



TOWN OF HENNIKER, NEW HAMPSHIRE  
SELECTMEN AGENDA

**Tuesday, January 5, 2021  
6:15 PM**

**Zoom**

**6:15 p.m.**

**I. CALL TO ORDER**

**II. PLEDGE OF ALLEGIANCE**

**III. ANNOUNCEMENTS**

**IV. CORRESPONDENCE**

**V. PUBLIC COMMENT #1** – (For any comment by any Henniker resident on a topic. Request time limit, up to 3 minutes)

**VI. CONSENT AGENDA**

**Item 1:** Appointments

- a) Matthew Mitchell as Sergeant
- b) Michelle Dandeneau as Lieutenant
- c) Stefanie Costello as Emergency Management Director
- d) Cole Bannister as Full-time Police Officer

**VII. NEW BUSINESS**

**Item 2:** 2021 Town Meeting

**Item 3:** Route 114 Crosswalks

**Item 4:** Ambulance Bid

**Item 5:** Lieutenant Michael Martin – Firearm

**Item 6:** Driveway Access for Wastewater

**VIII. OLD BUSINESS**

**Item 7:** Second Reading Holiday Hours

**IX. OTHER BUSINESS/CORRESPONDENCE**

**Item 8:** Acceptance of Board of Selectmen 4:45pm Non-public Minutes December 15, 2020

**Item 9:** Acceptance of Board of Selectmen Meeting Minutes December 15, 2020

**Item 10:** Town Administrator Report

**Item 11:** Selectmen Reports

**X. PUBLIC COMMENT #2** (For any comment by any Henniker resident on a topic. Request time limit, up to 3 minutes)

**XI. NON-PUBLIC**

**Item 12:** Non-public Session 91-A:3 if needed

**XII. ADJOURNMENT**

**XIII. UPCOMING DATES**

January 7, 2021 – Capital Improvement Committee Mtg.

January 9, 2021 – Cogswell Spring Water Works Public Hearing

January 13, 2021 – Planning Board Mtg.

January 19, 2021 – Board of Selectmen Mtg.

January 20, 2021 – Zoning Board of Adjustment Mtg.

### **Visitor Orientation to the Town Selectman's Meeting**

Welcome to this evening's Selectmen's meeting. Please note that the purpose of the meeting is for the Selectmen to accomplish its work within a qualitative timeframe. Meetings are open to the public, but public participation is limited. If you wish to be heard by the board, please note the "Public Comment" at the beginning and end of the meeting to speak to items on a meeting agenda and/or matters pertaining to the business of the Selectmen. In addition, public hearings may be scheduled for public comment on specific matters. Speakers must be residents of the Town of Henniker, property owners in the town of Henniker, and/or designated representatives of recognized civic organizations or businesses located in the Town of Henniker. When they are at the podium, speakers first need to recite their name and address for the record. Visitors should address their comments to the board and not to any individual member. Each speaker shall be provided a single opportunity for comment, limited to three (3) minutes. Public forum shall be limited to fifteen (15) minutes. Visitors should not expect a response to their comments or questions since the Board may not have discussed or taken a position on a matter. Public Comment is not a two-way dialogue between speaker(s), Selectmen, and/or the Town Administrator. The Chair will preserve strict order and decorum at all Board of Selectmen meetings. Outbursts from the public are not permitted.

Notice posted on: December 31, 2021

Next Routine Meeting: January 19, 2021

Items for the next agenda, with completed backup, must be in the  
Selectmen's Office no later than 12:00 noon January 14, 2021.

## TOWN OF HENNIKER, NEW HAMPSHIRE

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Tuesday, January 5, 2021

6:15PM

Zoom Meeting Link:  
<https://zoom.us/j/97311440959>  
Telephone Dial: +1 646 558 8656  
Meeting ID: 973 1144 0959

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**COVID-19 - Public Meeting Procedures Notice**

Due to the COVID 19/Coronavirus crisis and in accordance with Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020-04, Henniker Board of Selectmen is authorized to meet electronically. The Town of Henniker will be utilizing the Zoom platform for this electronic meeting.

Please note that there is no physical location to observe and listen contemporaneously to the meeting, which was authorized pursuant to Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020-04.

All members of the Board of Selectmen have the ability to communicate contemporaneously during this meeting through the Zoom platform, and the public has access to contemporaneously listen and, if necessary, participate in this meeting by following the link below, or dialing the number below and entering the ID number at the prompt. For those who want to provide public testimony in the Public Hearing portion of the meeting, and you are connected to the Zoom website, you may click on the Raise Hand icon in the Attendees Section of Zoom to make the request. When the time is appropriate, you will be recognized so you can provide your testimony. For those calling in who want to provide public testimony, dial \*9 to alert the host that you wish to speak. The host will unmute you at the appropriate time/during the public hearing portion of the meeting. All participants please keep your phones and computers on mute unless speaking.

Website Address:

<https://zoom.us/j/97311440959>

Meeting ID: 973 1144 0959

Passcode: 860958

Telephone Dial: +1 646 558 8656 Meeting ID: 946 3692 5149

Members of the public can also email questions or other public testimony to [townadministrator@henniker.org](mailto:townadministrator@henniker.org). Staff will read the testimony or questions into the record during the meeting.

Any member of the public can also call the Town of Henniker at 603-998-1492 or email [townadministrator@henniker.org](mailto:townadministrator@henniker.org) if they are unable to access the meeting.

<https://zoom.us/j/97311440959>

Meeting ID: 973 1144 0959

Passcode: 860958



CHRISTOPHER T. SUNUNU  
Governor

**STATE OF NEW HAMPSHIRE  
OFFICE OF THE GOVERNOR**

**STATE OF NEW HAMPSHIRE  
BY HIS EXCELLENCY  
CHRISTOPHER T. SUNUNU, GOVERNOR**

**Emergency Order #12 Pursuant to Executive Order 2020-04**

**Temporary modification of public access to meetings under RSA 91-A**

**Pursuant to Section 18 of Executive Order 2020-04 it is hereby ordered, effective immediately, that:**

1. Pursuant to Executive Order 2020-04, paragraph 8 provides: "State and local government bodies are permitted and encouraged to utilize the emergency meeting provisions of RSA 91-A to conduct meetings through electronic means while preserving, to the extent feasible, the public's right to notice of such meetings and ability to observe and listen contemporaneously."

2. Pursuant to Emergency Order #2 issued pursuant to Executive Order 2020-04, gatherings of fifty people or more are prohibited.

3. To implement these orders and recommendations, the requirement in RSA 91-A:2, III(b), that a quorum of a public body be physically present unless immediate action is imperative, is waived for the duration of the State of Emergency declared in Executive Order 2020-04.

4. To further implement these orders and recommendations, the requirement in RSA 91-A:2, III(c), that each part of a meeting of a public body be audible or otherwise discernible to the public "at the location specified in the meeting notice as the location of the meeting," is waived for the duration of the State of Emergency declared in Executive Order 2020-04 so long as the public body:

- a) Provides public access to the meeting by telephone, with additional access possibilities by video or other electronic means;
- b) Provides public notice of the necessary information for accessing the meeting;
- c) Provides a mechanism for the public to alert the public body during the meeting if there are problems with access; and
- d) Adjourns the meeting if the public is unable to access the meeting.

Given under my hand and seal at the Executive Chambers in Concord, this 23rd day of March, in the year of Our Lord, two thousand and twenty, and the independence of the United States of America, two hundred and forty-four.

  
GOVERNOR OF NEW HAMPSHIRE

107 North Main Street, State House - Rm 208, Concord, New Hampshire 03301  
Telephone (603) 271-2121 • FAX (603) 271-7640  
Website: <http://www.governor.nh.gov/> • Email: [governorsununu@nh.gov](mailto:governorsununu@nh.gov)  
TDD Access: Relay NH 1-800-735-2964



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TOWN OF HENNIKER, NEW HAMPSHIRE  
BOARD OF SELECTMEN  
CONSENT AGENDA

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**Tuesday, January 5, 2021  
6:15 pm**

Consent Agenda

Item 1 – Appointments:

- a) Matthew Mitchell as Sergeant
- b) Michelle Dandeneau as Lieutenant
- c) Stefanie Costello as Emergency Management Director
- d) Cole Bannister as Full-time Police Officer

Board of Selectmen Approval:

_____	_____
_____	_____
_____	

\*Please note that the Consent Agenda is subject to change until 4:30 pm the day of a scheduled Selectmen’s Meeting.



Town Hall  
18 Depot Hill Road  
Henniker, NH 03242

Tel: (603) 428-3221  
Fax: (603) 428-4366

Incorporated November 10, 1768  
"Only Henniker on Earth"

## TOWN OF HENNIKER, NEW HAMPSHIRE

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# STAFF REPORT

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**DATE:** 12/30/2020  
**TITLE:** 2021 Town Meeting  
**INITIATED BY:** Cordell Johnston, Henniker Moderator  
**PREPARED BY:** Joseph Devine, Town Administrator  
**PRESENTED BY:** Cordell Johnston, Henniker Moderator

**AGENDA DESCRIPTION:**

Henniker Town Moderator Cordell Johnston will provide an update on the 2021 Town Meeting.

**Legal Authority:** N/A

**Financial Details:** N/A

**Town Administrator Comment:**

N/A

**Suggested Action/Recommendation:**

*Suggested Motion:*

*No Motion is necessary. This update is for informational purposes only.*



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## TOWN OF HENNIKER, NEW HAMPSHIRE

# STAFF REPORT

**DATE:** 12/30/2020  
**TITLE:** Rt. 114 Crosswalks  
**INITIATED BY:** Leo Aucoin, Superintendent of Highway  
**PREPARED BY:** Leo Aucoin, Superintendent of Highway  
**PRESENTED BY:** Leo Aucoin, Superintendent of Highway

### AGENDA DESCRIPTION:

Prior to the State of NH DOT repaving RT. 114 the state will be implementing some changes to the town cross walks. First cross walk would be at Post Office Place, this walk will be discontinued unless the town would be willing to install rapid flash beacon cross walk sign. The next crossing will be just south of the fire house. This crossing current cross the road diagonally the state will change this so it crosses square to the road which will limit pedestrian time in the road. The crossing at College Convenience will be move closer to the bridge so it is not in conflict with parking spaces that limit pedestrian visibility. Once again, the state will incur the cost. The last crossing is at the College Admin. Building, current it crosses the road but does not lead to another sidewalk. This walk will be shifted to leads to the south side of Union Street where it will meet the college owned sidewalk.

**Legal Authority:** N/A

**Financial Details:** Current estimate for the Rapid Flash Beacon roughly \$8,300.00 cash and carry plus two concrete foundations and installation. My estimate \$11,000.00 total

### Town Administrator Comment:

I have spoken with the Superintendent who is in favor of these improvements and feels we should make this investment. It is also important to note if we don't move the crossing at College Convenience, we run the risk of losing parking spaces.

### Suggested Action/Recommendation:

*Suggested Motion: Authorize the Town Administrator and Road Agent to move forward with the installation of the rapid flash beacons in conjunction with the repaving of Rt. 114 by the State of NH.*

William R. Lambert, P.E.  
Traffic Engineer/Administrator



Lee J. Baronas, P.E.  
Asst. Traffic Engineer

P.O. BOX 483, 18 SMOKEY BEAR BLVD., CONCORD, NH 03302-0483

March 30, 2020

### Proposed Resurfacing CY 2020 Program - Curb Ramps and Uncontrolled Crosswalks

Below are two excerpts from the *Department of Justice/Department of Transportation Joint Technical Assistance on the Title II of the Americans with Disabilities Act Requirements to Provide Curb Ramps when Streets, Roads, or Highways are Altered through Resurfacing*:

Title II of the Americans with Disabilities Act (ADA) requires that state and local governments ensure that persons with disabilities have access to the pedestrian routes in the public right of way. An important part of this requirement is the obligation whenever streets, roadways, or highways are altered to provide curb ramps where street level pedestrian walkways cross curbs. This requirement is intended to ensure the accessibility and usability of the pedestrian walkway for persons with disabilities.

Because resurfacing of streets constitutes an alteration under the ADA, it triggers the obligation to provide curb ramps where pedestrian walkways intersect the resurfaced streets.

Entire text of this directive is located here: <http://www.ada.gov/doj-fhwa-ta.htm>

The Department has evaluated the pedestrian crossings affected by the Proposed Resurfacing CY 2020 Program and will construct ADA-compliant concrete ramps as required as part of the Resurfacing Contract. **These ramps are part of the sidewalk environment and become the maintenance responsibility of the municipality after they are constructed.**

Marked crosswalks shall be in compliance with the standards established in the current edition of the *Manual on Uniform Traffic Control Devices* (MUTCD), and the current requirements of the *Americans with Disabilities Act* (ADA).

**Uncontrolled marked crosswalks on State-maintained highways are the maintenance responsibility of the municipality**, except in school zones where the crosswalk nearest the front door of the school is maintained by the State. Maintenance refers to a program of pavement **marking maintenance** in conformance with the MUTCD. Access to pedestrian crossings shall be maintained year round. Year round access is considered to refer to **winter snow removal and treatment of ice** at approaches to the crosswalk location.

Pedestrian crossing warning signs at all uncontrolled crosswalks and established unmarked pedestrian crossings will be installed and maintained by the NHDOT.

**Parking shall be restricted** and enforced within 20 feet *minimum* from each end of the crosswalk. "No Parking" signs shall be installed and maintained by the municipality as appropriate.

NHDOT will install the first crosswalk pavement markings after 2020 paving, unless otherwise indicated by the municipality. Thereafter, the municipality will be responsible for maintaining retroreflective crosswalk markings.

The following attached sheet(s) contain the uncontrolled crosswalk(s) that have been identified in your municipality within the limits of the Proposed Resurfacing CY 2020 Program. Please pay particular attention to the "Requirements for Approval" column for each crosswalk.



**If your municipality chooses to install its own MUTCD-compliant crosswalk markings to be consistent with the design of other crosswalks in the municipality:**

1. Uncontrolled Crosswalks on State-maintained roads shall be striped per the MUTCD Section 3B.18 and Interpretation Letter 3(09)-24(I).
2. You must **notify NHDOT by May 1, 2020** to decline NHDOT applying the crosswalk markings after resurfacing.
3. Crosswalk pavement markings shall be applied by the municipality within 14 calendar days of paving.

Before agreeing to re-establish an existing uncontrolled marked crosswalk, the municipality should consider the frequency with which the crosswalk is used. When a crosswalk is frequently used, it helps establish the expectation among motorists that they may need to yield when they pass through the area. However, a minimally used crosswalk can actually have a negative safety impact not only at this location, but other locations nearby: if drivers perceive that the crosswalk is not used, it is more likely to be disrespected (contradictory to the pedestrian expectation that motorists will yield). Initial research has shown that when fewer than 20 pedestrians per hour use a crosswalk, motorist compliance decreases significantly; based on this, agencies across the country have begun to adopt **minimum pedestrian volume thresholds of around 15-20 pedestrians per hour** (at peak times of a typical day, in good weather) before a crosswalk can be marked. NHDOT is waiting for additional research on this topic to determine whether we will follow suit, but recommends that municipal staff and elected officials familiar with the location consider the appropriateness of a marked crosswalk relative to this information (and with respect to availability of gaps in the traffic stream) before an existing uncontrolled marked crosswalk is re-established.

**If your municipality chooses to voluntarily eliminate an existing uncontrolled marked crosswalk due to low usage, in the interest of retaining parking spaces, due to insufficient maintenance resources, or any other reason, please notify NHDOT by May 1, 2020 to decline the curb ramp, signage, and pavement marking work proposed in conjunction with the Resurfacing Contract.**

In accordance with RSA 236:1, the Department of Transportation reserves the right to withdraw approval and require removal of this crosswalk based on safety, maintenance and engineering issues, without incurring any obligation.

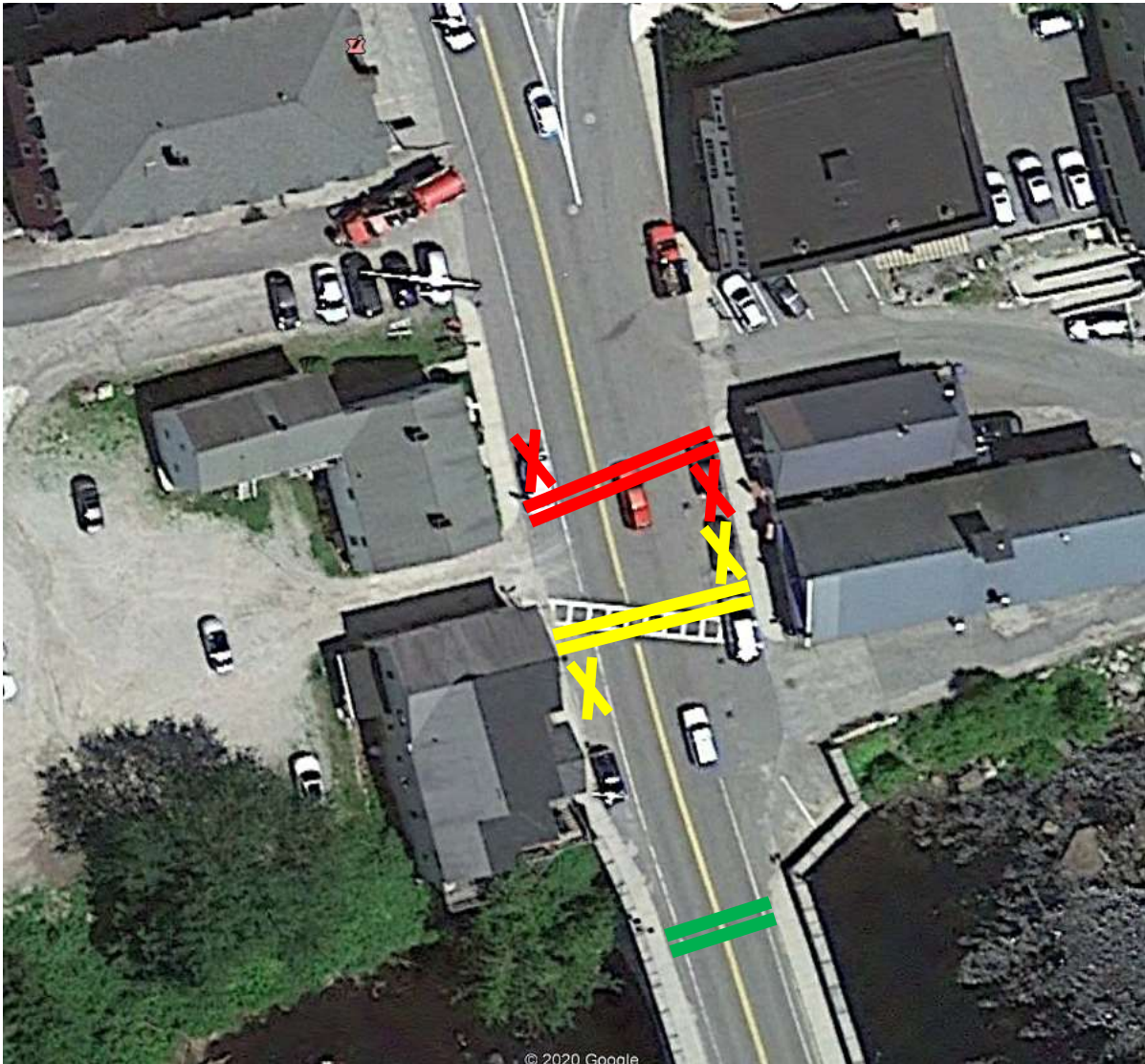
***Please sign and return the attached form(s) (one per crosswalk) to accept or decline the maintenance responsibilities.***

If the municipality does not agree to maintain the referenced crosswalk(s) by signing and returning the attached form(s), the concrete ramps will be removed/not constructed and the midblock crosswalk will be eliminated.

All crosswalk correspondence should be directed to:

Michael T. O'Donnell, P.E.  
Senior Traffic Operations Engineer  
**Attn.: 2020 Resurfacing Program**  
NHDOT Bureau of Traffic  
18 Smokey Bear Blvd, P.O. Box 483  
Concord, NH 03302  
(603) 271-1581  
michael.o'donnell@dot.nh.gov

Attachments: Municipality Agreement(s) to Maintain Uncontrolled Crosswalk  
2020 Resurfacing Project excerpt(s): "Curb Ramp Details"



Existing crosswalk (white) – Safety concerns include proximity to on-street parking within 20', and location within two right-turn conflicts. Also, the diagonal orientation creates a longer path for pedestrians than to go straight across. Safety concerns involving parking would be corrected by eliminating 2 prime parking spaces close to the café and store.

Northerly crosswalk option (red) – This location would shift the crosswalk out of the right turn conflicts, but would still involve eliminating 2 parking spaces.

Middle crosswalk option (yellow) – Straightens the crosswalk, but leaves the crosswalk in the right turn conflicts and still involves eliminating two parking spaces.

Southerly crosswalk option (green) – Moves the crosswalk out of right turn conflicts and away from parking spaces. I'm not sure a crosswalk would be useful in this location, however. And I would also have to see if we would be able to integrate the curb ramps into the bridge, this option may not be feasible for this reason but I would still like to hear the Town's feedback.

No crosswalk – maximizes parking, but there would be no effort made to consolidate pedestrian crossings to a single location. Pedestrians would either cross at Western Ave or by the NEC campus, or just cross at random in the vicinity of the store and café. Studies have shown no correlation between safety and crossing the street at marked vs. unmarked locations, so eliminating this crosswalk would be an option if the Town prefers to maximize the availability of parking. And although I don't see it playing out here, there is a rule of thumb that pedestrians are usually willing to walk up to 300' to use a marked crosswalk (Western Ave is 170' away).



# Ocean State Signal Co.

27 Thurber Blvd

Smithfield, RI 02917

Tel: 401-231-6780 Fax: 401-231-4390

[www.oceanstatesignal.com](http://www.oceanstatesignal.com)

TO: Leo Aucion - Public Works

DATE: 12/16/2020

LOCATION: Henniker, NH

FROM: James-Michael Trotta

ITEM NUMBER: Solar RRFB Crosswalk System

DUE DATE: \_\_\_\_\_

INTERSECTION: Route 114 @ Post Office Place

PROJECT #: \_\_\_\_\_

Quantity	ITEM/MATERIAL DESCRIPTION			TOTAL	
1	<b>Solar Powered RRFB Crosswalk System c/o:</b>				<b>\$8,300.00</b>
	2 (ea) 14' Aluminum Pedestal w/ Transformer Base				
	2 (ea) 55W Solar Control System w/ Radio				
	4 (ea) RRFB-XL Light Bar w/ Ped Indication				
	2 (ea) Bulldog ADA Ped Button w/ 9x12 Frame & R10-25 Sign				
	4 (ea) 30" W11-2 Pedestrian Crossing Sign				
	2 (ea) 24x12 W16-7L Down Left Arrow Sign				
	2 (ea) 24x12 W16-7R Down Right Arrow Sign				
	8 (ea) Sign Mounting Hardware Kit				
	Notes:				
	A) Furnish Only				
	B) Confirm Color of Pedestals & Buttons				
	C) Does Not Include Concrete Foundations or Anchor Bolts				

**TERMS AND CONDITIONS:**

The above price is NET F.O.B shipping point with **free shipping** to one destination in New England.

Terms quoted are Net Thirty and this quote is guaranteed for 30 days.

**BEST REGARDS,**

**James-Michael Trotta**



# Ocean State Signal Co.

27 Thurber Blvd Smithfield, RI 02917  
 (401) 231-6780 Fax: (401) 231-4390



## SPECIFICATION SHEET

TITLE: Pedestal Pole, 4" - 8 NPT Spun Aluminum  
 w/ Square Base Assy, Aluminum

PART NO.:  
 SEE BELOW



Pole Length Coating

PB-5100 -  -

PNC = Process No Color  
 P\_\_ = Paint

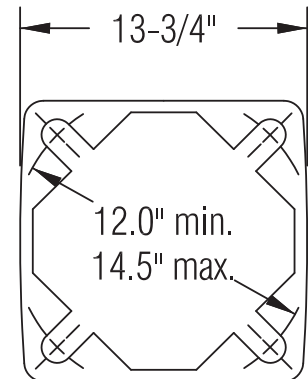
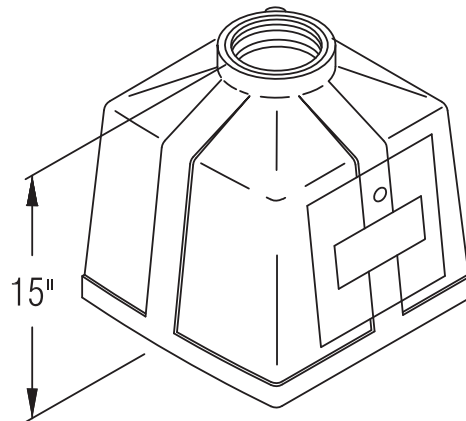
P29 = Federal Yellow  
 P30 = Dark Green  
 P33 = Gloss Black  
 P34 = Flat Black



Coating

PB-5334 -

PNC = Process No Color  
 P\_\_ = Paint



For more information, visit our website at [www.oceanstatesignal.com](http://www.oceanstatesignal.com)



## RECTANGULAR RAPID FLASHING BEACON PEDESTRIAN CROSSWALK SYSTEMS

Rectangular Rapid Flashing Beacon (RRFB) Pedestrian Crosswalk Systems provide drivers real-time warning when pedestrians are in or about to enter an approaching crosswalk. This popular, MUTCD-compliant option heightens driver awareness in a variety of applications.

- School zone crossings
- Multilane uncontrolled crossings
- High-speed pedestrian crossings



# Rectangular Rapid Flash Beacon: RRFB-XL2

Extra-large beacons provide greater visibility, ideal for high-speed and multi-lane pedestrian & school crossings

- Driver yielding rates of 80-90%
- Large LEDs exceed FHWA standards
- Completely modular
- Various mounting options

RRFBs have produced 80% to 90% driver compliance in yielding to pedestrians at high-risk uncontrolled crossings. This is the highest yielding rate of all devices not featuring a red display, and up to 4 times greater than standard round beacons. RRFBs cost less than other devices with similar vehicular yield rates.

RRFB options include:

- Advance RRFB wirelessly linked to Crossing RRFB
- Self-powered remote bollard-mounted pushbutton
- Passively activated systems



# Rectangular Rapid-Flash Beacon (RRFB) LED Crosswalk Warning System

Solar powered.  
No AC required.

RRFBs are user-actuated amber LEDs that supplement warning signs at intersections without signals or mid-block crosswalks. Two arrays of alternately flashing LEDs use an irregular flash pattern (similar to emergency flashers on police vehicles), commanding the attention of drivers day and night. The RRFB has been show to provide an 80% reduction to Yield-to-Pedestrian traffic, exceeding that of standard beacons. As a low cost alternative to traffic signals, it's no wonder why RRFB systems are taking the country by storm! The RRFB units install easily onto new or existing signal poles, and TAPCO can provide completed system with poles and hardware. The FHWA requires that RRFB systems are solely for use in pedestrian or school crossings, and must be pedestrian activated (actively or passively).



- TAPCO's RRFB LEDs are the brightest and most durable on the market
- Society of Automotive Engineers (SAE) standard J595 and FHWA compliant LED light intensity
- Modular component construction maintenance quick and easy
- Solar powered, no AC power required (110v optional)
- RRFB LEDs can flash on front and sides, alerting drivers and pedestrians simultaneously
- Compatible with Intelligent Transportation Systems (ITS)
- MUTCD interim approval

Multiple LED lens sizes available  
(large lens shown here)



**2** BlinkerBeam® wirelessly activates the other RRFB unit

**3** RRFB LED arrays flash synchronously

**1** Pedestrian activates

80% reduction to Yield to Pedestrian traffic!\*

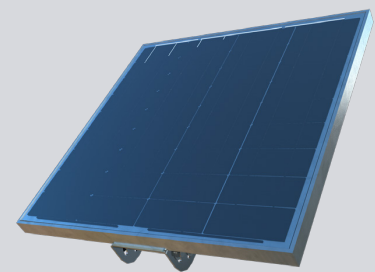
\*"An Analysis of the Efficacy of Rectangular-shaped Rapid-Flash LED Beacons to Increase Yielding to Pedestrians Using Crosswalks on Multilane Roadways in the City of St. Petersburg, FL", Center for Education and Research in Safety



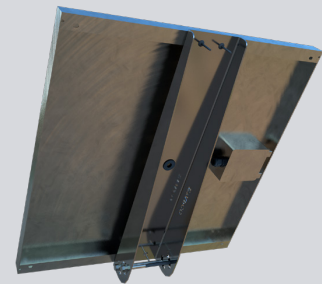
# SOLAR PANEL 55W

## SPECIFICATIONS

<b>POWER</b>	55W minimum
<b>NOMINAL VOLTAGE</b>	12V
<b>OPEN CIRCUIT VOLTAGE</b>	22.1V
<b>SHORT CIRCUIT CURRENT</b>	3.31A
<b>MAXIMUM POWER VOLTAGE</b>	18.18V
<b>MAXIMUM POWER CURRENT</b>	3.1A
<b>GLASS</b>	Tempered
<b>FRAME</b>	Anodized aluminum
<b>JUNCTION BOX</b>	IP67
<b>WEIGHT</b>	14 pounds
<b>MOUNTING HARDWARE</b>	Various options available
<b>OPERATING TEMPERATURE RANGE</b>	-40°F to 194°F (-40°C to 90°C)
<b>DIMENSIONS</b>	25"W x 26"H x 1.5"D



**FRONT**



**BACK**



(800) 236-0112

TAPCO.net.com



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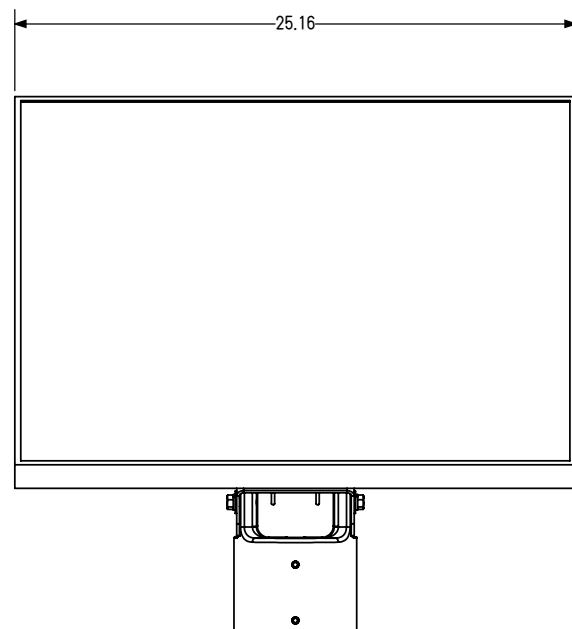
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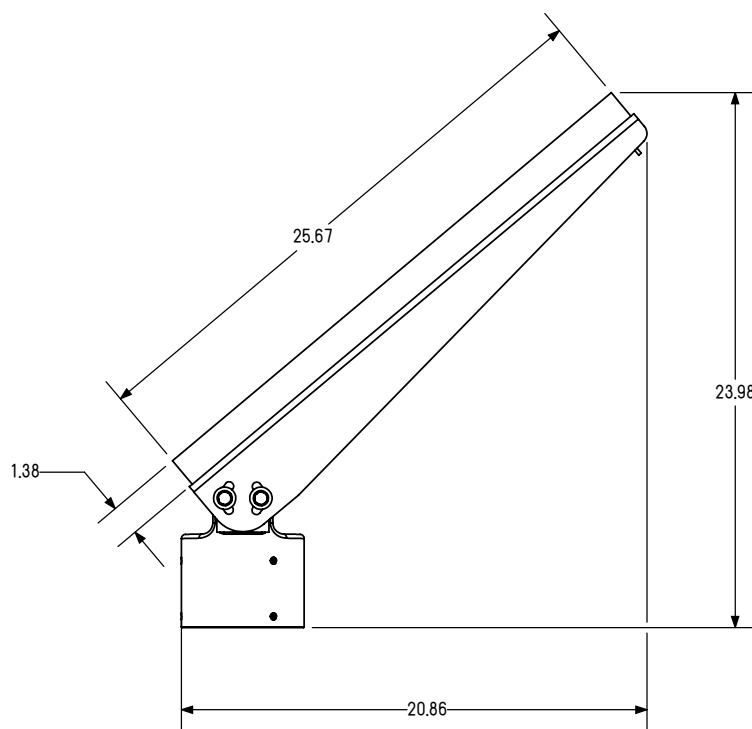
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REVISIONS				
REV.	DESCRIPTION	DATE	PCN #	AUTHOR/APPROVED
A	RELEASED FOR SALES SUBMITTAL	6/7/2016	N/A	AK./J.P.

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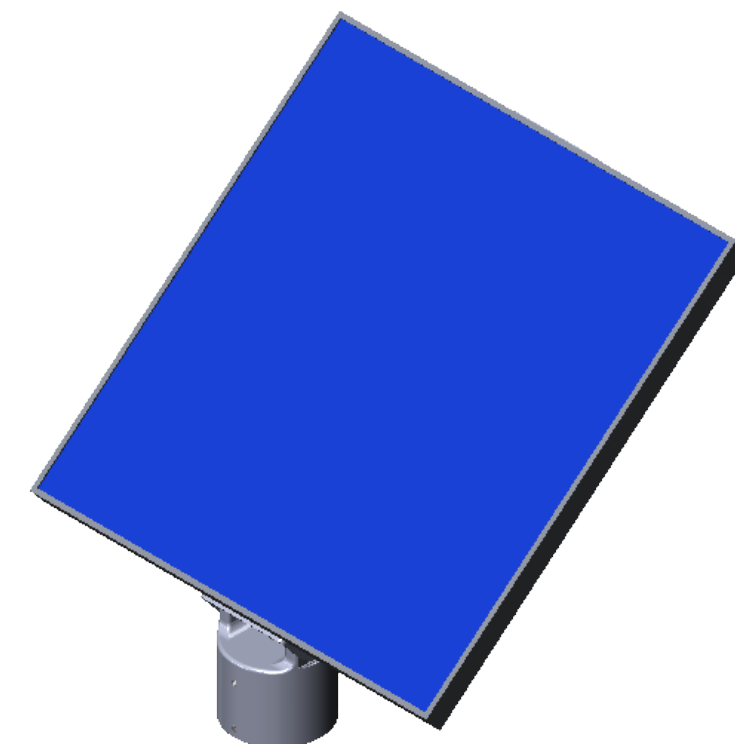


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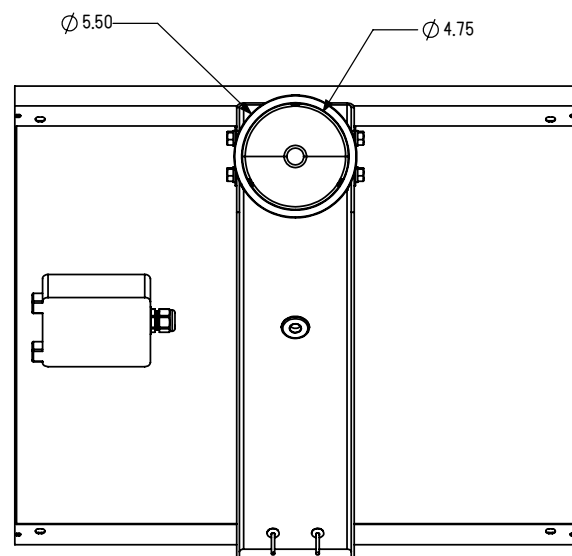


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**NOTES:**

1. ORIENT SOLAR PANEL TOWARDS SOUTHERN SKY FOR MAXIMUM SOLAR EXPOSURE
2. SOLAR PANEL ANGLE CAN BE ADJUSTED TO MEET SPECIFIC LOCATION SOLAR REQUIREMENT



TITLE:

55W/12V SOLAR PANEL PACKAGE TOP OF  
POLE MOUNT 4.5 DIA.

PROPRIETARY AND CONFIDENTIAL THE INFORMATION CONTAINED IN THIS DRAWING IS THE SOLE PROPERTY OF TAPCO. ANY REPRODUCTION IN PART OR AS A WHOLE WITHOUT THE WRITTEN PERMISSION OF TAPCO IS PROHIBITED.

SHEET 1 OF 1

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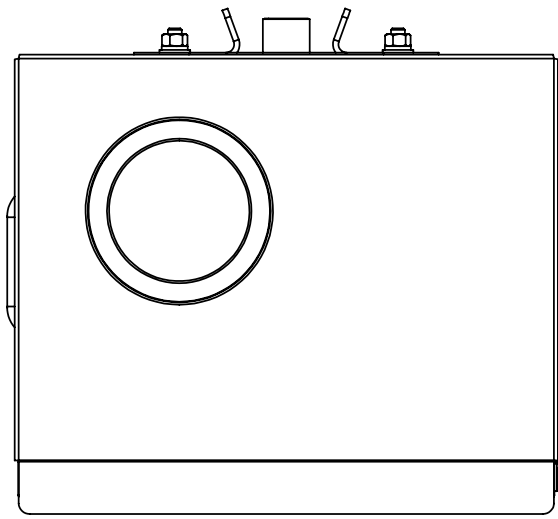
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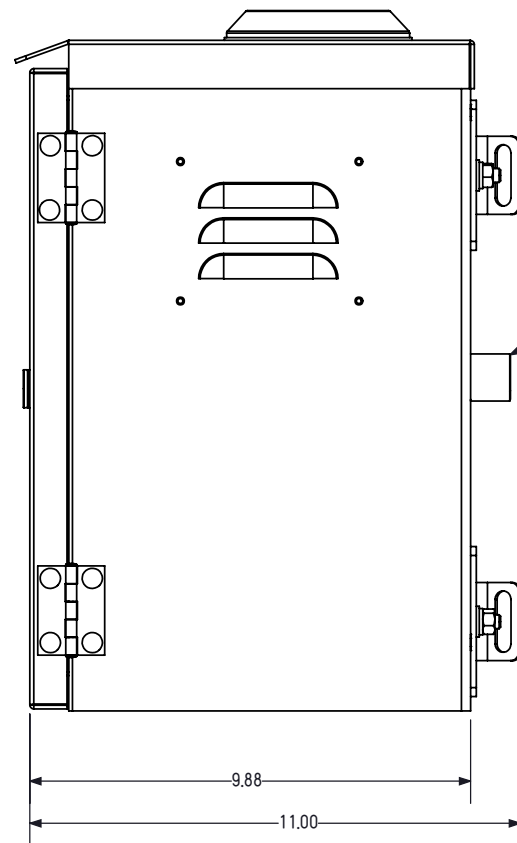
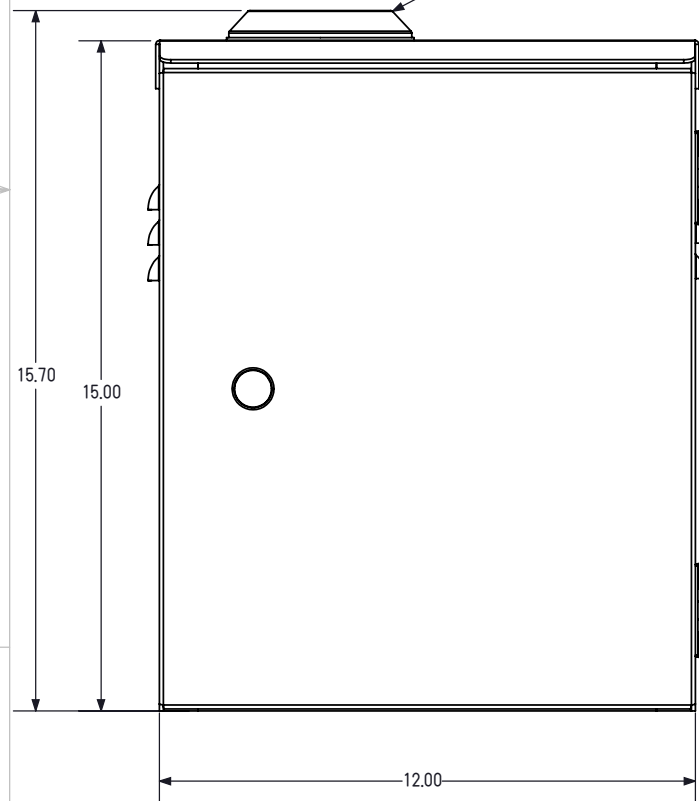
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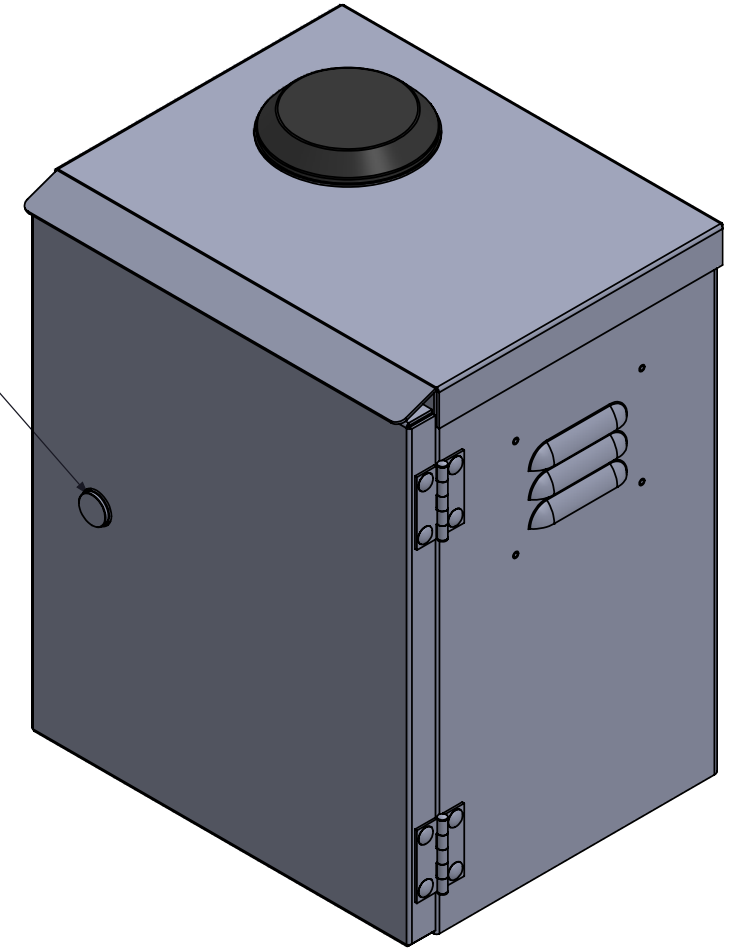
900MHZ ANTENNA IF SYSTEM IS  
EQUIPPED WITH BLINKERBEAM RADIO



CONDUIT FITTING

BANDING BRACKET FITS  
2-3/8" AND UP

CORBIN #2 LOCK



**TAPCO**  
TRAFFIC & PARKING CONTROL CO., INC.

MATERIAL 5052-H32 ALUMINUM .090 THICK

**NEMA 3R - VENTED - ALUMINUM  
CONTROL CABINET ASSEMBLY**

STORAGE SIZE:

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SHEET 1 OF 1

8

7

6

5

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# IWS CONTROLLER

## SPECIFICATIONS

<b>POWER</b>	6V and 12VDC with power indicator light
<b>INPUTS</b>	2 digital inputs
<b>OUTPUTS</b>	2x two-channel (able to drive two warnings per output)
<b>PROGRAMMABILITY</b>	Locally using serial input (RS232) or remotely using BlinkLink® via cell modem
<b>PROGRAM ACTIVATION OPTIONS</b>	24/7, Dusk 'til Dawn, BlinkLink® Scheduling, Time Clock, Custom Input
<b>LED-WARNING CONTROL COMPATIBILITY</b>	BlinkerSign®, BlinkerBeacon™, RRFB-XL2™
<b>DIMMABILITY</b>	Auto-adjustable via solar panel (6V systems) Auto-adjustable via photocell sensor (12V systems)
<b>INTERNAL SYSTEM CLOCK</b>	Integrated with on-board battery backup
<b>SELF-DIAGNOSTIC CAPABILITY</b>	Internal temperature monitor
<b>DAYLIGHT SAVING TIME</b>	User programmable
<b>OPERATING TEMPERATURE RANGE</b>	-40°F to 176°F (-40°C to 80°C)
<b>ENCLOSURE</b>	IP67 rated
<b>ENCLOSURE DIMENSIONS</b>	3.2"W x 3.7"H x 2.5"D



(800) 236-0112

TAPCO.net.com



# BLINKERBEAM® WIRELESS RADIO

## SPECIFICATIONS

<b>POWER INPUT</b>	5VDC
<b>INPUT</b>	1 digital input, micro USB
<b>OUTPUTS</b>	2 digital output lines, host serial lines for OTA serial
<b>PROGRAMMABILITY</b>	Locally using USB port or front-mounted joystick
<b>LCD DISPLAY</b>	4 lines at 21 characters per line
<b>OPERATION POWER MODES</b>	3 levels available, 0.25, 0.5 or 1 watt
<b>CONNECTIVITY</b>	Activates warning LEDs concurrently
<b>FREQUENCY</b>	License free 900 MHz Frequency Hopping Spread Spectrum with 10 different RF patterns to prevent interference between collocated radio systems
<b>RANGE</b>	900 feet or longer with optional antenna
<b>SERIAL DATA RATE</b>	19,200Baud
<b>STATUS LEDES</b>	Red, green, yellow, amber
<b>FCC ID</b>	2ANWN-02ANWN
<b>AVAILABLE ANTENNAS</b>	6dBi Omni - Fiberglass 3dBi Omni Whip - RPSMA 3dBi Omni Low Profile 10.64dBi Yagi
<b>OPERATING TEMPERATURE</b>	-40°F to 176°F (-40°C to 80°C); less than 90% RH
<b>DIMENSIONS</b>	3.2"W x 3.7"H x 2.5"D



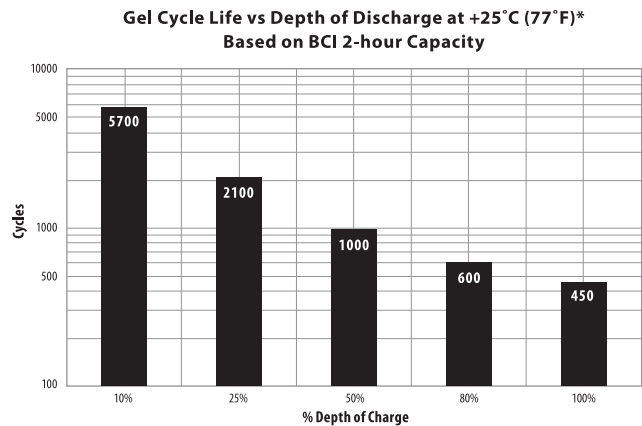
(800) 236-0112

TAPCO.net.com

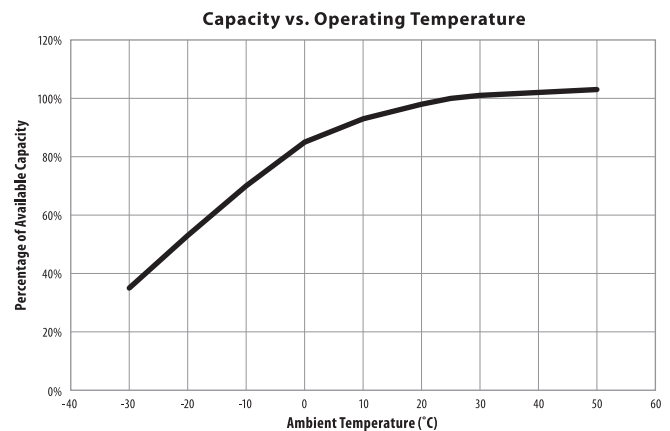
# 8G40-DEKA 48Ah Valve-Regulated Gelled-Electrolyte Battery



<b>Voltage</b>	12 volts nominal
<b>Capacity at C/100</b>	48 Ah
<b>Capacity at C/100</b>	40 Ah
<b>Plate alloy</b>	Lead calcium
<b>Container/cover</b>	Grey Polypropylene
<b>Electrolyte</b>	Sulfuric acid thizotropic gel
<b>Short circuit current</b>	1331
<b>Posts</b>	Forged terminals and bushings
<b>Operating temperature range</b>	-76°F (-60°C) – 140°F (60°C)
<b>Vent</b>	Self sealing
<b>Terminal</b>	Insert with 1/4"-20 round hole
<b>Weight</b>	32 lb. (14.5 kg)
<b>Dimensions</b>	7.76"L x 6.62"W x 6.87"H 197mmL x 168mmW x 174mmH
<b>Ampere Hour Capacity 77°F (25°C)</b>	
10 HR = 37.0Ah	20 HR = 40.0 Ah    24 HR = 40.8 Ah    100 HR = 48.0 Ah
<b>Peak Rating** [1.75 vpc @ 77°F (25°C)]</b>	
5 HR = 36.0 AH	20 HR = 42.1 AH    100 HR = 48.7 AH
<b>Non -Spillable</b>	as defined by Department of Transportation, International Commercial Airline Organization and International Airline Transport Association definitions



\*Dependent upon proper charging and ambient temperatures.



**Capacity vs. Operating Temperatures:** Above are the changes in capacity for wider ambient temperature range, giving the available capacity, as a percentage of the rated capacity, at different ambient temperatures. The curves show the behavior of the battery after a number of cycles.

<b>Photovoltaic Charging Parameters</b>		
Bulk charge	Max current (amps)	30% of 20 Hr rate
Absorption (regulation) charge	Constant Voltage	2.35-2.43 vpc
Float charge	Constant Voltage	2.25 vpc ± 0.01
Equalize charge	Constant Voltage	2.40-2.43 vpc
Temperature coefficient	0.003 v/°C	

Cut-off parameters per charge & equalize intervals are application specific and will vary dependent upon site specific characteristics such as temperature, days of autonomy, array to load ratio, etc.

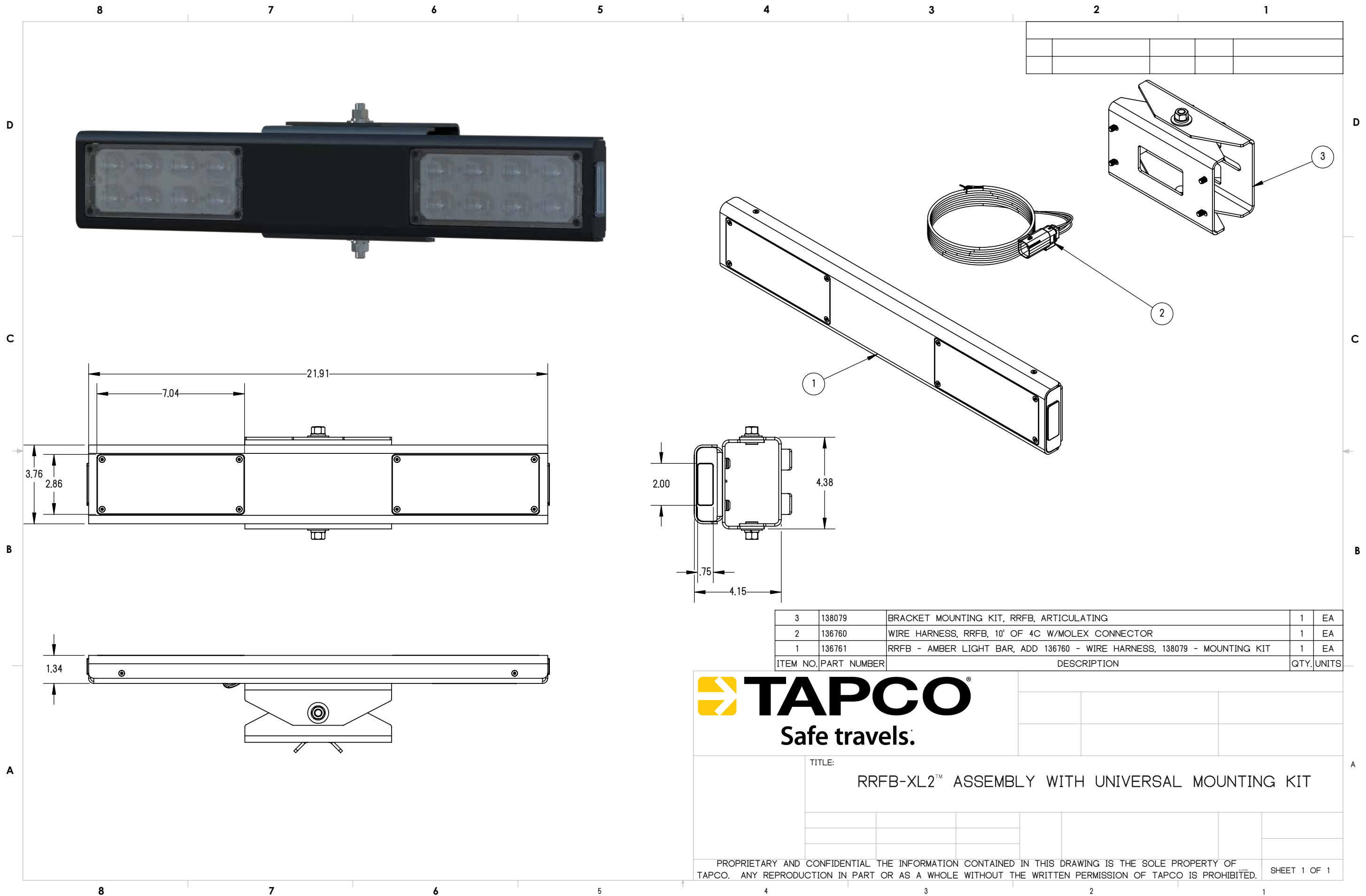
Distributed by



5100 West Brown Deer Road  
Brown Deer, WI 53208

1-800-236-0112  
www.tapconet.com

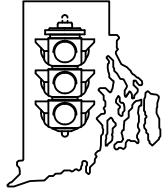




ITEM NO.	PART NUMBER	DESCRIPTION	QTY.	UNITS
3	138079	BRACKET MOUNTING KIT, RRFB, ARTICULATING	1	EA
2	136760	WIRE HARNESS, RRFB, 10' OF 4C W/MOLEX CONNECTOR	1	EA
1	136761	RRFB - AMBER LIGHT BAR, ADD 136760 - WIRE HARNESS, 138079 - MOUNTING KIT	1	EA



TITLE:  
RRFB-XL2™ ASSEMBLY WITH UNIVERSAL MOUNTING KIT



*Ocean State Signal Co.*

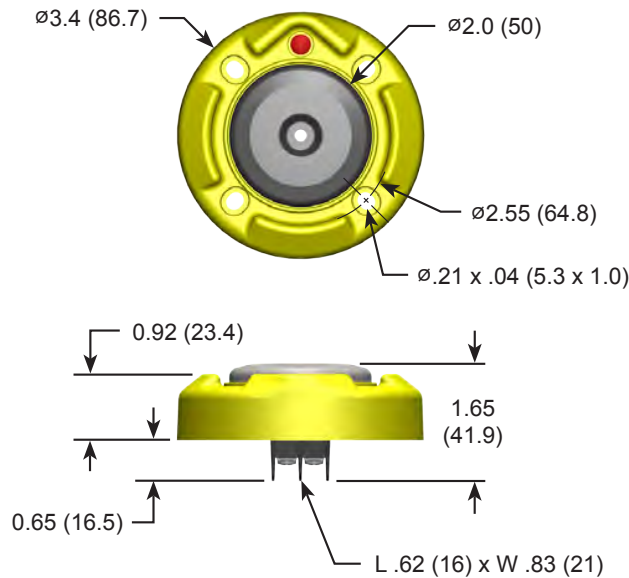
27 Thurber Blvd • Smithfield, RI 02917  
(401) 231-6780 Fax: (401) 231-4390

**POLARA**

**SPECIFICATION SHEET**

TITLE: Bulldog III Series  
Vandal Resistant ADA Push Button

PART NO.:  
BDL3-X\*



This button is a highly vandal resistant button with essentially no moving parts. It is pressure activated, but can withstand an impact from a baseball bat or hammer. When the switch activates, you hear a beep and the LED either flashes (Momentary Mode) or lights and stays on until the walk cycle (Latching Mode).

**Body Material:**

Standard: 316 Stainless Steel

Arrow Button: Anodized 6061 Aluminum, Nickel Plated  
Black Powder Coat on area surrounding arrow

**Piezo Driven Solid State Switch:**

Operating Force: 2.0 lbs Maximum

Operating Temperature: -30 F to 165 F (-34 C to 74 C)

Operating Voltage: 12-36 VDC, 9-25 VAC RMA  
(18 VDC Typ.)

MTBF: 8,800,000 hours Typ.

Switch Operating Life: Greater than 300 million operations.

"Off" Current: 15 uA Typ.

"On" Resistance: 85 Typ. (Momentary)

Maximum "On" Current: 150 mA (over-current protection) Typ.

Debounce Time: 85 ms. Typ.

**LED Operating Modes:**

Momentary: Approx 0.025 sec. LED flash each time button is pressed.

Latching: LED activates only during non-walk phases and stays on until the beginning of the walk phase.

**LED Specifications:**

Luminous Intensity: 0.3 Lux @ 1 meter Minimum (Red)

Viewing Angle: 155 Typical

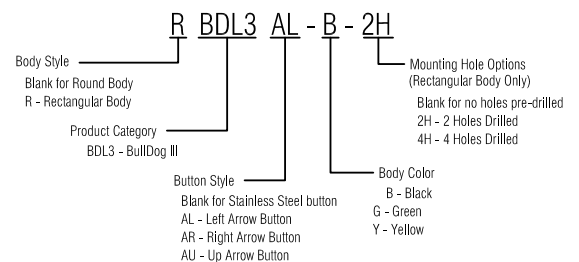
**Beeper:**

Volume: 68 dB @ 1 meter Typ.

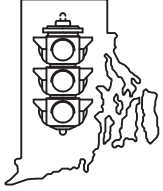
Beep on Press: 2.6kHz

Beep on Release: 2.3 kHz

Beep Length: 50ms Typ.



For more information, visit our website at [www.oceanstatesignal.com](http://www.oceanstatesignal.com)



*Ocean State Signal Co.*

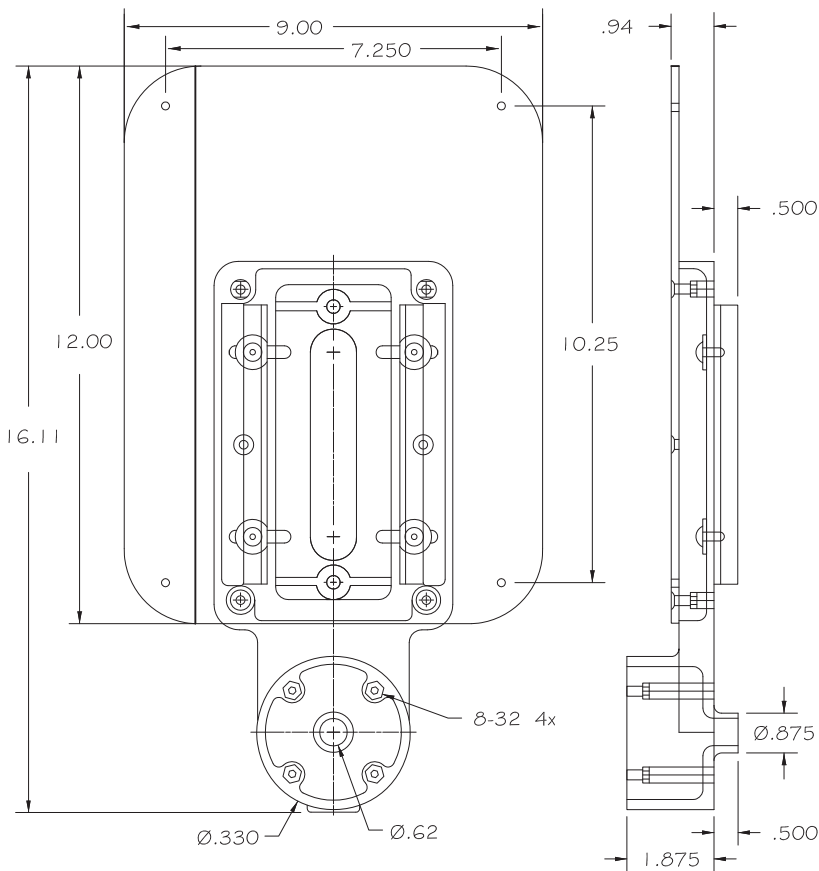
27 Thurber Blvd • Smithfield, RI 02917  
 (401) 231-6780 Fax: (401) 231-4390



**SPECIFICATION SHEET**

TITLE: 9" x 12" PUSH BUTTON FRAME

PART NO.:  
 PBF9X12-X



Polara Engineering's Push Button Frames are designed to mount on a 2½" diameter pole up to a 24" diameter pole, or a flat surface. Their cast aluminum structure and powder coated finish provides a very strong and attractive mount for a pedestrian push button and sign.

Polara's frame is unique from other companies frames in that other companies typically drill and tap holes directly into the aluminum of the frame. When a dissimilar metal screw is installed to hold button or sign, bi-metal corrosion occurs between the screw and aluminum. When the screws need to be removed they often break or strip out the threads. This renders the frame useless requiring a new frame to be installed, or significant time must be spent drilling and installing inserts or tapping new holes.

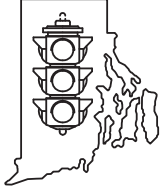
Polara installs high quality stainless helicoils that, when used with stainless steel screws, eliminate the bi-metal corrosion problem.

To designate color, replace "X" in part number with:

- "B" for Black
- "G" for Green
- "Y" for Yellow

Material: Aluminum





*Ocean State Signal Co.*

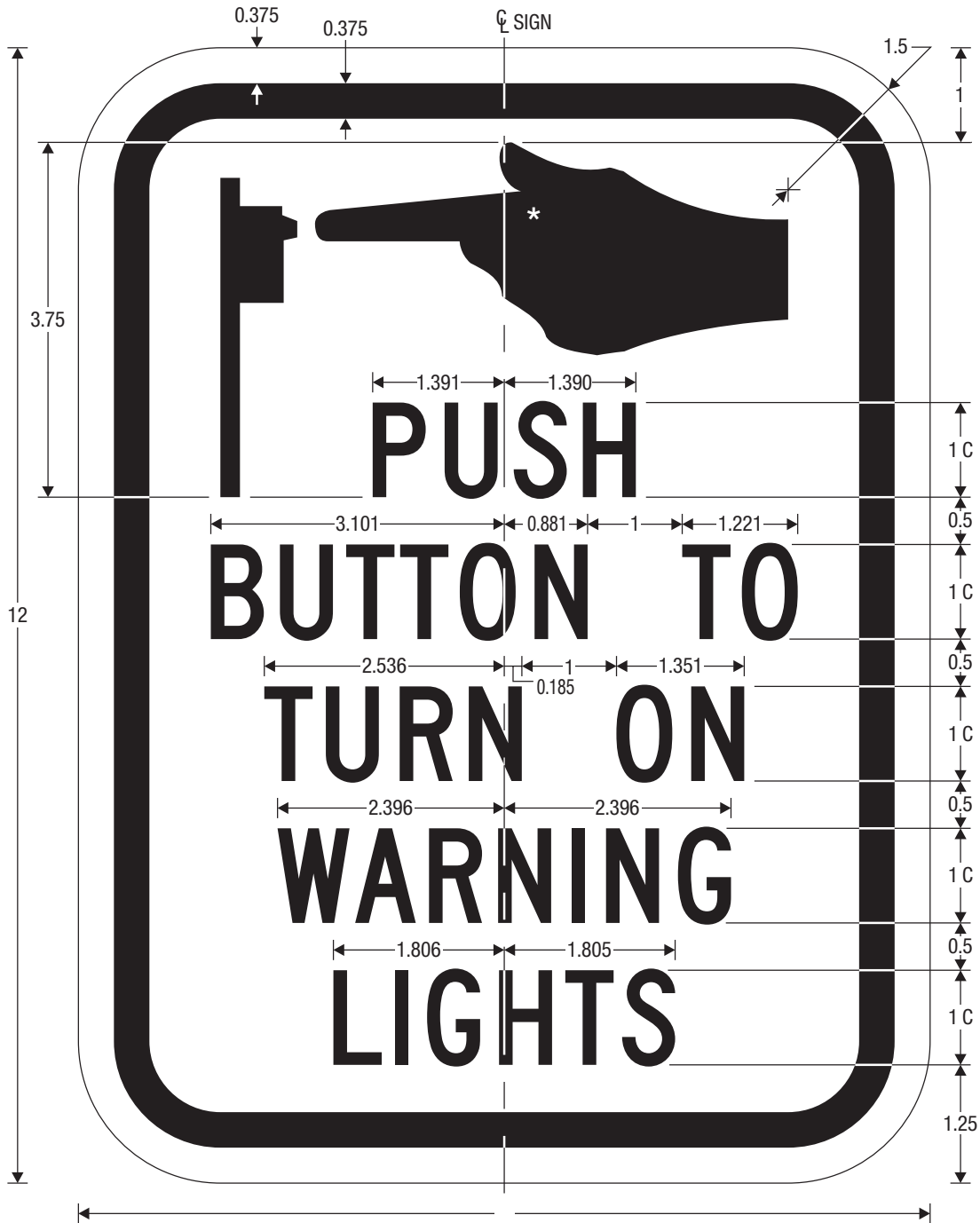
27 Thurber Blvd • Smithfield, RI 02917  
 (401) 231-6780 Fax: (401) 231-4390



ASSEMBLY SHEET

TITLE: "PUSH BUTTON TO TURN ON WARNING LIGHT"  
 MODEL X SIGN - MUTCD R10-25 (9" x 12")

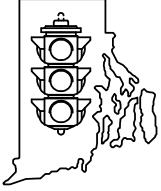
PART NO.:  
 800-101 R10-25



R10-25

PUSH BUTTON TO TURN ON WARNING LIGHTS  
 BACKGROUND — WHITE (RETROREFLECTIVE)

For more information, visit our website at [www.oceanstatesignal.com](http://www.oceanstatesignal.com)



*Ocean State Signal Co.*

27 Thurber Blvd • Smithfield, RI 02917  
 (401) 231-6780 Fax: (401) 231-4390

SPECIFICATION SHEET

TITLE: MUTCD STATIC TRAFFIC SIGN

PART NO.:  
SEE BELOW



W11-1, .080 DG3 FYG,  
Bike Crossing (Symbol) Fed Spec  
Fluorescent Yellow-Green Sign



W11-2, .080 DG3 FYG,  
Pedestrian Crossing (Symbol) Fed Spec  
Fluorescent Yellow-Green Sign



W11-15, .080 DG3 FYG,  
Mixed Use Crossing (Symbol) Fed Spec  
Fluorescent Yellow-Green Sign



W16-7pL



W16-7pR

W16-7PL, 24"x12" DG3 FYG,  
Down Diagonal Arrow Fed Spec  
Fluorescent Yellow-Green Sign



S1-1, .080 DG3 FYG,  
School Crossing (Symbol) Fed Spec  
Fluorescent Yellow-Green Sign



W11-15P, 24"x12" DG3 FYG,  
Trail Crossing Fed Spec  
Fluorescent Yellow-Green Sign



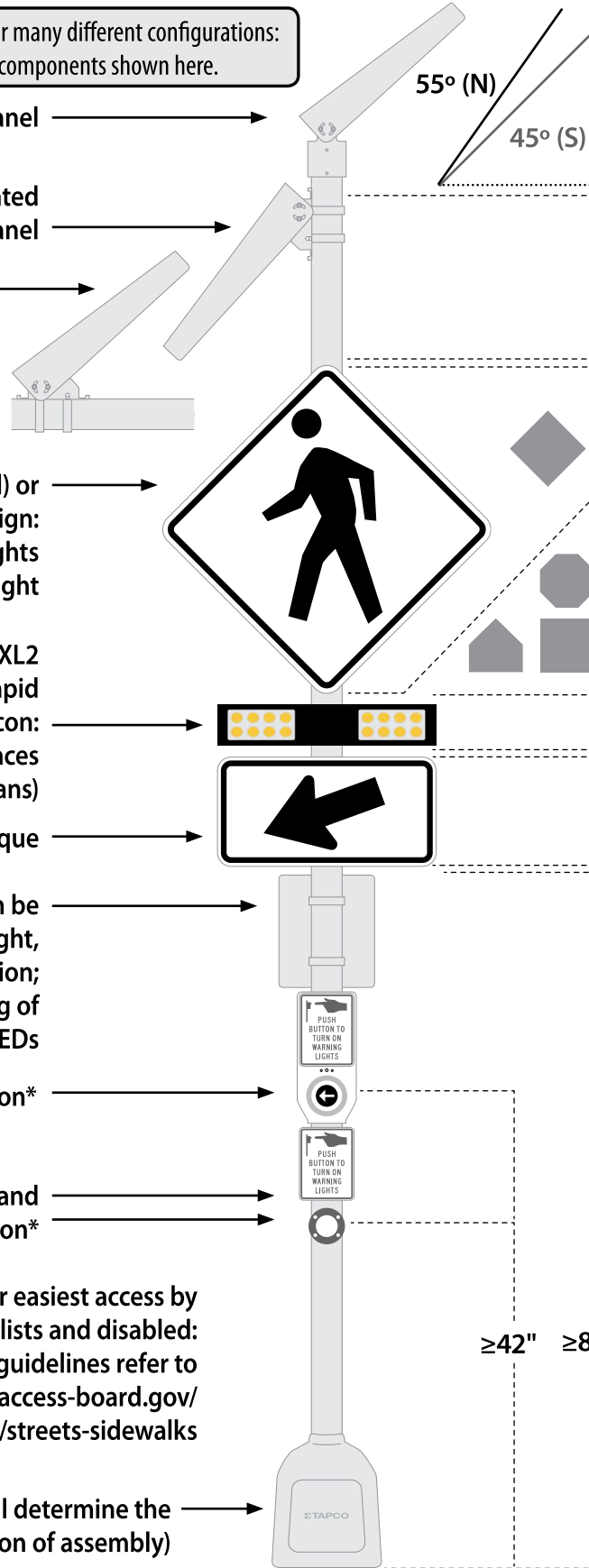
W16-9P, 24"x12" DG3 FYG,  
Ahead Fed Spec  
Fluorescent Yellow-Green Sign



# TYPICAL RRFB-XL2™ CONFIGURATIONS

Note: Components are shown for many different configurations: your system will not include all components shown here.

- Pole-top Solar Panel
- Side of Pole Mounted Solar Panel
- Mast Arm-Mounted Solar Panel:  
Use if mast arm would block sunlight to a pole-mounted panel
- Pedestrian (diamond) or School Xing (pentagon) Sign:  
see actual heights of diamond signs at right
- RRFB-XL2 Rectangular Rapid Flashing Beacon:  
(Pedestrian LED Array faces crossing pedestrians)
- Arrow Plaque
- Control Cabinet: Can be mounted at any height, at installer's discretion; must not block viewing of signs or RRFB-XL2 LEDs
- XAV2-LED Pushbutton\*
- (OR)
- Crosswalk Sign\* and Bulldog Pushbutton\*
- \*Mount Pushbutton for easiest access by pedestrians, bicyclists and disabled:  
For more ADA guidelines refer to <http://www.access-board.gov/guidelines-and-standards/streets-sidewalks>
- Pole Base (access door will determine the orientation of assembly)



**Solar Panel Angle:** Tilt at 55° (northern U.S. latitudes) to 45° (southern latitudes), and rotate assembly so the collector panel will face solar south

**PRIOR TO ASSEMBLY,** verify the height of your solar assembly when properly tilted & rotated: panel must not obscure sign

**Diamond sign Sizes:**  
 30" dimension = 41" height  
 36" dimension = 49" height  
 48" dimension = 66" height

For Octagon, Pentagon and Rectangle† signs, the sign's height equals its stated dimension:

†Rectangle = W x H

5" minimum clearance for RRFB-XL2 housing

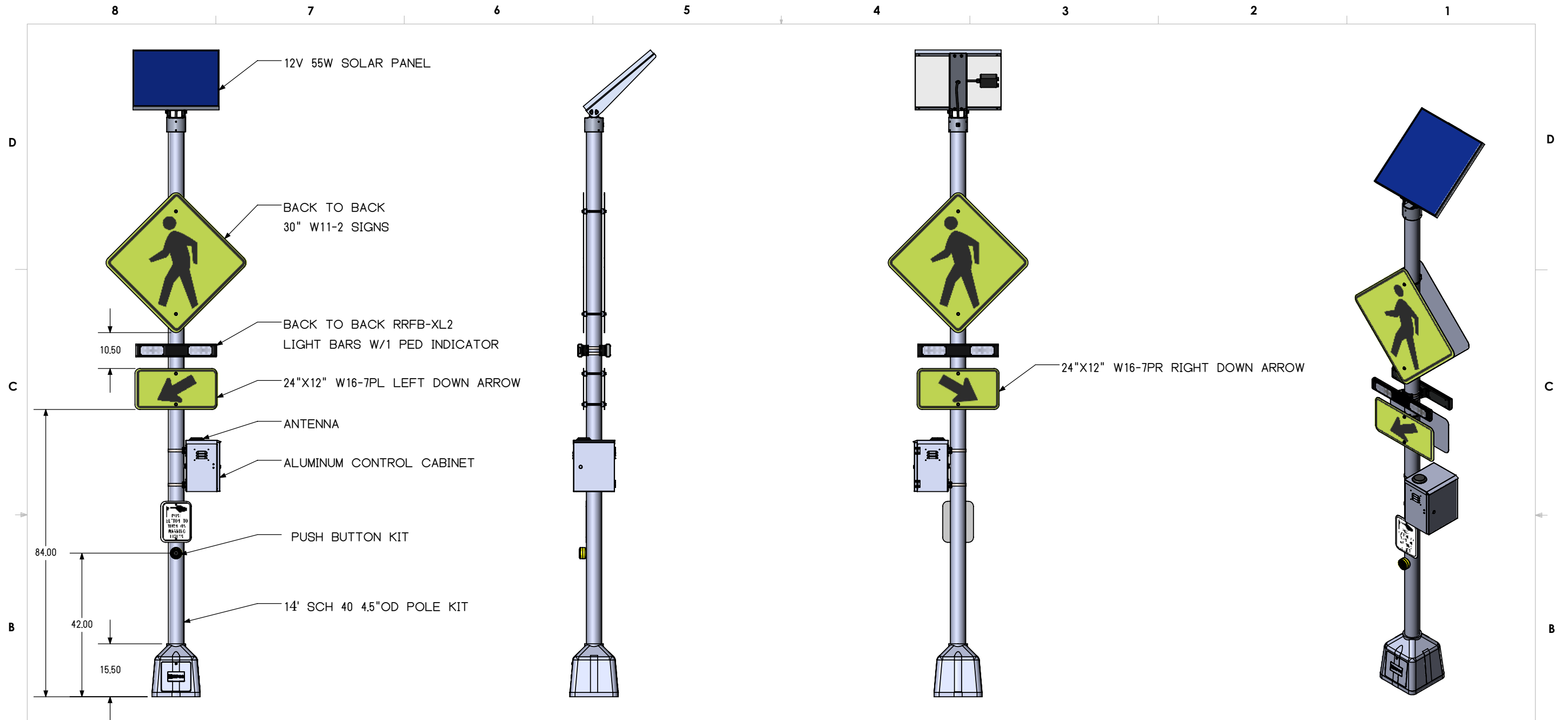
Typical Plaque Heights: 12", 18"

Note: Components for many different configurations are illustrated here: your system will include only some of the components shown.  
 To determine overall height of pole/base required, add the heights of your components, plus the spaces required below\* and between the components.  
 For components that you will mount back-to-back, use only the height of the tallest component.

≥42"

≥84"

**\*2009 FHWA MUTCD 2A.18**  
 The minimum height, measured vertically from the bottom of the sign...where parking or pedestrian movements occur... shall be 7 feet (84").



DOUBLE SIDED RRFB-XL2 SLR-55W SOLAR POLE ARRANGEMENT

- NOTES:**
1. ORIENT SOLAR PANEL TOWARDS SOUTHERN SKY FOR MAXIMUM SOLAR EXPOSURE
  2. CONTROL CABINET HEIGHT MAY VARY.
  3. SNAP LOCKS ARE PROVIDED, STANDARD 3/4" S/S BANDING IS RECOMMENDED
  4. J-BOLTS NOT SHOWN

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# TAPCO RRFB-XL2 Capacity Ratings

Rated Equipment	
<b>TAPCO RRFB Controller Assembly:</b>	<b>Back-to-Back RRFB-XL2 Light Bars</b>
-Solid State Flash Controller	<b>BullDog Push Button</b>
-Solar Charge Regulator	<b>55W 12V Solar Panel</b>
-900MHz BlinkerBeam Wireless Radio	<b>48Ah 12V VRLA Battery</b>

Maximum Daily Activations Per Region
Northern Climates - Up to 1,000 Activations Per Day
Central Climates - Up to 1,700 Activations Per Day
Southern Climates - Up to 3,400 Activations Per Day

General Location	Daily Activations (20 Seconds Each)	Rated Autonomy (Days)	General Location	Daily Activations (20 Seconds Each)	Rated Autonomy (Days)
Northern Latitudes	100	38	Southern Latitudes	1800	7
	200	31		1900	7
	300	25		2000	6
	400	22		2100	6
	500	19		2200	6
	600	17		2300	5
	700	15		2400	5
	800	14		2500	5
	900	13		2600	5
	1000	12		2700	5
Central Latitudes	1100	11		2800	5
	1200	10		2900	4
	1300	9		3000	4
	1400	9		3100	4
	1500	8		3200	4
	1600	8		3300	4
	1700	7		3400	4

12/30/2020

RE Henniker NH114 RRFBs at Post Office.htm

**From:** Scott [Scottd@worksafetci.com]  
**Sent:** Wednesday, December 16, 2020 2:50 PM  
**To:** Leo Aucoin  
**Subject:** RE: Henniker NH114 RRFBs at Post Office  
**Attachments:** rrfb-pedestrian-crosswalk-system-drawing-600158-1.pdf; submittal-rrfb-solar-55w-48ah-bulldog.pdf; Spec\_RRFB\_Solar\_55W\_48Ah\_Radio\_PB\_Activated - v1.2.pdf; Heavy Duty Pole Package\_JBolts.pdf

Hi Leo,

Please review the following attachments for your product information. If you have any questions or would like to place an order, please feel free to contact me at 802-223-8948. **Please review the system design and details with NHDOT to confirm it all meets their needs.**

- Two pole B2B solar RRFB system with Black Push Buttons and Control cabinets, includes signs.
- **I quoted the standard raw aluminum poles but can get them in black if that's what you would like. Just add \$95.00 per pole kit for powder coating.**
- I've included System submittals as well as written specifications.
- Please note that the spec supplie seems to be pretty old and calls for the old Nema 3 fiberglass control cabinet which doesn't provide proper venting for any fumes from the batteries. We now use aluminum Nema 4. (See cabinet drawing within the submittal package).
- Cut Sheet for our Heavy Duty breakaway pole kit with J-Bolts is also attached.

Prices are as follows:

ITEM	DESCRIPTION	QTY.	PRICE
<u>EXTENSION</u>			
600158	RRFB, Solar 55/48, Radio, SOP Blk, DS, Amber, PB Blk, H Pole x2	1 EA	
\$6,120.00	\$6,120.00		
101919	Pole Package, 13', 4.5" OD, 42" J-Bolts Includes: Pole, Base, J-Bolts	2 EA	
\$625.00	\$1,250.00		
107265	Signs (4 ea.-30x30, W11-2; 4 ea.-24x12, W16-7P)	1 LS	
\$415.60	\$415.60		
107265B	Sign Mounting Kit, Flared Leg, Standard, Black For Mounting B2B	1 LS	
\$145.00	\$145.00		
	Static Signs to a Large Blk Pole		
<u>FREIGHT</u>	<u>FREIGHT (to our Bow, NH, Shop)</u>	1 LS	\$400.00
\$400.00			

**TOTAL \$8,330.60**

Note:

These prices are for materials only. Installation by T.O. Henniker.

Concrete foundations by T.O. Henniker.

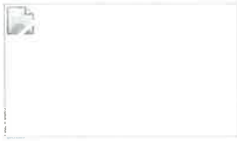
Prices based on T.O. Henniker picking up materials at our Bow, NH. Facility.

Thanks and have a great day!

Scott

**Scott Deschamps**

Vice President



115 Industrial Ln-Berlin  
Barre, Vermont 05641  
Phone: 800-547-0808  
Fax: 802-229-1848  
Email: [scottd@worksafetci.com](mailto:scottd@worksafetci.com)

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**From:** Leo Aucoin <[henroadagent@tds.net](mailto:henroadagent@tds.net)>  
**Sent:** Tuesday, December 15, 2020 1:42 PM  
**To:** Scott <[Scottd@worksafetci.com](mailto:Scottd@worksafetci.com)>  
**Subject:** FW: Henniker NH114 RRFBs at Post Office

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**From:** O'Donnell, Michael [<mailto:Michael.T.O'Donnell@dot.nh.gov>]  
**Sent:** Tuesday, December 15, 2020 12:51 PM  
**To:** 'roadagent@henniker.org'  
**Cc:** Desfosses, Brian  
**Subject:** Henniker NH114 RRFBs at Post Office

Leo,

As followup to our conversation this morning, I'm sending several items that the Town will need to move forward with installation of RRFBs. Each are described below.

RRFB detail (attachment RRFB.pdf) – shows the design of the RRFB assembly. If there are any changes to this desired, the Town can show what the changes are for our review/concurrence. Some common pitfalls are 1) the sign color (standard yellow is the color required by NHDOT – fluorescent yellow, and fluorescent yellow-green are not used for these types of signs) and 2) the orientation of the pushbutton is parallel to the crosswalk, not the road and 3) if the foundation is smaller than shown a geotechnical investigation and calculations would need to be submitted.

The concrete foundation details provide additional detail on anchor bolts, joints, concrete class, and conduit for foundations.

([https://www.nh.gov/dot/org/projectdevelopment/highwaydesign/standardplans/documents/2010\\_sl\\_2.pdf](https://www.nh.gov/dot/org/projectdevelopment/highwaydesign/standardplans/documents/2010_sl_2.pdf))

Sample Special Provision (attachment 616-26101 RRFB.docx) – the Town can modify this for the specific location in Henniker.

Sample maintenance agreement (Brewster RRFB word document) – the Town can modify the agreement to identify the specific location(s) where RRFBs are proposed in Henniker. If there are any terms of the agreement that are desired to be changed, we will need to get the Attorney General's approval in order to do so.

### Pedestrian Crossings Detail

([https://www.nh.gov/dot/org/projectdevelopment/highwaydesign/standardplans/documents/2010\\_sl\\_2.pdf](https://www.nh.gov/dot/org/projectdevelopment/highwaydesign/standardplans/documents/2010_sl_2.pdf))  
- shows the relating of the various pedestrian crossing elements to one another.

Lighting Guideline (<https://www.fhwa.dot.gov/publications/research/safety/08053/08053.pdf>) –about ¾ of pedestrian fatalities occur in uncontrolled locations such as those in Henniker, and about ¾ occur in the dark. Therefore, when significant improvements are made at marked crosswalks such as those being contemplated by the Town, NHDOT strongly recommends including street lighting to achieve the requirements of this guideline.

Interim Approval 21 ([https://mutcd.fhwa.dot.gov/resources/interim\\_approval/ia21/ia21.pdf](https://mutcd.fhwa.dot.gov/resources/interim_approval/ia21/ia21.pdf)) – Federal requirements for RRFBs

When the designer is getting ready to begin their work, it could save some effort just to check in with me to see if any of these documents or guidance have been revised. That will save us time reviewing it, and the designers time revising it.

The typical procedure is as follows:

- 1) Preliminary conversation – complete
- 2) Town submits location and details of the installation suitable for construction to Bureau of Traffic with formal request on Town letterhead
  - a. Plan showing the location of the RRFB assembly with sufficient detail for review and construction inspection (topo survey is not likely to be necessary in this location since the sidewalks are already existing)
  - b. Details, specifications, and/or shop drawings of the proposed units
  - c. Draft maintenance agreement
- 3) Bureau of Traffic circulates the submittal to a team of reviewers (District 5 and Office of Federal Compliance) and compiles comments back to Town
- 4) Town addresses comments and submits final package to Bureau of Traffic
- 5) Bureau of Traffic verifies comments are addressed, and Town signs maintenance agreement
- 6) NHDOT Commissioner signs maintenance agreement
- 7) Town coordinates with District 5 for approvals to work in the State right-of-way
- 8) Town constructs the improvements
- 9) NHDOT inspects the improvements
- 10) NHDOT issues approval to operate the device
- 11) Town maintains the pedestrian crossing pursuant to the maintenance agreement

Engineering Consultants who have designed RRFB crosswalks include Hoyle-Tanner (Manchester), DuBois & King (Bedford), and Stantec (Auburn)

Contractors include New England Signal Systems (Northwood), East Coast Signal (Deerfield), and Electric Light Company (Cape Neddick, Maine)

To purchase units directly and install using Town staff, companies we usually see are Tapco and Carmanah.

Let me know if there are any other questions. I copied District 5 so that they are aware that this is moving forward.



12/30/2020

RE Henniker NH114 RRFBs at Post Office.htm

Thanks,  
Mike

**Michael T. O'Donnell, P.E.**

Senior Traffic Operations Engineer

NHDOT Bureau of Traffic

P.O. Box 483, 18 Smokey Bear Blvd.

Concord, NH 03302-0483

(603) 271-1581 office

(603) 848-4430 cell

[Michael.O'Donnell@dot.nh.gov](mailto:Michael.O'Donnell@dot.nh.gov)

<https://www.nh.gov/dot/org/operations/traffic/index.htm>

Description:  
Proud to Be  
NHDOT Image



Town Hall  
18 Depot Hill Road  
Henniker, NH 03242

Tel: (603) 428-3221  
Fax: (603) 428-4366

Incorporated November 10, 1768  
"Only Henniker on Earth"

## TOWN OF HENNIKER, NEW HAMPSHIRE

# STAFF REPORT

**DATE:** 12/30/2020  
**TITLE:** Ambulance Bid  
**INITIATED BY:** Greg Aucoin, Rescue Chief  
**PREPARED BY:** Joseph Devine, Town Administrator  
**PRESENTED BY:** Joseph Devine, Town Administrator

### AGENDA DESCRIPTION:

During the November 17, 2020 Select Board Meeting Chief Aucoin received permission from the Board to accept sealed bids for the sale of the 2012 Ford F-450. The town did solicit these bids and received one from Roger Koski of South Lyon, MI for the amount of \$2,123. In speaking with Chief Aucoin, he feels this bid is fair because the ambulance currently has no working engine.

**Legal Authority:** N/A  
**Financial Details:** \$2,123.00 in revenue

### Town Administrator Comment:

Seeing this was the only bid received I would recommend the Town accept this and complete the sale. The other option for the Board is to reject the bid and reach out to St. Jean Auctioneering to be part of an online auction.

### Suggested Action/Recommendation:

#### *Suggested Motion:*

*The Henniker Select Board authorizes the sale of the 2012 Ford F-450 (Vin Number: 1FDUF4HT6CEA59627) to Roger Koski for the amount of \$2,123.*



Town Hall  
18 Depot Hill Road  
Henniker, NH 03242

Tel: (603) 428-3221  
Fax: (603) 428-4366

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## TOWN OF HENNIKER, NEW HAMPSHIRE

# STAFF REPORT

**DATE:** 12/28/2020  
**TITLE:** Lieutenant Michael Martin - Firearm  
**INITIATED BY:** Chief Matthew French  
**PREPARED BY:** Joseph R. Devine, Jr.  
**PRESENTED BY:** Joseph R. Devine, Jr.

### AGENDA DESCRIPTION:

Lieutenant Michael Martin has retired effective December 26, 2020. There has been a tradition with gifting the retiring officer their duty weapon. The Henniker Police Association has voted to purchase a new Ruger American 9mm firearm to replace Lt. Martin's duty weapon which they are looking to gift.

### Legal Authority:

**Financial Details:** No Cost to Town

### Town Administrator Comment:

Concur

### Suggested Action/Recommendation:

#### *Suggested Motion:*

*The Henniker Select Board authorizes the Police Department to gift Lt. Michael Martin's duty weapon to him as a retirement gift and have the Henniker Police Association purchase a new Ruger American as a replacement.*

# HENNIKER POLICE DEPARTMENT

## Memo

**To:** Joseph Devine, Town Administrator

**From:** Chief Matthew French

**Date:** December 22, 2020

---

As you know Lieutenant Michael Martin is retiring effective December 26, 2020. There has been a long-standing tradition of gifting retiring personnel their duty weapon. The firearm is a Ruger American 9mm pistol.

The Henniker Police Association voted to purchase the same Ruger American 9mm firearm to replace Lt Martins duty weapon if gifted to him.

There will be no cost to the town, it will be fully covered by the Henniker Police Association.

If you have any questions, please contact me.



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## TOWN OF HENNIKER, NEW HAMPSHIRE

# STAFF REPORT

**DATE:** 12/28/2020

**TITLE:** Driveway Access for Wastewater

**INITIATED BY:** Ken Levesque, Wastewater Superintendent

**PREPARED BY:** Joseph R. Devine, Jr.

**PRESENTED BY:** Joseph R. Devine, Jr.

### AGENDA DESCRIPTION:

Superintendent Ken Levesque from the Wastewater Department has reached out about the possibility of building a driveway/access road. We have sewer manholes and siphon chambers located in the woods on the side of the Contoocook River by Water Street. We need to have access to these areas to clear obstructions, troubleshoot problems and make permanent repairs. These problems require us to have full vehicle access to the manholes. The property is owned and controlled by the U.S. Army Corp of Engineers and possibly residents on Cressey St. The length of the access road will be approximately 1,300 feet. The Highway Department has already stated they can assist with the construction.

### Legal Authority:

**Financial Details:** Currently Unknown

### Town Administrator Comment:

I agree to continue maintenance with our 45-year-old collection system this improvement is a necessity.

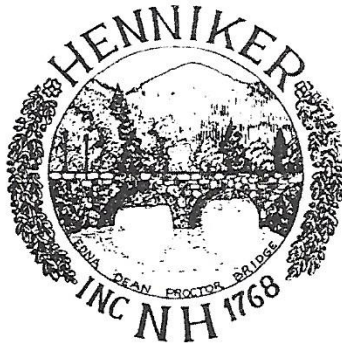
### Suggested Action/Recommendation:

*Consent:*

*To allow the Henniker Wastewater Superintendent and Town Administrator permission to reach out to all affected properties and seek approval for easements for the construction. Then work with the Highway Department to determine the cost of construction.*

Henniker Wastewater  
Treatment Facility

---



Serving Henniker  
Since 1976

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To: Joe Devine, Town Administrator

From: Ken Levesque

Date: 12/14/2020

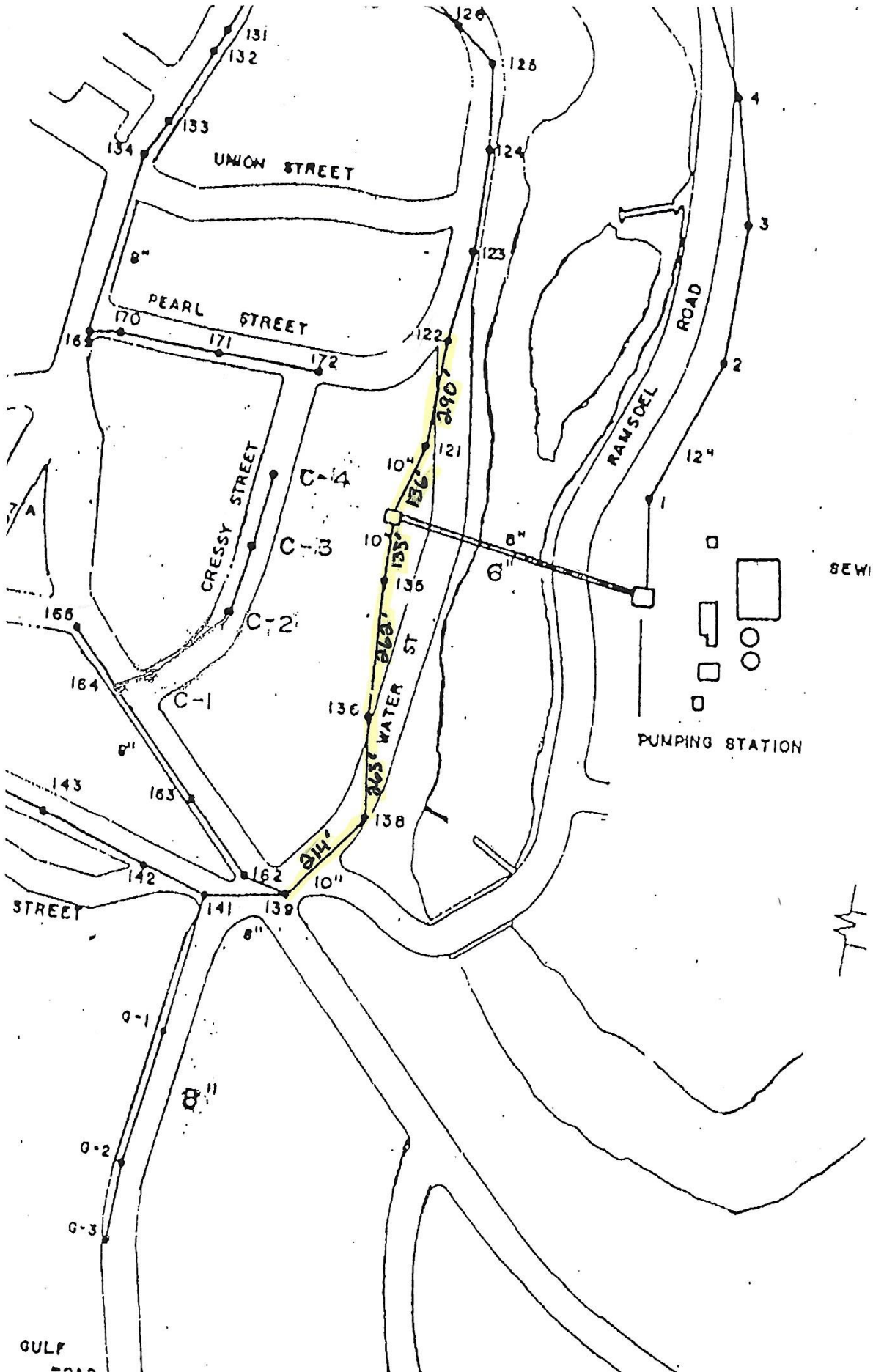
Subject: Access to sewer manholes and siphon chamber, Water Street, cross country.

With the age of the Towns collection system (45 years) the Wastewater Department has realized that we need complete access to our sewer manholes and siphon chamber that are located in the woods on the side of the Contoocook river by the Water Street trail. At this time we have 1 grade 5 defect in our sewer main 128 feet from manhole #135 towards the siphon chamber. We also have an issue with one of the 2 pipes that feed the Ramsdell Road pump station from the siphon chamber due to some type of obstruction in the pipe. These problems require us to have full vehicle access to our manholes and siphon chamber in order to troubleshoot and make permanent repairs. I request the Town build a dirt road along the same route as our manholes, with locking gates at both ends of the road, the road should be built to accept heavy vehicles such as a tractor and dump trucks.

The property is owned and controlled by the U.S. Army Corp. of Engineers and possibly several residents of Cressey St. that we will need to seek approval from.

I do have some information on easements with the property owners and ACOE for maintenance, repairs and replacement.

The length of the road will need to be approximately 1,300 feet.





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## TOWN OF HENNIKER, NEW HAMPSHIRE

# STAFF REPORT

**DATE:** December 30, 2020

**TITLE:** Second Reading: Holiday Hours

**INITIATED BY:** Joseph R. Devine, Jr., Town Administrator

**PREPARED BY:** Joseph R. Devine, Jr., Town Administrator

**PRESENTED BY:** Joseph R. Devine, Jr., Town Administrator

### AGENDA DESCRIPTION:

It is my opinion that the Town of Henniker has 2 options when dealing with Holiday Hours being accrued by the transfer station employees. This started years ago in response to a portion of the policy that states:

- Any full-time employee who is not scheduled to work on a calendar holiday may be given another scheduled workday off with pay, such day to be at the discretion of the department head.

Now typically holiday hours would not result in OT. Reason being is overtime needs to be paid only for hours worked in excess of 40 in a workweek. This means that an employee may be paid for 48 hours, but if eight of those were holiday pay, all hours can be paid as straight time, since only 40 hours were actually worked. BUT the Towns policy states:

- Actual Hours Worked
  - Actual hours worked constitutes "time worked" for the purpose of determining the work week required to establish eligibility for overtime compensation or compensatory time premium.
  - Holidays and vacation will be considered as "time worked".
  - Sick leave will not be considered as "time worked" except in those instances when someone is asked to work during an emergency declared by the department head or the board, e.g. snow storm, fallen trees, failed pumps, etc

The other option is change addendum A section 4 "Holidays". The last paragraph currently reads: "Police officers are required to work their regular number of hours regardless of any holidays which may occur during the work week. They are compensated for holidays at the rate of straight time. They receive their accumulated holiday pay in a lump sum every six (6) months - July and December." The change we could make is adding Transfer Station Employees to this section. The new paragraph will read:



*“Police officers and Transfer Station Employees are required to work their regular number of hours regardless of any holidays which may occur during the work week. They are compensated for holidays at the rate of straight time. They receive their accumulated holiday pay in a lump sum every six (6) months - July and December.”*

The reason for this change will serve as a solution for the holiday hours the transfer station had been accruing.

**Legal Authority:** N/A

**Financial Details:** N/A

**Town Administrator Comment:**

I would recommend the board move forward with the second option, which is changing addendum A section 4 and adding “transfer station employees” as being eligible to receive 2 holiday checks per a year.

**Suggested Action/Recommendation:**

*Suggested Action:*

*Motion: The Select Board moves this change to the personnel policy Addendum A section 4 to a second reading.*



**Town of Henniker  
Board of Selectmen Meeting  
Tuesday, December 15, 2020  
Online via Zoom**

- Members Present:** Chairman, Kris Blomback; Vice Chair Tia Hooper; Selectman Peter Flynn; Selectman Scott Osgood; Selectman Leon Parker
- Town Administrator:** Joseph R. Devine Jr.
- Recording Secretary:** Kelly McCutcheon
- Virtual Zoom Guests:** Marty Davis, Kathy, ruth.martin, Joan O'Connor, Matthew French, Ruth Martin, Stephanie Teaze, Dan Teaze, Alison, Mike Flecchia, Michael Pon, Norma, Joyce Sterling, Heidi Aucoin, Officer Micheal Martin, Leo Aucoin, Bill Marko, Jim Morse

Welcome to this evening's Selectmen's meeting. Please note that the purpose of the meeting is for the Selectmen to accomplish its work within a qualitative timeframe. Meetings are open to the public, but public participation is limited. If you wish to be heard by the board, please note the "Public Comment" at the beginning and end of the meeting to speak to items on a meeting agenda and/or matters pertaining to the business of the Selectmen. In addition, public hearings may be scheduled for public comment on specific matters. Speakers must be residents of the Town of Henniker, property owners in the town of Henniker, and/or designated representatives of recognized civic organizations or businesses located in the Town of Henniker. When they are at the podium, speakers first need to recite their name and address for the record. Visitors should address their comments to the board and not to any individual member. Each speaker shall be provided a single opportunity for comment, limited to three (3) minutes. Public forum shall be limited to fifteen (15) minutes. Visitors should not expect a response to their comments or questions since the Board may not have discussed or taken a position on a matter. Public Comment is not a two-way dialogue between speaker(s), Selectmen, and/or the Town Administrator. The Chair will preserve strict order and decorum at all Board of Selectmen meetings. Outbursts from the public are not permitted.

Item 1: Correspondence -Emails from Marty Davis, Lisa Spahl, and Ticia Blanck

Item 2: Consent agenda

- a) Hawk & Peddler Permit Application
- b) Deed Waiver List dated 12/01/2020
- c) Tax Lien Abatements: Map/Lot: 1-318-P101A, 1-588-A, 1-589-A, 1-655, 1-318-P71, 1-318-PW16, 1-119-A43A, 1-619-107, 1-318-P82C, 1-318-P68, 1-318-P74, 1-619-034, 1-318-PW17, 1-318-PW11, 1-619-088, 1-619-079, 1-619-063
- d) 2020 Equalization Municipal Assessment Data Certificate

**Vice Chair Hooper moved to approve as presented. Selectman Parker seconded. Motion carried 4-0-1 (Blomback)**

Public comment#1  
No public comment

Item 3: Recognition: Lt. Michael Martin Retirement

Chair Blomback recognized and thanked Lt. Martin for his service on the force since 2001 with special recognition of the award he won in 2008 for saving a victim's life when off duty. The Board is heart broken he is retiring and presented him with a beautiful wooden clock.

Item 4: Police Cruiser RFP

It had been authorized to purchase a new police cruiser in 2020 with funds in the current police budget, however there was a miscommunication, and the dealership did not have the State Bid for the cruiser. An RFP (request for proposal) was sent out and three bids returned. Chief French stated his preference to purchase from the original dealership he communicated with because of the customer service they provide to the dept. compared to the lowest bidder.

The Board discussed the pro and cons of accepting the lowest bid and the Chief's preference, and it was determined the Cruiser RFP will be awarded to the lowest bidder while the Chief holds soul discretion on where the vehicle is serviced.

**Selectman Osgood moved to purchase the Police Cruiser from Hillsboro Ford. Selectman Flynn seconded. Motion carried. Motion carried 3-1-1 (Hooper, Blomback).**

Item 5: Update from Public Safety Meeting

The Highway Safety Committee met and voted on several items that were referred up to the Board of Selectmen (BOS) to vote on.

- Speed Limit Ridge Top- Housekeeping item, this street was not listed on the streets we addressed 2 years ago. Voted in favor of making it 25mph.

**Vice Chair Hooper moved to approve the speed limit change. Selectman Osgood seconded. Motion carried 5-0.**

- Keyser Pond Jake Brake Noise- Eric Leonard Owner of Keyser Pond CG requesting posting the area No Jake Brake Use. Motion made by Rocky to request the Town reach out to the businesses in the area in attempt to have them police themselves. Voted all in favor.

**Vice Chair Hooper moved to authorize the Town Administrator to contact the local businesses in the are to discuss Jake Break noise. Chair Blomback seconded and would like input from the businesses. Motion carried 5-0.**

- Traffic Triangle Huntington/Quaker- Discussion with Marty Davis who is strongly against the removal of the triangle for various reasons. Lisa Spahl sent an e-mail against the removal. Ticia Blanck sent an e-mail against removing the triangle. Road Agent would like to remove it and replace with T intersection. Board voted to move it on to the BOS as requested by Road Agent. Traffic Triangle River Road and Shaker Same as above, voted to move on to BOS.

**Vice Chair Hooper moved table. Selectman Parker seconded. Motion carried 4-1 (Osgood).**

- River Road Local Traffic Only- Via E-mail majority was to enact same as long Hopkinton does it as well.

**Selectman Parker moved to make River Road a Local Traffic Only road. Selectman Flynn seconded. Motion carried 4-0-1 (Blomback).**

- Hall Ave No thru trucking above Ayer/Goss- Split committee request Ayer/Goss to notify their users to not use Hall Avenue for access Vs installing enacting No thru trucking.

*The Board by consensus will have the Town Administrator reach out to Ayers & Goss.*

- Crosswalk Main Street- Via E-mail - Committee majority voted in favor of crosswalk. Suggested as well to change the design of the crosswalk to hash marks and or a color to yellow or green to stand out better on a dark/rainy night. Road agent makes an important point in that if the crosswalk is installed, we would lose 2 parking spaces on the south side of the road. Further notes are the curbing requirements for ADA.

**Selectman Parker moved against approving the new sidewalk. Vice Chair Hooper seconded. Motion carried 5-0.**

Item 6: Depot Hill/Circle St. Drainage Design

The new design will be underground to maintain waterflow and prevent ice build up and is important to be implemented as designed.

**Selectman Parker moved to approve as presented. Vice Chair Hooper seconded. Motion carried 5-0.**

Item 7: Warrant for New Dump Truck

Chair Blomback stated he is not comfortable with the proposed buying option. Vice Chair Hooper stated the money is already in the operating budget, and instead of rolling it over the general fund the highway should be able to use their remaining funds from this year's budget. Vice Chair Hooper said she will make it an option to for all departments to expend their year end funds instead of rolling them into the general fund.

Selectman Flynn stated action should be taken to spend next year and tie in a warrant article that states the money will come from the unserved fund. Selectman Parker stated that was done 2 years ago for the excavator.

Chair Blomback asked Highway Superintendent Leo Aucoin if the current dump truck is not working. Leo stated all the trucks work. Vice Chair Hooper stated that when a truck is not working that takes 2 guys off the roads and the town does not have the ability to call in other trucks to pick up those routes.

Selectman Parker stated even if \$100,000 was put into a capital reserve for the next 3 years it would still not be enough, and it would be better to purchase now then try and ask the tax payers for money at Town Meeting.

Chair Blomback stated for the record that the majority of capital reserve funds were not funded at 2020 Town Meeting because of the Covid-19. However, he does not support the purchase as

written. He understands the need to machinery and every departments demands, but there is a finite amount of money to work with and the town cannot just keep spending.

**Vice Chair Hooper moved to have the Town Administrator direct the Financial Director to provide line by line balances for each department before any funds are transferred into the unreserved fund balance, so the Board has a clear picture of what is available before going into the unreserved fund and so CIP can review. Seconded by Selectman Flynn.**

***The Board discussed the concern of obligated funds being accounted for as expendable, end of the year department expenditures, and the Board's desire to see a monthly town budget report. No formal motion was made and by consensus the Board would like monthly town budget reports.***

Item 8: Update on Fire Pond

Fire Chief Morse spoke regarding the quote to dig out and put a fire pond where the previously beaver dam was (the beaver dam was blown up thus removing one of the Fire Depts. Water resources). Chief Morse stated there would be a cost to dig but is hopeful the surrounding businesses and residents in the area who benefit the most, would be willing put up the cost. Having a legitimate fire pond is also a benefit for insurance write offs. Keyser Pond is more than half a mile away from the proposed fire pond location. Chief Morse reminded the Board of the woodchip/bark fire that had happened previously and required over 2,000 gallons of water to extinguish.

**Selectman Flynn moved to pursue the survey as presented by Fire Chief Morse. Selectman Osgood seconded. Motion carried 5-0.**

Item 9: Assessing Contract

**Selectman Parker moved to accept the contract as presented. Selectman Osgood seconded. Motion carried 5-0.**

Item 10: Utility Revaluation Contract

It is a 5-year contract and a decrease from what the town has been paying.

**Vice Chair Hooper moved to authorize the Town Administrator to enter the contract as presented. Selectman Flynn seconded. Motion carried 5-0.**

Item 11: Holiday Hours (First Reading)

**Selectman Parker moved to advance to a second reading. Selectman Osgood seconded. Motion carried 5-0.**

Item 12: Payout of Holiday Accrued Time

**Selectman Parker moved to authorize the Town Administrator to pay out Holiday Hours to eligible employees. Vice Chair Hooper seconded. Motion carried 5-0.**

Item 13: Renewal of TAN

**Selectman Parker authorized the Town Administrator to sign the paperwork at 2.35% for 2021. Chair Blomback seconded. Motion carried 5-0.**

Item 14: Transfer Station Disposal and Transportation RFP (Tabled from the 11-17-20 mtg.)  
The contract is up and looking for a 6-month extension with the current vendor until a more thorough analysis of long-term contracts can be done.

**Vice Chair Hooper moved to authorize the entering a 6-month contract extension. Selectman Osgood seconded. Motion carried 5-0.**

Item 15: Building Code Ordinance/Housing Ordinance/Citation Ordinance

The Planning Board has another meeting December 23<sup>rd</sup> and are still finalizing the ordinances.

**Selectman Parker moved to approve pending Planning Board finalization at their December 23<sup>rd</sup> meeting. Selectman Osgood seconded. Motion carried 4-0-1 (Hooper).**

Item 16: Acceptance of Board of Selectmen Non-public Minutes December 1, 2020

**Chair Blomback moved to approve as presented. Vice Chair Hooper seconded. Motion carried 5-0.**

Item 17: Acceptance of Board of Selectmen Meeting Minutes December 1, 2020

**Vice Chair Hooper moved to approve as amended. Chair Blomback seconded. Motion carried 5-0.**

Item 18: Department Reports

In agenda packet

Item 19: Town Administrator Report

- COVID-19 Update – As of December 9, 2020 we have 20 active cases (0.41% of population), 95 cumulative cases (2% of population) and 2,553 people have been tested (53% of population). The positivity rate for Henniker is currently at 11.1%. (Positivity rate refers to the percentage of all coronavirus tests that have come back positive.) Vaccination: As of the writing of this report, a vaccine has not yet been approved by the FDA but is being reviewed. We are moving forward as though it will be. This could be as soon as the coming weeks. As for the general population, we will wait for the state to provide that information.
- Energy Upgrades –In 2019 the Town reached out to Daystar Builders to complete an energy audit. After getting a quote, these upgrades to the Town Hall, Community Center, and Grange Hall were included in the 2020 operating budget. Some of these energy upgrades are weather sealing, spray foam, replace doors, repair rot etc. Due to everything going on and town meeting being late, we are finally ready to move on these projects. The total cost is \$15,157 which is less than the original quote of \$16,683.
- Community Center Ramp – The 2020 operating budget included a replacement of the handicap ramp at the Community Center. In October, the Historic District Commission met, and we presented the original plan, which included a non-slip aluminum ramp be installed as a replacement of the current ramp. The cost of the ramp that was included in the operating budget was \$3,300. The Historic District Commission voted not to install this style ramp because they felt it did not meet the historic look of the building. They wanted to replace the wood in kind, sand and seal the ramp. I spoke with Jason from Daystar Builders about this and he has agreed to remove and replace all the rotting PT, re-anchor the posts, and sand/seal the ramp. The cost for this is \$1,523 and if the board agrees, I will be moving forward with this. 125

- Swap Shop – As winter is upon us, the Swap shop is getting harder to maintain. We are also lacking volunteers as the colder weather gets here. I would recommend we look at closing the swap shop for the winter and look at re-opening it when springtime comes around again.

- Henniker Cares– On May 5, 2020, the Select Board approved moving forward with Henniker Cares. The idea of Henniker Cares was to assist property owners who were suffering from hardships and potentially long-lasting economic impacts. With tax bills being mailed and coming due on December 28th, I am looking to see if the Board would like to again offer extended property tax payment plans. What we did with the June payments was offer written agreements for property owners who demonstrated financial hardship. I would again propose we allow taxpayers, if eligible, to make 5 payments each of 20% payable on January 1st, February 1st, March 1st, April 1st, and May 1st. After completing the 5 payments the interest would be abated from 8% to 4%. If any payments are missed the regular bill would become due and interest would remain as set by the state. Does the board want to offer this for this round of tax bills?

- Henniker’s Lights, Sights, and Holiday Nights – We had a great response to our light decorating contest. We had over 40 properties register to take part in it. The map of the properties is available online so the public can go by and view them. We will be announcing the winners on Monday December 21st.

- Merry Christmas - While it looks different this year, I wanted to wish everyone a very Merry Christmas and Happy Holidays.

#### Item 20: Selectmen Reports

Selectman Parker reported the RMC wants \$750,000 to fix Depot Hill with drainage as well as Bennett, Elm, Circle, Mt. Hunger, and half of Old Hillsboro Road.

Selectman Osgood and Chair Blomback had no reports.

Selectman Flynn asked when the 3<sup>rd</sup> utility pole would be moved from in front of his house now that the 3phase power has been installed.

Vice Chair Hooper stated CIP is working towards budget season.

#### Public comment #2

No public comment

#### Item 21: Non-public RSA 91-A:3, 11 (a)

“The only Henniker on Earth”



Office of the Town Administrator  
*Joseph R. Devine, Jr.*

To: Board of Selectmen  
From: Joseph Devine, Town Administrator  
Date: December 31, 2020  
Ref: **Town Administrator's Report**

I am pleased to report on the following items:

- **COVID-19 Update** – As of December 30, 2020 we have 8 active cases (0.16% of population), we have had 15 new cases in the past fourteen days, a total of 123 cumulative cases (2.5% of population) and 2,916 people have been tested (59% of population). The positivity rate for Henniker has dropped below measurable number, so the data is currently being suppressed.
- **River Front Parking Lot** – The Town has been receiving complaints about the River Front parking lot and the misuse of stickers. I have spoken with Chief French and Highway Superintendent Aucoin about this issue. The concern is properties are receiving more than the allotted number of stickers allowed. The other concern being raised is only apartments should be receiving these stickers and not businesses unless they have extra allocated spots. The priority should be given to the tenants. The reason being is per our zoning ordinance downtown apartment buildings are required to have so many parking spaces. By giving the stickers to downtown business there may not be enough for the apartments. Each unit required 2 parking spaces. Also, each property owner is supposed to send a letter to the Police Department approving the sticker for the tenant. The other concern is some property owners are utilizing parking spaces for dumpsters and they should not receive a sticker for that spot. This practice also makes clearing the lot harder on the Highway Superintendent.

We have decided to purchase new stickers with a new color so officers will know who has valid stickers. The Chief will be sending letters to all property owners notifying them of this change and notifying them we need the updated list of who is approved.

- **Building Code Ordinance Update** – The Planning Board met on December 23, 2020 to take up the three ordinances moved forward by the Select Board. The Planning Board has endorsed the Building Code, Housing, and Citation Ordinance. They will be holding a public hearing on January 13, 2021 over Zoom.



- **Town Meeting 2021 Calendar** – As we get ready to review and have public hearings on the 2021 budget, I wanted to take the opportunity to remind you of the dates these will be taking place.
  1. January 13, 2021 – Public Hearing on proposed adoption or amendment of zoning ordinance or building code
  2. January 19, 2021 – Public Hearing on Wastewater Bond
  3. January 19, 2021 – Review operating budget and warrant articles
  4. January 20, 2021 – Frist day for candidate for Select board file declaration of candidacy
  5. January 29, 2021 – Last day for filing declarations of candidacy with town clerk.
  6. February 2, 2021 – Public Hearing on proposed budget and warrant articles
  7. February 16, 2021 – Select Board decides who is speaking on the warrant articles
  8. February 19, 2021 – Warrant posted at polling location and Town Hall
  9. March 9, 2021 – Town Meeting deliberative session
  10. March 13, 2021 Town Meeting business session
  
- **Audit Update** – Roberge and Company has completed the 2019 financial audit for the Town of Henniker. Jim Roberge will be attending the January 19, 2021 Select Board Meeting. At this meeting he will be reviewing the financial statement and explain how they are organized and point out items of note. I have attached copies of the audit, if you can review and come with questions that would be helpful.
  
- **Tax Bills** – Tax bills were due on December 28<sup>th</sup>, 2020. We billed \$7,575,856 this tax cycle and have \$123,020 still outstanding (92.6% collected). We also still have \$187,186 outstanding from the first tax bill cycle.
  
- **Azalea Park Update** – The Town has received the repayment for the Azalea Park ARM Grant in the amount of \$24,000.

**\*\*\*The Sections below will not be reported on orally to the Board at the meeting but will use this as a chance to update on any pertinent information. Unless the Board has questions or comments and would like to address the information\*\*\***

### **Ongoing Projects**

- Goal Setting with Select Board
- Craney Hill Emergency Communication Tower
- Old Concord Road – Jake Brake Issue
- Hall Ave. – No Thru Trucking

### **Upcoming Dates**

January 5, 2021 @ 6:30pm – Select Board Meeting  
 January 7, 2021 @ 6:30pm – Capital Improvement Planning Committee Meeting  
 January 9, 2021 @ 8:00am – Cogswell Springs Water Works Public Hearing on 2021 Budget  
 January 13, 2021 @ 6:30pm – Planning Board Public Hearing on Building Code  
 January 19, 2021 @ 6:00pm – Public Hearing on bonds over \$100k  
 January 19, 2021 @ 6:15pm – Select Board Meeting  
 January 20, 2021 @ 7:00pm – Zoning Board of Adjustments Meeting  
 February 2, 2021 @ 6:15pm – Public Hearing on 2021 Budget/Select Board Meeting

**TOWN OF HENNIKER**

Henniker, New Hampshire

FINANCIAL STATEMENTS

December 31, 2019

and

Independent Auditor's Report

## TOWN OF HENNIKER

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**INDEPENDENT AUDITOR'S REPORT**

# ROBERGE AND COMPANY, P.C.

## Certified Public Accountants

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Member – American Institute of CPA's (AICPA)  
Member – AICPA Government Audit Quality Center (GAQC)  
Member – AICPA Private Company Practice Section (PCPS)  
Member – New Hampshire Society of CPA's

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Tel (603) 524-6734  
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### INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Henniker  
Henniker, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Henniker as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

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

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

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

#### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Henniker, as of December 31, 2019, and the respective changes in financial position 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, budgetary comparison information, schedule of changes in total OPEB liability, schedules of proportionate share and contributions of the NHRS net OPEB liability, and schedules of proportionate share and contributions of the net pension liability as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Henniker's basic financial statements. The combining nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements 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 nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

*Roberge and Co., P.C.*

**ROBERGE & COMPANY, P.C.**

Franklin, New Hampshire  
November 15, 2020

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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Town of Henniker  
December 31, 2019

The Board of Selectmen and the Town Administrator, as "management" of the Town of Henniker (the "Town"), a local municipality located in the County of Merrimack, New Hampshire, submits this section of the Town's annual financial report in order to present our discussion and analysis of the Town's financial performance during the year ended December 31, 2019 in accordance with the provisions of Governmental Accounting Standards Board Statement 34 (GASB 34). Please read it in conjunction with the financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

- The Town's total combined net position increased by \$1,621,645 or 7% between December 31, 2018 and 2019.
- The Town's total combined net position amounted to \$25,660,534 at December 31, 2019. Net position consisted of \$21,384,843 net investment in capital assets; \$4,832,388 restricted for permanent trust funds; \$991,022 for nonmajor funds for purposes of each established fund; and an unrestricted deficit balance of \$(1,547,719).
- The Town has a \$6,058,770 liability for long-term obligations. This does not mean that the Town has this entire payment requirement for next year; rather, only \$385,129 of these obligations is due to be paid during the year ended December 31, 2020.
- The Town's long-term liabilities, consisting of general obligation bonds, capital leases, compensated absence obligations, unamortized bond premiums, other postemployment benefit obligations, and net pension liability decreased by a net (additions less reductions) \$283,322 during the year ended December 31, 2019.
- During the year, the Town's expenses were \$1,621,645 less than the \$9,358,079 in revenues generated for charges for services, operating grants and contributions and general revenues (consisting of property taxes and local, state and federal grants and contributions not restricted to specific purposes).



# MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Henniker  
December 31, 2019

## OVERVIEW OF THE FINANCIAL STATEMENTS

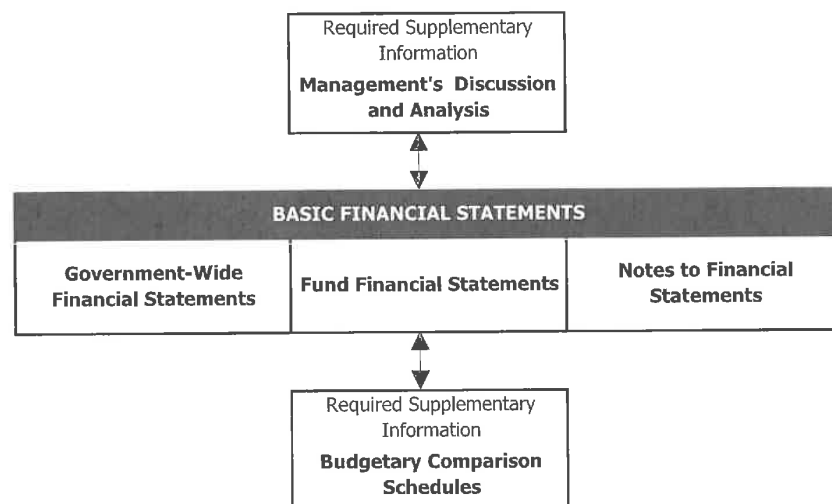
This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's financial statements are comprised of five primary sections or components: (1) basic government-wide financial statements, (full accrual financial statements), (2) basic fund financial statements, (modified accrual financial statements, current financial resources only), (3) notes to basic financial statements, (4) required supplementary information, (5) other supplementary information.

The basic financial statements include two kinds of statements that present different views of the Town based upon measurement focus and basis of accounting.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Town's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Town, reporting the Town's operations in more detail than the government-wide statements. The governmental funds statements tell how the Town's services were financed in the short term as well as what remains for future spending. Fiduciary fund statements provide information about the financial relationships in which the Town acts solely as a trustee or agent for the benefit of others, to whom the resources belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Exhibit A-1 shows how the required parts of this annual report are arranged and related to one another.

**Exhibit A-1**



## MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Henniker  
December 31, 2019

Exhibit A-2 summarizes the major features of the Town's financial statements, including the portion of the Town government they cover and the types of information they contain.

**Exhibit A-2**

	Government-Wide	Fund Statements	
		Governmental	Fiduciary
<b>SCOPE</b>	Entire Town government (except fiduciary funds)	All activities of the Town that are not proprietary or fiduciary	Instances in which the Town is the trustee or agent for someone else's resources
<b>REQUIRED FINANCIAL STATEMENTS</b>	Statement of Net Position	Balance Sheet	Statement of Fiduciary Net Position
	Statement of Activities	Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Changes in Fiduciary Net Position
<b>ACCOUNTING BASIS</b>	Accrual	Modified Accrual	Accrual
<b>MEASUREMENT FOCUS</b>	Economic Resources	Current Financial Resources	Economic Resources
<b>TYPE OF INFORMATION ASSETS AND DEFERRED OUTFLOWS, AND LIABILITIES AND DEFERRED INFLOWS</b>	All assets and deferred outflows, and liabilities and deferred inflows, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and deferred outflows, and liabilities and deferred inflows, both short-term and long-term; the Agency funds do not currently have capital assets although they can
<b>TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES</b>	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

# MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Henniker  
December 31, 2019

## Government-Wide Financial Statements:

The first two basic statements are government-wide financial statements that provide both long-term and short-term information about the Town's overall financial status and report net position and changes in them. Net position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources and is one way to measure the Town's financial health, or financial position.

- Over time, increases or decreases in the Town's net position are one indicator of whether its financial health is improving or deteriorating, respectively.
- In order to assess the overall health of the Town other non-financial factors should also be considered, such as changes in the Town's general revenues (principally property taxes and general state aid), and federal and state intergovernmental revenues (grant programs); the condition of the Town's buildings and other depreciable property (likelihood of emergency repairs or maintenance); and other items subject to significant financial or budgetary uncertainty.

The government-wide financial statements of the Town are included in the Governmental Activities category. Most of the Town's basic services are included here, such as executive, public safety, highway maintenance, sanitation, culture and recreation and conservation services. General revenues, including property taxes, state aid, and federal and state grant programs, finance most of these activities.

## Fund Financial Statements:

The fund financial statements provide more detailed information about the Town's most significant funds, not the Town as a whole. Funds are accounting devices that the Town uses to keep track of specific sources of funding and spending for particular purposes. State law, regulation or bond covenants actually require the establishment of some funds, while others are established to comply with the requirements of grantors. The Town has two kinds of funds:

Governmental Funds - Most of the Town's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. Because information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page that explains the relationships (or differences) between them.

Fiduciary Funds - The Town is responsible for other assets that, because of an agency arrangement, can be used only for the intended purposes. These funds are excluded from the Town's government-wide financial statements because the Town cannot use these assets to finance its operations.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Henniker  
December 31, 2019

### CONDENSED FINANCIAL INFORMATION AND ANALYSIS OF THE TOWN AS A WHOLE Net Position

Exhibit B-1 shows the composition of the Town's total combined net position, which increased between December 31, 2018 and 2019 by \$1,621,645 or 7% to \$25,660,534.

#### Exhibit B-1 NET POSITION

	Governmental Activities		
	2018	2019	Change
<b>Assets</b>	(as restated)		
Current and other assets	\$ 12,867,401	\$ 13,319,841	\$ 452,440
Noncurrent assets	23,203,328	23,512,922	309,594
<b>Total assets</b>	<u>36,070,729</u>	<u>36,832,763</u>	<u>762,034</u>
<b>Deferred Outflows of Resources</b>			
Deferred outflows of resources	452,547	367,976	(84,571)
<b>Total deferred outflows of resources</b>	452,547	367,976	(84,571)
<b>Liabilities</b>			
Current liabilities	5,567,466	5,089,470	(477,996)
Noncurrent liabilities	5,963,229	5,673,641	(289,588)
<b>Total liabilities</b>	<u>11,530,695</u>	<u>10,763,111</u>	<u>(767,584)</u>
<b>Deferred Inflows of Resources</b>			
Deferred inflows of resources	953,692	777,094	(176,598)
<b>Total deferred inflows of resources</b>	953,692	777,094	(176,598)
<b>Net Position</b>			
Net investment in capital assets	20,696,386	21,384,843	688,457
Restricted	5,812,713	5,823,410	10,697
Unrestricted	(2,470,210)	(1,547,719)	922,491
<b>Total net position</b>	<u>\$ 24,038,889</u>	<u>\$ 25,660,534</u>	<u>\$ 1,621,645</u>

A portion of the net position is either invested in capital assets or restricted as to the purposes they can be used for.

- The Town's investment in capital assets (land and land improvements, construction in progress, buildings, vehicles, machinery and equipment and infrastructure, net of accumulated depreciation), net of related debt, is the largest component of the total combined net position.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Henniker  
December 31, 2019

- Restricted net position represented permanent trust funds and specific fund net position amounts that are not available for discretionary spending.

Unrestricted net position was a negative \$(1,547,719) as of December 31, 2019.

### Change in Net Position

The Town's total revenues were \$9,358,079 while total expenses were \$7,736,434, resulting in an increase in net position of \$1,621,645.

Exhibit B-2 shows that a significant portion of the Town's total revenues came from the following general revenue sources; 45.72% from property taxes, 10.64% from local sources and unrestricted fees and, 3.33% from State of New Hampshire source intergovernmental revenues primarily derived from state aid programs. Program revenues directly associated with a specific department accounted for the following percentages of total revenues, charges for services provided 20.49% of total revenues, while operating grants and contributions provided 7.47% of total revenues.

### Exhibit B-2 SOURCES OF TOWN REVENUES

#### Governmental Activities

	2018		2019		Change	
<b>Program Revenues</b>						
Charges for services	\$ 1,769,260	24.31%	\$ 1,917,369	20.49%	\$ 148,109	8.37%
Operating grants and contributions	272,947	3.75%	698,752	7.47%	425,805	156.00%
<b>General Revenues</b>						
Property taxes	3,800,143	52.21%	4,278,637	45.72%	478,494	12.59%
Local sources	977,137	13.43%	995,643	10.64%	18,506	1.89%
State of New Hampshire sources	322,173	4.43%	311,430	3.33%	(10,743)	-3.33%
Miscellaneous	136,749	1.88%	1,156,248	12.36%	1,019,499	0.00%
	<u>\$ 7,278,409</u>	<u>100.00%</u>	<u>\$ 9,358,079</u>	<u>100.00%</u>	<u>\$ 2,079,670</u>	<u>28.57%</u>

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Henniker  
December 31, 2019

Exhibit B-3 shows that 13.16% of the Town's total expenses were for general government services, public safety expenses accounted for 25.44% of total expenses, 13.12% were for maintenance of highways and streets and 13.32% were for sanitation services.

### Exhibit B-3 TOWN EXPENSES

#### Governmental Activities

	2018		2019		Change	
<b>Functions / Programs</b>						
General government	\$ 959,399	13.94%	\$ 1,017,950	13.16%	\$ 58,551	6.10%
Public safety	1,834,423	26.66%	1,968,456	25.44%	134,033	7.31%
Highways and streets	914,272	13.29%	1,015,261	13.12%	100,989	11.05%
Sanitation	942,762	13.70%	1,030,818	13.32%	88,056	9.34%
Water distribution and treatment	306,126	4.45%	388,309	5.02%	82,183	26.85%
Health	78,015	1.13%	77,138	1.00%	(877)	-1.12%
Welfare	95,359	1.39%	71,132	0.92%	(24,227)	-25.41%
Culture and recreation	403,005	5.86%	372,373	4.81%	(30,632)	-7.60%
Conservation	2,790	0.04%	2,289	0.03%	(501)	-17.96%
Debt service	91,511	1.33%	79,778	1.03%	(11,733)	-12.82%
Capital outlay	279,428	4.06%	631,413	8.16%	351,985	125.97%
Other financing uses	61,369	0.89%	(13,997)	-0.18%	(75,366)	-1.10%
<b>Unallocated</b>						
Depreciation	913,235	13.27%	1,095,514	14.16%	182,279	19.96%
	<u>\$ 6,881,694</u>	<u>100.00%</u>	<u>\$ 7,736,434</u>	<u>100.00%</u>	<u>\$ 854,740</u>	<u>12.42%</u>

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Henniker  
December 31, 2019

### Governmental Activities

Exhibit B-4 presents the net cost of the Town's largest functions based upon the total expense, less charges for services and operating grants and contributions, of each function. The net cost reflects the amount that was funded by general revenues (principally property taxes and general state aid).

#### Exhibit B-4 TOTAL AND NET COST OF SERVICES

	2018		2019	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
<b>Functions / Programs</b>				
General government	\$ 959,399	\$ 846,525	\$ 1,017,950	\$ 875,246
Public safety	1,834,423	1,357,024	1,968,456	1,424,242
Highways and streets	914,272	642,052	1,015,261	733,539
Sanitation	942,762	351,684	1,030,818	364,946
Water distribution and treatment	306,126	(281,385)	388,309	(182,553)
Health	78,015	78,015	77,138	77,138
Welfare	95,359	95,359	71,132	71,132
Culture and recreation	403,005	401,880	372,373	371,119
Conservation	2,790	2,790	2,289	2,289
Debt Service	91,511	91,511	79,778	79,778
Capital outlay	279,428	279,428	631,413	221,920
Other financing uses/nonoperating expenses	61,369	61,369	(13,997)	(13,997)
<b>Unallocated</b>				
Depreciation	913,235	913,235	1,095,514	1,095,514
	<u>\$ 6,881,694</u>	<u>\$ 4,839,487</u>	<u>\$ 7,736,434</u>	<u>\$ 5,120,313</u>

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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Town of Henniker  
December 31, 2019

The total cost of all governmental activities this year was \$7,736,434; the total net cost was \$5,120,313. The primary financing for these activities of the Town was as follows:

### Taxes

- The amount that was paid by taxpayers was, \$4,106,882 from property taxes, \$42,164 from land use taxes, \$38,886 from yield taxes, \$4,377 from excavation taxes, and \$5,692 from other taxes.
- Interest collected on delinquent taxes was \$140,772, while abatements charged against current year taxes were \$60,136.

### Local Sources

- Business licenses amounted to \$1,440.
- Motor vehicle permit fees amounted to \$965,281.
- Building permits were \$19,063.
- Other licenses and fees amounted to \$9,859.

### State of NH Sources

- Shared revenues were received in the amount of \$52,936.
- Meals and rooms distribution revenues were received in the amount of \$252,099.
- Other state source revenues were received in the amount of \$6,395.

### Miscellaneous Sources

- Sales of municipal property amounted to \$149,046.
- Interest on investments was received in the amount of \$92,198.
- Other miscellaneous revenues amounted to \$915,004.



# MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Henniker  
December 31, 2019

## ANALYSIS OF BALANCES AND TRANSACTIONS OF THE TOWN'S INDIVIDUAL FUNDS

### General Fund

The general fund balance increased \$247,900 during the year from a surplus balance of \$2,544,190 at December 31, 2018 to a \$2,792,090 fund balance at December 31, 2019. The December 31, 2019 fund balance consisted of \$33,650 of non-spendable prepaid expenses, \$1,389,175 of committed capital reserves, encumbrances in the amount of \$31,055 and an unassigned fund balance in the amount of \$1,338,210.

The restricted expendable capital and maintenance reserve funds (established by voters at an annual Town meeting as trust funds in accordance with statutory requirements) were combined with the general fund as a result of the implementation of GASB Statement No 54. In accordance with statutory requirements they are held in trust by the Trustees of Trust Funds and are only released for the restricted specific purposes of the individual funds.

### Major Funds

#### Common Trust Funds

The common trust funds are classified as permanent funds and are reported as a major fund in the basic financial statements. The fund balance is comprised of \$4,634,526 of non-spendable endowments and \$197,862 of restricted earnings.

### Nonmajor Governmental Funds

#### Library Fund

The library fund is classified as a special revenue fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. The library fund balance was \$301,921 at December 31, 2019.

#### Water Fund

The water fund is classified as a special revenue fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. The water fund is used to account for water services which are charged directly to the users. The water fund had a fund balance at December 31, 2019 of \$117,548.

#### Sewer Fund

The sewer fund is classified as a special revenue fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. The sewer fund is used to account for sewer services which are charged directly to the users. The sewer fund had a fund balance at December 31, 2019 of \$401,846.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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Town of Henniker  
December 31, 2019

### Conservation Fund

The conservation fund is classified as a special revenue fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. The conservation fund is used to account for conservation activities and is funded by land use change taxes (1/2 of current year collections). The conservation fund balance at December 31, 2019 was \$98,369.

### Recreation Revolving Fund

The recreation revolving fund is classified as a special revenue fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. This fund was authorized at the 2009 annual town meeting to account for revenues generated from recreation programs. The recreation revolving fund balance was \$68,256 as of December 31, 2019.

### Drug Forfeiture Fund

The drug forfeiture fund is classified as a special revenue fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. The drug forfeiture fund balance was \$3,082 as of December 31, 2019.

### Bridge Replacement Fund

The bridge replacement fund is classified as a capital project fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. The bridge replacement fund balance was \$0 as of December 31, 2019.

# MANAGEMENT'S DISCUSSION AND ANALYSIS

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Town of Henniker  
December 31, 2019

## GENERAL FUND BUDGETARY HIGHLIGHTS

For the year ended December 31, 2019 the Town did not revise its statutory budgetary line items; rather, the Town's budgetary control was managed on an aggregate total budget-to-actual basis; total estimated revenues and appropriations versus actual revenues and expenditures.

### Final Versus Original Budget Comparison

For the current year the original and final budget amounts were the same. However, the original and final budgets may vary if, for example, there were encumbrances carried forward from the prior year.

### Actual Versus Final Budget Comparison

The amounts of actual inflows (resources) and outflows (charges to appropriations) varied from the final budget for the following significant items:

- Actual inflows (resources) were more than the budgetary revenue estimates by a variance of \$782,752. A majority of the excess was from State Grants and transfers from capital reserve funds.
- Actual total outflows (expenditures or charges to appropriations) were more than the budgeted appropriation by \$809,652. The over expenditures were from capital outlays related to grant projects and capital reserves in which the board was agents to expend.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Henniker  
December 31, 2019

### CAPITAL ASSET AND DEBT ADMINISTRATION

#### Capital Assets

At December 31, 2019, the Town had invested \$23,512,922 (\$62,532,142 at cost or estimated cost less accumulated depreciation of \$39,019,220) in a broad range of capital assets, including land and land improvements, infrastructure, buildings, vehicles and machinery and equipment as summarized in Exhibit C-1.

This amount represents a net increase of 1.33% over the prior year.

#### Exhibit C-1 NET CAPITAL ASSETS AND MAJOR ADDITIONS

Net Capital Assets	Governmental Activities		
	2018	2019	Change
Land and improvements	\$ 5,620,893	\$ 5,834,738	3.80%
Construction in progress	6,530,249	49,445	-99.24%
Infrastructure	32,314,415	39,733,493	22.96%
Buildings	9,495,104	9,509,569	0.15%
Vehicles	4,224,113	4,479,574	6.05%
Machinery and equipment	2,988,159	2,925,323	-2.10%
<b>Capital assets, at cost</b>	61,172,933	62,532,142	2.22%
Accumulated Depreciation	(37,969,605)	(39,019,220)	-2.76%
<b>Capital assets, net</b>	\$ 23,203,328	\$ 23,512,922	1.33%
<b>Increase in Capital Assets, Net</b>		\$ 309,594	
<b>Changes</b>			
Land and improvements		\$ 182,545	
Construction in progress		(6,480,804)	
Infrastructure		7,419,078	
Buildings		14,465	
Vehicles		255,461	
Machinery and equipment		19,465	
Depreciation		(1,095,514)	
Gain (Loss) on disposals		(5,102)	
		\$ 309,594	

More detailed information about the Town's capital assets is presented in the notes to the basic financial statements.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Town of Henniker  
December 31, 2019

### Debt

At December 31, 2019, the Town had \$5,666,193 of net long-term obligations (\$6,058,770 in total obligations less the current portion of \$385,129) as summarized in Exhibit C-2.

This amount represents a net decrease of 9.89% from the prior year.

### Exhibit C-2 LONG-TERM LIABILITIES

Long-Term Liabilities	Governmental Activities		
	2018 (as restated)	2019	Change
General obligation bonds	\$ 1,889,017	\$ 1,688,554	-10.61%
Capital leases	617,925	439,525	-28.87%
Compensated absences	167,251	191,413	14.45%
Unamortized bond premiums	7,745	6,196	-20.00%
OPEB obligations	417,889	432,492	3.49%
Net pension liability	3,242,265	3,300,590	1.80%
	6,342,092	6,058,770	-4.47%
Less current portion	(378,863)	(385,129)	-1.65%
	\$ 5,963,229	\$ 5,673,641	-4.86%
<b>Change, Net</b>		<b>\$ (289,588)</b>	
<b>Changes</b>			
Principal payments on bonds		\$ (200,463)	
Principal payments on leases		(178,400)	
Change in compensated absences		24,162	
Change in unamortized bond premiums		(1,549)	
Change in OPEB obligations		14,603	
Change in net pension liability		58,325	
Change in current portion		(6,266)	
		<b>\$ (289,588)</b>	

State law (RSA 195:6II) limits the amount of general obligation debt that the Town may incur at any one time to 1.75% of the locally assessed valuation as equalized by the Commissioner of the New Hampshire Department of Revenue Administration. At December 31, 2019, the Town was significantly below its legal debt limit of approximately \$7,021,763.

More detailed information about the Town's long-term liabilities is presented in the notes to the basic financial statements.

# MANAGEMENT'S DISCUSSION AND ANALYSIS

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Town of Henniker  
December 31, 2019

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Town management and the Selectmen considered many factors when submitting the 2020 budget to the Municipal Budget Committees and the Town voters.

The Town had several concerns as we approached the 2020 budget. In addition to a second year \$750,000 request for the expendable trust to repair town roads, voters will be faced with a Wastewater Treatment major upgrade of \$3.2 million dollars. The proposal has sewer users paying 70% of the cost while taxpayers will be responsible for 30%. Despite the budget concerns, the effect of the COVID 19 pandemic is having an impact on operational revenues and also questions the State sources which tend to be funded by Rooms and Meals Taxes and Road Taxes. The State has committed to maintaining the 2020 Revenue estimates, but likely 2021 will see reduced State revenues. Henniker is also required to do a property revaluation in 2020, but the full revaluation planned will likely be scaled back to a statistical revaluation due to the CDC recommendations of minimizing unnecessary human contact while visiting properties. The final challenge will be to hold Town Meeting since the Governor is not allowing any large gatherings. We are hopeful for a July 2020 meeting date to get the budget established.

The ongoing litigation with Eversource (PSNH as it was formerly known) challenging their taxable assessment appears to be coming to trial. The Town continues to conservatively manage its unreserved fund balance in the event a decision was to be handed down that might require the Town to refund a portion of property tax payments made by Eversource.

## **CONTACTING THE TOWN'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Town Administrator.

**BASIC FINANCIAL STATEMENTS**

## TOWN OF HENNIKER

### Statement of Net Position December 31, 2019

	Primary Government Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 5,907,332
Investments	5,099,043
Receivables, net	1,796,941
Due from other governments	380,091
Inventories	102,784
Deposit	33,650
Capital assets:	
Land, improvements, and construction in progress	1,216,455
Other capital assets, net of accumulated depreciation	<u>22,296,467</u>
Total assets	<u>36,832,763</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to pensions	349,609
Deferred outflow of resources related to other post employment benefits	<u>18,367</u>
Total deferred outflows of resources	<u>367,976</u>
<b>LIABILITIES</b>	
Accounts payable	295,851
Accrued expenses	17
Due to other governments	4,390,549
Current portion long term debt	385,129
Other liabilities	17,924
Notes payable	1,488,091
Capital lease obligations	256,408
Compensated absences	191,413
Unamortized bond premium	4,647
OPEB Obligation	432,492
Net pension liability	<u>3,300,590</u>
Total liabilities	<u>10,763,111</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to pensions	189,924
Deferred inflows of resources related to other post employment benefits	<u>587,170</u>
Total deferred inflows of resources	<u>777,094</u>
<b>NET POSITION</b>	
Net investment in capital assets	21,384,843
Restricted for:	
Permanent funds	4,832,388
Nonmajor funds and other purposes	991,022
Unrestricted	<u>(1,547,719)</u>
Total net position	<u>\$ 25,660,534</u>

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



## TOWN OF HENNIKER

### Statement of Activities Year Ended December 31, 2019

Functions / Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Grants and Contributions	Revenue and
				Changes in Net Position
				Primary Governmental Activities
Governmental activities:				
General government	\$ 1,017,950	\$ 142,704	\$ -	\$ (875,246)
Public safety	1,968,456	544,214	-	(1,424,242)
Highways and streets	1,015,261	-	281,722	(733,539)
Sanitation	1,030,818	665,872	-	(364,946)
Water distribution and treatment	388,309	563,325	7,537	182,553
Health	77,138	-	-	(77,138)
Welfare	71,132	-	-	(71,132)
Culture and recreation	372,373	1,254	-	(371,119)
Conservation	2,289	-	-	(2,289)
Debt service	79,778	-	-	(79,778)
Capital outlay	631,413	-	409,493	(221,920)
Other financing uses	(13,997)	-	-	13,997
Depreciation (unallocated)	1,095,514	-	-	(1,095,514)
Total governmental activities	<u>7,736,434</u>	<u>1,917,369</u>	<u>698,752</u>	<u>(5,120,313)</u>
General revenues:				
Taxes				\$ 4,278,637
Charges, grants, and contributions not restricted to specific purposes:				
Licenses, permits and fees				995,643
State of NH sources				311,430
Miscellaneous revenues				<u>1,156,248</u>
Total general revenues				<u>6,741,958</u>
Change in net position				1,621,645
Net position - beginning (as restated)				<u>24,038,889</u>
Net position - ending				<u>\$ 25,660,534</u>

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

## TOWN OF HENNIKER

**Balance Sheet**  
**Governmental Funds**  
**December 31, 2019**

	<u>General Fund</u>	<u>Common Trust Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 5,287,776	\$ -	\$ 619,556	\$ 5,907,332
Investments	-	4,832,388	266,655	5,099,043
Property taxes receivable	1,124,003	-	-	1,124,003
Land use taxes receivable	7,980	-	-	7,980
Timber taxes receivable	4,327	-	-	4,327
Tax liens receivable	100,577	-	-	100,577
Allowance for doubtful accounts	(99,314)	-	(750)	(100,064)
Accounts receivable	533,313	-	117,934	651,247
Other receivables	7,605	-	1,266	8,871
Due from other governments	380,091	-	-	380,091
Due from other funds	66,300	-	57,795	124,095
Inventories	102,784	-	-	102,784
Prepays	33,650	-	-	33,650
<b>Total assets</b>	<u>\$ 7,549,092</u>	<u>\$ 4,832,388</u>	<u>\$ 1,062,456</u>	<u>\$ 13,443,936</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 295,851	\$ -	\$ -	\$ 295,851
Accrued expenses	17	-	-	17
Due to other governments	4,390,549	-	-	4,390,549
Due to other funds	57,795	-	66,300	124,095
Other liabilities	12,790	-	5,134	17,924
<b>Total liabilities</b>	<u>4,757,002</u>	<u>-</u>	<u>71,434</u>	<u>4,828,436</u>
<b>Fund balances:</b>				
Nonspendable	33,650	4,634,526	-	4,668,176
Restricted	-	197,862	271,354	469,216
Committed	1,389,175	-	200,274	1,589,449
Assigned	31,055	-	519,394	550,449
Unassigned	1,338,210	-	-	1,338,210
<b>Total fund balances</b>	<u>2,792,090</u>	<u>4,832,388</u>	<u>991,022</u>	<u>8,615,500</u>
<b>Total liabilities and fund balances</b>	<u>\$ 7,549,092</u>	<u>\$ 4,832,388</u>	<u>\$ 1,062,456</u>	<u>\$ 13,443,936</u>

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

## TOWN OF HENNIKER

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### Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position December 31, 2019

**Total Fund Balances - Governmental Funds** \$ 8,615,500

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in the governmental activities are not financial resources and therefore are not reported as assets in governmental funds.

Cost	\$ 62,532,142	
Less accumulated depreciation	<u>(39,019,220)</u>	23,512,922

Long-term liabilities, including bonds payable, are not due in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:

Bonds payable	(1,688,554)	
Capital lease obligations	(439,525)	
Compensated absences	(191,413)	
Unamortized bond premiums	(6,196)	
OPEB obligations	(432,492)	
Net pension liability	<u>(3,300,590)</u>	(6,058,770)

Deferred inflows and outflows of resources are not current financial sources and uses and therefore are not reported in the governmental funds.

Deferred inflows of resources	(777,094)	
Deferred outflows of resources	<u>367,976</u>	<u>(409,118)</u>

**Total Net Position - Governmental Activities** \$ 25,660,534

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

## TOWN OF HENNIKER

### Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds Year Ended December 31, 2019

Revenues	General Fund	Common Trust Funds	Nonmajor Governmental Funds	Total Governmental Funds
Taxes	\$ 4,257,555	\$ -	\$ 21,082	\$ 4,278,637
Licenses, permits and fees	995,643	-	-	995,643
State of NH sources	998,967	-	11,215	1,010,182
Charges for services	674,250	-	1,238,383	1,912,633
Miscellaneous revenues	248,565	688,299	131,922	1,068,786
Investment income	18,809	67,741	5,648	92,198
Total revenues	<u>7,193,789</u>	<u>756,040</u>	<u>1,408,250</u>	<u>9,358,079</u>
<b>Expenditures</b>				
Current:				
General government	976,398	28,496	-	1,004,894
Public safety	1,976,815	-	-	1,976,815
Highways and streets	1,315,620	-	-	1,315,620
Sanitation	419,093	-	611,725	1,030,818
Water distribution and treatment	-	-	570,763	570,763
Health	77,138	-	-	77,138
Welfare	71,132	-	-	71,132
Culture and recreation	273,347	-	99,026	372,373
Conservation	2,289	-	-	2,289
Debt service:				
Principal	92,596	-	107,867	200,463
Interest	232,671	-	27,056	259,727
Capital outlay	<u>1,523,634</u>	<u>-</u>	<u>15,711</u>	<u>1,539,345</u>
Total expenditures	<u>6,960,733</u>	<u>28,496</u>	<u>1,432,148</u>	<u>8,421,377</u>
Excess (deficiency) of revenues over expenditures	233,056	727,544	(23,898)	936,702
<b>Other Financing Sources (Uses)</b>				
Loss on investments	-	-	-	-
Transfers in	14,844	-	-	14,844
Transfers out	-	(14,844)	-	(14,844)
Net change in fund balances	247,900	712,700	(23,898)	936,702
Fund balances - beginning of year	<u>2,544,190</u>	<u>4,119,688</u>	<u>1,014,920</u>	<u>7,678,798</u>
Fund balances - end of year	<u>\$ 2,792,090</u>	<u>\$ 4,832,388</u>	<u>\$ 991,022</u>	<u>\$ 8,615,500</u>

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

## TOWN OF HENNIKER

### Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended December 31, 2019

**Total Net Change in Fund Balances - Governmental Funds** \$ 936,702

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlays	\$ 1,410,210	
Depreciation expense	(1,095,514)	
Loss on disposal of assets	<u>(5,102)</u>	309,594

Repayment of bond and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal on bonds		200,463
Principal on capital leases		178,400

In the statement of activities, certain operating expenses are measured by the amounts earned during the year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used.

Compensated absences (increase) decrease		(24,162)
Unamortized bond premium (increase) decrease		1,549
OPEB obligation (increase) decrease		(14,603)
Net pension liability (increase) decrease		(58,325)

The change in deferred inflows and outflows from the *Schedule of Pension Amounts by Employer* related to the New Hampshire Retirement System Cost-Sharing Employer Defined Benefit Pension Plan are reported against pension expense in the governmental activities.

Deferred inflows (increase) decrease	176,598	
Deferred outflows increase (decrease)	<u>(84,571)</u>	<u>92,027</u>

**Change in Net Position of Governmental Activities** \$ 1,621,645

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

## TOWN OF HENNIKER

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**Statement of Net Position  
Fiduciary Funds  
December 31, 2019**

	<u>Agency Fund</u>	
	<u>School District Capital Reserves</u>	<u>Total Fiduciary Funds</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 414,080	\$ 414,080
Total assets	<u>\$ 414,080</u>	<u>\$ 414,080</u>
<b>Liabilities</b>		
Due to other governments	\$ 414,080	\$ 414,080
Total liabilities	<u>\$ 414,080</u>	<u>\$ 414,080</u>

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

**NOTES TO BASIC FINANCIAL STATEMENTS**

## TOWN OF HENNIKER

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Notes to Basic Financial Statements  
December 31, 2019

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Henniker (the "Town" or "Government") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict or contradict GASB pronouncements. The significant accounting policies established in GAAP and used by the Town are discussed below.

#### A. THE REPORTING ENTITY

The Town is a local government governed by an elected Board of Selectmen. As required by GAAP, these financial statements are required to present the Town and its component units (if any).

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization; or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if an organization is fiscally dependent on the primary government. Fiscal independency is the ability to complete certain essential fiscal events without substantive approval by a primary government: (a) determine its budget without another government's having the authority to approve and modify that budget; (b) levy taxes or set rates or charges without approval by another government; and (c) issue bonded debt without approval by another government.

#### B. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. The Town does not have any business type primary activities.

In the government-wide Statement of Net Position, the governmental activities column (a) is presented on a consolidated basis, (b) and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts – net investment capital assets; restricted; and unrestricted. The Town first utilizes restricted resources to finance qualifying activities.



## TOWN OF HENNIKER

### Notes to Basic Financial Statements December 31, 2019

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions / programs. The functions / programs are also supported by general revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants reflect capital-specific grants. The net costs (by function) are normally covered by general revenue. The Town does not allocate indirect costs.

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

#### C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. Funds are classified into three major categories: governmental, proprietary and fiduciary.

Fund financial statements focus on major funds of the primary government in contrast to the governmental and business type (if any) activities reported in the government-wide financial statements. Major funds represent the government's most important funds and are determined based on minimum criteria set forth in GASBS No. 34 (numerical formula using total assets, liabilities, revenues, or expenditures/expenses of either fund category or activity combined). Major individual governmental funds are reported in separate columns in the fund financial statements with a combined column for all other nonmajor funds. The general fund is required to be reported as major fund. The following fund types are used by the Town:

1. **Governmental Funds** – The focus of governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

**General Fund** is the general operating fund of the Town and is used to account for all resources except those required to be accounted for in another fund.

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources (such as federal and state grants, capital reserves, and library operations, etc.) that are legally restricted to expenditures for specific purposes.

**Capital Project Funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Permanent Funds** are used to account for trust arrangements in which the Town is the beneficiary of the earnings on the principal, including public-purpose funds previously classified as nonexpendable trust funds.

## TOWN OF HENNIKER

Notes to Basic Financial Statements  
December 31, 2019

2. **Fiduciary Funds** – The reporting focus of fiduciary funds is on net position and, for private purpose trust funds, changes in net position. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the Town, these funds are not incorporated into the government-wide statements. The following is a description of the fiduciary funds of the Town:

**Private Purpose Trust Funds** are used to report trust arrangements under which the principal and interest benefits individuals, private organizations, or other governments, but not the Town. The assets are essentially held in trust for someone outside the reporting entity.

**Agency Funds** are used to report assets held in a purely custodial capacity for individuals, organizations, or other governments outside of the reporting entity. The assets for these funds equal the liabilities and there is no operating activity to report.

### D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Two different measurement focuses are used under the new financial reporting model, the flow of current financial resources and the flow of economic resources. The determination of when transactions are recognized is referred to as the basis of accounting. Like measurement focus, there are two different bases of accounting used; the accrual basis and the modified accrual basis.

#### Government-Wide Financial Statements

The government-wide financial statements use the flow of economic resources measurement focus and the accrual basis of accounting. Under this method, generally, all revenues, expenses, gains, losses, assets, and liabilities should be recognized when the economic exchange takes place. The government-wide financial statements report all of the assets, liabilities, revenues, expenses, and gains and losses of the entire government. These financial statements do not report fund information. Instead they focus on two specific types of activities performed by the government, "governmental activities" and, when applicable, "business type activities". Governmental and proprietary fund types are included in the governmental and, when applicable, business type activities reported in the government-wide financial statements and therefore utilize the measurement focus and basis of accounting applicable to these statements. Fiduciary funds are not reported in the government-wide financial statements.

#### Fund Financial Statements

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues and asset are recognized when they susceptible to accrual; i.e., both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, generally within sixty days after year-end. Expenditures and liabilities are recognized in the accounting period in which the fund liability is incurred and due, with certain modifications. Debt service and capital lease payments are recognized when the payment is due and compensated absences, claims and judgments, and special termination benefits are recognized to the extent that the liabilities are "normally expected to be liquidated with expendable available financial resources". Fiduciary fund financial statements use the economic resources measurement focus and the full accrual basis of accounting.

## TOWN OF HENNIKER

Notes to Basic Financial Statements  
December 31, 2019

### E. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY

#### Cash and Cash Equivalents and Investments

The Town has defined cash and cash equivalents to include cash on hand, demand deposits as well as short-term investments with a maturity date of within three months of the date acquired by the Town.

Investments are stated at fair value (quoted market price or the best available estimate).

#### Interfund Activity

Interfund activity is reported as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to at market or near market rates, are treated as revenues and expenditures / expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

#### Inventories

For fund financial statements, if applicable, inventories are accounted for utilizing the purchase method. Under this method, inventories are recorded as expenditures when purchased. For government-wide financial statements, inventories are carried at cost using the first-in, first-out method. The Town did not report any inventories for the current year.

#### Capital Assets

For government-wide financial statements, capital assets purchased or acquired, in accordance with the Town's capitalization policy, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the assets estimated useful lives.

ASSET	Capitalization Threshold	Estimated Useful Lives
Land	All	na
Land Improvements	All	20
Buildings and Improvements	All	25-50
Machinery, Equipment and Other	\$1,000	5-20
Vehicles	\$1,000	7-15
Infrastructure	\$10,000	20-50

For fund financial statements, capital assets purchased for governmental operations are accounted for as capital expenditures of the governmental fund at the time of purchase.

## TOWN OF HENNIKER

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Notes to Basic Financial Statements  
December 31, 2019

### Compensated Absences

For government-wide financial statements the Town accrues accumulated unpaid vacation and sick leave and associated employee-related costs when earned (or estimated to be earned) by the employee. For governmental funds, only the current portion, (the amount estimated to be paid within one operating period) is accrued. The long-term portion represents a reconciling item between the fund and government-wide presentations.

### Long-term Obligations

All long-term debt is reported as liabilities in the government-wide financial statements. Long-term debt generally consists of bonds payable, capital leases, accrued compensated absences, and special termination benefits. Governmental funds reported in the fund financial statements are concerned with current financial resources only and do not report long-term debt. Instead, debt proceeds are reported as other financing sources when received and payments of principal and interest are reported as expenditures when due.

The Town implemented Governmental Accounting Standards Board Statement No. 75 – *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, which requires governments to account for other post-employment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit.

## TOWN OF HENNIKER

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Notes to Basic Financial Statements  
December 31, 2019

### Governmental Fund Equity and Fund Balance Policy

The Town implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The statement established new fund balance classifications and reporting requirements as follows:

**Nonspendable** – Are fund balances that cannot be spent because they are either; not in spendable form, such as inventories or prepaid amounts, or are legally or contractually required to be maintained intact, such as the principal of a permanent fund.

**Restricted** – Are amounts that can only be used for specific purposes because of enabling legislation or externally imposed constraints, such as grant requirements or laws or regulations.

**Committed** – Are amounts that can be used for specific purposes because of a formal action by the entities highest level of decision-making authority. This would include contractual obligations if existing resources have been committed. Formal action (Board vote at a public meeting) to establish constraints should be taken before year-end, even if the amount might not be determined until the subsequent period.

**Assigned** – Are amounts intended to be used for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body (Board of Selectmen), or by an official whom authority has been given (Town Administrator). Such assignments cannot exceed the available fund balance in any particular fund. This is the residual fund balance classification of all governmental funds except the general fund. Assigned fund balances should not be reported in the general fund if doing so causes the government to report a negative “unassigned” general fund balance.

**Unassigned** – Is the residual classification for the general fund. The general fund is the only governmental fund that can report a positive unassigned fund balance. Other governmental funds might have a negative unassigned fund balance as a result of overspending for specific purposes for which amounts had been restricted, committed, or assigned.

In instances where both restricted and unrestricted fund balances are available to fund expenditures, the restricted fund balances will be exhausted first, followed by the unrestricted classifications of, committed, assigned and unassigned fund balances.

The Town has not adopted a policy regarding the maintenance of a minimum fund balance.

## TOWN OF HENNIKER

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Notes to Basic Financial Statements  
December 31, 2019

### Revenues

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 the modified accrual basis, revenue is recorded when the exchange takes place and in the period in which the resources are measurable and available. Revenue resulting from non-exchange transactions, in which the Town receives value without directly giving equal value in return, generally includes grants and donations and is recognized when applicable grantor requirements, including purpose, eligibility, timing, and matching have been met.

General revenues on the Statement of Activities include property taxes and aid from various State of New Hampshire sources that are not program revenues (charges for services or related to operating or capital grant programs).

### Use of Estimates

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

### Pensions

The Town adopted Governmental Accounting Standards Board Statement No. 68 – *Accounting and Financial Reporting for Pensions*. As a result, the Town is required to report its proportionate share of the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, pension expense, and information about the fiduciary net position of the New Hampshire Retirement System, (NHRS) a Cost-Sharing Multiple Employer Defined Benefit Pension Plan.

## TOWN OF HENNIKER

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Notes to Basic Financial Statements  
December 31, 2019

### NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

#### Legal Debt Limit

Per state statute, the Town may not incur debt at any one time in excess of 1.75% of its locally assessed valuation as last equalized by the Commissioner of the New Hampshire Department of Revenue Administration.

For the year ended December 31, 2019, the Town had not exceeded its legal debt limit.

#### Risk Management

The Town is exposed to various risks of loss related to property loss, torts, errors and omissions, injuries to employees and natural disasters. There have no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

The Town participates in the Property/Liability and Workers' Compensation programs of the New Hampshire Public Risk Management Exchange (Primex). Primex is a pooled risk management program under RSA 5-B and RSA 281-A. The member participation agreement permits Primex to make additional assessments to members, should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution.

#### Claims, Judgments and Contingent Liabilities

##### Grant Programs

The Town may participate in state, federal and private funded programs, which are governed by various laws, regulations, contracts and agreements of the grantor. Costs charged to these programs are subject to audit or review by the grantor; therefore, to the extent that the Town has not complied with laws, regulations, contracts and agreements of the grantor, refunds of money for any disallowed claims, including amounts already collected, may constitute a contingent liability of the Town. At December 31, 2019, the Town believes that there are no significant contingent liabilities relating to compliance with the laws, regulations, and contracts and agreements governing these programs; therefore, no provision has been recorded in the financial statements for such contingencies.

##### Litigation

The Town is subject to various claims, and sometimes lawsuits, which arise in the normal course of operations. Management of the Town believes that the outcome of these contingencies will not have a materially adverse effect on the financial statements and accordingly, no provision for loss has been recorded.

## TOWN OF HENNIKER

Notes to Basic Financial Statements  
December 31, 2019

### NOTE 3 - DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2019 are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	\$ 11,006,375
Fiduciary funds:	
Cash and investments	414,080
	<u>\$ 11,420,455</u>

Deposits and investments as of December 31, 2019 consist of the following:

Cash on hand	\$ 400
Deposits with financial institutions	6,321,012
Investments	5,099,043
	<u>\$ 11,420,455</u>

#### Credit Risk – Deposits

The Town maintains deposits in accordance with RSA 41:29 which states that the treasurer shall deposit all such moneys in participation units in the public deposit investment pool established pursuant to RSA 383:22 or in solvent banks in the state, except that funds may be deposited in banks outside 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 obligations, United States government agency obligations, or obligations of the state of New Hampshire in value at least equal to the amount of the deposit in each case. The amount of collected funds on deposit in any one bank shall not for more than 20 days exceed the sum of its paid-up capital and surplus.

#### Credit Risk - Investments

The Town maintains investments in accordance with RSA 41:29 which states that whenever the town treasurer has in custody an excess of funds which are not immediately needed for the purpose of expenditure, the town treasurer shall, with the approval of the selectmen, invest the same in obligations of the United States government, in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the state of New Hampshire or in certificates of deposits 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. At least yearly, the selectmen shall review and adopt an investment policy for the investment of public funds in conformance with the provisions of applicable statutes.



## TOWN OF HENNIKER

Notes to Basic Financial Statements  
December 31, 2019

Investments made by the Town as of December 31, 2019 are summarized below:

	<u>Balance</u>	<u>Rating</u>	<u>Rating Agencies</u>
Cash equivalents	\$ 231,043	na	
Fixed income investments	1,815,793	na	
Equities	3,052,207	na	
	<u>\$ 5,099,043</u>		

### Concentration of Credit Risk

The Town does not have a formal investment policy that limits the amount the Town may invest in any one issuer. Investments of 5% or more of the Town's investments are as follows:

		<u>%</u>
Cash equivalents	\$ 231,043	5%
Fixed income investments	1,815,793	36%
Equities	3,052,207	60%
	<u>\$ 5,099,043</u>	<u>100%</u>

### Interest Rate Risk

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

### Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a policy for custodial credit risk on deposits. The town's bank balance as of December 31, 2019 was \$7,112,433. Of that amount, \$509,859 was covered by FDIC insurance and the balance was covered by a Tri-Party Collateral agreement between the town, Citizens Bank and the Bank of New York.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, 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. Of the Town's \$5,099,043 in various investments, \$0 is held by the investment's counterparty, not in the name of the Town.

## TOWN OF HENNIKER

Notes to Basic Financial Statements  
December 31, 2019

### NOTE 4 - INTERFUND BALANCES AND TRANSFERS

#### Balances

Individual interfund balances at December 31, 2019 consisted of the following:

	<u>Due From</u>	<u>Due To</u>
Major Funds:		
General fund	\$ 66,300	\$ 57,795
Nonmajor Funds:		
Water fund	-	36,174
Sewer fund	-	30,126
Conservation fund	57,795	-
	<u>\$ 124,095</u>	<u>\$ 124,095</u>

#### Transfers

Individual interfund transfers for the year ended December 31, 2019 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General fund	\$ 14,844	\$ -
Common trust funds	-	14,844
	<u>\$ 14,844</u>	<u>\$ 14,844</u>

The Town makes routine transfers during the year between the general fund and other funds based upon statutory or budgetary authorization. Transfers to the general fund were from permanent trust funds set up for the benefit of the Town.

**TOWN OF HENNIKER**

**Notes to Basic Financial Statements  
December 31, 2019**

**NOTE 5 - INTERGOVERNMENTAL RECEIVABLES AND PAYABLES****Intergovernmental Receivables**

Intergovernmental receivables at December 31, 2019 consisted of the following:

	<u>General Fund</u>	<u>Sewer Fund</u>
Local Governments		
Various Towns	\$ 4,500	\$ -
State Governments		
New Hampshire	375,591	-
	<u>\$ 380,091</u>	<u>\$ -</u>

All of the intergovernmental receivables from the State are for projects which are operated on a reimbursement basis.

**Intergovernmental Payables**

Intergovernmental payables at December 31, 2019 consisted of the following:

	<u>General Fund</u>	<u>Agency Fund</u>
Local Governments		
John Stark Regional School District	\$ 1,421,368	\$ -
Henniker School District	2,969,181	414,080
	<u>\$ 4,390,549</u>	<u>\$ 414,080</u>

## TOWN OF HENNIKER

Notes to Basic Financial Statements  
December 31, 2019

### NOTE 6 - CAPITAL ASSETS

Capital asset activity for the Town for the year ended December 31, 2019 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<b>Governmental Activities (at cost)</b>				
<b>Capital assets not being depreciated:</b>				
Land and improvements	\$ 1,167,010	\$ -	\$ -	\$ 1,167,010
Construction in progress	6,530,249	(6,480,804)	-	49,445
	<u>7,697,259</u>	<u>(6,480,804)</u>	<u>-</u>	<u>1,216,455</u>
<b>Capital assets being depreciated:</b>				
Land improvements	4,453,883	182,545	-	4,636,428
Infrastructure	32,314,415	7,419,078	-	39,733,493
Buildings	9,495,104	14,465	-	9,509,569
Vehicles	4,224,113	255,461	-	4,479,574
Machinery and equipment	2,988,159	19,465	51,001	2,956,623
	<u>53,475,674</u>	<u>7,891,014</u>	<u>51,001</u>	<u>61,315,687</u>
Less accumulated depreciation:				
Land improvements	3,713,806	24,071	-	3,737,877
Infrastructure	26,050,377	591,602	-	26,641,979
Buildings	3,827,805	247,043	-	4,074,848
Vehicles	2,004,737	201,840	-	2,206,577
Machinery and equipment	2,372,880	30,958	45,899	2,357,939
Accumulated depreciation	<u>37,969,605</u>	<u>1,095,514</u>	<u>45,899</u>	<u>39,019,220</u>
Capital assets being depreciated, net	<u>15,506,069</u>	<u>6,795,500</u>	<u>5,102</u>	<u>22,296,467</u>
<b>Governmental activities capital assets, Net of accumulated depreciation</b>	<u>\$ 23,203,328</u>	<u>\$ 314,696</u>	<u>\$ 5,102</u>	<u>\$ 23,512,922</u>

Depreciation expense for the year ended December 31, 2019 (Unallocated) \$ 1,095,514

## TOWN OF HENNIKER

Notes to Basic Financial Statements  
December 31, 2019

### NOTE 7 - LONG-TERM LIABILITIES

The Town can issue general obligation debt instruments to provide funds for the acquisition and construction of major capital equipment, infrastructure and other facilities. General obligation debt instruments are "direct government obligations" and consequently are a pledge of the full faith and credit of the Town. The Town may be obligated under certain leases accounted for as capital leases. The leased assets are accounted for as capital assets and capital lease liabilities in the government-wide financial statements. In the governmental fund financial statements, the lease is recorded as an expenditure and other financing source in the year executed; annual lease payments are recorded as expenditures when paid. Other long-term obligations include compensated absences and unamortized bond premiums, and other postemployment benefit obligations.

A summary of long-term liabilities outstanding at December 31, 2019 is as follows:

	General Obligation Bonds	Capital Leases	Compen- sated Absences	Unamortized Bond Premiums	OPEB Obligations	Net Pension Liability	Total
	(as restated)						
Beginning balance	\$ 1,889,017	\$ 617,925	\$ 167,251	\$ 7,745	\$ 417,889	\$ 3,242,265	\$ 6,342,092
Additions	-	-	24,162	-	16,180	58,325	98,667
Reductions	(200,463)	(178,400)	-	(1,549)	(1,577)	-	(381,989)
Ending balance	<u>1,688,554</u>	<u>439,525</u>	<u>191,413</u>	<u>6,196</u>	<u>432,492</u>	<u>3,300,590</u>	<u>6,058,770</u>
Current portion	200,463	183,117	-	1,549	-	-	385,129
Noncurrent portion	<u>1,488,091</u>	<u>256,408</u>	<u>191,413</u>	<u>4,647</u>	<u>432,492</u>	<u>3,300,590</u>	<u>5,673,641</u>
	<u>\$ 1,688,554</u>	<u>\$ 439,525</u>	<u>\$ 191,413</u>	<u>\$ 6,196</u>	<u>\$ 432,492</u>	<u>\$ 3,300,590</u>	<u>\$ 6,058,770</u>

## TOWN OF HENNIKER

### Notes to Basic Financial Statements December 31, 2019

Long-term liabilities outstanding at December 31, 2019 consisted of the following:

	<u>Issue Year</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Original Amount of Issue</u>	<u>Amount Outstanding 12/31/19</u>
<u>General Obligation Bonds</u>					
Water storage tanks	2001	Var	2021	575,000	\$ 50,000
Sewer project	2005	Var	2024	611,580	150,000
Water storage tank renovation	2012	2.44%	2027	350,000	186,667
Water Bond	2014	3.63%	2029	400,000	266,665
Sewer System Bond	2014	3.63%	2029	223,000	148,665
Bridge Replacement Bond	2015	2.79%	2030	1,208,940	886,557
					<u>1,688,554</u>
<u>Capital Lease Obligations</u>					
Grader Lease	2015		2024	343,900	176,967
Pumper Truck Lease	2015		2020	498,455	94,882
Dump Truck Lease	2015		2022	369,254	167,676
					<u>439,525</u>
<u>Other Long-Term Obligations</u>					
Compensated absences					191,413
Unamortized bond premium					6,196
OPEB obligations					432,492
Net pension liability					3,300,590
					<u>3,930,691</u>
					<u>\$ 6,058,770</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 200,463	\$ 28,573	\$ 229,036
2021	200,463	23,975	224,438
2022	175,463	19,375	194,838
2023	175,463	16,011	191,474
2024	175,463	12,630	188,093
2025 to 2030	680,639	26,001	706,640
2031	80,600	-	80,600
	<u>\$ 1,688,554</u>	<u>\$ 126,565</u>	<u>\$ 1,815,119</u>

Obligations under capital lease are as follows:

Year Ended December 31,	
2020	\$ 194,263
2021	96,857
2022	96,856
2023	37,567
2024	37,568
After	-
Total minimum lease payments	463,111
Less amount representing imputed interest	23,586
Present value of minimum lease payments	<u>\$ 439,525</u>

## TOWN OF HENNIKER

Notes to Basic Financial Statements  
December 31, 2019

### NOTE 8 - PROPERTY TAXES

#### Property Tax Calendar

The Town is responsible for assessing, collecting and distributing property taxes in accordance with state legislation. The property tax year is from April 1 - March 31. Unpaid property taxes may be lienied (following statutory notification and procedural guidelines) as soon as 30-days after the final bill (or installment) is due. Unpaid taxes are assessed interest at a rate of 8% up to the "lien date," at which time the rate increases to 12%. Two years from the execution of the real estate tax lien the Tax Collector may execute to the lienholder a "deed" of the property subject to the real estate tax lien and not redeemed (paid).

#### Revenue Recognition

The Town recognizes property tax revenues when they are levied (i.e., after a warrant for collection is committed to the Tax Collector by the Board of Selectmen). This is a GAAP departure (from *GASB Statement #1* generally, and specifically *NCGA Interpretation -3 "Revenue Recognition - Property Taxes"*). Under GAAP, certain disclosures are required of property tax revenues that are not received during the period, or within 60-days thereafter, that are recognized as receivables without a corresponding reserve. The Town believes that this application of GAAP to its property tax revenues would result in misleading financial statements since such GAAP application would reduce fund balance by the amount of uncollected property taxes; concurrent with a GAAP requirement to record an expenditure (and payable) for the amount due to the local education authority (such amount based solely on a share of the uncollected property taxes). This GAAP departure as applied to New Hampshire towns was addressed by the GASB in 1984. The GASB, in responding to an inquiry on this matter, provided justification for the departure from the 60-day rule due to the unique legislation in the State of New Hampshire regarding the Town's responsibility for (and expenditure recognition of) intergovernmental payments to the local education authority (school district). This justification has been reviewed and accepted by the New Hampshire Department of Revenue Administration (which requires GAAP-based regulatory reporting) and has been established as a widely prevalent practice followed by most New Hampshire towns.

#### Allocation of Property Tax Assessment

<b>Total Property Tax Commitment</b>	\$ 14,117,975	
		Rate Per
		\$1,000
<b>Property Tax Allocation:</b>		
Town Portion	\$ 4,122,808	\$ 10.28
Less: War Service Credit	(38,800)	
Local School Portion	7,860,191	19.59
State School Portion	905,358	3.16
County Portion	1,268,418	2.31
<b>Total Allocation</b>	<u>\$ 14,117,975</u>	<u>\$ 35.34</u>

**TOWN OF HENNIKER****Notes to Basic Financial Statements  
December 31, 2019****NOTE 9 - PENSION PLAN**

The Town participates in the New Hampshire Retirement System (the "System"), a cost-sharing multiple-employer defined benefit pension plan and trust established in 1967 by RSA 100-A:2 administered by a Board of Trustees. The plan is a contributory plan that provides service, disability, death and vested retirement benefits to members and their beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

The System is funded by contributions from both the employees and the Town. Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature while the employer contribution rates are determined by the System Board of Trustees based on an actuarial valuation. Plan members are required to contribute 7.0%, for Group I employees, and 11.80%, for Group II Fire personnel and 11.55% for Group II Police personnel, of their covered salary and the town is required to contribute at an actuarially determined rate. The Town's contribution rates as of December 31, 2019 were 11.37% for Group I employees, 29.43% for Group II Policemen, and 28.89% for Group II Firemen, as applicable. The Town's contributions to the System for the years ending December 31, 2019, 2018, and 2017 were \$341,076, \$317,885, and \$300,997, respectively.

**NOTE 10 - DEFERRED COMPENSATION PLAN**

The Town offers to its full-time employees a deferred compensation plan in accordance with an agreement entered into on April 30, 1985. The plan is administered by The Copeland Companies, under section 457 of the Internal Revenue Code and RSA Chapter 101-B of the statutes of the State of New Hampshire. Participation in the plan is optional to eligible employees.

Contributions to the plan are made through employee withholdings under the terms identified in each employee's Participant Agreement.

Participants shall elect a payment option, from those available under the Investment Contract, at least 30 days before the payments of benefits is to commence. If a timely election is not made, then the benefits will be paid as a Life Annuity with payments guaranteed for 10 years.



## TOWN OF HENNIKER

Notes to Basic Financial Statements  
December 31, 2019

### NOTE 11 – PROPORTIONATE SHARE OF NET PENSION LIABILITY

The Town implemented GASB Statement 68, *Accounting and Financial Reporting for Pensions*. This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense information about the fiduciary net position of the New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS.

#### General Information about the Pension Plan

Plan description. The New Hampshire Retirement System (NHRS) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan). For additional NHRS information, please refer to the fiscal 2019 Comprehensive Annual Financial Report, which can be found on the NHRS website at [www.nhrs.org](http://www.nhrs.org).

Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). 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.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service OR age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service, as follows:

<b>Years of creditable service as of January 1, 2012</b>	<b>Minimum Age</b>	<b>Minimum Service</b>	<b>Benefit Multiplier</b>
At least 3 but less than 10 years	46	21	2.40%
At least 6 but less than 8 years	47	22	2.30%
At least 4 but less than 6 years	48	23	2.20%
Less than 4 years	49	24	2.10%

Contributions. By Statute, the Board of Trustees of the System is responsible for the certification of employer contribution rates, which are determined through the preparation of biennial valuation of the System's assets by the System's actuary using the entry age normal cost method.

The employer contributions used in the schedules of employer allocations is a component of total employer contributions presented in the System's financial statements for the corresponding period.

Actuarial assumptions. The collective pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, rolled forward to June 30, 2019, using the following actuarial assumptions:

Inflation	2.50%	
Salary increases	5.60%	average, including inflation
Wage inflation	3.25%	
Investment rate of return	7.25%	Net of pension plan investment expense, including inflation

## TOWN OF HENNIKER

### Notes to Basic Financial Statements December 31, 2019

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010–June 30, 2015.

The long-term expected rate of return on pension plan investments 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 rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

Discount rate. The discount rate used to measure the total pension liability was 7.25 percent. 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 and 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 investments was applied to all periods of projected benefits 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 presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, 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 or 1-percentage-point higher than the current rate:

	<u>1% Decrease</u>	<u>Current single rate assumption</u>	<u>1% Increase to</u>
	6.25%	7.25%	8.25%
Employer's proportionate share of the net pension liability:			
December 31, 2019	\$ 4,419,626	\$ 3,300,590	\$ 2,375,716

#### **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

As of December 31, 2019, the Town reported a liability of \$3,300,590 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on the Town's share of contributions to the pension plan relative to the contributions of all participating members, actuarially determined. At December 31, 2019, the Town's proportion was 0.06859573 percent.

## TOWN OF HENNIKER

### Notes to Basic Financial Statements December 31, 2019

For the year ended December 31, 2019, the Town recognized pension expense of \$376,849. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total Excluding Employer Contributions</u>
Differences between expected and actual experience	\$ 18,249	\$ 70,972	\$ (52,723)
Changes of assumptions	118,424	-	118,424
Net differences between projected and actual earnings on pension plan investments	-	26,961	(26,961)
Changes in proportion and differences between Employer contributions and proportionate share of contributions	57,006	91,991	(34,985)
Employer contributions subsequent to the measurement date	155,930	-	NA
Total	<u>\$ 349,609</u>	<u>\$ 189,924</u>	<u>\$ 3,755</u>

Deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ending December 31,	<u>Deferred Outflows/(Inflows)</u>
2020	\$ 9,889
2021	(6,040)
2022	(812)
2023	718
Total	<u>\$ 3,755</u>

## TOWN OF HENNIKER

Notes to Basic Financial Statements  
December 31, 2019

### NOTE 12 – ACCOUNTING AND FINANCIAL REPORTING FOR POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS - GASB 75

#### A. TOWN OPEB PLAN

##### Plan description

GASB Statement 75, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, requires governments to account for other post-employment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. The post-employment benefit liability is recognized on the Statement of Net Position over time.

GASB No. 75 requires that employers recognize the expected claims of the retiree population less the expected contributions by those retirees. This is not necessarily the same determination as the expected cash payments of the employer for retiree health benefits. The difference is that many post-employment health plans (including the Town's program) charge the same premium rates for all participants in a non-Medicare plan regardless of their age. This single premium rate is called a blended premium rate because it blends the expected claims of both active and retired participants. Retirees are generally older than the average participant in a non-Medicare plan, which means they are expected to generate higher claims than the average participant of the plan; therefore, they are receiving a subsidy even if they pay 100% of the blended premium rate because they would be paying less in premiums than their claims costs. This subsidy is referred to as the "Implicit Rate Subsidy".

Another way of considering the Implicit Rate Subsidy is to assume the retirees were removed from a blended plan and, instead, separately rated. In this scenario, the premium rate for the remaining active population would be lower; therefore, the retirees' premium rate is being subsidized by the premiums for active employees. Since the employer generally pays a portion of the premiums for the active employees, this subsidy creates a liability for the employer.

By comparison, the cash costs are the actual dollars paid by the employer to cover a portion or all of the retirees' premium rates. This is sometimes referred to as the "Explicit Rate Subsidy". This is the benefit that is explicitly stated by the Town that will be paid on behalf of retirees.

GASB 75 reports are required to value both the Implicit Rate Subsidy and the Explicit Rate Subsidy. This report values the Implicit Rate Subsidy only.

Benefits provided to retirees follow New Hampshire Statute 100-A:50 (Medical Insurance Coverage). Every political subdivision of the state that provides for its active employees any group medical insurance or group health care plan, including but not limited to hospitalization, hospital medical care, surgical care, dental care, or other group medical or health care plan, shall permit its employees upon retirement to continue to participate in the same medical insurance or health care group or plan as its active employees. Retired employees shall be deemed to be part of the same group as active employees of the same employer for purposes of determining medical insurance premiums. Coverage for spouses, other family members and beneficiaries of retirees shall also be permitted to the extent that coverage is provided for the spouses, other family members and beneficiaries of active employees.

Each political subdivision, as employer, may elect to pay the full cost of group medical insurance or health care coverage for its retirees or may require each retiree to pay any part or all of the cost of the retiree's participation. Such election may be made separately for retirees from different job classifications. Since the same premiums are charged to active employees and retirees, and the Town is unable to obtain age-adjusted premium information for the retirees, GASB 75 requires the Town to calculate age-adjusted premiums for the purpose of projecting future benefits for retirees. This report values the implicit rate subsidy, which is the amount by which the age-adjusted premium exceeds the actual premium.

## TOWN OF HENNIKER

### Notes to Basic Financial Statements December 31, 2019

The implicit OPEB benefits valued in this plan end when the retiree and or the covered spouse reach age 65.

#### Employees covered by benefit terms

As of January 1, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	<u>25</u>
Total Participants covered by OPEB Plan	<u>25</u>

#### Total OPEB Liability

The Town's total OPEB liability of \$116,355 was measured as of January 1, 2018 and was determined by an actuarial valuation as of that date.

#### Actuarial assumptions and other inputs

The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	3.44% / 4.1%
Healthcare Cost Trend Rates:	
Current Trend	-24.02%
Second Year Trend	9.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2028
Salary Increases	2.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20 year AA municipal bond rate as of January 1, 2018.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2017.

## TOWN OF HENNIKER

### Notes to Basic Financial Statements December 31, 2019

#### Changes in the Total OPEB Liability

	Fiscal Year Ending December 31, 2019	
OPEB Liability Beginning of Year	\$	120,853
Changes for the year:		
Service Cost		8,852
Interest		4,923
Assumption Changes		-
Differences Between Actual and Expected Experience		-
Change in Actuarial Cost Method		-
Benefit payments		(1,577)
OPEB Liability End of Year	\$	<u>133,051</u>

#### Sensitivity of the total OPEB liability to changes in the discount rate

The December 31, 2019 valuation was prepared using a discount rate of 4.10%. If the discount rate were 1% higher than what was used in this valuation, the Total OPEB Liability would decrease to \$119,619. If the discount rate were 1% lower than was used in this valuation, the total OPEB liability would increase to \$146,956.

	Discount Rate		
	<u>1% Decrease</u>	<u>Baseline Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 146,956	\$ 133,051	\$ 119,619

#### Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate

The December 31, 2019 valuation was prepared using an initial trend rate of -24.02%. If the trend rate were 1% higher than what was used in this valuation, the Total OPEB Liability would increase to \$152,161. If the trend rate were 1% lower than was used in this valuation, the Total OPEB Liability would decrease to \$111,855.

	Healthcare Cost Trend Rates		
	<u>1% Decrease</u>	<u>Baseline Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 111,855	\$ 133,051	\$ 152,161

## TOWN OF HENNIKER

### Notes to Basic Financial Statements December 31, 2019

#### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the Town recognized an OPEB expense of \$(107,362). At December 31, 2019, the Town reported deferred inflows and outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Balance December 31, 2018	\$ -	\$ 707,450
Amortization in current year	-	(121,137)
Changes in assumptions or other inputs	-	-
Balance December 31, 2019	<u>\$ -</u>	<u>\$ 586,313</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Year Ending June 30,	
2020	\$ (121,137)
2021	(121,137)
2022	(121,137)
2023	(121,137)
2024	(101,765)
Thereafter	-
Total	<u>\$ (586,313)</u>

## TOWN OF HENNIKER

Notes to Basic Financial Statements  
December 31, 2019

### **B. NEW HAMPSHIRE RETIREMENT SYSTEM MEDICAL SUBSIDY OPEB PLAN**

#### **Plan description**

In addition to the OPEB plan discussed in A, above, the Town participates in the New Hampshire Retirement System (NHRS) Medical Subsidy. The NHRS administers a cost-sharing, multiple-employer defined benefit postemployment medical subsidy healthcare plan. For additional information, please refer to the system's website at [www.nhrs.org](http://www.nhrs.org).

#### **Benefits**

Benefit amounts and eligibility requirements are set by state law (RSA 100-A:52, RSA 100-A:52-a, and RSA 100-A:52-b) and members are designated in statute by type. The four membership types are Group I State Employees, Group I Political Subdivision Employees, Group I Teachers, and Group II Police and Firefighters. The Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants. Participating employers are required by GASB No. 75 to recognize *their proportionate share* of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense of the Plan. The employer allocation is the ratio of each employer's contribution to the OPEB Plan's total employer contributions during the measurement period.

#### **Contributions**

Funding for the Medical Subsidy comes from employer contributions. Employer contribution rates are set by the NHRS pursuant to RSA 100-A:16, and the biennial actuarial valuation.

#### **Actuarial assumptions and other inputs**

The Net OPEB liability in the actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50%
Salary Increases	5.60%
Wage Inflation	3.25%
Investment rate of return	7.25%

Mortality rates were based on the RP-2017 Healthy annuitant and employee generational mortality tables for males and females with credit ability adjustments, adjusted for fully generational mortality improvements using scale MP-2015 base on the last experience study.

#### **Proportionate Share of NHRS Net OPEB Liability**

The Town's proportionate share of the NHRS Medical Subsidy Net OPEB Liability as of the measurement date was \$299,441. The Town's proportion of the net OPEB liability was based on the Town's share of contributions to the pension plan relative to the contributions of all participating members, actuarially determined. At December 31, 2019, the Town's proportion was 0.06830142 percent.



## TOWN OF HENNIKER

Notes to Basic Financial Statements  
December 31, 2019

### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the Town recognized an OPEB expense of \$54,067. At December 31, 2019, the Town reported deferred inflows and outflows of resources related to the Net OPEB Liability from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total exclusive of Employer Contribution</u>
Differences between expected and actual experience	\$ -	\$ 521	\$ (521)
Changes of assumptions	-	-	-
Net differences between projected and actual earnings on OPEB plan investments	-	336	(336)
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,667	-	1,667
Employer contributions subsequent to the measurement date	16,700	-	NA
Total	<u>\$ 18,367</u>	<u>\$ 857</u>	<u>\$ 810</u>

Deferred outflows of resources related to OPEB benefits resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB liabilities will be recognized in pension expense as follows:

For the Year Ending December 31,	<u>Deferred Outflows/(Inflows)</u>
2020	\$ 703
2021	211
2022	(22)
2023	(82)
Total	<u>\$ 810</u>

### Sensitivity of the NHRS Medical Subsidy Net OPEB liability to changes in the discount rate

The following presents the Net OPEB Liability, calculated using the discount rate as well as what the Net OPEB Liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	<u>Discount Rate</u>		
	<u>1% Decrease</u>	<u>Baseline Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 324,789	\$ 299,441	\$ 277,415

## TOWN OF HENNIKER

Notes to Basic Financial Statements  
December 31, 2019

### C. CONSOLIDATED TOWN and NHRS OPEB LIABILITIES

The following consolidates the Town's total OPEB liability and related deferred outflows/inflows of resources, and the Town's proportionate share of the NHRS Medical Subsidy Net OPEB Liability and related deferred outflows/inflows of resources as of December 31, 2019.

	<b>OPEB Liability</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Total OPEB Expense</b>
District OPEB Plan	\$ 133,051	\$ -	\$ 586,313	\$ (107,362)
NHRS Medical Subsidy OPEB Plan	299,441	18,367	857	54,067
Total	<u>\$ 432,492</u>	<u>\$ 18,367</u>	<u>\$ 587,170</u>	<u>\$ (53,295)</u>

### NOTE 13 - FUND BALANCE COMPONENTS

The town's governmental fund balance components under GASB 54 are comprised of the following:

	<b>General Fund</b>	<b>Common Trust Funds</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
Nonspendable:				
Prepaid expenditures	\$ 33,650	\$ -	-	\$ 33,650
Endowment principal - Common Trust Funds	-	4,634,526	-	4,634,526
Restricted:				
Library Fund	-	-	271,354	271,354
Conservation Fund	-	-	98,369	98,369
Recreation Revolving Fund	-	-	68,256	68,256
Drug Forfeiture Fund	-	-	3,082	3,082
Common Trust Funds	-	197,862	-	197,862
Committed:				
Capital reserves	1,389,175	-	-	1,389,175
Assigned:				
Library Fund	-	-	30,567	30,567
Water Fund	-	-	117,548	117,548
Sewer Fund	-	-	401,846	401,846
Encumbrances	31,055	-	-	31,055
Unassigned:	<u>1,338,210</u>	<u>-</u>	<u>-</u>	<u>1,338,210</u>
	<u>\$ 2,792,090</u>	<u>\$ 4,832,388</u>	<u>\$ 991,022</u>	<u>\$ 8,615,500</u>

## TOWN OF HENNIKER

Notes to Basic Financial Statements  
December 31, 2019

### NOTE 14 - RESTATEMENT OF NET POSITION

Correction to the OPEB liability associated with the NHRS Medical Subsidy Plan recorded in accordance with GASB No. 75 resulted in the restatement of the government-wide net position as follows:

	<u>Governmental Activities</u>
Net position as of January 1, 2019	\$ 24,299,213
Change in Deferred outflows from recording of NHRS Medical Subsidy OPEB	37,656
Change in OPEB liability from recording of NHRS Medical Subsidy OPEB	(297,036)
Change in Deferred inflows from recording of NHRS Medical Subsidy OPEB	<u>(944)</u>
Net position as of January 1, 2019 - Restated	<u>\$ 24,038,889</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

## TOWN OF HENNIKER

### Budgetary Comparison Schedule - General Fund Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance
<b>Budgetary Fund Balance - Beginning</b>	\$ 436,270	\$ 436,270	\$ 1,866,085	\$ 1,429,815
Resources (inflows):				
Taxes				
Property taxes	14,117,975	14,117,975	14,140,849	22,874
Taxes assessed for schools	(8,765,549)	(8,765,549)	(8,765,549)	-
Taxes assessed for county	(1,268,418)	(1,268,418)	(1,268,418)	-
Land use change taxes	20,817	20,817	21,082	265
Timber taxes	36,351	36,351	38,886	2,535
Payments in lieu of taxes	297	297	-	(297)
Other taxes	5,000	5,000	5,692	692
Interest and penalties on delinquent taxes	121,000	121,000	140,772	19,772
Excavation tax	4,377	4,377	4,377	-
Provision for overlay and abatements	(47,155)	(47,155)	(60,136)	(12,981)
Licenses, permits and fees				
Business licenses and permits	1,200	1,200	1,440	240
Motor vehicle permit fees	920,500	920,500	965,281	44,781
Building permits	16,000	16,000	19,063	3,063
Other licenses, permits and fees	5,000	5,000	9,859	4,859
State of NH sources				
Shared revenue block grant	52,936	52,936	52,936	-
Meals and rental tax distribution	252,099	252,099	252,099	-
Highway block grant	177,945	177,945	177,679	(266)
State and federal forest land reimbursement	4,809	4,809	5,733	924
Flood control reimbursement	98,310	98,310	98,310	-
Other	15,957	15,957	-	(15,957)
Other state revenue	35,011	35,011	412,210	377,199
Charges for services				
Income from departments	488,763	488,763	593,357	104,594
Other charges	5,600	5,600	80,893	75,293
Miscellaneous revenues				
Sale of municipal property	153,545	153,545	149,046	(4,499)
Interest on investments	12,000	12,000	14,953	2,953
Rents of property	-	-	4,736	4,736
Insurance dividends and reimbursements	-	-	85,077	85,077
Other miscellaneous sources	72,201	72,201	9,706	(62,495)
Interfund operating transfers in				
Transfers from special revenue funds	185,000	185,000	314,389	129,389
Transfers from common trusts	14,843	14,843	14,844	1
Actual inflows (excluding fund balance)	<u>6,736,414</u>	<u>6,736,414</u>	<u>7,519,166</u>	<u>782,752</u>
Amounts available for appropriation	<u>\$ 7,172,684</u>	<u>\$ 7,172,684</u>	<u>\$ 9,385,251</u>	<u>\$ 2,212,567</u>

## TOWN OF HENNIKER

### Budgetary Comparison Schedule - General Fund Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance
Charges to appropriations (outflows):				
General government				
Executive	\$ 23,817	\$ 23,817	\$ 19,853	\$ 3,964
Election and registration	102,532	102,532	101,655	877
Financial administration	626,151	626,151	607,209	18,942
Revaluation of property	-	-	5,071	(5,071)
Legal expense	20,000	20,000	45,381	(25,381)
Planning and zoning	53,789	53,789	38,838	14,951
Cemeteries	13,700	13,700	13,700	-
Insurance not otherwise allocated	151,061	151,061	140,625	10,436
Advertising and regional association	4,035	4,035	4,066	(31)
Public safety				
Police	1,273,803	1,273,803	1,271,958	1,845
Fire	767,468	767,468	697,125	70,343
Building inspection	6,583	6,583	6,440	143
Emergency management	1,292	1,292	1,292	-
Highways and streets				
Administration	770,634	770,634	722,399	48,235
Highways and streets	602,800	602,800	576,965	25,835
Street lighting	25,460	25,460	16,256	9,204
Sanitation				
Solid waste disposal	438,073	438,073	419,093	18,980
Health				
Pest control	9,408	9,408	2,638	6,770
Health agencies and hospitals	74,500	74,500	74,500	-
Welfare				
Administration	80,000	80,000	19,165	60,835
Direct assistance	-	-	51,967	(51,967)
Culture and recreation				
Parks and recreation	47,340	47,340	36,470	10,870
Library	227,730	227,730	227,730	-
Patriotic purposes	2,000	2,000	1,831	169
Other culture and recreation	6,240	6,240	7,316	(1,076)
Conservation				
Administration	3,390	3,390	2,289	1,101
Debt service				
Principal on long term bonds and notes	92,596	92,596	92,596	-
Interest on long term bonds and notes	30,059	30,059	30,059	-
Interest on tax anticipation notes	13,500	13,500	8,349	5,151
Capital lease payments	194,263	194,263	194,263	-
Capital outlay				
Land and improvements	172,087	172,087	579,884	(407,797)
Machinery, vehicles, and equipment	220,270	220,270	236,269	(15,999)
Buildings	96,500	96,500	707,481	(610,981)
Interfund operating transfers out				
Transfer to Capital reserves	<u>1,021,603</u>	<u>1,021,603</u>	<u>1,021,603</u>	<u>-</u>
Total charges to appropriations	<u>7,172,684</u>	<u>7,172,684</u>	<u>7,982,336</u>	<u>(809,652)</u>
<b>Budgetary Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,402,915</u>	<u>\$ 1,402,915</u>

**TOWN OF HENNIKER**

**Schedule of Changes in Total OPEB Liability  
Year Ended December 31, 2019**

	<u>2018</u>	<u>2019</u>
Total OPEB Liability Beginning of Year	\$ 116,355	\$ 120,853
Changes for the Year:		
Service Cost	9,445	8,852
Interest	3,977	4,923
Assumption Changes	(7,409)	-
Difference Between Actual and Expected Experience	-	-
Change in Actuarial Cost Method	-	-
Benefit payments	(1,515)	(1,577)
Total OPEB Liability End of Year	<u>\$ 120,853</u>	<u>\$ 133,051</u>
Town's covered-employee payroll	\$ 1,408,629	\$ 1,436,802
Total OPEB Liability as a percentage of covered payroll	8.58%	9.26%

See the accompanying notes to the required supplementary information.

## TOWN OF HENNIKER

### Schedules of Proportionate Share and Contributions of the NHRS Net OPEB Liability Year Ended December 31, 2019

#### Schedule of Proportionate Share of Net OPEB Liability

##### New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Proportion of the Net OPEB Liability</u>	<u>Proportionate Share of the Net OPEB Liability</u>	<u>Covered Payroll</u>	<u>Net OPEB as a Percentage of Covered Payroll (AAL)</u>	<u>Plan Fiduciary Net Position of the Net OPEB Liability</u>
December 31, 2019	0.06830142%	\$ 299,441	\$ 1,807,213	17%	7.75%
December 31, 2018	0.06487694%	\$ 297,036	\$ 1,755,372	17%	7.53%

#### Schedule of Medical Subsidy Contributions

##### New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions Relative to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
December 31, 2019	\$ 31,170	\$ 31,170	\$ -	\$ 1,807,213	1.72%
December 31, 2018	\$ 28,697	\$ 28,697	\$ -	\$ 1,755,372	1.63%

Schedules are required to show information for prior 10 years. Additional years will be reported as they become available

See the accompanying notes to the required supplementary information.



## TOWN OF HENNIKER

### Schedules of Proportionate Share and Contributions of the Net Pension Liability Year Ended December 31, 2019

#### Schedule of Proportionate Share of Net Pension Liability

##### New Hampshire Retirement System Net Pension Liability

Fiscal Year	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary
					Net Position as a Percentage of the Total Pension Liability
December 31, 2019	0.06859573%	\$ 3,300,590	\$ 1,807,213	182.63%	65.59%
December 31, 2018	0.06733392%	\$ 3,242,265	\$ 1,755,372	184.71%	64.73%
December 31, 2017	0.07061900%	\$ 3,473,037	\$ 1,770,429	196.17%	62.66%
December 31, 2016	0.07026353%	\$ 3,736,330	\$ 1,699,864	219.80%	58.30%
December 31, 2015	0.06970601%	\$ 2,761,422	\$ 1,633,986	169.00%	65.47%
December 31, 2014	0.07146604%	\$ 2,682,539	\$ 1,634,635	164.11%	66.32%

#### Schedule of Pension Contributions

##### New Hampshire Retirement System Pension Contributions

Fiscal Year	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions
					as a Percentage of Covered Payroll
December 31, 2019	\$ 298,516	\$ 298,516	\$ -	\$ 1,807,213	16.52%
December 31, 2018	\$ 284,592	\$ 284,592	\$ -	\$ 1,755,372	16.21%
December 31, 2017	\$ 258,771	\$ 258,708	\$ (63)	\$ 1,770,429	14.62%
December 31, 2016	\$ 251,599	\$ 251,599	\$ -	\$ 1,699,864	14.80%
December 31, 2015	\$ 234,423	\$ 233,855	\$ (568)	\$ 1,633,986	14.35%
December 31, 2014	\$ 231,852	\$ 231,852	\$ -	\$ 1,634,635	14.18%

See the accompanying notes to the required supplementary information.

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

## TOWN OF HENNIKER

Notes to Required Supplementary Information  
December 31, 2019

### NOTE 1 - BUDGETARY INFORMATION

#### A. Original Budget

Governmental budgetary appropriations and estimated revenues are accounted for on a fund basis in accordance with state statutes, administrative rules and local laws, policies or procedures. The budgetary process results in a formally adopted Town budget by voters at the annual Town meeting. Subsequent regulatory reviews by departments of the State of New Hampshire are made of the budgetary process (warrant articles, required results of votes, etc.), adopted budget and the estimated revenues of the Town. After final allocation of state aid programs to the Town and approval of final estimated revenues, a balanced Town budget is achieved in accordance with State statute (the "original" budget). The original budget is the first complete, legally appropriated budget adjusted for appropriate changes occurring *before* the beginning of the year.

#### B. Budgetary Changes, Transfers, Encumbrances and Continuing Appropriations

##### Budgetary Changes

In accordance with RSA 31:95-b, appropriations may be made by the Board of Selectmen by applying for, accepting and expending unanticipated funds (money from a state, federal or other governmental unit or a private source) which become available during the year without further action by the Town. Such money may be used only for legal purposes for which a Town may appropriate money; shall not require the expenditure of other Town funds except those funds lawfully appropriated for the same purpose; and shall be exempt from the provisions of RSA 32 relative to the limitation of expenditure of Town moneys. The statute requires the Board of Selectmen to hold a public hearing on the action to be taken and to comply with various public notice requirements.

##### Transfers

The Board of Selectmen may authorize budgetary transfers between allowable appropriations (programs, functions or categories); however, total expenditures may not exceed the total allowable appropriations budgeted (which consists of the original budget plus appropriations allowable under RSA 31:95-b, encumbrances carried forward from the prior year and continuing appropriations, if any).

##### Encumbrances and Continuing Appropriations

All annual appropriations lapse at year-end unless encumbered. Encumbrances for goods or purchased services are documented by purchase orders or contracts. Encumbrances are not expenditures and are reported as a reservation of fund balances in governmental funds and are carried forward to supplement appropriations of the subsequent year.

Certain appropriations that are not "annual appropriations" do not lapse at year-end. These continuing appropriations include those from special or unanticipated revenues, capital projects and specific items that are not required to have been completed at year-end. Continuing appropriations are reported as a reservation of fund balances in governmental funds and are carried forward to supplement appropriations of the subsequent year.

#### C. Final Budget

The final budget consists of the original budget adjusted for appropriate legal changes applicable to the year, including those occurring during and after the end of the year.

## TOWN OF HENNIKER

Notes to Required Supplementary Information  
December 31, 2019

### NOTE 2 - EXPLANATION OF BUDGETARY TO GAAP DIFFERENCES

#### Basis and Timing Differences

The basis of accounting or the timing of transactions used or applied by the funds in the basic financial statements (fund financial statements) differs from the basis of accounting or timing of transactions used or applied by the funds for budgetary purposes. The following is an explanation of the differences between budgetary inflows and outflows and GAAP revenues and expenditures.

<u>Budgetary Fund</u>	<u>General Fund</u>
<u>Financial Statement Major Fund</u>	<u>General Fund</u>
<b>Sources / Inflows of Resources:</b>	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 9,385,251
Differences - Budget to GAAP:	
Budgetary inflows that are not revenues for financial reporting purposes	
Beginning fund (balance) deficit	(1,866,085)
Capital reserve transfers	(314,389)
Transfers from other funds	(14,844)
Revenues for financial reporting purposes that are not budgetary inflows	
Earnings on capital reserve investments	<u>3,856</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 7,193,789</u>
<b>Uses / Outflows of Resources:</b>	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 7,982,336
Differences - Budget to GAAP:	
Budgetary outflows that are not expenditures for financial reporting purposes	
Capital reserve transfers	(1,021,603)
Actual expenditures that are not outflows for budgetary purposes	
Capital leases	<u>-</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 6,960,733</u>

## TOWN OF HENNIKER

Notes to Required Supplementary Information  
December 31, 2019

### NOTE 3 –REQUIRED OPEB SUPPLEMENTARY INFORMATION

The town is required to prepare its financial statements in accordance with accounting principles generally accepted in the United States. Accordingly, the town is required to disclose its obligations for post-employment benefits. In addition to pensions, these benefits include health insurance paid on behalf of retirees (Town Plan) and medical subsidies to retirees paid by the NHRS (NHRS Medical Subsidy Plan). Guidance for the disclosure required is contained in Governmental Accounting Standards Board Statement No. 75 - "Accounting and Financial Reporting for Post-Employment Benefits Other than Pensions" (GASB No. 75). No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75 to pay related benefits.

Town OPEB Plan – The Town plan as described in the notes to the financial statements is required to report as required supplementary information a **Schedule of Changes in Total OPEB Liability**. This information is required to be disclosed for the 10 most recent years. Subsequent year's information will be added as it becomes available.

NHRS Medical Subsidy OPEB Plan – The NHRS medical subsidy plan as described in the notes to financial statements is required to report as required supplementary information the following:

- **Schedule of Proportionate Share of Net OPEB Liability**
- **Schedule of Medical Subsidy Contributions**

This information is required to be disclosed for the 10 most recent years. Subsequent year's information will be added as it becomes available.

### NOTE 4 – GASB 68 REQUIRED SUPPLEMENTARY INFORMATION SCHEDULES

In accordance with GASB Statement No. 68 – *Accounting and Financial Reporting for Pensions*, the town is required to disclose historical data for each of the prior ten years within the following schedules:

- **Schedule of the Proportionate Share of Net Pension Liability**
- **Schedule of Pension Contributions**

The information presented in the *Schedule of the Proportionate Share of Net Pension Liability* is determined as of the measurement date of the collective net pension liability.

The information presented in the *Schedule of Contributions* is determined as of the employer's most recent fiscal year-end.

Subsequent year's information will be added as it becomes available until the ten-year requirement is met.

**OTHER SUPPLEMENTARY INFORMATION**

**TOWN OF HENNIKER**

**Combining Balance Sheet - Nonmajor Governmental Funds  
December 31, 2019**

	Library Fund	Water Fund	Sewer Fund	Conservation Fund	Recreation Revolving Fund	Drug Forfeiture Fund	Total Nonmajor Governmental Funds
<b>Assets</b>							
Cash and cash equivalents	\$ 35,266	\$ 100,211	\$ 367,033	\$ 40,574	\$ 71,913	\$ 4,559	\$ 619,556
Investments	266,655	-	-	-	-	-	266,655
Allowance for doubtful accounts	-	(750)	-	-	-	-	(750)
Accounts receivable	-	53,323	64,611	-	-	-	117,934
Other receivables	-	938	328	-	-	-	1,266
Due from other funds	-	-	-	57,795	-	-	57,795
Total assets	<u>\$ 301,921</u>	<u>\$ 153,722</u>	<u>\$ 431,972</u>	<u>\$ 98,369</u>	<u>\$ 71,913</u>	<u>\$ 4,559</u>	<u>\$ 1,062,456</u>

**Liabilities and Fund Balances**

<b>Liabilities:</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	36,174	30,126	-	-	-	66,300
Other liabilities	-	-	-	-	3,657	1,477	5,134
Total liabilities	-	<u>36,174</u>	<u>30,126</u>	-	<u>3,657</u>	<u>1,477</u>	<u>71,434</u>
<b>Fund balances:</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	271,354	-	-	-	-	-	271,354
Committed	30,567	-	-	98,369	68,256	3,082	200,274
Assigned	-	117,548	401,846	-	-	-	519,394
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>301,921</u>	<u>117,548</u>	<u>401,846</u>	<u>98,369</u>	<u>68,256</u>	<u>3,082</u>	<u>991,022</u>
Total liabilities and fund balances	<u>\$ 301,921</u>	<u>\$ 153,722</u>	<u>\$ 431,972</u>	<u>\$ 98,369</u>	<u>\$ 71,913</u>	<u>\$ 4,559</u>	<u>\$ 1,062,456</u>

**TOWN OF HENNIKER**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
Year Ended December 31, 2019**

	Library Fund	Water Fund	Sewer Fund	Conservation Fund	Recreation Revolving Fund	Drug Forfeiture Fund	Bridge Replacement Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>								
Taxes	\$ -	\$ -	\$ -	\$ 21,082	\$ -	\$ -	\$ -	\$ 21,082
State of NH sources	-	-	7,537	-	-	-	-	11,215
Charges for services	-	589,667	647,462	-	1,254	-	3,678	1,238,383
Miscellaneous revenues	131,922	3,357	2,287	4	-	-	-	137,570
Total revenues and other financing sources	131,922	593,024	657,286	21,086	1,254	-	3,678	1,408,250
<b>Expenditures</b>								
Sanitation	-	-	611,725	-	-	-	-	611,725
Water distribution and treatment	-	570,763	-	-	-	-	-	570,763
Culture and recreation	97,204	-	-	1,822	-	-	-	99,026
Debt service	-	92,728	42,195	-	-	-	-	134,923
Capital outlay	-	-	-	-	-	-	15,711	15,711
Total expenditures and other financing sources	97,204	663,491	653,920	1,822	-	-	15,711	1,432,148
Excess revenue and other financing sources over (under) expenditures and other financing uses	34,718	(70,467)	3,366	21,086	(568)	-	(12,033)	(23,898)
Fund balances - beginning of year	267,203	188,015	398,480	77,283	68,824	3,082	12,033	1,014,920
Fund balances - end of year	\$ 301,921	\$ 117,548	\$ 401,846	\$ 98,369	\$ 68,256	\$ 3,082	\$ -	\$ 991,022





# ROBERGE AND COMPANY, P.C.

## Certified Public Accountants

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Member – American Institute of CPA's (AICPA)  
Member – AICPA Government Audit Quality Center (GAQC)  
Member – AICPA Private Company Practice Section (PCPS)  
Member – New Hampshire Society of CPA's

P.O. Box 129  
Franklin, New Hampshire 03235  
Tel (603) 524-6734  
jroberge@rcopc.com

To the Board of Selectmen  
Town of Henniker  
Henniker, New Hampshire

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Henniker for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, Government Auditing Standards and the uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 31, 2019. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Town of Henniker are described in the Notes to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Town of Henniker's Statement of Net Position financial statements (related footnote) were:

- Actuarial Valuation of Post-Employment Benefits under GASB 75.
- Proportionate Share of NHRS Net Pension Liability.
- Proportionate Share of NHRS Net Medical Subsidy OPEB Liability.

Management's estimate of the valuation of OPEBs is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the valuation in determining that it is reasonable in relation to the financial statements taken as a whole. The estimate of the proportionate share of net pension liability of the NHRS is based on the Town's current percentage of contributions to the system.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a

result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated as of the report date.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

We applied certain limited procedures to the Required Supplementary Information in the Table of Contents, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Other Supplementary Information (if any) in the Table of Contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Selectmen and management of the Town of Henniker and is not intended to be and should not be used by anyone other than these specified parties.

*Roberge and Co., P.C.*

**ROBERGE & COMPANY, P.C.**

Franklin, New Hampshire  
November 15, 2020

# State of New Hampshire

Vendor Payments

Check Number: 2248709

## STATEMENT OF REMITTANCE

VOUCHER NUMBER	INVOICE NUMBER	DESCRIPTION	CONTACT INFORMATION	DATE	AMOUNT
4820224	AZALEAPARK	CONSTRUCT BIORETENTION SYSTEM	(603) 271-6397 elaine.bolduc@des.nh.gov	11/19/20	24,000.00

If you have further payment questions, reference the contact information provided next to the line item in question.

**TOTALS: \$24,000.00**

### INFORMATION MESSAGE

#### Questions On Your Payment?

Please use the contact information provided above in the fourth column from the left.

State of New Hampshire  
Office of State Treasurer  
25 Capitol Street - Rm. 121  
Concord, NH 03301

# State of New Hampshire

Vendor Payments

Bank of America  
Concord, NH

12/21/20

**2248709**

### DIRECT DEPOSIT ADVICE

PAY EXACTLY *VOID VOID VOID VOID VOID VOID VOID VOID*

\$ \*\*\*\*24,000.00

PAY TO THE ORDER OF  
**TOWN OF HENNIKER**  
Treasurer  
18 Depot Hill Rd  
Henniker NH 03242  
177404

## NON-NEGOTIABLE