mischief	31	101	55
Drug Offenses	98	87	79
False Report to L.E.	5	9	1
Alcohol Offenses	18	21	10
Protective Custody	39	30	40
Involuntary Emerg. Hosp.	3	20	3
Resisting Arrest	16	10	22
Weapons Offenses	4	11	2
Unsworn Falsification	9	4	3
Fugitive from Justice	0	0	1
Bail Jumping	1	3	1
Bench Warrant	25	51	25
Stolen Motor Vehicle	14	6	14
Breach of Bail/ Vio. Prot. Order	20	8	40
Disorderly Conduct	11	14	14
Prowling	0	1	0
Overdoses	20	35	26

Police Department

Motor Vehicle Accident Summary

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Fatal Accidents	1	0	0
Personal Injury Accidents	84	77	91
Property Damage Accidents	413	471	451
M/V Off the road (No Damage)	45	48	35
Uninvestigated Accidents	17	48	18
Hit & Run / Personal Injury	2	1	1
Hit & Run / Property Damage	27	35	41

“Drive Defensively at all Times”

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

8:00 A.M. – 4:00 P.M.	329
4:00 P.M. – 12:00 A.M	240
12:00 A.M. – 8:00 A.M.	70

During 2016, between the hours listed above, a total of **639** traffic accidents occurred within our Town.

Motor Vehicle Enforcement Summary

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Motor Vehicle Summons	568	710	752
Defective Equipment Tags Issued	594	850	619
Traffic Warnings Issued	5,993	6,116	5,769

Animal Control

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Animal Control Complaints - Total	540	429	456
Cruelty Reports	11	19	13
Bites Reported	26	22	41
Running at Large	236	220	198
Nuisance Offense	15	15	19
Summons Served	60	0	0
Stray Farm Animals	9	3	0
Wild Life & Bear Calls	100	82	89
Dogs Released to Animal Rescue League	36	26	22
Cats & Miscellaneous	64	24	74

School Resource Officer Report

The School Resource Officers (SRO) are primarily responsible for working within the school system as a law enforcement officer. Their role also involves promoting a safe and drug-free environment while building positive relationships between students, faculty and the police. The SRO's must be motivated to work with the youth and have the ability to gain the respect of adolescents and teenagers while holding them accountable for their actions. The SRO's must have the unique ability to perform the functions of a law enforcement officer, educator and counselor, while becoming an integral member of the school community.

Police Department

The Merrimack Police Department and the Merrimack School District, continue to work closely to ensure the safety of the children attending Merrimack schools. Once again, Merrimack was fortunate to receive funding from the Federal Drug Free Community Grant which funds the School Resource Officer in the Merrimack Middle School. Because of the valued partnership between the police and school system, this detective has a daily presence with your children while they are at school, and continues to be a positive influence in your child's life.

Along with Detective Prentice, who serves as the SRO at the Merrimack Middle School (MMS), Detective Murray is located at Merrimack High School (MHS). Both detectives continuously strive to maintain a safe learning environment for your children while they are located at school, and also serve as mentors to them when they are not.

The information below reflects activity between **January 01, 2016 and December 31, 2016** and is a combination between the Merrimack High School and Merrimack Middle School.

	MHS	MMS	Total
Calls for Service	319	196	515
Arrests	15	1	16
Accidents	9	1	10
Thefts	12	9	21
Criminal Mischief	10	2	12
Assaults	23	1	24
Court	4	2	6
Counsel Students	1,230	600	1,830
Parental Consultations	159	160	319
Classroom Lecture	9	34	43
Truancy	52	15	67
Agency Referral	68	8	76
Meetings	31	58	89
Events Attended	36	45	81
Mediation	21	12	33
Meeting with JPPO	6	9	15

Public Works Department

ADMINISTRATION AND ENGINEERING DIVISION

The Administration Division of Public Works is responsible for directing and managing the six divisions: Administration and Engineering, Building and Grounds, Highway Maintenance, Equipment Maintenance, Solid Waste and Wastewater. The Department has 58 full time employees, 3 part time employees, 2 summer engineering student interns and 5 summer maintainers.

Responsibilities include general planning, direction and coordination between each Division, including budgets and policies with the various supervisors. The Division is responsible for the development and implementation of the Capital Improvement Program relative to the municipal infrastructure such as roads, bridges, wastewater and drainage facilities.

The Administration Division also coordinates between State and Regional regulatory agencies. The Administration participates in monthly Transportation Technical Advisory Committee (TTAC) meetings, preparing annual (Municipal Separate Storm Sewer System (MS4) EPA Stormwater Reports and attending various Regional Stormwater Coalition Meetings.

Engineering is another component of the Division that provides technical assistance to the Public Works Divisions, other Town Departments, along with the local boards and commissions. Other duties include surveying and preparing plans and bid documents and supervising construction for various Town managed projects. Inspections were conducted during road construction, pavement and drainage installation and other Right of Way (ROW) improvements, including inspecting and recommending acceptance of subdivision roads.

The Engineering Interns worked on several projects over the summer, including survey work on the Horse Hill Nature Preserve Parking lot expansion, Wasserman Park and the Town Hall sidewalks. They created fire escape plans for every room in the Town Hall. They began a preliminary Design for the drainage issues at Woodland Phase II project.

Projects for the Division this year include:

- Reconstruction of Bean Road Bridge and McGaw Bridge Road Bridge (both spanning over Baboosic Brook) were completed this year and Ribbon Cutting Ceremonies were held in August and November, respectively.
- Management and coordination with the consultants for the design of the Bedford Road Bridge and US Route 3 Bridge construction projects (both also over Baboosic Brook).
- The parking lot expansion project at Horse Hill Nature Preserve was designed and constructed (Amherst Road entrance).
- Veteran's Park Boat Ramp was designed and reconstructed.
- Designing sidewalk reconstruction to replace the aging Town Hall sidewalks.
- Management and coordination with the consultants on the design of the 2014 Transportation Alternatives Program (TAP) Souhegan River Walk Trail Project.
- Developing a TAP grant application for sidewalk construction along Daniel Webster Highway and Woodbury Streets.
- Developing a Capital Improvements Project for future sidewalk construction along Baboosic Lake Road.
- Assisting Parks and Recreation Department on septic system repairs and dock improvements at Wasserman Park.
- Surveying and preparing plans for new trail construction at Grater Woods.

Public Works Department

- Finalizing design plans for the Wilson Hill Road Culvert replacement.
- Prioritizing, managing and overseeing the Town wide Paving Program.
- Initiated the Street Lighting Program to change all of the lights to LED.

BUILDINGS AND GROUNDS DIVISION

The Buildings and Grounds Division maintains the Town Hall campus including Abbie Griffin Park, the Police Station campus and the John O’Leary Community Center throughout the year. This Grounds work includes assistance for the concerts; mowing, raking and maintaining the lawns; plowing the snow; overseeing the operation and repair of the irrigation systems, planting flowers, bulbs and shrubs on the grounds and maintenance on the equipment.

The buildings work includes basic maintenance on wall repairs and painting; minor repairs to various doors, windows, floors, bathroom fixtures and other building structures as needed; maintaining HVAC systems and repairs lights and ballasts as needed. Additionally provides assistance to the contractors working on repairs to the fire sprinkler system, generators, key locks and doors; the general cleaning, vacuuming and trash removal from the buildings.

HIGHWAY MAINTENANCE DIVISION

Accomplishments of the Division this year:

- Maintained over 175 centerline miles of local roadways and 14 bridges, to include snow and ice removal, asphalt repairs, pavement marking, street sweeping, grading of the Town’s 23 gravel roads, shoulder repairs, tree branch trimming and roadside mowing.
- Maintained 5 Town parks, 4 burial grounds, 2 boat ramps, 50 acres of athletic fields, grounds of 3 municipal facilities, community ice rink and Wasserman Park.
- Completed hundreds of service requests, issued 77 Right of Way permits and performed 37 Certificate of Occupancy inspections.
- Completed pre-paving repairs and maintenance to right-of-ways including pavement repairs, tree trimming, catch basin improvements and swale restoration.
- Inspected the work under the Town-wide paving contract.
- Completed post-pavement loam and seeding to any disturbed areas from the paving contract.
- Reconstructed and paved Robin Lane.
- Installed three beaver deceivers at Mast Road, Merrymeeting Drive and Hansom Drive.
- Cleaned and inspected over 1,800 of the Town;s 3,000+ catch basins and rebuilt 70 of them.
- Responded to winter snow/ice events.
- Assisted in the setup for four elections, Fall Business Expo/Merrimack Rocks and 4th of July events.
- Placed American flags along Baboosic Lake Road and prepared Town cemeteries in honor of Memorial Day through Independence Day.
- Coordinated with the Library and Parks and Recreation to hold “Big Truck Day” at Wasserman Park.

Public Works Department

- Continued clearing vegetation from drainage easements .
- Worked to redefine about 5 miles of roadside ditch lines/swales.
- Assisted the Parks and Recreation Department with annual opening and closure of Wasserman Park.
- Re-built T-ball field at Wasserman Park.
- Continued transition to high-visibility and federally-compliant road signage.
- Equipment Operators Dean Stearns and Bob Golemo participated in the New Hampshire Plow Rally.
- Assisted projects such as the Adopt-A-Road Program and the Eagle Scout solar light project.
- Donated food to local food pantries during the holiday food drive during the *Badges vs. Hardhats* event.
- Roads and Bridges Foreman Bruce Moreau and Maintainer Kenneth Vallancourt retired.
- Congratulated Construction and Highway Foreman Jeff Strong and Equipment Operator Bob Burley on 30 years of service and Equipment Operators Dean Stearns and Scott Daley on 15 years of service.

EQUIPMENT MAINTENANCE DIVISION

Accomplishments of the Division this year:

- Maintained and repaired a fleet of approximately 240 units and associated equipment assigned to Police, Fire, Public Works and Town Hall.
- Refurbished two Transfer Station trailers.
- Installed new vehicle lift in maintenance bay area.
- All wing plows were sanded, repaired and painted.
- Attended fuel storage tank certification.
- Performed generator maintenance for Highway and Fire Department.

SOLID WASTE DIVISION (Transfer Station and Recycling Facility)

Accomplishments of the Division this year:

- Collected and transported 8,347 tons of municipal solid waste.
- Recycled approximately 2,284 tons of recyclables (including single-stream material (1,469 tons), scrap metal, electronics, clothing, auto batteries and tires).
- Collected and composted approximately 700 tons (2,100 cu. yds.) of yard waste (for distribution to residents and used as a topsoil supplement by the Highway Division).
- Provided extended hours of operation on Thursday evenings from 4:00-7:00 pm during the summer months (May-September).
- Offered 7 household hazardous waste collection days to residents (at the Nashua Public Works Garage).

Public Works Department

- Hauled approximately 334 tons (2,300 cu. yds.) of brush to be recycled into mulch by a private contractor.
- Installed new electronic message board at the entrance of the facility to display current recycling information, events and messages of public interest.
- Continued maintenance of the current facility and the closed landfill including mowing, trimming of drainage swales, monitor ground water quality and policing of blown trash in yard.
- Continued to maintain swap shop located in a trailer next to the Transfer Station building.

2016 Annual Report of the Household Hazardous Waste Program, submitted by Steven Dumas, Solid Waste Foreman

Introduction

This report highlights the benefits to the Town of Merrimack from its participation in the Nashua Region Solid Waste Management District's (NRSWMD) 2016 Household Hazardous Waste Program. This program was funded by municipal assessments, user fees and a grant received by the Nashua Regional Planning Commission from the NH Dept. of Environmental Services. The following charts and figures reflect data from collection events held during the spring, summer and fall of 2016.

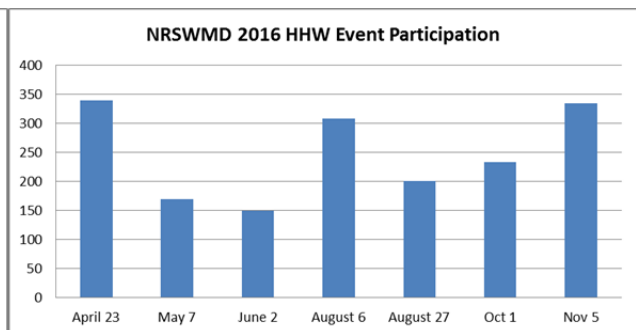
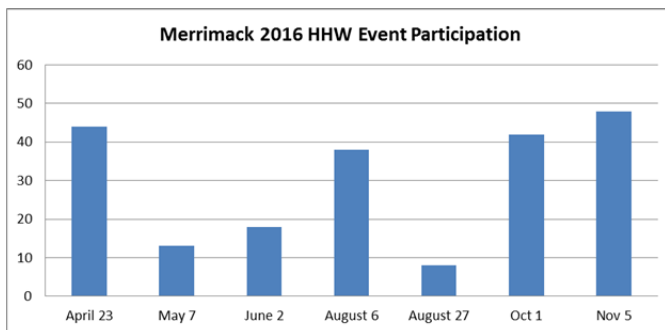
2016 Collection Overview

Seven (7) collections were held during the 2016 HHW season. Five of the events were located at the Nashua Public Works Garage and a satellite event was held in Milford. New this year, the NRSWMD sponsored a second satellite collection event in Pelham. Residents from any NRSWMD member municipality can participate in any event.

2016 Total Participation

In 2016, a total of 1,736 households participated in the HHW collections District-wide; of those, 211 households or 12.15% came from Merrimack. This was the highest annual participation from Merrimack residents to-date. According to the 2015 NH Office of Energy and Planning estimates, the population of the NRSWMD region is 215,460. The 2015 OEP population estimate for the Town of Merrimack is 25,427, which is 11.8% of the District's total population. Thus, Merrimack residents utilize the collection events at a higher rate than expected based on their population. 39% of Merrimack participants were first time attendees.

Households	April 23	May 7	June 2	Aug. 6	Aug. 27	Oct. 1	Nov. 5	Total	Percent Participation	Percent Population
NRSWMD	339	170	150	308	201	233	335	1,736	N/A	N/A
Merrimack	44	13	18	38	8	42	48	211	12.15%	11.8%

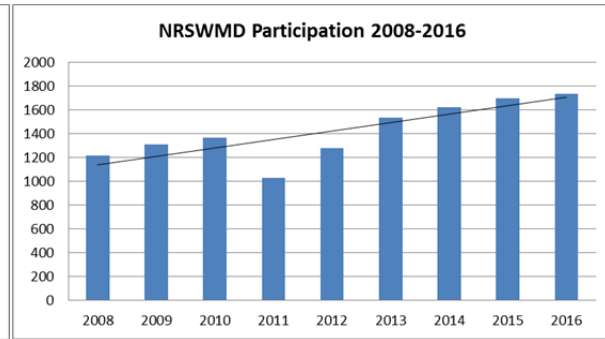
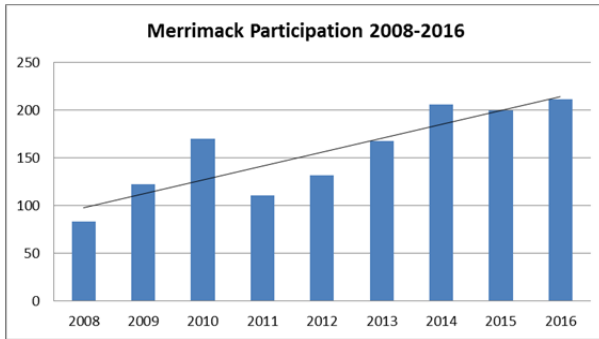


Historic Participation Trends

The Nashua Region Solid Waste Management District has charged a \$10 user fee per vehicle since 2008, so it is a relevant start date for making historical comparisons. 2016 saw higher participation rates District-wide than any other year during this period. Merrimack participation rates by household have also trended upward since 2008.

Public Works Department

Households	2008	2009	2010	2011	2012	2013	2014	2015	2016
Merrimack	83	122	170	111	132	168	206	200	211
District	1,216	1,312	1,368	1,032	1,280	1,532	1,623	1,696	1,736
Merrimack % of Total	6.83%	9.30%	12.43%	10.76%	10.31%	10.97%	12.69%	11.79%	12.15%



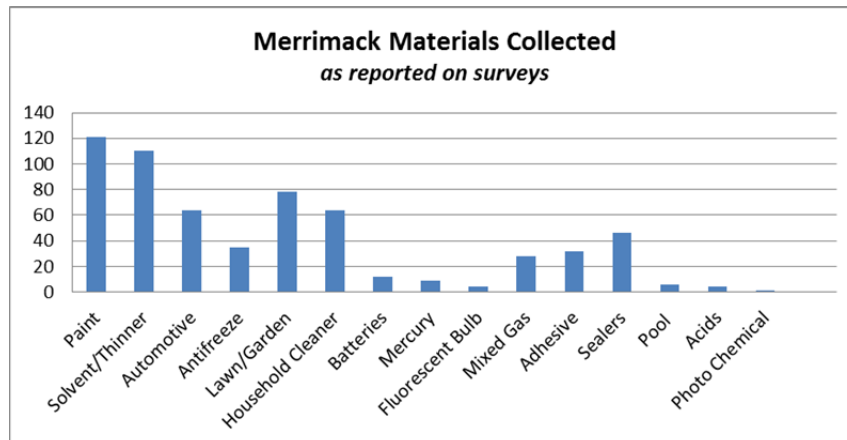
Information Sources

By tracking how participants learn about HHW events, we can better target our marketing and outreach. In 2016, most Merrimack residents learned about HHW collections through the Transfer Station (81 households), and Merrimack town website (46 households).

Materials Collected

The Solid Waste District manifested a total of 93,385 pounds of waste during the 2016 collection season. Of this, 82,237 pounds were hazardous and 11,148 pounds were universal wastes. This is an increase of 8,231 pounds from the 2015 total (85,154 total pounds of waste in 2015; 67,260 pounds hazardous and 17,894 pounds universal). Participant surveys provide more detailed information on the types of waste being collected from each municipality. This information can be used to target community-specific outreach and education efforts on the most prominent types of waste being collected. The composition of waste collected through the 2016 HHW events, as reported on participant surveys, is shown below. Paint continued to be the most common item received; 946 households District-wide (54.5%) brought paint to the 2016 collection events. This is higher than the percentage of households who brought paint in 2015 (51.4%). Solvents and thinners were the second most common item again in 2016, with 784 households (45.2%) reporting to bring these materials. Lawn and garden products were the third most common item again in 2016, at 526 households (30.3%).

Merrimack residents reflected this pattern. Among Merrimack residents, 121 out of the 211 participating households (57.3%) brought paint to the collection events, 110 households (52.1%) brought solvents and thinners, and 78 households (37%) brought lawn and garden products.



Public Works Department

WASTEWATER TREATMENT FACILITY

Accomplishments of the Division this year:

- The Wastewater Treatment Facility processed 611 million gallons of wastewater with a removal efficiency of 97.1% for biochemical oxygen demand and 98.3% for suspended solids. Average daily flow was 1.714 million gallons per day.
- The Facility received and treated 1.8 million gallons of septage from the towns of Merrimack, Hollis, Amherst, Brookline, Mont Vernon, Wilton, Lyndeborough and Mason, resulting in revenues of approximately \$141,120.
- Agresource marketed over 17,000 cubic yards of compost for the Town resulting in revenues of approximately \$197,400. This is the most compost sold in the last 20 years and at the highest price per yard! An additional 865 yards of compost were distributed locally to Merrimack residents plus surrounding communities and local contractors.
- Received 4,620 tons of sludge from the towns of Jaffrey, Hooksett, Bristol, Henniker, Milford and Amesbury, MA for composting, generating revenues of \$273,299.
- Met all permit requirements for air, compost (including other states we market to) and plant effluent.
- Reviewed several proposals for residential and commercial developments to ensure compliance with Town and State standards for sewer installation.
- Maintained cleared sewer easements to allow access and eventual condition assessment of the pipes and manhole structures in 2017.
- Employee achievements/updates: Joe Piccolo passed the NH Grade II certification exam; Ed Boisvert passed the Grade I certification exam; Sarita Croce passed the Grade IV certification exam. Bruce Theriault, Mechanic II retired; Raymond Valdes was hired to replace him.
- Achieved one year of no lost time accidents.

Submitted by,
Kyle Fox, Public Works Director
Lori Barrett, Operations Manager, Highway Division
Steven Doumas, Foreman, Solid Waste Division
James Taylor, Asst. Public Works Director/Wastewater

Town Clerk/Tax Collector

2016 was an extremely busy year for the Town Clerk/Tax Collector's Department. In addition to regular responsibilities, most of the year was focused on election related duties with four elections occurring.

The year started off with the Presidential Primary in February. In addition to much interest in this election, it was also a historic event celebrating NH's 100th Anniversary of its "First in the Nation" status. Merrimack was in the spotlight with the media as at the time, we held the title of being the largest single polling location in the state, and the second largest nationally. We made the news worldwide with stories of high voter turnout and heavy traffic congestion in town as voters made their way to this then single polling location. Prompted by complaints from voters and the media reports, the Town Council quickly took action to explore alternative voting locations in anticipation of the November General election.

In addition to the James Mastricola Upper Elementary School, two additional polling locations were established after many meetings were held with the Town Council and Town Manager, Finance Director/Assistant Town Manager, School Board, School Superintendent and school personnel, Town Moderator, Police and Highway Departments, and local businesses and churches. The two additional sites chosen were St. John Neumann Church and the Merrimack Middle School. Months of meetings, planning and preparations occurred and voting districts were established. The Supervisors of the Checklist made the necessary changes to the checklist to place voters in their respective districts based upon their address and notification to voters was made.

The September Primary was the first election held at the three locations and the intense preparations resulted in a smooth voting day for all. For the November General election, the Department averaged 25 new voter registrations and between 50 to 75 requests for absentee ballots daily. Approximately 1,500 absentee ballots were issued within a three week period. This was in addition to the influx of inquiries from voters needing information as to where their polling location was. Merrimack saw record voter turnout with 15,389 ballots cast and no traffic issues. The Department was appreciative of the passage of the budget which allowed for a temporary increase in hours for our part-time employees to assist with the heavy workload related to election duties.

Two projects that the Department had been working on for some time were completed in 2016. In January, the Department began emailing motor vehicle renewal notices to those residents who had provided an email address and agreed to receive their notice in this manner. To date, we are finding that there is a fairly even split between those receiving email and those receiving mailed paper notices.

The second project that we were able to complete was the implementation of providing a credit card payment option for on-line transactions and those occurring at our service window for motor vehicle registrations, dog licenses and vital records requests. In August, we began offering credit cards as a payment option for on-line transactions and in October, we began offering this payment option at the service window.

During the year, the Department welcomed Deborah Barbuto who joined our "team" by filling the vacant part-time Account Clerk II position.

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

Submitted by,
Diane Trippett
Town Clerk/Tax Collector

Town Clerk/Tax Collector

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

Type of Service	2013-14	change	2014-15	change	2015-16	change
Motor Vehicle Registrations	31,312	538	31,045	(267)	32,194	1,149
Motor Vehicle - State portion	31,495	504	31,102	(393)	32,259	1,157
Boat Registrations	483	(98)	474	(9)	513	39
Dog Licenses	4,525	535	4,743	85	4,442	(301)
Dog Notices (actual notice, not # of dogs)	4,658	867	4,201	100	3,100	(1,101)
Dog Notices # of dogs					4,013	(98)
Dog Notices – emailed, # of dogs	655	158	1,329	176	1,639	310
Dog Vet Notices			339	(85)	347	8
Civil Forfeitures - paid	257	116	503	(130)	168	(335)
Civil Forfeitures Mailed (# unlicensed dogs)	655	(10)	654	136	586	(68)
Civil Forfeiture Mailed - vet notice			67	(68)	116	49
Marriage Licenses	226	2	222	(4)	282	60
Vital Record Copies (search) 1	1,184	(70)	1,426	242	1,496	70
Delinquent Notices – January (parcels)	697	84	558	(139)	574	16
Delinquent Notices - August (owners not parcels)	584	39	588	4	583	(5)
Tax Lien Notices (owner)	336	14	257	(79)	227	(30)
Tax Lien Notices (parcels)					234	
Tax Lien Notices – Sept. lien	14	(5)	14	0	16	2
Deed Notices (parcels)	52	(2)	43	(9)	37	(6)
Deed Notices (owner)					41	
Mortgagee Notices - lien	201	(50)	129	(72)	107	(20)
Mortgagee Notices - Sept. lien	4	(2)	4	0	5	1
Mortgagee Notices - deed	48	(12)	51	3	36	(15)
# of Liens Executed - Spring (parcels)	205	0	154	(51)	130	(24)
# of Liens Executed - Fall (parcels)	10	1	9	(1)	10	1
# of Deeds Executed	5	4	0	(4)	1	1
Transfer Station decals	2,417	1,195	4,006	1,589	4,468	462

Welfare Department

Welfare Budget Overview

	FY 2013/14	FY 2014/15	FY 2015/16
Reimbursements	\$ 6,783	\$ 16,759	\$ 18,927
Total Operating Budget	\$165,079	\$154,940	\$155,057
Client Expenditures	\$ 31,598	\$ 28,102	\$ 32,634
Health & Social Service Agencies	\$ 77,300	\$ 75,300	\$ 74,000

Client Expenditures Broken Down:

Housing	\$ 26,215	\$ 23,389	\$ 31,263
Oil/Gas/Propane	\$ 55	\$ 458	\$ 9
Electricity	\$ 1,415	\$ 2,044	\$ 1,208
Food	\$ 0	\$ 251	\$ 62
Prescriptions	\$ 1,119	\$ 386	\$ 35
Other	\$ 1,994	\$ 1,174	\$ 57
Crisis/ Heating Donation Funds	\$ 800	\$ 400	\$ 0

Summary and Highlights

The Welfare Department saw a marked increase in housing assistance requests with an increase in evictions and increase in rents. Heating requests were almost non-existence due to the mild winter temperatures this year. Disabled and unemployed clients accounted for most of the assistance need. Reimbursements were usually high due to the better economy and clients being able to sell property without a loss.

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

Abbie Griffin Fund	Hospital Bills for 2 residents totaling \$3,118.81
Bear Christensen Trust Fund	Camp Scholarships
Merrimack Fire Fighters Union	Thanksgiving Food Boxes
Merrimack Friends & Families	Easter Baskets, School Supplies, Camp Scholarships
Merrimack Girl Scouts	Camp Scholarship
Merrimack NEPBA 12 Police Union	Holiday Food Boxes
Merrimack Lions Club	Camp Scholarships
Merrimack Lioness Club	Operation Santa Gifts for 41 Residents
Merrimack Rotary Club	5 Christmas Trees and 29 New Coats for Kids
Merrimack Sno-Buds	\$800 Heating Funds and Camp Scholarship

Submitted by,
Patricia A. Murphy
Welfare Administrator

TOWN OF MERRIMACK, NH



2016 VITAL STATISTICS

Registered Births

**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT BIRTH REPORT**

01/01/2016-12/31/2016

-MERRIMACK-

1/6/2017

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
BERNARDINI, CLAIRE IRIS	01/04/2016	NASHUA, NH	BERNARDINI, ANTHONY	BERNARDINI, KELLIE
THOMAS, LILLIAN ANN	01/13/2016	NASHUA, NH	THOMAS, MICHAEL	THOMAS, STEFANIE
METZ JR, JOSEPH DAVID	01/14/2016	NASHUA, NH	METZ, JOSEPH	METZ, AMY
LOTT, JACOB RYAN	01/15/2016	NASHUA, NH	LOTT, MICHAEL	RILEY, CHRISTINE
FRAIZE, SOOKIE ARIEL	01/17/2016	NASHUA, NH	FRAIZE, SHAWNE	FRAIZE, CORREY
MICKLE, JOSIAH ALEXANDER	01/29/2016	NASHUA, NH	MICKLE, GERRY	MICKLE, HAZEL
NORCROSS, SAVANNAH CHANTEL	01/30/2016	NASHUA, NH	NORCROSS, PETER	NORCROSS, YAHAIRA
MARKS, BRODEE QUADE	01/30/2016	NASHUA, NH	MARKS, KYLE	DRENNEN, MIKAYLA
POST, LYDIA KATE	01/31/2016	MANCHESTER, NH	POST, STEPHEN	POST, JENNIFER
MOHAMMED, SULAIMAN SYED	02/04/2016	NASHUA, NH	MOHAMMED, AZIZ	MOHAMMED, FAROZAN
HAERINCK, EMMA ELAINE	02/05/2016	NASHUA, NH	HAERINCK, SHAUN	HAERINCK, REBECCA
BELHUMEUR, PEYTON ELIZABETH	02/11/2016	MANCHESTER, NH	BELHUMEUR, CRAIG	BELHUMEUR, NICOLE
STEELE, SPENCER WILLIAM	02/12/2016	NASHUA, NH	STEELE, JOHN	STEELE, SARA
GOODMAN, SADIE MARIE	02/13/2016	NASHUA, NH	GOODMAN, ADAM	GOODMAN, CATHERINE
STANLEY, KIERA ELIZABETH	02/22/2016	MANCHESTER, NH	STANLEY, EDWARD	STANLEY, JESSICA
WARE, MILES RAYMOND	02/27/2016	NASHUA, NH	WARE, ANDREW	WARE, JENNIFER
SUPRENANT, EMILY MARIE	03/03/2016	MANCHESTER, NH	SUPRENANT, CHRISTOPHER	THOMPSON, KATHRYN
SUPRENANT, ADALINE NICOLE	03/03/2016	MANCHESTER, NH	SUPRENANT, CHRISTOPHER	THOMPSON, KATHRYN
SUPRENANT, KALEY ANNE	03/03/2016	MANCHESTER, NH	SUPRENANT, CHRISTOPHER	THOMPSON, KATHRYN
HAMMOND, GRACE AJRORA	03/03/2016	NASHUA, NH	HAMMOND, DAVID	HAMMOND, AMARY
CORDEIRO, LAYLA PENELOPE	03/08/2016	NASHUA, NH	CORDEIRO, JOSEPH	CORDEIRO, JAMIE
BRIGGS, ISABELLA MARIE	03/09/2016	NASHUA, NH		BRIGGS, JOURDEN
LANNING, OLIVIA NOEL	03/11/2016	NASHUA, NH	LANNING, SCOTT	LANNING, STEPHANIE
LIBA, CHASE MASON	03/15/2016	NASHUA, NH	LIBA, MATTHEW	LIBA, JENNIFER
LANGWORTHY, NADIA ANNA	03/17/2016	NASHUA, NH	LANGWORTHY, PAUL	LANGWORTHY, JOANNA
GAPONOV, DANIEL NICKOLAY	03/19/2016	MANCHESTER, NH	GAPONOV, NICKOLAY	GAPONOV, TANYA
MCALOON, JAXSON ROBERT	03/21/2016	NASHUA, NH	MCALOON, AARON	MCALOON, RACHEL
SERAFIM, LOGAN EVERTON	03/22/2016	NASHUA, NH	SERAFIM, ALBERTO	MARRIER, ASHLEIGH
SERAFIM, PARKER SKYE	03/22/2016	NASHUA, NH	SERAFIM, ALBERTO	MARRIER, ASHLEIGH
RAINFORD, HENRY ROBERT	03/25/2016	NASHUA, NH	RAINFORD, BILL	RAINFORD, ALYSSA
BEEBE, LANDON JOSEPH	03/28/2016	NASHUA, NH	BEEBE, MICHAEL	BEEBE, KRISTEN
SHELLEY, CAMERON PATRICK	03/29/2016	NASHUA, NH	COBURN-SHELLEY, NATHANIEL	SHELLEY, JENNIFER
HOMER, BENJAMIN LINCOLN	03/30/2016	NASHUA, NH	HOMER, JONATHAN	HOMER, ELIZABETH
GERBER, EMERY CATHERINE	04/05/2016	MANCHESTER, NH	GERBER, CHRISTOPHER	GERBER, BETH
D'ANNA, REAGAN EVELYN	04/11/2016	NASHUA, NH	D'ANNA, MARIO	D'ANNA, AMY

Registered Births

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

RESIDENT BIRTH REPORT

01/01/2016-12/31/2016

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
KRYSKOW, EMMA HARPER	04/12/2016	NASHUA,NH	KRYSKOW, JUSTIN	KRYSKOW, ERICKA
SAVARY, ARIA ANN	04/12/2016	NASHUA,NH	SAVARY, DANIEL	DENEALT, JENNIFER
CARPER, SAWYER DEAN	04/14/2016	NASHUA,NH	CARPER, ROBERT	CARPER, MARY
GOINGS, ALEXANDER ROBERT	04/17/2016	NASHUA,NH	GOINGS, ROBERT	GOINGS, KRISTINA
RACIOPPI, MASON JAMES	04/19/2016	NASHUA,NH	RACIOPPI, BRANDON	DOYLE, ASHLEY
PIPPENGER, RYAN KENNETH	04/23/2016	NASHUA,NH	PIPPENGER, STEVEN	PIPPENGER, STACEY
RANKS, ROSALIE MARIE	04/25/2016	NASHUA,NH	RANKS, GRAHAM	RANKS, SAMANTHA
DEVANEY, DAPHNE REESE	04/26/2016	MANCHESTER,NH	DEVANEY, GEORGE	DEVANEY, CYNTHIA
CHOINIERE, EMILY BEATRICE	04/27/2016	NASHUA,NH	CHOINIERE JR, MICHAEL	CHOINIERE, BEATRICE
BARBIASZ, ELIJAH CHRISTOPHER	04/27/2016	NASHUA,NH	BARBIASZ, LEE	JOHNSON, JAELYN
BIGWOOD, SPENCER MILEY	05/02/2016	NASHUA,NH	BIGWOOD, GEORGE	HOGAN, KELLY
LOMBARDI, NOLAN EDWIN	05/04/2016	NASHUA,NH	LOMBARDI III, FRANK	LOMBARDI, LAURA
OSBORN JR, JESSE RYNE	05/05/2016	NASHUA,NH	OSBORN, JESSE	FREEMAN, CARLIE
COWOLLI, JOSEPH EDWARD	05/09/2016	MERRIMACK,NH	COWOLLI, BRIAN	COWOLLI, EMILY
REUTER, STELLA ROSE	05/10/2016	NASHUA,NH	REUTER, DANIELLE	REUTER, DANIELLE
MAROTTE, MALLORY ROSE	05/11/2016	NASHUA,NH	MAROTTE, MICHAEL	MAROTTE, MARIA
GODIN, ROSE CHRISTINE	05/13/2016	NASHUA,NH	GODIN, JUSTIN	GODIN, JAMIE
LOUGHLIN, EMILY VEIGA	05/17/2016	NASHUA,NH	LOUGHLIN, MICHAEL	LOUGHLIN, NISLENE
PERKINS, BRADEN LEON	05/18/2016	NASHUA,NH	PERKINS, ADAM	PERKINS, JENNIFER
HILDRETH, AMELIA GRACE	05/27/2016	MANCHESTER,NH	HILDRETH, MICHAEL	HILDRETH, ANGELA
WEST, MACKENZIE ERIN	05/30/2016	NASHUA,NH	WEST, SCOTT	WEST, STACY
BOWN, AUTUMN ARI	05/30/2016	NASHUA,NH	BOWN, DORIAN	BOWN, CHARLENE
FERREIRA, ALLISON GRACE	05/30/2016	NASHUA,NH	FERREIRA, JAMES	FERREIRA, ALICIA
OSTLER, JOY LIBERTY	05/30/2016	NASHUA,NH	OSTLER, SEAN	OSTLER, SUSAN
HILL, FALLYN KATE	05/31/2016	NASHUA,NH	HILL, DEVIN	HILL, MARTINA
GOODRIDGE, JASON PATRICK	06/01/2016	MANCHESTER,NH	GOODRIDGE, JOHN	GOODRIDGE, AMY
EVENSEN, REECE EVELYN	06/01/2016	NASHUA,NH	YERRY, MATTHEW	EVENSEN, AMANDA
COUMING, AUTUMN RENEE	06/01/2016	NASHUA,NH	COUMING, JOSEPH	COUMING, ALEXANDRIA
PLANTE, PATRICK HENRY	06/02/2016	NASHUA,NH	PLANTE, KEVIN	PLANTE, TANYA
BELBIN, CHARLOTTE LORETTA ELEANOR	06/02/2016	NASHUA,NH	BELBIN, KENNETH	BELBIN, ALICIA
MORALES, EVA AMADA	06/02/2016	MANCHESTER,NH	MORALES, MIGUEL	MORALES, MARIA
DILLON, CLINT JOSEPH	06/04/2016	NASHUA,NH	DILLON, SCOTT	DILLON, AMI
KERLEY, PIPER ELLIOT MCMANUS	06/07/2016	NASHUA,NH	KERLEY, DAVID	KERLEY, SIOBHAN
GARCIA, EZRA RAY ARI	06/10/2016	NASHUA,NH		GARCIA JOHNSON, PATRICE
QUIRION, ARIELLE JEANNE	06/10/2016	NASHUA,NH	QUIRION, ANDRE	QUIRION, SHERI

Registered Births

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

RESIDENT BIRTH REPORT

01/01/2016-12/31/2016

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
EMOND, JUSTIN RAYMOND	06/13/2016	NASHUA,NH	EMOND, ADAM	HAZEN, STACY
PIERONI, AMELIA ELAINE	06/14/2016	NASHUA,NH	PIERONI, STEVEN	PIERONI, SARAH
SHEA, MACKENZIE ISLA	06/18/2016	NASHUA,NH	SHEA, TYLER	SHEA, CRYSTALYN
GLENN, BRYNLEE ROSE	06/25/2016	NASHUA,NH	GLENN, BYRON	PAPALIA, NICOLE
BEVILACQUA, ELAINA MINAMI	06/29/2016	MANCHESTER,NH	BEVILACQUA, AARON	BEVILACQUA, LALA
AGGARWAL, ADHRIT	06/30/2016	NASHUA,NH	AGGARWAL, ANKIT	GOEL, ANU
CHAMPAGNE, BRIDGETTE MARIE	06/30/2016	NASHUA,NH	CHAMPAGNE, MICHAEL	CHAMPAGNE, KYLEE
CARON, PARKER WILLIAM	07/01/2016	MANCHESTER,NH	CARON, BRANDON	SULLIVAN, JENNIFER
PELLECCHIA, AUDREY ELIZABETH	07/05/2016	NASHUA,NH	PELLECCHIA JR, ALFRED	PELLECCHIA, ANN MARIE
HUGHES, LIAM JAMES	07/07/2016	NASHUA,NH	HUGHES, NICHOLAS	HUGHES, NICOLE
WEISBERG, LINDSIE COLLEEN	07/08/2016	NASHUA,NH	WEISBERG, JACOB	WEISBERG, VALERIE
LEVEILLE, EMMA CLAIRE	07/08/2016	NASHUA,NH	LEVEILLE, TIMOTHY	LEVEILLE, CARRIE
HASSAN, ADDILYN GRACE	07/14/2016	NASHUA,NH	HASSAN, COREY	HASSAN, KERRI
PHILIPP, HERMAN LIAM	07/16/2016	NASHUA,NH	PHILIPP, HERMAN	PHILIPP, DANIELLE
ROULEAU, COLE MICHAEL	07/16/2016	NASHUA,NH	ROULEAU, MICHAEL	BERNAZZANI, ADRIANNE
CHRISTIE, THOMAS HENRY	07/17/2016	NASHUA,NH	CHRISTIE, JOHN	CHRISTIE, LESLI
HAUVER, ANNLYNN ROSE	07/17/2016	NASHUA,NH	HAUVER, RUSSELL	HAUVER, MARY-ELIZABETH
SULLIVAN, LUCAS MATTHEW	07/19/2016	NASHUA,NH	SULLIVAN, MATTHEW	SULLIVAN, ALEXANDRA
KELLY, LIAM JAMES	07/19/2016	NASHUA,NH	KELLY, BENJAMIN	KELLY, MELISSA
PARZYCH, IVY RYAN	07/19/2016	NASHUA,NH	PARZYCH, RYAN	BOURGEOIS-PARZYCH, JENNIFER
GAGNON, SEAN EDWARD PAUL	07/21/2016	NASHUA,NH	GAGNON, MICHAEL	GAGNON, JENNIFER
FLYNN V, CHRISTOPHER JOHN	07/21/2016	MANCHESTER,NH	FLYNN, CHRISTOPHER	FLYNN, TRACY
DAY, WESLEY GRAYSON	07/24/2016	MILFORD,NH	DAY, BRIAN	DUARTE, JANEL
AFONSO, JAMI DAVID	07/29/2016	NASHUA,NH	AFONSO, DAVID	AFONSO, TARA
AFONSO, JORDAN LEE	07/29/2016	NASHUA,NH	AFONSO, DAVID	AFONSO, TARA
ARAUJO, MASON BRYON	07/31/2016	NASHUA,NH	ARAUJO, MICHAEL	ARAUJO, MICHELLE
BULLARD, BENJAMIN JAMES	08/02/2016	NASHUA,NH	BULLARD, MICHAEL	BULLARD, JENNIFER
HEATH, BENNETT GREY	08/05/2016	NASHUA,NH	HEATH, ANDREW	HEATH, NICOLE
ROCHFORD, CARTER RYDER	08/09/2016	NASHUA,NH		ROCHFORD, HEATHER
FOSTER, RYLAND COOLIDGE	08/10/2016	MANCHESTER,NH	FOSTER, BENJAMIN	HAYES, KELLEY
FRITZ, ELIANA MARIE	08/10/2016	MANCHESTER,NH	FRITZ, STEFAN	FRITZ, KIERA
HORNE, ASHER JAMES	08/13/2016	NASHUA,NH	HORNE, JAMES	HORNE, AMANDA
LEBLANC, HARPER AMELIA	08/16/2016	NASHUA,NH	LEBLANC, WILLIAM	HEBERT, ALEXANDRIA
STITSEL, KACEY MARIE	08/20/2016	NASHUA,NH	STITSEL, CHRISTOPHER	STITSEL, SHERYL
VIGEZZI, CAMDEN MICHAEL LAWRENCE	08/24/2016	NASHUA,NH	VIGEZZI, STEVEN	VIGEZZI, KARA

Registered Births

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

RESIDENT BIRTH REPORT

01/01/2016-12/31/2016

-MERRIMACK-

1/6/2017

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
SANDERS, ELIZABETH MARIE	08/27/2016	MANCHESTER, NH	SANDERS, DAVID	SANDERS, JULIA
HALVATZES, RYAN JAMES	08/30/2016	NASHUA, NH	HALVATZES, CHRISTOPHER	HALVATZES, MARISSA
LAVALLEE, GREGORY LAWRENCE	09/03/2016	NASHUA, NH	LAVALLEE, MICHAEL	LAVALLEE, AUDRA
LOCKE, ANDREW THOMAS	09/05/2016	NASHUA, NH	LOCKE, JOSHUA	LOCKE, EMILY
SCHWARTZ, GWYNETH ELAINE	09/09/2016	NASHUA, NH	SCHWARTZ, RICHARD	SCHWARTZ, KATHERINE
BOUTIN, CARLY GRACE-ATAMANCHUK	09/13/2016	MANCHESTER, NH	BOUTIN, DYLAN	BOUTIN, REBECCA
HOLLENBERG, GIDEON STANLEY	09/15/2016	NASHUA, NH	HOLLENBERG, STEPHEN	HOLLENBERG, AMY
ALLEN, JAMES WILLIAM	09/16/2016	NASHUA, NH	ALLEN, JAMES	ALLEN, JOYCE
VALLEE, LUCAS PAUL	09/18/2016	NASHUA, NH	VALLEE, JOEL	VALLEE, TRACY
DARLING, FAITH MARIE	09/23/2016	NASHUA, NH	DARLING, ANDREW	BATCHELDER, ELIZABETH
BROWN, JAMESON THOMAS	09/23/2016	NASHUA, NH	BROWN, CORY	BANGS, ASHLEY
CARTER, CLAIRE DAISY	09/23/2016	NASHUA, NH	CARTER, EVAN	CARTER, MICHELE
VASKELIONIS, SAMANTHA LYN	09/24/2016	MANCHESTER, NH	VASKELIONIS, JOSEPH	VASKELIONIS, JENNIFER
BUREAU, CODY JOSEPH	09/26/2016	NASHUA, NH	BUREAU, CHAD	BUREAU, CHRISTINE
HEINO, OWEN JAMES	09/27/2016	NASHUA, NH	HEINO JR, JAMES	BIRMINGHAM, SARAH
LIPPERT, LILAH ROSE	09/28/2016	NASHUA, NH	LIPPERT, DOUGLAS	LIPPERT, MONIQUE
TORRISI, EVAN FRANCIS	09/28/2016	NASHUA, NH	TORRISI, STEPHEN	TORRISI, KERRI
KASSEM, SHAHAD YASSER	09/29/2016	NASHUA, NH	KASSEM, YASSER	KACHKACH, ABIR
MCGIVERN, COLIN THOMAS	10/01/2016	MANCHESTER, NH	MCGIVERN, RYAN	MCGIVERN, ERIN
TEJADA, DANICA JUNE	10/03/2016	NASHUA, NH	TEJADA JR, MAXIMO	TEJADA, LESLIE
LOEVEN, MACKENNA LEE	10/05/2016	NASHUA, NH	LOEVEN, KEVIN	MORIARTY LOEVEN, JENNIFER
LEWIS, BRYNNLEIGH RAE	10/08/2016	MERRIMACK, NH	LEWIS, ZACHARY	MITCHELL, SUSAN
HAYNES, EVE LOUISE	10/09/2016	NASHUA, NH	HAYNES, KEITH	CESTARICH, SAMANTHA
SCHMIDT, ADELAIDE ROSE	10/16/2016	NASHUA, NH	SCHMIDT, DEREK	MOSCA, KRISTA
STARK, WYATT JAMES	10/19/2016	NASHUA, NH	STARK JR, STANLEY	STARK, ADRIENNE
COMTOIS, MADELINE ROSE	10/22/2016	NASHUA, NH	COMTOIS, BRANDON	DAVOLI, JULIA
KAHN, XAVIER ANTHONY	10/22/2016	NASHUA, NH	KAHN, JEFFREY	FLUET, NICOLE
MOLTISANTI, GRADY STUART	10/24/2016	MILFORD, NH	MOLTISANTI, STUART	MOLTISANTI, KIMBERLY
ROTHHAUS, FINLAY JACKSON	10/26/2016	NASHUA, NH	ROTHHAUS, RYAN	WALKER, BROOKE
LUND, ABIGAIL RYLEE	10/30/2016	MANCHESTER, NH	LUND, NICHOLAS	LUND, ASHLEY
FLIS, JULIET HOLLAND	11/02/2016	NASHUA, NH	FLIS, JOSEPH	FORBES, CHRISTINA
VACCARO, GAVIN MICHAEL	11/03/2016	NASHUA, NH	ANDERSON, IAN	VACCARO, KATHLEEN
ANDERSON, ADELINE MAE	11/04/2016	NASHUA, NH	ANDERSON, JACLYN	ANDERSON, JACLYN
WINSTEAD, WAVERLY ZEALON	11/07/2016	NASHUA, NH	WINSTEAD, JOHN	WINSTEAD, ASHLEY
DESPRES, AYLE DANIELLE	11/07/2016	NASHUA, NH	DESPRES, CHRISTOPHER	DESPRES, RITA

DEPARTMENT OF STATE

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2016-12/31/2016

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
GHANEM, RAPHAEL ALAA	11/11/2016	NASHUA,NH	GHANEM, ALAA	GHANEM, MAYSSAM
TEAGUE, CULLEN ERIC	11/11/2016	MANCHESTER,NH	TEAGUE, PAUL	TEAGUE, EMILEE
IRUVURI, RAM	11/13/2016	NASHUA,NH	IRUVURI, MANOJBABU	GANGINENI, GOWTHAMI
CHAVIRA, KAIRI AUTUMN	11/15/2016	DERRY,NH	CHAVIRA, CHARLES	CHAVIRA, LYDIA
COOPER, VENNA RAE	11/19/2016	NASHUA,NH	COOPER, JOSHUA	COOPER, AMY
FEUDNER, ODIN JAMES	11/19/2016	CONCORD,NH	FEUDNER JR, DANIEL	FEUDNER, KARISA
RUIZ, LUCIANA	12/02/2016	NASHUA,NH		RUIZ ARANGO, VALENTINA
TATE, DESMOND JACKSON	12/05/2016	NASHUA,NH	TATE, BRIAN	TATE, HEATHER
VARTANIAN, EMILY CRISTINA	12/15/2016	NASHUA,NH	VARTANIAN, MATTHEW	VARTANIAN, JANNA
FARRAR, CARTER JAMESON	12/20/2016	NASHUA,NH	FARRAR, CHRISTOPHER	FARRAR, CAITLIN
L'HEUREUX, CARTER JAMES	12/21/2016	NASHUA,NH	L'HEUREUX, TIMOTHY	THERRIEN, BRIANNA
BRUNNEMANN, LILANA	12/28/2016	MANCHESTER,NH	BRUNNEMANN, GILBERT	BRUNNEMANN, JESSICA
ASHWELL, ZOE JANE	12/28/2016	NASHUA,NH	ASHWELL, MATTHEW	ASHWELL, TAYLIER
HAZEN, LILLIAN GRACE	12/29/2016	NASHUA,NH	HAZEN JR, RICHARD	JELLERSON, MELISSA

Total number of records 154

Registered Deaths



DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2016 - 12/31/2016

--MERRIMACK, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
LE AVITT SR, LAWRENCE	01/06/2016	BEDFORD	LE AVITT, ARTHUR	MACRAE, DOROTHY	Y
SULLIVAN JR, DANIEL	01/06/2016	MERRIMACK	SULLIVAN SR, DANIEL	BACKOFF, THERESA	Y
WHITE, BARRY	01/08/2016	MERRIMACK	WHITE, BERNARD	JENSEN, EDITH	Y
ROSS, ROSE MARIE	01/08/2016	BEDFORD	DOHERTY, ELMER	DRUZBIK, MARY	N
TOOM, AURELIE	01/15/2016	MANCHESTER	LEPIK, ALEXANDER	UNKNOWN, PAULINE	N
FISCHER, DOROTHY	01/18/2016	MERRIMACK	MORRISON, DONALD	HAMILTON, DOROTHY	N
HARRISON JR, DOUGLAS	01/19/2016	MERRIMACK	HARRISON SR, DOUGLAS	RODDY, TERESA	N
CHAMBERLAIN, RICHARD	01/24/2016	NASHUA	CHAMBERLAIN, LESTER	CROWELL, ELISE	Y
LAVIGNE, JANE	01/29/2016	BEDFORD	COMTOIS, PAUL	REDMOND, MARTHA	N
SULLIVAN JR, EDMUND	02/05/2016	MERRIMACK	SULLIVAN SR, EDMUND	BURNS, MARY	Y
BLODGETT, DEBORAH	02/07/2016	MERRIMACK	LANDRY, THOMAS	MCNAIL, MARY	N
CARTER, LAWRENCE	02/08/2016	MERRIMACK	CARTER, WINSTON	NADEAU, ROSE	N
LIN, CHAO	02/08/2016	MERRIMACK	LAM, KIET	DUONG, TAM	N
SOWERS, ROBERTA	02/08/2016	MERRIMACK	DERIE, LOUIS	LEPELLY, AMELIA	N
CROSBY, FRANCES	02/15/2016	MERRIMACK	STEVENS, DAVID	ACKLEY, RUTH	N
PAQUETTE, JENNIFER	02/15/2016	MERRIMACK	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN	N
BYRON, MARY	02/24/2016	MERRIMACK	JETTE, ANTONIO	COTE, ANNA	N
ZAHARES, WAYNE	02/27/2016	MERRIMACK	ZAHARES, SIDNEY	MICHAUD, LORRAINE	Y
ARNOLD, BESSIE	03/02/2016	NASHUA	TSOTSIS, PETER	STEFOS, JULIA	N
SCHAUB, MICHELLE	03/02/2016	NASHUA	FETZNER, GARY	HINDERLEIDER, NORMA	N
WHITE, ELAINE	03/03/2016	NASHUA	BROWN, WILLIE	COLE, CATHERINE	N
DUKES, CORWIN	03/03/2016	NASHUA	JONES, GEORGE	DUKES, BARBARA	N
HILL, DANIEL	03/04/2016	MERRIMACK	HILL, RICHARD	MAHONEY, MARY	Y
HICKS, MIEKO	03/09/2016	MERRIMACK	TSUCHIHASHI, TANECHIKA	ISHIHARA, TOMA	N
CONNOLLY, DIANE	03/10/2016	NASHUA	SNOOK, ELMORE	JONES, PHYLLIS	N
LARKIN, LENORE	03/14/2016	BEDFORD	HELGIB, HERBERT	DIETZ, EMMY	N
STANLEY, THOMAS	03/25/2016	MERRIMACK	STANLEY, HOWARD	GRISWALD, DORIS	N
LEWIS, JEANNINE	03/26/2016	NASHUA	LUNEAU, DONAT	BELANGER, AURORE	N
VALINE, BARBARA	03/27/2016	MERRIMACK	ESSNER, FRIEDRICH	LINK, KATHARINA	N
REVENS, CHRISTINE	03/27/2016	MERRIMACK	WATTS, JOE	HILL, NELLIE	N
HERON JR, JOHN	03/29/2016	MERRIMACK	HERON SR, JOHN	ORTLAM, MARIE	N
KOVACS, LYNNE	04/02/2016	MANCHESTER	HEATH, BERNARD	GASPER, IRENE	N
THOMAS, JOHN	04/02/2016	NASHUA	THOMAS, WESLEY	SCHOMBURG, DOLORES	Y
BUCHANAN, CECELIA	04/04/2016	MERRIMACK	BRINK, CLARENCE	DAILY, ILEANE	N
LYNCH, ROBERT	04/05/2016	MERRIMACK	LYNCH, DANIEL	THOMPSON, FRANCES	Y
SCHEIBE, PETER	04/07/2016	MERRIMACK	SCHEIBE, JOHN	WILLIAMS, DOROTHY	N

Registered Deaths



DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2016 - 12/31/2016

--MERRIMACK, NH--

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
DOHERTY SR, JOSEPH	04/09/2016	NASHUA	DOHERTY, JOHN	STROB, MARY	N
SCHOFIELD, DENNIS	04/11/2016	MERRIMACK	SCHOFIELD, WALLACE	KOPKA, HELEN	Y
DUSZNY, GRACIETTE	04/16/2016	NASHUA	DACUNHA, JOSE	SILVA, OLGA	N
CHAGNON, DORA	04/20/2016	MERRIMACK	AUGER, JOSEPH	DALY, ANNA	N
MARTINAGE, DEBRA	04/22/2016	MERRIMACK	YEE, HARRY	HIM, PAULINE	N
RUSH SR, CLAYTON	05/03/2016	MERRIMACK	RUSH, EVERETT	CUMMINGS, MARGARET	Y
WOOD, JOHN	05/04/2016	MERRIMACK	WOOD, LOUIS	FLEMING, MARGARET	Y
LOISELLE, DAVID	05/04/2016	NASHUA	LOISELLE, ALFRED	JOHNSON, HELEN	Y
ROGERS, LORI	05/09/2016	MERRIMACK	MARQUIS, PAUL	COULTER, DIANE	N
BELLEMORE, RICHARD	05/14/2016	MANCHESTER	BELLEMORE SR, ROGER	TANGUAY, LORRAINE	N
LAVALLEE, THERESA	05/14/2016	MERRIMACK	BEAUPRE, ADELARD	TALBOT, ANNETTE	N
COHEN, MARTIN	05/25/2016	MERRIMACK	COHEN, MORRIS	EUSEM, FRANCES	N
BAKUN, WILLIAM	05/26/2016	MANCHESTER	BAKUN, FRANCIS	MARCEWICZ, ANN	Y
BENOIT II, TIMOTHY	05/28/2016	MERRIMACK	BENOIT, TIMOTHY	CORMIER, LOUISE	N
MILANO, KATHLEEN	05/31/2016	GOFFSTOWN	BRANDANO SR, DANIEL	MOORE, HELEN	N
CROSBY, ANNE	06/02/2016	MERRIMACK	GILLIS, PAUL	TAYLOR, OLIVE	N
CARTER, PATRICIA	06/09/2016	MANCHESTER	GREGOIRE, SAUVEUR	ROUX, MARY	N
SENECA, MARGER Y	06/13/2016	MERRIMACK	HILL, HENRY	UNKNOWN, MARIE	N
DONG, JIN	06/16/2016	NASHUA	DONG, YMN	SEE, HUM	N
CHURCH JR, FREDERICK	06/17/2016	MERRIMACK	CHURCH SR, FREDERICK	WORCESTER, JOSEPHINE	Y
HAZEN, WILLIAM	06/17/2016	NASHUA	HAZEN, CHARLES	DUKESHIRE, DOROTHY	Y
GAGNE, JEANNETTE	06/18/2016	MERRIMACK	LAUZON, OMA	UNKNOWN, ADELE	N
FOWLES, GRAYDON	06/21/2016	MANCHESTER	FOWLES SR, DEXTER	JACKSON, RUTH	N
SCAGNELLI, PAUL	06/22/2016	HUDSON	SCAGNELLI, JOSEPH	MOLGA, ROSE	Y
SNOW, ROSLYN	06/22/2016	LEBANON	STATED, NOT	MAC GREGOR, TIFFANY	N
OGONOWSKY, STANLEY	06/27/2016	MERRIMACK	OGONOWSKY, ANTHONY	DUANE, FLORENCE	Y
DIMARTINO, RICHARD	06/27/2016	NASHUA	DIMARTINO, FRANK	AMARU, JOSEPHINE	Y
PODESTA, MARJORIE	06/28/2016	BEDFORD	PODESTA, ADAM	TAMBORELLI, MARGARET	N
DARCY, FERNANDE	06/29/2016	MERRIMACK	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN	N
CONWAY, ROBERT	07/11/2016	NASHUA	CONWAY, JOHN	MOYNIHAN, HELEN	Y
GAUMOND, ELIZABETH	07/14/2016	DERRY	LANGTRY, WILLIAM	BARNES, MARY	N
CHINNI, RUSSELL	07/20/2016	NASHUA	CHINNI, CARL	MARCHEANO, GRACE	N
RICHARDSON, DOLORES	07/22/2016	MANCHESTER	VALENTINE, ROBERT	TRIGGER, MOLLY	N
REILLY, SEAMUS	07/23/2016	MERRIMACK	REILLY, JAMES	SHAW, LINDA	N
LINT, REXFORD	07/26/2016	MERRIMACK	LINT, ROBERT	CUNNINGHAM, NANCY	N
CHEN, RUN	07/27/2016	MANCHESTER	CHEN, CHUNG	FAN, KAM	N

Registered Deaths



DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2016 - 12/31/2016

--MERRIMACK, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
STEEVES, SANDRA	07/28/2016	MANCHESTER	SHAFMAN, MIKE	ROBERTS, SYLVIA	N
MACGREGOR, TIFFANY	07/30/2016	MANCHESTER	MACGREGOR, ROBERT	WEBB, BRENDA	N
DEAN, AUSTIN	07/30/2016	WEARE	DIN, JALAL	CALIB, RUTH	N
BLODGETT, JEFFREY	07/31/2016	NASHUA	BLODGETT, BRUCE	LANDRY, DEBORAH	N
GALLO, GRACE	07/31/2016	MANCHESTER	GALLO, WILLIAM	HODGE, CHERYL	N
HORGAN, MARY	07/31/2016	CONCORD	HORGAN, ROBERT	BURKE, MARGARET	N
PARADISE, THERESA	08/01/2016	MERRIMACK	HART, WILLIAM	FISK, LOUISE	Y
HERLING, JOHN	08/01/2016	NASHUA	HERLING, FREDRICK	HANNAFORD, LORRAINE	N
BLED SOE, TIMOTHY	08/05/2016	MERRIMACK	BLED SOE, MICHAEL	CASE, CINDY	N
CURRIER, EBER	08/06/2016	MERRIMACK	CURRIER, DWIGHT	WILSON, BERNICE	N
DOBRYDNIOWICZ, PAUL	08/09/2016	BEDFORD	DOBRYDNIOWICZ, EDMUND	SEFCIK, EMMA	Y
CHAMBERS JR, HARVEY	08/12/2016	MANCHESTER	CHAMBERS SR, HARVEY	BROWN, ISABELLE	N
MEDRICK, FRANKLIN	08/15/2016	MERRIMACK	MEDRICK, STEPHEN	FEDOROCKO, ANNA	Y
MUTARELLI JR, DANIEL	08/19/2016	NASHUA	MUTARELLI SR, DANIEL	BELL, MARGARET	Y
KELLY, JOHN	08/19/2016	MERRIMACK	KELLY, THOMAS	INGRAHAM, RAMONA	N
DRONE, PAUL	08/21/2016	NASHUA	DRONE, SYLVESTER	KOESTERER, IRENE	Y
HARTMAN, ANNA	08/22/2016	MERRIMACK	JOHNSON, PER ADOLPH	PETERSON, PAULINE	N
FARRAR, ELEANOR	08/22/2016	BEDFORD	HARLOW, EDWARD	WRIGHT, DOLLY	N
DEROSIER, DEREK	08/22/2016	MANCHESTER	DEROSIER, RICHARD	MULVEY, ANN MARIE	N
ANDERSON, NICHOLA	08/26/2016	MERRIMACK	BAIRD JR, ROBERT	CIVIELLO, LORETTA	N
CHARTIER, BETTY	08/27/2016	NASHUA	BRUCE, JOHN	COURAGE, JEAN	N
HIGGINS, FRANCES	08/27/2016	NASHUA	GILPATRICK, OTIS	LEVESQUE, ESTELLA	N
DODGE, IRENE	08/30/2016	MANCHESTER	STOKES, CHARLES	BERTRAND, LINDA	N
HANCOCK, CONNIE	09/03/2016	MERRIMACK	GARBER, BARNETT	WHITESSELL, MARGARET	N
CHARTIER, MARK	09/05/2016	MERRIMACK	CHARTIER, PHILIP	SYLVESTER, RITA	N
CHERICCO, FREDERICK	09/05/2016	MERRIMACK	CHERICCO, PETER	HICKEY, ROSE	Y
MILLER, ALLEN	09/06/2016	BEDFORD	MILLER, FRANK	CHRIST, DOROTHY	N
BAIN, DONNA	09/10/2016	MERRIMACK	MARTIN, ROBERT	OLAUGHLIN, HELENE	N
FARRELL, RICHARD	09/10/2016	NASHUA	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN	N
MARUNICZ, HILDEGARD	09/13/2016	BEDFORD	PFAU, KARL	SCHELL, LUISE	N
TINSCH, FRANCES	09/13/2016	MANCHESTER	RICHARDSON, CLARENCE	CRETEGNY, MARGUERITE	N
DOLAN, MICHAEL	09/14/2016	MERRIMACK	DOLAN, JOHN	SHINE, MARY	N
BROOKS, ROBERT	09/15/2016	BEDFORD	BROOKS, FREDERICK	QUINN, CONSTANCE	Y
RAMEY, LOREEN	09/18/2016	NASHUA	ASHWORTH, LORIN	TIPTON, MILDRED	N
OKONKWO, EMMANUEL	09/21/2016	MANCHESTER	OKONKWO, EMMANUEL	EZEUKWU, HULDA	N
ARTHUR, ROSE	09/24/2016	CONCORD	HORMAN, JOHN	SYNDERS, TRENA	N

Registered Deaths



DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2016 - 12/31/2016

--MERRIMACK, NH--

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
CHITTICK, ALICE	09/28/2016	MERRIMACK	ADAMS, FERDINAND	AMES, RUTH	N
BANACOS, DANIEL	09/30/2016	MERRIMACK	BANACOS, JOHN	ALLARD, SUZANNE	N
ORDWAY, SCOTT	10/07/2016	MERRIMACK	ORDWAY, EUGENE	PENLEY, ELAINE	N
CAMERON, MARGARET	10/08/2016	MERRIMACK	MCPHERSON, DONALD	WRIGHT, FLORENCE	N
FOULKES, JOYCE	10/10/2016	MERRIMACK	RICHMOND, TYLER	ARKIN, GRACE	N
COLBY, SCOTT	10/18/2016	MERRIMACK	COLBY, KENNETH	JEFFERY, GLORIA	N
MOONEY, EUGENE	10/22/2016	MERRIMACK	MOONEY, FREDERICK	BELLEMORE, ALICE	N
DIMARTINO, JOSEPH	10/24/2016	NASHUA	DIMARTINO, RICHARD	YEOMANS, EDNA	N
MCGRATH, CAROLYN	10/27/2016	GOFFSTOWN	KILFOIL, MURRAY	CASSIDY, CLAIRE	N
BRITTON, FREDERICK	10/28/2016	TILTON	BRITTON, RAYMOND	PIERSON, MINERVA	Y
ROSSMAN, ROCHELLE	11/02/2016	NEW BOSTON	LAFLEUR, RICHARD	STAUFFER, CAROLYN	N
JOHNSON, JAYNE	11/03/2016	NASHUA	JOHNSON, HAROLD	COX, RITA	N
SCHEIDER, JOSEPH	11/03/2016	MERRIMACK	SCHEIDER, JOSEPH	WILCOX, ELIZABETH	Y
EVON JR, EUGENE	11/08/2016	MANCHESTER	EVON SR, EUGENE	MOORE, BEATRICE	N
CRAWFORD, GEORGINA	11/14/2016	MERRIMACK	BORGES, FRANK	LANGE, MARIE	N
SCHERER, LILLIAN	11/15/2016	MERRIMACK	WYKELS, DOMINIC	UNKNOWN, PAULINE	N
MILLER, JOAN	11/15/2016	MERRIMACK	WADLIN, CHARLES	MAYLUM, ELLA	N
CARMICHAEL, PATRICK	11/16/2016	MERRIMACK	CARMICHAEL, FRANCIS	SLONE, MARY	Y
BERRY, JUDITH	11/17/2016	MERRIMACK	BERRY, CHARLES	COVEY, LILA	N
HOLT, BARBARA	11/18/2016	MERRIMACK	PHILLIPS, JOHN	MARUS, MARY	N
GAGNE, JEAN	11/20/2016	BEDFORD	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN	N
MORRILL, DORTHA	11/27/2016	NASHUA	JONES, LAMAR	BAGWELL, ORA	N
COMIRE, BETH	11/30/2016	MERRIMACK	MORRILL, ROBERT	HATFIELD, EUGENIA	N
DOLAN, MICHAEL	12/04/2016	NASHUA	DOLAN, VINCENT	BRAUN, RITA	N
TARDIF, GAETAN	12/07/2016	NASHUA	TARDIF, ROGER	ROY, JOVETTE	N
DILLON, JUDITH	12/13/2016	NASHUA	CARVER, OLIVER	MICK, FREDA	N
URSCHER, BARBARA	12/15/2016	MERRIMACK	KELLEY, ROGERSON	BRIGGS, FLORENCE	N
MILLER, SENI	12/17/2016	SALISBURY	MILLER, JEFFREY	JASINSKI, LYND A	N
RENNIE, JOHN	12/18/2016	MANCHESTER	RENNIE, JOHN	BOUCHARD, CAROLYN	N
BURT III, ALBERT	12/18/2016	NASHUA	BURT JR, ALBERT	JOHNSON, MAE	Y
MCNULTY, WILLIAM	12/28/2016	MERRIMACK	MCNULTY, RAYMOND	CASSIDY, MARGARET	N
MCVEY, MICHAEL	12/28/2016	MANCHESTER	MCVEY, JAMES	LEWIS, MARYANN	N
SEBRING, JEFFERY	12/30/2016	NASHUA	SEBRING, RUSSELL	PERRY, GLADYS	Y

Total number of records 141

Registered Marriages

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2016 - 12/31/2016

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
PRESTON, LISA S BEDFORD, NH	SWEEN, JOHN R MERRIMACK, NH	BEDFORD	BEDFORD	01/01/2016
RICHMAN, GARY D MERRIMACK, NH	VANCE, CRYSTAL A MERRIMACK, NH	MERRIMACK	MANCHESTER	01/16/2016
FRAPPIER, PETER J LITCHFIELD, NH	MACDONALD, MELISSA E MERRIMACK, NH	LITCHFIELD	BEDFORD	01/23/2016
LAGACE, STEPHEN M MERRIMACK, NH	DESROSIERS, TERESA L SALEM, NH	SALEM	SALEM	01/29/2016
BOULEY, SHEENA M MERRIMACK, NH	WILCOX, CHELSEY L MERRIMACK, NH	MERRIMACK	HUDSON	01/30/2016
MACEACHERN, TERRI A MERRIMACK, NH	MASON SR, THOMAS E MERRIMACK, NH	MERRIMACK	NASHUA	02/13/2016
GRISWOLD, PAMELA L MERRIMACK, NH	SAUCIER, SCOTT E MERRIMACK, NH	MERRIMACK	BEDFORD	02/21/2016
UBIERA JR, FREDDY M MERRIMACK, NH	REYNOSO, YARISSA Y NASHUA, NH	NASHUA	NASHUA	03/03/2016
OGRADY, COURTNEY L MERRIMACK, NH	WELLS JR, KEITH P MERRIMACK, NH	MERRIMACK	BEDFORD	03/22/2016
BROOKS, DAWN M MERRIMACK, NH	MCCLURE, JEFFREY E MERRIMACK, NH	MERRIMACK	PELHAM	04/02/2016
ALLEN, SCOTT R MERRIMACK, NH	LAFRANCE, SHANNA L MERRIMACK, NH	AMHERST	MERRIMACK	04/20/2016
BERGENDAHL, SCOTT P MERRIMACK, NH	LIDMAN, ANNMARIE J MERRIMACK, NH	MERRIMACK	MANCHESTER	04/29/2016
FREIRE, RYAN M MERRIMACK, NH	HIGGINS, SAMANTHA K MERRIMACK, NH	MERRIMACK	CANDIA	04/30/2016
LEMIRE, JOSEPH J GOFFSTOWN, NH	RILEY, MORGAN A MERRIMACK, NH	GOFFSTOWN	BEDFORD	04/30/2016
ARRICH, MELISSA C MERRIMACK, NH	KELLY, BENJAMIN T MERRIMACK, NH	MERRIMACK	MERRIMACK	05/14/2016
BOISVERT, APRIL D MERRIMACK, NH	GROFF, MORGAN E MERRIMACK, NH	MERRIMACK	CAMPTON	05/14/2016
SARETTE, SAMUEL J MERRIMACK, NH	TYLER, AMBER L MERRIMACK, NH	MERRIMACK	LACONIA	05/21/2016
GREGORY, KATELYN A MERRIMACK, NH	HINES, KEITH W MERRIMACK, NH	MERRIMACK	MERRIMACK	05/27/2016
ASHWELL, MATTHEW B MERRIMACK, NH	TIBBETTS, TAYLIER A MERRIMACK, NH	NASHUA	HUDSON	05/27/2016
RICE, JAMES S MERRIMACK, NH	VERRAN, JULIE M MERRIMACK, NH	MERRIMACK	MERRIMACK	05/28/2016
LAVENTURE, MATTHEW D MERRIMACK, NH	PLICHTA, JENNIFER L MERRIMACK, NH	MERRIMACK	SUNAPEE	05/29/2016
DULAC, KIMBERLY A MERRIMACK, NH	LUBELCZYK, JOSEPH W MERRIMACK, NH	MERRIMACK	TILTON	05/29/2016

Registered Marriages

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2016 - 12/31/2016

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
O'CONNELL, MATTHEW C MERRIMACK, NH	BOLDUC, ASHLEY D MILFORD, NH	MILFORD	MILFORD	06/09/2016
GOSS, BROGAN N MERRIMACK, NH	RALPH, JACOB A MERRIMACK, NH	MERRIMACK	MERRIMACK	06/11/2016
ZAMACHAJ, PETER M MERRIMACK, NH	DUNN, KELLY G MERRIMACK, NH	NEW BOSTON	MANCHESTER	06/18/2016
BELANGER, DONALD R MERRIMACK, NH	HARPER, CHRISTINE M MERRIMACK, NH	MERRIMACK	NASHUA	06/25/2016
HAYNES, JESSICA M MERRIMACK, NH	HERSEY, ANTHONY M MERRIMACK, NH	MERRIMACK	MERRIMACK	06/26/2016
LAMBERT, KEITH A MERRIMACK, NH	LATTI, LAURA L MERRIMACK, NH	MERRIMACK	DERRY	06/26/2016
ADAMS, NICHOLAS M MERRIMACK, NH	DONAHUE, DANIELLE A MERRIMACK, NH	MERRIMACK	ATKINSON	06/26/2016
DALTON, ROBERT L MERRIMACK, NH	ZIMMER, JENNIFER B MERRIMACK, NH	MERRIMACK	NASHUA	07/04/2016
BANKS, ROSMERY D MERRIMACK, NH	ESPINOZA, GUSTAVO A MERRIMACK, NH	MERRIMACK	NASHUA	07/05/2016
TURMEL, KARA P MERRIMACK, NH	VIGEZZI, STEVEN M MERRIMACK, NH	MERRIMACK	MERRIMACK	07/08/2016
ST LAURENT, MARY E MERRIMACK, NH	PELLAND, DENNIS M MERRIMACK, NH	MERRIMACK	NASHUA	07/09/2016
DUBOIS, KIMBERLEY S MERRIMACK, NH	MCCARTHY, BRIAN J MERRIMACK, NH	MERRIMACK	BEDFORD	07/16/2016
CARVALHO, RICHARD MERRIMACK, NH	FERRY, TAYLOR K MERRIMACK, NH	MERRIMACK	BEDFORD	07/16/2016
RYAN, SHARON M MERRIMACK, NH	SIBLEY, JAMES R MERRIMACK, NH	MERRIMACK	MEREDITH	07/22/2016
GRANFIELD, BRITNEY E MERRIMACK, NH	RUPP, HEATHER M MERRIMACK, NH	MERRIMACK	BEDFORD	07/23/2016
FINNEGAN, AMY L MERRIMACK, NH	GIBBS, CHRISTOPHER S MERRIMACK, NH	MERRIMACK	NEW CASTLE	07/30/2016
GAMBALE, SUZANNE R MERRIMACK, NH	PARNELL, KEVIN D MERRIMACK, NH	MERRIMACK	MEREDITH	07/30/2016
ALIC, ADMIR MERRIMACK, NH	CORMIER, AMANDA N MERRIMACK, NH	MERRIMACK	LINCOLN	07/30/2016
MALDONADO, LUIS E MERRIMACK, NH	VAZQUEZ, ANABELICE HUDSON, NH	MERRIMACK	MERRIMACK	07/30/2016
SEGUIN, GERALD D MERRIMACK, NH	DAUGIRDA, KIM A MERRIMACK, NH	BEDFORD	BEDFORD	08/03/2016
KUBA, NICHOLAS G MERRIMACK, NH	OCALLAGHAN, KENDRA L MERRIMACK, NH	MERRIMACK	LACONIA	08/05/2016
MOORE, LINDA A MERRIMACK, NH	O'BRIEN, DENNIS M MERRIMACK, NH	MERRIMACK	BROOKLINE	08/06/2016

Registered Marriages

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2016 - 12/31/2016

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BAILEY, MARC K CONWAY, NH	MACKEY, LAURA A MERRIMACK, NH	CONWAY	WEST OSSIPEE	10/02/2016
DROLL, TIMOTHY A MERRIMACK, NH	LANTZ, TRACY W MERRIMACK, NH	MERRIMACK	MANCHESTER	10/08/2016
COPPINGER, KEITH J MERRIMACK, NH	TAYLOR, PAMELA F MERRIMACK, NH	MERRIMACK	MERRIMACK	10/09/2016
COTTRILL, COURTNEY A MERRIMACK, NH	LORCH, ZACHARY D MERRIMACK, NH	MERRIMACK	SANDOWN	10/09/2016
FISCHER, RYAN J MERRIMACK, NH	REJCEK, SHELBY J MERRIMACK, NH	MERRIMACK	JACKSON	10/14/2016
DUPLEUSE, AUBREY M MERRIMACK, NH	RYAN, STEPHANIE A MERRIMACK, NH	MERRIMACK	MERRIMACK	10/15/2016
GOEBEL, NATHAN M MERRIMACK, NH	POWELL, ERIN M MERRIMACK, NH	MERRIMACK	WINDHAM	10/15/2016
THERIAULT, BRUCE M MERRIMACK, NH	RICARD, DEBRA C NASHUA, NH	NASHUA	MANCHESTER	10/21/2016
POWELL, ERIC B MERRIMACK, NH	DE VERA, CARMELA A MERRIMACK, NH	MILFORD	PETERBOROUGH	10/22/2016
BROWN, CHRISTOPHER D MANCHESTER, NH	CHANCE, AIMEE E MERRIMACK, NH	MERRIMACK	WINDHAM	10/23/2016
FRETWELL, MARK P NORTH CHELMSFORD, MA	MAZAK, JULIA V MERRIMACK, NH	NASHUA	NASHUA	10/29/2016
PEACOCK, CASEY B MERRIMACK, NH	WHALEY, EMILY N MERRIMACK, NH	MERRIMACK	MERRIMACK	10/31/2016
MOSSCROP, TIMOTHY A NASHUA, NH	EASTWOOD, SARAH A MERRIMACK, NH	NASHUA	ATKINSON	11/06/2016
HAMBLETON, TAMARA W MERRIMACK, NH	MASLOWSKI III, CHESLEY J MERRIMACK, NH	MERRIMACK	NASHUA	11/11/2016
GUZMAN, SIGFREDO MERRIMACK, NH	HARRINGTON, CATHLEEN R MERRIMACK, NH	MERRIMACK	BEDFORD	11/12/2016
BURKE, NICOLE A MERRIMACK, NH	TINGLEY, JOSEPH M MERRIMACK, NH	MERRIMACK	WINDHAM	11/19/2016
COURTEMANCHE, DEBORAH R MERRIMACK, NH	LAFORGE, JAMES P MERRIMACK, NH	MERRIMACK	NORTH CONWAY	11/25/2016
FLAHERTY, DAWNA F MERRIMACK, NH	VAILLANT, CHARLES J HAMPSTEAD, NH	MERRIMACK	NASHUA	11/26/2016
GLENNON, RENEE S MERRIMACK, NH	KING, TIMOTHY J MERRIMACK, NH	MERRIMACK	HUDSON	12/17/2016
HAMMOND, MICHAEL C MERRIMACK, NH	HOULE, MAUREEN O MERRIMACK, NH	MERRIMACK	MERRIMACK	12/19/2016
BARBIASZ, LEE C MERRIMACK, NH	JOHNSON, JAELYN S MERRIMACK, NH	MERRIMACK	MERRIMACK	12/24/2016

Total number of records 87

TOWN OF MERRIMACK, NH



2017 TOWN MEETING GUIDE

2017 Official Ballot - Sample



-SAMPLE-
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
MERRIMACK, NEW HAMPSHIRE
APRIL 11, 2017

Diane Juppeth
 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.

<p style="text-align: center;">TOWN COUNCILOR</p> <p style="text-align: center;">Vote for not 3 years more than two (2)</p> <p>BILL BOYD <input type="radio"/></p> <p>FINLAY ROTHHAUS <input type="radio"/></p> <p>_____ <input type="radio"/></p> <p style="text-align: right;">(Write-in) <input type="radio"/></p> <p>_____ <input type="radio"/></p> <p style="text-align: right;">(Write-in)</p>	<p style="text-align: center;">ETHICS COMMITTEE</p> <p style="text-align: center;">Vote for not 3 years more than one (1)</p> <p>MELINDA ELIZABETH SZATELA <input type="radio"/></p> <p>_____ <input type="radio"/></p> <p style="text-align: right;">(Write-in) <input type="radio"/></p> <p style="text-align: center;">LIBRARY TRUSTEE</p> <p style="text-align: center;">Vote for not 3 years more than two (2)</p> <p>KAREN JO FREED <input type="radio"/></p> <p>LORA PHILP <input type="radio"/></p> <p>_____ <input type="radio"/></p> <p style="text-align: right;">(Write-in) <input type="radio"/></p> <p>_____ <input type="radio"/></p> <p style="text-align: right;">(Write-in)</p>	<p style="text-align: center;">TRUSTEE OF TRUST FUNDS</p> <p style="text-align: center;">Vote for not 3 years more than one (1)</p> <p>JACK BALCOM <input type="radio"/></p> <p>_____ <input type="radio"/></p> <p style="text-align: right;">(Write-in) <input type="radio"/></p>
<p style="text-align: center;">TOWN COUNCILOR</p> <p style="text-align: center;">Vote for not 1 year more than one (1)</p> <p>PETER ALBERT <input type="radio"/></p> <p>_____ <input type="radio"/></p> <p style="text-align: right;">(Write-in) <input type="radio"/></p>		

QUESTIONS

Article 2
 Shall the Town vote to raise and appropriate the sum of \$3,300,000 for Highway Garage upgrades and installation, and to authorize the issuance of not more than \$3,300,000 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; to authorize the Town Council to issue, negotiate, sell, and deliver said bonds and notes and to determine the rate of interest, the maturity, and other terms pertaining thereto; and to authorize the Town Council to take any other action or to pass any other measure relative to said purpose and financing? (2/3rds ballot vote required for approval) (Recommended by the Town Council 6-0-0)

YES
 NO

Article 3
 Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$34,839,898. Should this article be defeated, the default budget shall be \$30,286,895, 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 6-0-0)

YES
 NO

VOTE BOTH SIDES OF BALLOT

-SAMPLE- QUESTIONS CONTINUED

Article 4

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

Fiscal Year	Wage Increases	Benefit Savings	Anticipated Increase
2016-17	0	0	0
2017-18	\$186,528	\$(127,553)	\$58,975
2018-19	\$120,794	0	\$120,794
2019-20	\$70,783	0	\$70,783

and further to raise and appropriate the sum of \$58,975 for the ensuing fiscal year (2017-2018), such sum representing the anticipated increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? The passage of this article will result in employees covered by the collective bargaining agreement changing their health care to \$20 office visit \$10/\$20/\$45 pharmacy co-pay and \$1,000/\$3,000 deductible plan. These savings have been factored into the anticipated increase set forth above. This collective bargaining agreement covers Police Officer, Sergeants and Detectives in the Police Department. (Recommended by the Town Council 6-0-0)

YES
NO

Article 5

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

§ 8-18 Town Treasurer.

A. Treasurer. There shall be a Town Treasurer (hereinafter called "Treasurer") who shall have all the powers and duties granted by this Charter and New Hampshire state law; provided, however, that in making investments of Town funds, the Treasurer shall follow the written investment policy as adopted or modified by the Town Council. ***The Treasurer shall be appointed by the Town Council on the basis of merit and fitness and in accordance with RSA 41:57-a shall serve until the appointment and qualification of his/her successor.*** ~~The Treasurer shall be elected on an at large basis to a term of three years at the Town election. Vacancies in the office of Treasurer shall be filled pursuant to New Hampshire state law.~~

YES
NO

VOTE BOTH SIDES OF BALLOT

2017 Ballot Supplementary Information

Merrimack residents will have an opportunity to vote on the proposed budget and other Town matters on Tuesday, April 11, 2017, at the annual election to be held between 7:00 AM and 7:00 PM.

There are three polling places in Merrimack:

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

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

ARTICLE 1

Election of Public Officials

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

ARTICLE 2

Highway Garage Bond

The Highway Garage was built in 1973 when the Town's population was around 10,600 residents; Highway staff was 10 employees and maintained around 15 vehicles. Currently the Town has grown 2 ½ times to approximately 26,000 residents; the current facility has 27 employees and over 180 pieces of equipment to be maintained. The current facility has two divisions working out of it: Highway and Equipment Maintenance.

The Town Council hired a consultant in the summer of 2013 to come in and look at the space needs, conditions and deficiencies in the current facility. At the time, the facility had some code and structural issues. Some of the issues that still exist are:

- No separation of work space and public space
- Employee space and work space integrated
- Inadequate equipment storage facility
- Inadequate equipment maintenance bays
- Inadequate bay height for some of the equipment to be worked on inside
- No interlocking cross bracing of the building's support steel

It was decided that the existing building was to be used solely for storage of vehicles and the rehab would be significantly less and more cost effective. The Highway Garage Committee then began to look at building new administrative space, as well as equipment maintenance bays. In April 2014, the garage was presented as a warrant article and received a majority (57.5%) of votes, but did not get the 2/3 super majority vote it needed to pass.

This past summer, the H. L. Turner Group was hired to take the information gathered from 2014 and come up with different options that would meet the Town's needs and be cost effective. They came up with three options that were presented to the Town Council; it was voted on to move ahead with option 3: a wood framed structure of the size and needs for the Town that would cost approximately \$2.86 million and would rehab the existing building for around for \$440,000.

The Town Council felt that building a new facility, as well as rehabbing the current facility for \$3.3 million, would meet the three major objectives they set out to accomplish:

- Adequate Equipment Maintenance Space
- Segregation of people from work space
- Some indoor storage for the Highway fleet

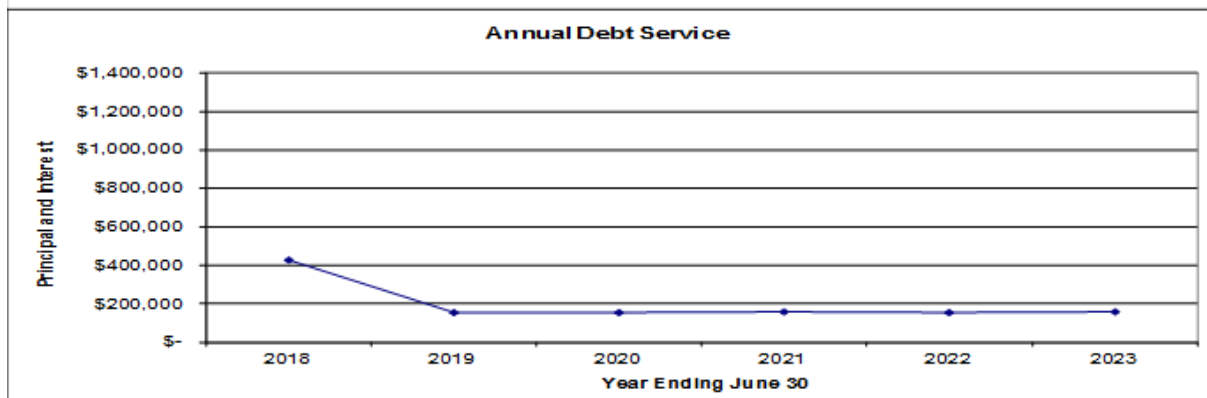
2017 Ballot Supplementary Information

The Greens Pond Land Acquisition Bond is expiring in the 2017-18 Budget. The last payment is scheduled for August 2017 at \$270,000. It is our intention to have the new Highway Garage Bond payment take the place of that payment in the 2018-19 Budget, as shown below. The first payment is estimated to be \$275,825. By allowing the Highway Garage Bond to take the place of the Greens Pond Land Acquisition Bond, there will be no impact on the tax rate (\$0.00).

	2017-18	2018-19
Greens Pond	\$ 0.08	\$ (0.08)
20Yr Option	\$ -	\$ 0.08

The Town is proposing a 20 year payback period for this bond.

LONG-TERM DEBT PRINCIPAL AND INTEREST PAYMENT SCHEDULES				
\$4,075,000 2002 Greens Pond Land Acquisition Bonds (15 Year)				
4.08% Interest				
Year Ending	Prinoipal	Interest	Interest	
June 30	August 15, 2017	August 15	February 15	Total
2018	270,000.00	-	-	270,000.00
	<u>270,000.00</u>	<u>-</u>	<u>-</u>	<u>270,000.00</u>
\$1,708,000 2007 Drainage Bond (15 Year)				
4.47% Interest				
Year Ending	Prinoipal	Interest	Interest	
June 30	August 15	August 15	February 15	Total
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
	<u>815,000.00</u>	<u>71,606.25</u>	<u>51,781.25</u>	<u>938,387.50</u>
TOTAL DEBT SERVICE				
Year Ending	Prinoipal	Interest		Total
June 30				
2018	390,000.00	38,650.00		428,650.00
2019	125,000.00	30,525.00		155,525.00
2020	130,000.00	24,150.00		154,150.00
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
	<u>1,085,000.00</u>	<u>123,387.50</u>		<u>1,208,387.50</u>



2017 Ballot Supplementary Information

Estimated Highway Garage Repayment Schedule (if Article 2 passes)

BOND PAYMENT SCHEDULE							
Principal - \$3,300,000							
Term - 20 Years							
Interest Rate - 3.25%							
Year Ending	Principal	Interest	Interest				
<u>June 30</u>	<u>August 15</u>	<u>August 15</u>	<u>February 15</u>	<u>Total</u>	<u>Balance</u>	<u>Int Pay</u>	<u>Tax rate</u>
2018	-		-	-	3,300,000		
2019	165,000	57,200	53,625	275,825	3,135,000	110,825	\$ 0.08
2020	165,000	50,944	50,944	266,888	2,970,000	101,888	\$ 0.08
2021	165,000	48,263	48,263	261,526	2,805,000	96,526	\$ 0.08
2022	165,000	45,581	45,581	256,162	2,640,000	91,162	\$ 0.08
2023	165,000	42,900	42,900	250,800	2,475,000	85,800	\$ 0.08
2024	165,000	40,219	40,219	245,438	2,310,000	80,438	\$ 0.07
2025	165,000	37,538	37,538	240,076	2,145,000	75,076	\$ 0.07
2026	165,000	34,856	34,856	234,712	1,980,000	69,712	\$ 0.07
2027	165,000	32,175	32,175	229,350	1,815,000	64,350	\$ 0.07
2028	165,000	29,494	29,494	223,988	1,650,000	58,988	\$ 0.07
2029	165,000	26,813	26,813	218,626	1,485,000	53,626	\$ 0.07
2030	165,000	24,131	24,131	213,262	1,320,000	48,262	\$ 0.06
2031	165,000	21,450	21,450	207,900	1,155,000	42,900	\$ 0.06
2032	165,000	18,769	18,769	202,538	990,000	37,538	\$ 0.06
2033	165,000	16,088	16,088	197,176	825,000	32,176	\$ 0.06
2034	165,000	13,406	13,406	191,812	660,000	26,812	\$ 0.06
2035	165,000	10,725	10,725	186,450	495,000	21,450	\$ 0.06
2036	165,000	8,044	8,044	181,088	330,000	16,088	\$ 0.06
2037	165,000	5,363	5,363	175,726	165,000	10,726	\$ 0.05
2038	165,000	2,681	-	167,681	-	2,681	\$ 0.05
	3,300,000	566,640	560,384	4,427,024		1,127,024	\$ 1.35

Estimated 2017 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation – \$0.00

ARTICLE 3

Municipal Operating Budget

The Municipal Operating Budget, which is the subject of Article 3, funds the general costs of operating all Town departments. The Municipal Operating Budget is summarized on CHART 1 by department.

The recommended 2017-18 Municipal Operating Budget is \$34,839,898. Included in the Town Council's proposed budget are all of the capital reserve purchases (these purchases have been saved for over several years and are already funded through the CRF accounts), these are items that have historically been approved by the Town Council throughout the year.

2017 Ballot Supplementary Information

Although the appropriation amount requested for 2017-18 is more than what was approved in 2016-17, 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 2017-18 appropriation would be \$858,729 or 2.86% greater than in 2016-17.

Included in the 2017-18 Budget are increases in several estimated revenues. Those revenue increases include:

- Motor Vehicle Permits \$100,000
- Ambulance Fees \$25,000
- Cable franchise Fees \$50,000
- Building Permits \$25,000
- Interest \$10,000

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

- Current Use \$50,000
- Use of Fund balance \$225,000
- Sale of Equipment \$15,000
- Merrimack Rocks/Business Expo \$30,500
- Miscellaneous \$2,719

Included in the Council's 2017-18 Budget is a commitment to increase capital funding. The Council has increased capital reserve funding from \$1,612,000 to \$1,697,000, an \$85,000 increase or 5.27%.

PERSONAL SERVICES COSTS

Five of the six union contracts are in effect and will expire on June 30, 2019. The only union that does not have a contract is NEPBA, Local 12 (Police Patrol, Detectives and Sergeants employees). These employees will have no changes to wages or benefits until a new contract passes (see Article 4).

There is a proposed 2% raise for non-union employees in the 2017-18 Budget. The non-union employees will continue to pay 10% of the premium for Dental insurance.

The Town Council's Budget includes 3 positions going from part-time to full-time, with an additional cost of \$161,000:

- Technology Assistant \$43,000
- Parks and Recreation Program Assistant \$59,000
- Library Tech. Services \$59,000

The biggest change to Personal is that the Town Council has funded 4 new firefighter positions. The Council has proposed \$269,000 for these four positions:

- Wages & Benefits \$315,000
- Uniforms \$12,000
- Reduction in overtime (\$58,000)

In summary, the 2017-18 proposed budget contains a net increase for personnel costs and benefits of \$831,277, primarily the result of:

- Health insurance premiums cost increase of \$109,000
- Retirement increase of \$168,000
- Contractual raises of \$160,000,
- Non-union and Library pay increase of \$80,082
- A reduction of the 53rd week of payroll (\$225,000)
- An increase in compensated absences of \$102,000

The remaining balance consists of benefit adjustments and the costs associated with the wage adjustments.

2017 Ballot Supplementary Information

CHART 1 - APPROPRIATIONS				
General Fund Operating	2016-17	2017-18	Increase/(Decrease)	
General Government	\$1,709,075	\$1,836,351	\$127,276	7.45%
Assessing	\$302,299	\$300,929	(\$1,370)	-0.45%
Fire	\$5,445,717	\$5,835,053	\$389,336	7.15%
Police	\$5,628,480	\$5,622,086	(\$6,394)	-0.11%
Communications	\$733,729	\$765,724	\$31,995	4.36%
Code Enforcement	\$373,063	\$380,158	\$7,095	1.90%
DPW Admin.	\$386,980	\$378,104	(\$8,876)	-2.29%
Highway	\$2,520,269	\$2,514,898	(\$5,371)	-0.21%
Solid Waste Disposal	\$1,323,591	\$1,401,926	\$78,335	5.92%
Parks & Recreation	\$370,584	\$443,679	\$73,095	19.72%
Library	\$1,043,678	\$1,098,088	\$54,410	5.21%
Equipment Maint.	\$437,074	\$455,432	\$18,358	4.20%
Buildings & Grounds	\$213,456	\$237,962	\$24,506	11.48%
Community Development	\$469,613	\$478,737	\$9,124	1.94%
Town Clerk/ Tax Collector	\$495,237	\$501,700	\$6,463	1.31%
Welfare	\$157,509	\$156,235	(\$1,274)	-0.81%
Debt Service	\$435,467	\$423,366	(\$12,101)	-2.78%
Subtotal G/F Operating	\$22,045,821	\$22,830,428	\$784,607	3.56%
CRF Deposits	2016-17	2017-18		
Gen. Govt.-Computers	\$35,000	\$35,000	\$0	0.00%
Gen. Govt. - Milfoil	\$10,000	\$10,000	\$0	0.00%
Assessing - Reval.	\$15,000	\$15,000	\$0	0.00%
Fire- Ambulance	\$85,000	\$115,000	\$30,000	35.29%
Fire-Trucks	\$160,000	\$192,000	\$32,000	20.00%
Communications-Equipt.	\$182,000	\$185,000	\$3,000	1.65%
DPW Equipt.	\$300,000	\$325,000	\$25,000	8.33%
DPW Roads & Bridges	\$600,000	\$600,000	\$0	0.00%
DPW- DW Highway	\$50,000	\$50,000	\$0	0.00%
Solid Waste- Equipt.	\$65,000	\$100,000	\$35,000	53.85%
Traffic Signal Preemption	\$10,000	\$15,000	\$5,000	50.00%
GIS	\$65,000	\$20,000	(\$45,000)	-69.23%
Library	\$35,000	\$35,000	\$0	0.00%
Subtotal CRF Deposits	\$1,612,000	\$1,697,000	\$85,000	5.27%
Other Capital	2016-17	2017-18		
Fire Station 2 Repairs	\$40,000	\$0	(\$40,000)	-100.00%
Parks & Recreation	\$3,000	\$10,400	\$7,400	246.67%
Highway Equipment	\$12,000	\$12,000	\$0	0.00%
Highway Build Maint.	\$18,500	\$18,500	\$0	0.00%
Police- Vehicles	\$111,000	\$90,000	(\$21,000)	-18.92%
Solid Waste - Netting	\$0	\$9,000	\$9,000	100.00%
Solid Waste - HVAC	\$0	\$5,600	\$5,600	100.00%
Bldg. & Grounds- Repairs	\$10,000	\$19,200	\$9,200	92.00%
Subtotal Other Cap.	\$194,500	\$164,700	(\$29,800)	-15.32%
Road Infrastructure	\$750,000	\$750,000	\$0	
CRF Expend.*	\$1,440,500	\$1,983,809	\$543,309	37.72%
State & Federal Grants	\$2,618,000	\$1,387,231	(\$1,230,769)	-47.01%
General Fund Totals	\$28,660,821	\$28,813,168	\$152,347	0.53%
Self Supporting Funds				
Fire Protection	\$86,063	\$99,811	\$13,748	15.97%
Day Camp	\$221,429	\$0	(\$221,429)	-100.00%
Outside Details	\$416,304	\$416,516	\$212	0.05%
Library	\$3,500	\$3,500	\$0	0.00%
Fire Outside Detail	\$7,095	\$10,026	\$2,931	41.31%
Media	\$280,692	\$285,520	\$4,827	1.53%
Wastewater	\$3,829,989	\$4,385,515	\$551,841	14.41%
Wastewater Debt	\$860,736	\$825,842	(\$34,894)	-4.05%
Subtotal Self Sup. Funds	\$5,705,808	\$6,026,730	\$316,696	5.55%
Grand Totals All Funds	\$34,366,629	\$34,839,898	\$469,043	1.36%

2017 Ballot Supplementary Information

CAPITAL OUTLAY

The Town of Merrimack uses Capital Reserve Funds as a cost-effective method of financing the purchase or replacement of facilities, equipment and infrastructure. Consistent amounts have been included in annual budgets for transfer to Capital Reserve Funds (similar to savings accounts) in past years and in the current budget submitted by the Town Council, so that sufficient monies are available in these funds when purchases or replacements are required. This spreads the related cost over the funding period, rather than requiring a large appropriation in the year of purchase or replacement, and thereby helps to stabilize property tax rates. Also, interest earned on monies held in Capital Reserve Funds offsets a portion of the purchase or replacement cost and/or serves as a hedge against inflation. These Capital Reserve Funds provide for the replacement of fire trucks, bridges, ambulances, police communication equipment, Highway Division trucks and heavy equipment, as well as for other major capital outlay needs.

The 2017-18 Budget includes \$1,997,000 in Capital Reserve Fund (CRF) deposits, while the current budget proposes \$2,533,809 in CRF withdrawals and another \$1,387,231 coming from the Federal and State government for a total of \$3,921,040.

EST. EXPEND.			
CRF	2017-18 Projects	\$\$	
Computer Equipment	Licenses / Computer-server upgrades	35,000	
	Campus WIFI	<u>10,000</u>	45,000
Fire	Large Diameter Hose	13,000	
	Thermal Imaging Rescue Cameras	<u>40,000</u>	53,000
Ambulance	Ambulance		235,000
Communication	Upgrade		559,000
Road Infrastructure	Drainage Improvements	200,000	
	Executive Park Drive Reconstruction	150,000	
	Bridge Replacement - US 3 (Design) **	300,000	
	Bridge replacement - Bedford Road **	1,129,040	
	Merrimack River Boat Access (Griffin Street Boat Ramp)	67,000	
	DW & Woodbury Sidewalk (Design) *	<u>105,000</u>	1,951,040
Highway	6 Wheel dump truck, (2)	340,000	
	Paint Trailer	15,000	
	SUV	<u>28,000</u>	383,000
Solid Waste	Trailer		70,000
Athletic Field	Netting		50,000
Traffic Preemption	Repair/Replace existing traffic Pre-emption devices		25,000
Total General Fund			<u>3,371,040</u>
Wastewater Fund			
Sewer Infrastructure	Manhole/Sewer Line rehab	25,000	
	Replacement CCTV sewer line camera and software	98,000	
	2-Replace skid steer loaders for compost facility	40,000	
	Process Control Instrumentation replacement	37,000	
	Phase III Preliminary Design Report (30% design level)	<u>350,000</u>	550,000
Total Wastewater Fund			
Grand Total CRF Purchases			<u>3,921,040</u>
* Includes 80% Federal match from Transportation Alternative Program Funds (\$84,000)			
** Includes 80% State match from the State Bridge Aid/Federal Bridge Program(\$1,303,231)			

2017 Ballot Supplementary Information

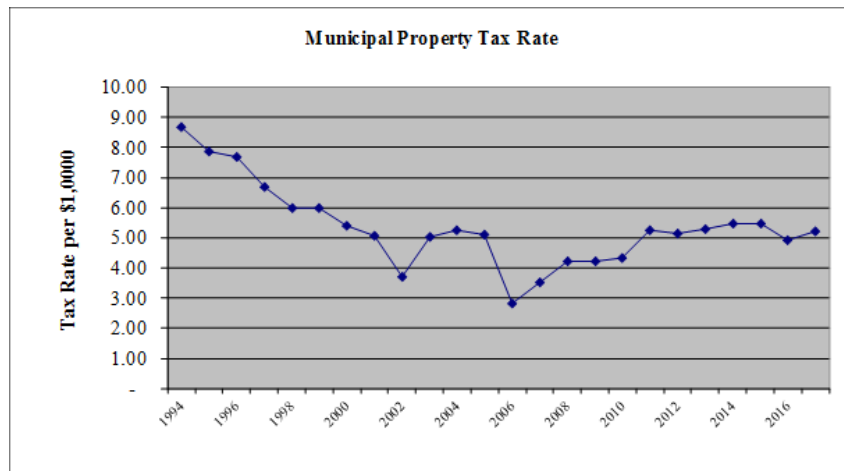
In addition, other proposed capital outlays of \$914,700 consist of the following:

Parks & Recreation	\$10,400
Highway Equipment	\$12,000
Highway Build Maint.	\$18,500
Police- Vehicles	\$90,000
Solid Waste - Netting	\$9,000
Solid Waste - HVAC	\$5,600
Bldg. & Grounds- Repairs	\$19,200
Road Infrastructure	\$750,000
Total	\$914,700

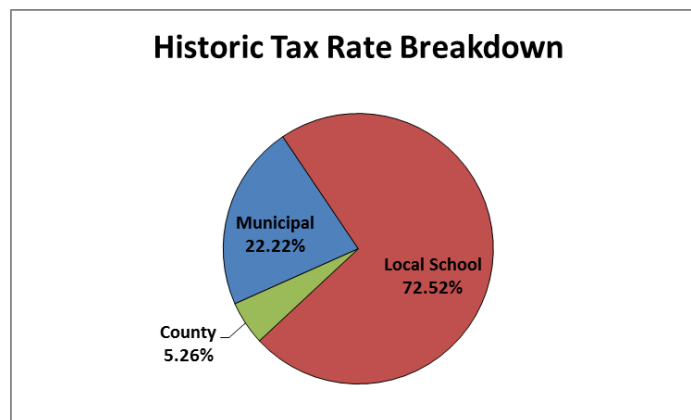
PROJECTED TAX RATE

Based on the recommended budget (Article 3) and current estimates of 2017 net assessed valuations and 2017-18 non-tax revenues, the municipal portion of the 2017 property tax rate is expected to be \$5.21, which correlates to a tax bill of \$521 per \$100,000 of assessed valuation.

This budget represents an increase of \$.31 or 6.31% compared to the 2016 rate. However, this projection includes only the impact of Article 3 and not any of the other Articles.



The chart below is a historic representation of how your tax bill is broken down.



2017 Ballot Supplementary Information

DEBT SERVICE

There are 6 outstanding bond issues:

- 2002 Greens Pond Land Acquisition Bonds - \$270,000 principal balance
- 2007 Drainage Improvement Bond - \$815,000 principal balance
- 2008 Interceptor Bond - \$223,291 principal balance
- 2009 Dewatering Upgrade Bond – \$1,317,342 principal balance
- 2015 Phase II Wastewater Treatment Facility (WWTF) upgrade- \$3,924,132
- 2015 Compost Facility Upgrade - \$2,682,151

Debt service costs for 2017-18 represent a decrease of \$46,995 and consist of the following:

2002 Greens Pond Land Acquisition Bonds	\$ 270,000
2007 Drainage Bond	153,365
2008 Interceptor Bond	60,155
2009 Dewatering Upgrade	285,863
2015 Phase II Upgrade WWTF Facility	285,683
2015 Compost Upgrade	194,141
Contingency for tax anticipation notes	<u>1</u>
Total	\$1,249,208

2017 Ballot Supplementary Information

DEFAULT BUDGET

If the proposed budget of \$34,839,898 in Article 3 should fail, an appropriation of \$30,286,895 (CHART 3) would automatically become effective in accordance with New Hampshire Statutes. The Town Council would then be responsible for either holding a special meeting at which a revised Municipal Operating Budget appropriation would be considered, or developing a revised Municipal Operating Budget within this amount.

In 2009-10, the Town made a change to the way it presents the Appropriation Article (Article 3) to the taxpayers. A decision was made to include all the Capital Reserve Fund purchases in the budget so the voter had a chance to vote on the complete appropriations for the Town. When calculating the default budget, these items have to be backed out of the appropriations for prior years. To compute the default budget, the Department of Revenue Administration has given specific guidelines for Towns and Schools to use: begin with the prior year operating warrant article, add in any previously approved warrant articles that may affect the current year budget (such as collective bargaining agreements), subtract any one time purchases (such as capital expenditures), then net the difference in debt payments to come up with the default budget.

In calculating the 2017-18 Default Budget, the difference between the default budget and the current operating budget (\$34,839,878) is \$4,553,003. 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 \$631,963 more than the 2017-18 proposed operating budget. ***One important point to remember is that the \$4,553,003 in capital purchases for 2017-18 is fully offset by revenues which the Town has saved for in the Capital Reserve Funds.***

Chart 3 – Default Calculations		
	2016-17	2017-18
	<u>Voted Budget</u>	<u>Default Budget</u>
General Town operations and charges - Article 2	34,273,625	34,366,229
Union Contracts:		
NEPBA 112 Article 4	-	15,779
Teamsters 633 Article 5	3,378	23,137
AFSCME 2986 Article 6	11,466	33,702
AFSCME 3657 Article 3	47,896	46,897
IAFF 2904 Article 7	29,864	41,006
Union Contract Benefit Increases (decreases)		
Health Insurance		145,000
NHRS		204,087
One Time Purchases		
One time CRF purchases		(4,306,500)
One time 53rd week of payroll		(227,000)
Extra Election		(8,447)
Debt service:		
2016-17		(1,296,203)
2017-18	-	1,249,208
Total	34,366,229	30,286,895
Default Budget		30,286,895
Proposed Council 2017-18 budget		34,839,898
Difference		4,553,003
CRF purchases included in 2017-18 budget		(3,921,040)
Apples to apples comparison		631,963

2017 Ballot Supplementary Information

Default Calculations		
	2016-17	2017-18
	Voted	Default
	Budget	Budget
General Town operations and charges - Article 2	34,273,625	34,366,229
Union Contracts:		
NEPBA 112 Article 4	-	15,779
Teamsters 633 Article 5	3,378	23,137
AFSCME 2986 Article 6	11,466	33,702
AFSCME 3657 Article 3	47,896	46,897
IAFF 2904 Article 7	29,864	41,006
Union Contract Benefit Increases (decreases)		
Health Insurance		145,000
NHS		204,087
One Time Purchases		
One time CRF purchases		(4,306,500)
One time 53rd week of payroll		(227,000)
Extra Election		(8,447)
Debt service:		
2016-17		(1,296,203)
2017-18	=	1,249,208
Total	34,366,229	30,286,895
Chart 4 2016-17 Default Tax Rate Comparison		
		Est. Default
		2017 Tax Rate
Default Appropriations		30,286,895
Estimated Default Revenues (see below)		(14,494,235)
Tax overlay		375,000
Veterans exemptions		661,000
Property tax levy		16,828,660
Valuation for state property tax rate		3,289,371,437
Default property tax rate		5.12
Proposed Budget tax rate		5.22
Variance		(0.10)
Revenue comparison:		
2017-18 revenue Proposed Budget	(18,415,275)	
Less: Capital revenue		
General Fund	3,371,040	
WWTF	550,000	
		(14,494,235)
Appropriation Comparison		
2017-18 Proposed Budget Comparison	34,839,898	
Less: Capital revenue		
General Fund	(3,371,040)	
WWTF	(550,000)	30,918,858
Default Budget (from above)		30,286,895
Increase in appropriations (default verse proposed budget)		(631,963)
Tax Rate variance Appropriations		(0.19)
Tax Rate variance Revenue		0.10
Overall tax rate variance		(0.10)

2017 Ballot Supplementary Information

ARTICLE 4

New England Police Benevolent Association (NEPBA), Local 12, Collective Bargaining Agreement

By approving Article 4, the Town would ratify the proposed Collective Bargaining Agreement between the Town of Merrimack and New England Police Benevolent Association, Local 12 and approve the wage and benefit adjustments contained therein for a four year contract ending on June 30, 2020. This agreement covers the Patrolmen, Detectives and Sergeants of the Police Department. Included are a 3% wage increase in 2017-18 and 2018-19 and a 2% raise in 2019-20. This agreement changes the health insurance from an HMO with no deductible and a \$20 office visit to a Site of Service plan with \$1,000/\$3,000 deductible. Beginning on July 1, 2017, the office visit copay is \$20 and specialist visit co-pay is \$40. The Pharmacy co-pay does not change from \$10/20/45. The associated cost has been estimated at \$58,975. The following is a breakdown of the NEPBA 12 Contract cost:

	Cost	
Wages	\$116,340	
Clothing Allowance	3,200	
Sergeants Pay Increase	18,687	
Health Insurance	(127,554)	
Total		\$58,975

Estimated 2016 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation – \$0.02

ARTICLE 5

Appointed Town Treasurer

This Article amendment language allows for the appointment of the Treasurer. The Town Treasurer shall be appointed by the Town Council on the basis of merit and fitness and in accordance with RSA 41:57-a shall serve until the appointment and qualification of his/her successor.

2017 Town Warrant



2017 Town Warrant
Town of Merrimack
6 Baboosic Lake Road, Merrimack, New Hampshire 03054



The State of New Hampshire

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

You are hereby notified that the First Session (*Deliberative*) of the Annual Meeting of the Town of Merrimack will be held at the Masticola Upper Elementary School's All-Purpose Room on Baboosic Lake Road in said Merrimack on Wednesday, March 15, 2017, 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 11, 2017, at 7:00 o'clock in the forenoon (am) for the choice of town officers elected by official ballot, to vote on questions required by law to be inserted on the Official Ballot, and to vote on all Warrant Articles from the First Session on Official Ballot per RSA 40:13, VII. The polling places for the election of town officers, and other actions required to be inserted on the ballot, will open on said date at 7:00 o'clock in the forenoon (am) and will not close earlier than 7:00 o'clock in the evening (pm).

The three aforementioned polling places will be as follows:

James Masticola Upper Elementary School All-Purpose Room, 26 Baboosic Lake Road

St. John Neumann Church, 708 Milford Road (Route 101A)

Merrimack Middle School, 31 Madeline Bennett Lane

Article 1

To choose all necessary town officers for the ensuing year.

Article 2

Shall the Town vote to raise and appropriate the sum of \$3,300,000 for Highway Garage upgrades and installation, and to authorize the issuance of not more than \$3,300,000 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; to authorize the Town Council to issue, negotiate, sell, and deliver said bonds and notes and to determine the rate of interest, the maturity, and other terms pertaining thereto; and to authorize the Town Council to take any other action or to pass any other measure relative to said purpose and financing? (2/3rds ballot vote required for approval) (Recommended by the Town Council 6-0-0)

2017 Town Warrant

Article 3

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$34,839,898. Should this article be defeated, the default budget shall be \$30,286,895, 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 6-0-0)

Article 4

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

Fiscal Year	Wage Increases	Benefit Savings	Anticipated Increase
2016-17	0	0	0
2017-18	\$186,528	\$(127,553)	\$58,975
2018-19	\$120,794	0	\$120,794
2019-20	\$70,783	0	\$70,783

and further to raise and appropriate the sum of \$58,975 for the ensuing fiscal year (2017-2018), such sum representing the anticipated increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? The passage of this article will result in employees covered by the collective bargaining agreement changing their health care to \$20 office visit \$10/\$20/\$45 pharmacy co-pay and \$1,000/\$3,000 deductible plan. These savings have been factored into the anticipated increase set forth above. This collective bargaining agreement covers Police Officer, Sergeants and Detectives in the Police Department. (Recommended by the Town Council 6-0-0)

Article 5

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

§ 8-18 Town Treasurer.

A. Treasurer. There shall be a Town Treasurer (hereinafter called "Treasurer") who shall have all the powers and duties granted by this Charter and New Hampshire state law; provided, however, that in making investments of Town funds, the Treasurer shall follow the written investment policy as adopted or modified by the Town Council. ***The Treasurer shall be appointed by the Town Council on the basis of merit and fitness and in accordance with RSA 41:57-a shall serve until the appointment and qualification of his/her successor.*** ~~The Treasurer shall be elected on an at-large basis to a term of three years at the Town election.~~ Vacancies in the office of Treasurer shall be filled pursuant to New Hampshire state law.

2017 Operating Budget



New Hampshire
Department of
Revenue Administration

2017
MS-636

Budget of the Town of Merrimack

Form Due Date: 20 Days after the Meeting

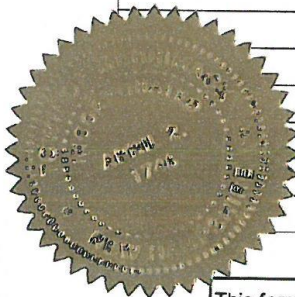
This form was posted with the warrant on: _____

For Assistance Please Contact:
 NH DRA Municipal and Property Division
 Phone: (603) 230-5090
 Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Governing Body Certifications		
Printed Name	Position	Signature
Daniel Dwyer	Town Councilor	<i>[Signature]</i>
THOMAS J. MAITON	TOWN COUNCIL	<i>[Signature]</i>
Jacqueline Flood	Town Council	<i>[Signature]</i>
Thomas P Koenig	Town Councilor	<i>[Signature]</i>
JJ FINLAY REYNOLDS	Town Councilor	<i>[Signature]</i>
Nancy Harrington	Town Councilor	<i>[Signature]</i>
WILLIAM H BOYD, JR	Town Councilor	<i>[Signature]</i>



This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

2017 Operating Budget

Appropriations						
Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive		\$0	\$0	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics	3	\$22,775	\$22,687	\$19,147	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0
4152	Revaluation of Property	3	\$293,036	\$286,170	\$299,929	\$0
4153	Legal Expense		\$0	\$0	\$0	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	3	\$456,260	\$427,877	\$473,356	\$0
4194	General Government Buildings	3	\$208,249	\$270,790	\$257,162	\$0
4195	Cemeteries		\$0	\$0	\$0	\$0
4196	Insurance		\$0	\$0	\$0	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government	3	\$2,121,129	\$2,055,803	\$2,305,103	\$0
Public Safety						
4210-4214	Police	3	\$6,041,624	\$5,632,197	\$6,027,697	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire	3	\$5,127,121	\$4,863,666	\$5,768,502	\$0
4240-4249	Building Inspection	3	\$355,823	\$334,732	\$367,758	\$0
4290-4298	Emergency Management	3	\$4,880	\$5,009	\$9,217	\$0
4299	Other (Including Communications)	3	\$773,062	\$786,776	\$863,535	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration	3	\$370,138	\$292,409	\$378,104	\$0
4312	Highways and Streets	3	\$2,424,599	\$2,908,718	\$2,491,898	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other	3	\$427,447	\$366,540	\$455,432	\$0
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	3	\$1,257,547	\$1,381,188	\$1,401,926	\$0
4325	Solid Waste Cleanup		\$0	\$3,157,709	\$0	\$0
4326-4328	Sewage Collection and Disposal	3	\$3,293,059	\$0	\$3,526,015	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0

MS-636: Merrimack 2017

2 of 8

2017 Operating Budget

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Health						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	3	\$74,000	\$74,000	\$74,000	\$0
Welfare						
4441-4442	Administration and Direct Assistance	3	\$81,057	\$74,995	\$82,235	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	3	\$515,002	\$595,066	\$437,199	\$0
4550-4559	Library	3	\$1,005,033	\$1,016,861	\$1,098,878	\$0
4583	Patriotic Purposes	3	\$36,000	\$37,718	\$41,000	\$0
4589	Other Culture and Recreation	3	\$222,351	\$227,237	\$235,520	\$0
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation	3	\$4,231	\$525,124	\$4,231	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$9,558	\$0	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	3	\$699,291	\$699,291	\$1,056,990	\$0
4721	Long Term Bonds and Notes - Interest	3	\$112,203	\$107,724	\$192,217	\$0
4723	Tax Anticipation Notes - Interest	3	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Capital Outlay						
4901	Land	3	\$1	\$0	\$1	\$0
4902	Machinery, Vehicles, and Equipment	3	\$960,529	\$0	\$2,214,505	\$0
4903	Buildings	3	\$124,000	\$0	\$39,600	\$0
4909	Improvements Other than Buildings	3	\$2,965,400	\$5,954,241	\$2,681,440	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	3	\$1,516,000	\$2,475,398	\$2,027,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	3	\$15,300	\$0	\$10,300	\$0

MS-636: Merrimack 2017

3 of 8

2017 Operating Budget

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuig FY (Recommended)	Appropriations Ensuig FY (Not Recommended)
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$31,507,148	\$34,589,484	\$34,839,898	\$0

2017 Operating Budget

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Fund		\$0	\$0	\$0	\$0
4903	Buildings	2	\$0	\$0	\$3,300,000	\$0
Purpose: Highway Facility Bond						
Special Articles Recommended			\$0	\$0	\$3,300,000	\$0

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4210-4214	Police	4	\$0	\$0	\$58,975	\$0
Purpose: Police Union Contract						
Individual Articles Recommended			\$0	\$0	\$58,975	\$0

2017 Operating Budget

Revenues					
Account Code	Source of Revenue	Warrant Article #	PY Estimated Revenues	PY Actual Revenues	Estimated Revenues Ensuing Fiscal Year
Taxes					
3120	Land Use Change Tax - General Fund	3	\$125,000	\$130,413	\$75,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	3	\$5,000	\$1,853	\$6,250
3186	Payment in Lieu of Taxes	3	\$6,654	\$6,828	\$5,300
3187	Excavation Tax	3	\$4,900	\$100	\$2,000
3189	Other Taxes	3	\$311,000	\$100,000	\$400,000
3190	Interest and Penalties on Delinquent Taxes	3	\$298,671	\$218,069	\$279,605
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$302,102	\$0
3220	Motor Vehicle Permit Fees	3	\$3,975,000	\$4,834,839	\$4,400,000
3230	Building Permits	3	\$100,000	\$179,810	\$135,000
3290	Other Licenses, Permits, and Fees	3	\$263,566	\$294,307	\$288,086
3311-3319	From Federal Government	3	\$113,200	\$11,477	\$997,200
State Sources					
3351	Shared Revenues	3	\$0	\$0	\$1,314,837
3352	Meals and Rooms Tax Distribution		\$1,221,844	\$1,221,844	\$0
3353	Highway Block Grant	3	\$562,154	\$575,666	\$576,321
3354	Water Pollution Grant		\$44,848	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	3	\$1,298,181	\$2,102,624	\$571,979
3379	From Other Governments		\$0	\$0	\$0
Charges for Services					
3401-3406	Income from Departments	3	\$5,707,273	\$6,258,924	\$6,551,243
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	3	\$5,000	\$9,807	\$11,000
3502	Interest on Investments	3	\$81,050	\$144,558	\$89,850
3503-3509	Other	3	\$391,160	\$624,794	\$49,295
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds	3	\$125,000	\$0	\$125,000
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	3	\$1,627,334	\$3,730,481	\$2,533,809
3916	From Trust and Fiduciary Funds	3	\$3,500	\$0	\$3,500
3917	From Conservation Funds		\$0	\$0	\$0

MS-636: Merrimack 2017

6 of 8

2017 Operating Budget

Account Code	Source of Revenue	Warrant Article #	PY Estimated Revenues	PY Actual Revenues	Estimated Revenues Ensuing Fiscal Year
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	2	\$0	\$0	\$3,300,000
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$16,270,335	\$20,748,496	\$21,715,275

2017 Operating Budget

Budget Summary		
Item	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended	\$34,273,625	\$34,839,898
Special Warrant Articles Recommended	\$0	\$3,300,000
Individual Warrant Articles Recommended	\$93,005	\$58,975
TOTAL Appropriations Recommended	\$34,366,630	\$38,198,873
Less: Amount of Estimated Revenues & Credits	\$18,776,843	\$21,715,275
Estimated Amount of Taxes to be Raised	\$15,589,787	\$16,483,598

2017 Default Budget



New Hampshire
Department of
Revenue Administration

2017
Default Budget

Merrimack

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

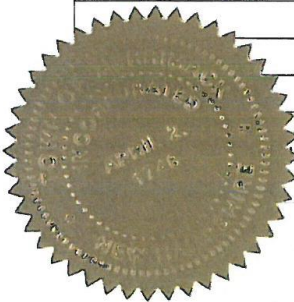
This form was posted with the warrant on: _____

For Assistance Please Contact:
NH DRA Municipal and Property Division
 Phone: (603) 230-5090
 Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Governing Body Certifications		
Printed Name	Position	Signature
Daniel Dwyer	Town Councilor	<i>Daniel Dwyer</i>
THOMAS J. MATTON	Town Council	<i>Thomas J. Matton</i>
Jacqueline J. Flood	Town Council	<i>Jacqueline J. Flood</i>
Thomas P. Koenig	Town Councilor	<i>Thomas P. Koenig</i>
EMILY ROYAL	Town Councilor	<i>Emily Royal</i>
NANCY HARRINGTON	Town Councilor	<i>Nancy Harrington</i>
William L. Boyd, Jr	Town Councilor	<i>William L. Boyd, Jr</i>



Must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

2017 Default Budget



*New Hampshire
Department of
Revenue Administration*

2017 Default Budget

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$590,746	(\$227,000)	\$363,746
4130-4139	Executive	\$0	\$0	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics	\$31,222	(\$8,447)	\$0	\$22,775
4150-4151	Financial Administration	\$0	\$0	\$0	\$0
4152	Revaluation of Property	\$301,299	\$0	\$0	\$301,299
4153	Legal Expense	\$0	\$0	\$0	\$0
4155-4159	Personnel Administration	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	\$463,732	\$0	\$0	\$463,732
4194	General Government Buildings	\$213,456	\$0	\$0	\$213,456
4195	Cemeteries	\$0	\$0	\$0	\$0
4196	Insurance	\$0	\$0	\$0	\$0
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$2,159,511	\$0	\$0	\$2,159,511
Public Safety					
4210-4214	Police	\$6,011,432	\$0	\$0	\$6,011,432
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$5,336,899	\$0	\$0	\$5,336,899
4240-4249	Building Inspection	\$369,542	\$0	\$0	\$369,542
4290-4298	Emergency Management	\$6,880	\$0	\$0	\$6,880
4299	Other (Including Communications)	\$815,741	\$0	\$0	\$815,741
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$383,640	\$0	\$0	\$383,640
4312	Highways and Streets	\$2,503,698	\$0	\$0	\$2,503,698
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other	\$436,800	\$0	\$0	\$436,800
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	\$1,322,103	\$0	\$0	\$1,322,103
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$3,483,899	\$0	\$0	\$3,483,899
4329	Other Sanitation	\$0	\$0	\$0	\$0
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0	\$0	\$0

Default Budget: Merrimack 2017

2 of 5

2017 Default Budget



*New Hampshire
Department of
Revenue Administration*

2017 Default Budget

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Electric					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Health					
4411	Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$74,000	\$0	\$0	\$74,000
Welfare					
4441-4442	Administration and Direct Assistance	\$83,509	\$0	\$0	\$83,509
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Culture and Recreation					
4520-4529	Parks and Recreation	\$586,013	\$0	\$0	\$586,013
4550-4559	Library	\$1,044,468	\$0	\$0	\$1,044,468
4583	Patriotic Purposes	\$41,000	\$0	\$0	\$41,000
4589	Other Culture and Recreation	\$230,692	\$0	\$0	\$230,692
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$4,231	\$0	\$0	\$4,231
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$1,058,041	(\$1,051)	\$0	\$1,056,990
4721	Long Term Bonds and Notes - Interest	\$238,161	(\$45,944)	\$0	\$192,217
4723	Tax Anticipation Notes - Interest	\$1	\$0	\$0	\$1
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Capital Outlay					
4901	Land	\$1	\$0	\$0	\$1
4902	Machinery, Vehicles, and Equipment	\$1,101,320	\$0	(\$893,000)	\$208,320
4903	Buildings	\$120,000	\$0	\$0	\$120,000
4909	Improvements Other than Buildings	\$4,166,500	\$0	(\$3,413,500)	\$753,000
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0

Default Budget: Merrimack 2017

3 of 5

2017 Default Budget



New Hampshire
Department of
Revenue Administration

2017 Default Budget

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$1,687,000	\$0	\$0	\$1,687,000
4916	To Expendable Trusts/Fiduciary Funds	\$10,300	\$0	\$0	\$10,300
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Total Appropriations		\$34,285,091	\$535,304	(\$4,533,500)	\$30,286,895

2017 Default Budget



New Hampshire
Department of
Revenue Administration

2017 Default Budget

Account Code	Reason for Reductions/Increases or One-Time Appropriations
0000-0000	include collective bargaining agreements passed in prior yr. and reduce for 53rd payroll
4140-4149	reduce number of elections
4909	one time purchases
4721	reduce due to reduction in interest
4711	reduce due to reduction of principal payments
4902	one time purchases

Meeting Schedule for Town Committees, Commissions and Boards

GROUP	WHERE	WHEN	TIME
Agricultural Commission	Matthew Thornton Room	2 nd Wednesday	7:00 p.m.
Conservation Commission	Merrimack Memorial Room	1 st & 3 rd Monday	6:30 p.m.
EDCAC (Economic Development Citizen Advisory Committee)	Merrimack Memorial Room	2 nd Wednesday	7:00 p.m.
Parks & Recreation Committee	Merrimack Memorial Room	3 rd Wednesday	7:00 p.m.
Planning Board	Matthew Thornton Room	1 st & 3 rd Tuesday	7:00 p.m.
Town Center Committee	Matthew Thornton Room	4 th Friday	12:00 p.m.
Town Council	Matthew Thornton Room	2 nd & 4 th Thursday	7:00 p.m.
Zoning Board of Adjustment	Matthew Thornton Room	4 th Wednesday	7:00 p.m.

The following groups currently hold meetings with times and dates to be determined:

- Ethics Committee
- Heritage Commission
- Grater Woods Subcommittee
- Highway Safety Committee
- Horse Hill Nature Preserve Subcommittee
- Technology Committee
- Trustees of Trust Funds
- Wildcat Falls Subcommittee

Dates, times and locations are subject to change.

The Matthew Thornton Room is located in the west wing of Town Hall on the upper level.

The Merrimack Memorial Room is located in the east wing of Town Hall.

**TOWN COMMITTEES NEED YOUR HELP!
MAKE A DIFFERENCE IN YOUR COMMUNITY!**

The Town of Merrimack has several Boards, Committees and Commissions and is always looking for capable volunteers to serve.

If you are interested in serving on any Board, Committee or Commission (with the exception of the Ethics Committee whose members are elected in the April election), please submit a letter of interest that includes your qualifications, personal characteristics, length of residency, previous positions held, either elected or appointed, and intent or experience related to the position to: Town of Merrimack, Attn: Committees, 6 Baboosic Lake Road, Merrimack, NH 03054.

For a list of openings, please visit our website at: <http://www.merrimacknh.gov/get-involved> or call the Town Manager's office at (603) 424-2331.

Thank you to all of our current and future volunteers!

For further information, please contact the Town Manager's office at (603) 424-2331 or visit our website at www.merrimacknh.gov to view the event calendar.

Merrimack Town Department Contacts

Assessing Department (603) 424-5136

Loren Martin, Contract Assessor
Tracy Doherty, Admin. Assessor

Building Division (603) 420-1730

Fred Kelley, Building Official

Community Development (603) 424-3531

Timothy Thompson, Director

Finance Department (603) 424-7075

Paul Micali, Director

Fire and Rescue Dept. (603) 424-3690

Michael Currier, Chief
Richard Pierson, Assistant Chief
Brian Borneman, Assistant Chief

Health Division (603) 420-1730

Charlene Wolfe, Health Inspector

Human Resources (603) 424-2331

Sharon Marunicz, HR Coordinator

Library (603) 424-5021

Yvette Couser, Director

Media Services..... (603) 423-8524

Nicholas Lavallee, Coordinator

Parks and Recreation (603) 882-1046

Matthew Casparius, Director

Police Department (603) 424-3774

Mark Doyle, Chief

Public Works Department

Administration..... (603) 424-5137

Kyle Fox, Public Works Director

Equipment Maint..... (603) 423-8552

Brian Friolet, Foreman

Highway Maintenance (603) 423-8551

Lori Barrett, Operations Manager
Greg Blecharczyk, Foreman
Jeff Strong, Foreman

Solid Waste..... (603) 424-2604

Steven Dumas, Foreman

Wastewater (603) 883-8196

James Taylor, Assistant Director

Technology..... (603) 423-8557

William "Chuck" Miller, Coordinator

Town Clerk/Tax Collector (603) 424-3651

Diane Trippett, Town Clerk/Tax Coll.
Brenda DuLong, Deputy TC/TC

Town Manager (603) 424-2331

Eileen Cabanel, Town Manager
Becky Thompson, Executive Secretary

Town Council (603) 424-2331

Welfare (603) 423-8535

Patricia Murphy, Administrator

