



## 2023 ANNUAL REPORT

## **Town Hall Complex Hours**

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

*\*\*Visit our website at [www.merrimacknh.gov](http://www.merrimacknh.gov) for a complete list of all Town Department hours\*\**

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## **2024 Town Hall Holidays – Town Hall Offices will be closed on these days**

New Year's Day .....	Monday, January 1, 2024
Martin Luther King, Jr. Day .....	Monday, January 15
Presidents' Day .....	Monday, February 19
Memorial Day .....	Monday, May 27
Independence Day .....	Thursday, July 4
Labor Day .....	Monday, September 2
Veterans Day .....	Monday, November 11
Thanksgiving .....	Thursday, November 28 & Friday, November 29
Christmas .....	Wednesday, December 25

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## **Important Dates to Remember**

March 1, 2024:	Last day to file Abatement Application for tax year 2023, per RSA 76:16.
April 1, 2024:	All real property assessed to owner of records this date.
April 15, 2024:	Last day to file for elderly, disabled, handicapped, and blind exemptions and veteran tax credits. Last day to file current use applications, per RSA 79-A. Last day for filing applications for tax-exempt properties and for special assessment of residences in industrial or commercial zone, per RSA 75:11.
April 30, 2024:	Dog licenses expire.
May 15, 2024:	Timber Tax Report of Cut due.
June 30, 2024:	Fiscal year ends.
July 1, 2024:	Fiscal year begins.
Dec. 1, 2024:	Last day to pay final installment of 2024 property taxes without interest penalty.



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# 2023 ANNUAL REPORT

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Merrimack Town Hall  
6 Baboosic Lake Road  
Merrimack, New Hampshire 03054  
Telephone: 603-424-2331 -- Website: [www.merrimacknh.gov](http://www.merrimacknh.gov)

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## TOWN COUNCIL

**Chairman Finlay C. Rothhaus**  
(603) 494-0893  
[frothhaus@merrimacknh.gov](mailto:frothhaus@merrimacknh.gov)  
*Term expires 2026*

**Vice Chair Nancy Harrington**  
(603) 494-5139  
[nharrington@merrimacknh.gov](mailto:nharrington@merrimacknh.gov)  
*Term expires 2024*

**Councilor Thomas P. Koenig**  
(603) 429-1455  
[tkoenig@merrimacknh.gov](mailto:tkoenig@merrimacknh.gov)  
*Term expires 2024*

**Councilor Barbara Healey**  
(603) 424-1753  
[bhealey@merrimacknh.gov](mailto:bhealey@merrimacknh.gov)  
*Term expires 2025*

**Councilor Andy Hunter**  
(254) 702-5234  
[ahunter@merrimacknh.gov](mailto:ahunter@merrimacknh.gov)  
*Term expires 2025*

**Councilor Nancy Murphy**  
(603) 424-0254  
[nmurphy@merrimacknh.gov](mailto:nmurphy@merrimacknh.gov)  
*Term expires 2024*

**Councilor Mackenzie Murphy**  
(603) 424-0254  
[mmurphy@merrimacknh.gov](mailto:mmurphy@merrimacknh.gov)  
*Term expires 2026*

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**Town Manager**  
Paul T. Micali

**Town Attorney**  
Drummond Woodsum

**Town Treasurer**  
Xenia Simpson

**Town Clerk/Tax Collector**  
Diane Trippett

**Town Moderator**  
Lynn Christensen

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## Introduction

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### **Merrimack 2023-24 Town Council**

*(Back Row Standing - L to R):* Councilor Tom Koenig, Councilor Nancy Murphy, Councilor Barbara Healey, Councilor Mackenzie Murphy, and Councilor Andy Hunter,  
*(Front Row Seated- L to R):* Vice Chair Nancy Harrington and Chair Finlay Rothhaus

We, the Merrimack Town Council and Town Manager, are pleased and proud to present you with the 2023 Annual Report for the Town of Merrimack. This Annual Report was compiled through the efforts of your local public officials to serve as a permanent record for the year 2023.

We would like to extend our appreciation to all of the local officials, community volunteers, and Town employees who have contributed countless hours of service to the Town of Merrimack.

As always, your comments and questions regarding this report are welcome. Please call, write or just stop by Town Hall and speak with a member of our staff.

Thank you!

**Merrimack Town Hall • 6 Baboosic Lake Road • Merrimack, NH 03054**  
**Phone: (603) 424-2331 • Fax: (603) 424-0461 • Website: [www.merrimacknh.gov](http://www.merrimacknh.gov)**

## **Town Council/Town Manager's Report**

Submitted by Finlay Rothhaus, Town Council Chair and Paul T. Micali, Town Manager

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The year saw a number of improvements completed within the Town. Several projects approved by the voters are either underway or have been completed. Those projects include:

- South Baboosic Lake Road and Joppa Road had failing drainage replaced prior to paving the roads.
- Projects presently under design are the US Route 3 Bridge over Baboosic Brook (scheduled to be constructed in 2025). The NHDOT has combined the bridge project with the Wire Road intersection so that both projects will occur at the same time and will save on costs and lengthy disruptions. The project will begin with the construction of a temporary 2 way bridge over Baboosic Brook to be able to handle the traffic of Daniel Webster Highway. All of the utilities, water, sewer, gas, electric and communications will need to be temporarily be relocated and located back after construction. Wire Road intersection will now have a traffic signal and a new entrance into the MYA added. The project will also include sidewalks on both sides of Daniel Webster Highway from Baboosic Lake Road to Twin Bridge Road.
- The Souhegan River Trail began construction in November 2023 with an estimated completion in May/June 2024. The Daniel Webster Highway Sidewalk Project was accepted under the State's Transportation Alternative Program (TAP) and was placed into NHDOT 10 Year Plan for funding in the year 2032.
- Under the Town-wide paving program this past year, there was approximately 2.3 miles of Collector Roads that received a total reclamation between South Baboosic Lake Road and Joppa Road. There was another 3 miles of subdivision roads that obtained a pavement shim and overlay. In addition, both the First Church parking lot and the intersection of Bedford Road and Daniel Webster Highway were also repaved. Daniel Webster Highway our main arterial road underwent a new pavement preservation treatment by overlaying a bonded wearing course to help to extend the pavement life. The crack sealing road preservation program continued by putting down another 4,900 gallons of sealant. In December 2023 the Town received additional revenues from the State for paving, these funds will be used in 2024 to supplement the paving funding. In December 2023 the Town also received additional Bridge Aid Funds that will be put towards the Daniel Webster Highway (US Route 3) bridge over Baboosic Brook.
- Many of the higher-density housing projects approved in recent years have been completed, with Slate at Merrimack (224 units), and the Huntington Exchange (90 units) being the most recent to be finished. An expansion of Gilbert Crossing (96 units) and a Workforce Housing project off Twin Bridge Road (48 units) are currently under construction.
- Non-residential development has also continued to be strong in Merrimack. The Planning Board granted the following notable conditional approvals during 2023: a 39,800 square foot (sf) warehouse building at 29 Manchester Street, a 102,600 sf warehouse building at 734 DW Highway, and a 97,600 sf light industrial facility at 12A Star Drive. The Board also granted conditional approvals for a 15,000 sf office/warehouse building at 101 Herrick Street, a utility upgrade project on the Fidelity campus, and a drive-thru coffee shop and gas station addition to an existing car wash at 376 DW Highway.
- The Planning Board conditionally approved an amended Conditional Use Permit for the Merrimack Park Place project that will see a future site plan application propose an additional 178 multi-family



## **Town Council/Town Manager's Report**

Submitted by Finlay Rothhaus, Town Council Chair and Paul T. Micali, Town Manager

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residential units, 5,000 sf of office space, 7,400 sf of retail space, 8,000 sf of restaurant space, and a reduction of the hotel approved as part of Phase I to 110 rooms (from 120). Subsequently, the Town Council made the decision to repeal the Mixed Use Conditional Use Permit section of the Zoning Ordinance and will be reviewed during deliberation of the next Master Plan process.

During the year the Town Council continued to be sensitive to the challenges facing its taxpayers. As a result, the approved budget allowed the Town to maintain the level of services residents have come to expect while improving efficiencies throughout. The Town's portion of the tax rate increased from \$3.86 to \$4.05 per \$1,000 of assessed value in 2023. To help offset these costs, the Town Council used Unreserved Fund Balance. Last year the Council approved over \$2,484,000 dollars in fund balance for tax relief.

This past year we saw a number of employees hit employment milestones. We currently have sixteen employees with over 20 years of service, seven with 25 years of service, two with 30 years of service and four employees with over 35 years of service. Merrimack continues to be a great place to live and work.

During the year we saw the retirement of Finance Director Thomas Boland, Buildings and Grounds Custodian, Phil Meschino, DPW Executive Secretary Rebecca "Becky" Starkey, Fire Marshal John Manuele, Solid Waste Recycling Attendant Paul Ford and Equipment Operator III Wastewater Paul Dube. We would like to wish them the best of luck in the future and the Town Manager and Town Council would like to thank them for their dedicated service to the community.

In April 2023, Finlay Rothhaus was elected as Chairman and Nancy Harrington was elected as Vice Chairman of the Town Council. Lon Woods decided not to seek re-election. Mackenzie Murphy elected to the vacant seat and Councilor Finlay Rothhaus won re-election both will serve a three year term.

In closing, we would like to thank the residents of Merrimack, business owners, as well as the Town employees for their support. We could have not made it through without all your hard work and support. Your efforts show how resilient Merrimack is and what we can achieve if we all work together on a common goal; making Merrimack one of the best places to live and work in the country. If you have any suggestions on how we can improve your Town government please feel free to contact us by phone or e-mail. Good government is made up of interested and involved citizens, and there are a myriad of boards, committees and commissions that welcome new ideas.

Submitted by,  
Paul T. Micali, Town Manager  
*[pmicali@merrimacknh.gov](mailto:pmicali@merrimacknh.gov)*

Finlay Rothhaus, Town Council Chairman  
*[frothhaus@merrimacknh.gov](mailto:frothhaus@merrimacknh.gov)*

## Donations Accepted by Town Council - 2023

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<u>Department</u>	<u>Business/Organization</u>	<u>Description of Donation</u>	<u>Amount</u>
Parks & Recreation Department	George Schwartz	Surplus funds to Twin Bridge Park for future improvements	\$675.42
Merrimack Fire Rescue	Digital Federal Credit Union	Monetary donation to be used towards programs and services that make a difference in the community	\$2,500
Trustees of Trust Funds	Harold Watson Foundation	Monetary donation to the Trustee of Trust Funds Watson Scholarship Acct. to be used towards five separate Merrimack High School scholarships	\$5,000
Trustees of Trust Funds	Harold Watson Foundation	Monetary donation to the Trustee of Trust Funds Watson Scholarship Acct. to be used towards the JMUES Lego Teams	\$1,000
Merrimack Fire Rescue	Harold Watson Foundation	Monetary donation to be used towards the purchase of fire investigation tools and equipment	\$500
Town Clerk / Tax Collector	Anonymous	Town of Merrimack Stamps for the Town Clerk's Office	\$50.00
Police Department	Merrimack Crimeline	Monetary donation to be used towards the Comfort Dog Program	\$1,970
Police Department	Merrimack Crimeline	Monetary donation to be used towards the Comfort Dog Program	\$1,800
Police Department	Digital Federal Credit Union (DCU)	Monetary donation to be used to provide programs and services that make a difference in the community	\$2,500
Parks & Recreation Department	Merrimack Lions Club	Monetary donation to be used towards Camp Scholarship Fund	\$600.00
Parks & Recreation Department	Merrimack Lions Club	Monetary donation to be used towards the Summer Movie Nights in the Park	\$600.00
Parks & Recreation Department	Xfinity	Monetary donation to be used towards the Summer Movie Nights in the Park	\$300.00



## Appointed and Elected Town Officials

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### Conservation Commission

Steve Perkins, Chairman ..... 2024  
Andrew Duane ..... 2026  
Karis Welsh..... 2026  
Gage Perry ..... 2025  
Ellen Kolb..... 2025  
Eric Starr ..... 2024  
Danielle Melanson, Alternate ..... 2025  
Tom Martinson, Alternate ..... 2026  
David Trippett, Alternate ..... 2024  
Robert Price ..... Staff Support  
Andy Hunter..... Town Council Rep.

### Ethics Committee

Jennifer McCormack ..... 2026  
Sarah Locke..... 2026  
Wendy Thomas ..... 2025  
Mackenzie Murphy ..... 2024  
Dan Brown ..... 2025

### Heritage Commission

Chip Pollard, Co-Chair..... 2024  
John Frechette, Co-Chair..... 2026  
Lon Woods ..... 2026  
Anita Creager ..... 2026  
Barbara Healey ..... Town Council Rep.

### Highway Safety Committee

Chief Brian Levesque .....Chairman  
Matthew Tarleton..... Deputy Police Chief  
Kerry Tarleton.....Secretary  
Daniel Bantham..... Full Member  
Paul Konieczka..... Full Member  
Bob L'Heureux..... Full Member  
Fran L'Heureux ..... Full Member  
Glenn Wallace ..... Full Member  
Chief Mark DiFronzo..... Fire Dept. Rep.  
Robert Price ..... Comm. Dev. Rep.  
Tom Touseau..... School District Rep.  
Dawn Tuomala.....Public Works Rep.  
Finlay Rothhaus..... Town Council Rep.

### Merrimack Public Library Board of Trustees

Debra Covell, Chairman ..... 2025  
Jennifer Jobin, Secretary..... 2026  
Janet Krupp, Treasurer ..... 2024  
Robert Reisman..... 2026  
Molly Mortimer ..... 2024

Karen Freed, Alternate .....2024  
Ruthmarie Swisher, Alternate .....2024

### Nashua Regional Planning Commission (NRPC)

Tim Tenhave, Chair.....2026  
Karin Elmer.....2025  
Tom Koenig .....Town Council Rep.

### Parks and Recreation Committee

Tracy McGraw, Chairman.....2025  
Christine Lavoie, Vice Chair .....2025  
Michelle Creswell.....2024  
Laura Jaynes.....2025  
Julie Poole.....2024  
Heather Fairbanks .....2026  
Joshua Toms.....2025  
Phil Przybyszewski, Alternate .....2025  
David Shaw, Alternate .....2024  
Rick Greenier ..... MYA Liaison  
Jonathan Barkley..MYA Liaison, Alternate  
Naomi Halter..... School Board Rep.  
Laurie Rothhaus... School Board Rep. Alt.  
Matthew Brown ..... Student Rep.  
Maureen Hall.....Senior Citizens Club Rep.  
Matthew Casparius ..... Staff Support  
Mackenzie Murphy .....Town Council Rep.

### Planning Board

Robert Best, Chairman.....2025  
Lynn Christensen, Vice Chair .....2026  
Kevin Peters .....2024  
Haleem Mediouni .....2026  
Jaimie von Schoen .....2025  
Nelson Disco, Alternate .....2025  
Maureen Tracey, Alternate .....2024  
Mark Williams, Alternate .....2026  
Robert Price..... Staff Support  
Colleen Olsen ..... Staff Support  
Casey Wolfe-Smith ..... Staff Support  
Barbara Healey . Town Council Ex-Officio  
Tom Koenig .....TC Ex-Officio Alternate

### Supervisors of the Checklist

Margie Petrovic, Chairman.....2024  
Miriam Gage.....2026  
Fran L'Heureux.....2028

## Appointed and Elected Town Officials

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### Town Center Committee

Nelson Disco .....Chairman/PB Rep.  
Karen Contos ..... 2024  
Bill Wilkes ..... 2026  
Matt Shevenell..... SAU Rep.  
Karen Freed .....Library Trustees Rep.  
Finlay Rothhaus..... Town Council Rep.

### Trustees of Trust Funds

Chris Christensen ..... 2025  
Elizabeth Petrides ..... 2026  
Bill Wilkes ..... 2024

### Zoning Board of Adjustment (ZBA)

Rich Conescu, Chairman .....2026  
Ben Niles, Vice Chair .....2024  
Patrick Dwyer.....2025  
Lynn Christensen.....2026  
Brian Dano .....2024  
Charles “Chuck” Mower, Alternate ....2024  
Wolfram von Schoen, Alternate .....2026  
Robert Price..... Staff Support  
Colleen Olsen..... Staff Support  
Casey Wolfe-Smith ..... Staff Support

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## Elected State Officials

### Governor

Christopher T. Sununu (R)  
(603) 271-2121  
[www.governor.nh.gov](http://www.governor.nh.gov)

### U.S. Senate

Senator Maggie Hassan (D)  
(202) 224-3324  
[www.hassan.senate.gov](http://www.hassan.senate.gov)

Senator Jeanne Shaheen (D)  
(202) 224-2841  
[www.shaheen.senate.gov](http://www.shaheen.senate.gov)

### U.S House of Representatives

District 2  
Congresswoman Ann McLane Kuster (D)  
(202) 225-5206  
[kuster.house.gov](http://kuster.house.gov)

District 1  
Congressman Chris Pappas (D)  
(202) 225-5456  
[pappas.house.gov](http://pappas.house.gov)

### N.H State Senate – District 11

Senator Shannon Chandley (D)  
(603) 271-3092  
[shannon.chandley@leg.state.nh.us](mailto:shannon.chandley@leg.state.nh.us)

### N.H House of Representatives – District 12

Representative Bill Boyd (R)  
[bill.boyd@leg.state.nh.us](mailto:bill.boyd@leg.state.nh.us)

Representative Robert V. Healey (R)  
[rvhealey@aol.com](mailto:rvhealey@aol.com)

Representative Tim S. McGough (R)  
[tim.mcough@leg.state.nh.us](mailto:tim.mcough@leg.state.nh.us)

Representative Maureen Mooney (R)  
[maureen.mooney@leg.state.nh.us](mailto:maureen.mooney@leg.state.nh.us)

Representative Nancy Murphy (D)  
[nancy.murphy@leg.state.nh.us](mailto:nancy.murphy@leg.state.nh.us)

Representative Jeanine M. Notter (R)  
[jeanine.notter@leg.state.nh.us](mailto:jeanine.notter@leg.state.nh.us)

Representative Rosemarie Rung (D)  
[rosemarie.rung@leg.state.nh.us](mailto:rosemarie.rung@leg.state.nh.us)

Representative Wendy E.N Thomas (D)  
[wendy.thomas@leg.state.nh.us](mailto:wendy.thomas@leg.state.nh.us)

### N.H. Executive Council – District 5

Councilor David K. Wheeler (R)  
(603) 271-3632  
[david.k.wheeler@nh.gov](mailto:david.k.wheeler@nh.gov)



## **Town Employees (As of 12/31/2023)**

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### **Assessing**

Loren Martin, Contracted Assessor  
Maureen Covell, Assessing Coordinator  
Tracy Doherty, Administrative Assessor  
Robin LeMauk, Assistant Assessor

### **Community Development**

Robert Price, Director  
Casey Wolfe-Smith, Planning & Zoning Admin.  
Kendall Jutras, Secretary  
Colleen Olsen, Assistant Planner  
Stephanie Brinn, PT Secretary

### **Finance**

Adam Britten, Director  
Xenia Simpson, Asst. Finance Director  
Jennifer Jaczuk, Account Clerk II  
Patricia Lamont, Account Clerk III  
Kelly Valluzzi, Purchasing Agent/Accountant

### **Fire Department**

#### **Administration**

Mark DiFronzo, Fire Chief  
Richard Harris, Asst. Fire Chief – Support  
Daniel Newman, Asst. Fire Chief – Operations  
Leslie Tejada, Executive Secretary  
Chris Wyman, PT Fire Inspector

#### **Building & Health Divisions**

Richard Jones, Building & Health Official  
Peter Manzelli II, Building Inspector  
Carol Miner, Secretary  
Erin Olson, Health Officer  
Robin Stumpf, PT Secretary

#### **Career Fire Rescue & Emergency Services**

Mark Bickford, Captain  
Shawn Farrell, Captain  
Richard Gagne, Captain  
Jason Marsella, Captain  
Lenwood Brown III, Lieutenant  
Lorenzo DiPaola, Lieutenant  
Brennan McCarthy, Lieutenant  
Jeremy Penerian, Lieutenant/Paramedic  
Christopher Fyffe, Master Firefighter/Paramedic  
Matthew Loranger, Master Firefighter/Paramedic  
Kenneth White, Master Firefighter/Paramedic

Melissa Winters, Master Firefighter/Paramedic  
Joshua Coulombe, Master Firefighter/AEMT  
Richard Daughen, Master Firefighter/AEMT  
Christopher D'Eon, Master Firefighter/AEMT  
William Dodge, Master Firefighter/AEMT  
Richard Ducharme, Master Firefighter/AEMT  
Emmett Plourde, Master Firefighter/AEMT  
Ryan Thomas, Master Firefighter/AEMT  
Jason Worster, Master Firefighter/AEMT  
Kip Caron, Master Firefighter/EMT  
Keith Hines, Master Firefighter/EMT  
Michael Kiernan, Master Firefighter/EMT  
Shawn Kimball, Master Firefighter/EMT  
Michael Jubinville, Firefighter/Paramedic  
Zachary McComb, Firefighter/Paramedic  
Amelia Aznive, Firefighter/AEMT  
Gary Brooks, Firefighter/AEMT  
Justin Graham, Firefighter/AEMT  
Alexander Hall, Firefighter/AEMT  
Spencer Heise, Firefighter/AEMT  
Adam Jimenez, Firefighter/AEMT  
Bryan LaBarge, Firefighter/AEMT  
Gregory Mann, Firefighter/AEMT  
Torey O'Brien, Firefighter/AEMT  
Nathan Richard, Firefighter/AEMT  
Jeromy Waterman, Firefighter/AEMT  
Jean-Paul Doiron, Firefighter/EMT  
Peter Henry, Firefighter/EMT  
Michael McNeil, Firefighter/EMT  
Nicholas Miller, Firefighter/EMT  
Kyle Newman, Firefighter/EMT  
Matthew Soucy, Firefighter/EMT

#### **On-Call Fire Rescue & Emergency Services**

Chris Wyman, Call Lieutenant  
Jamison Mayhew, Paramedic  
Mark Quinno, AEMT

### **General Government**

Paul Micali, Town Manager  
Leo Cusson, Assistant Technology Coordinator  
Jonathan Dias, Technology Coordinator  
Sharon Marunicz, Human Resources Director  
Robin Smith, Executive Secretary - HR  
Rebecca Thompson, Executive Secretary TM/TC  
Sharon Haynes, PT Secretary  
Robert Chapman, PT Clerical

## **Town Employees (As of 12/31/2023)**

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### **Media Services**

Nicholas Lavallee, Media Services Coordinator  
Justin Slez, Assistant Coordinator  
Grace Lemay, Media Assistant  
Ross Corman-O'Reilly, Call Media Assistant

### **Library**

#### **Administration**

Yvette Couser, Library Director  
Joanne Marston, Business Manager  
Jennifer Stover, Executive Department  
Head/Head of Technical Services

#### **Patron Services (Circulation and Reference)**

Alyssa Jobin, Head of Circulation  
Eve Sudol, Circulation Assistant  
Reggie Bourn, Librarian, Reference  
Stefanie Binette, Library Assistant, Reference  
Erin Blais, PT Library Aide I  
Alex Jobin, PT Seas. Library Aide I  
Isabelle Newell, PT Library Aide I (part-time)  
Kelly Pittman, PT Library Aide I  
Jennifer Schaeffer, PT Library Aide I  
Kat Smith, PT Library Aide I

#### **Technical Services**

Jennifer Stover, Head of Technical Services  
Sheila Lippman, Library Assistant

#### **Youth Services (Children's and Teens)**

Catherine Walter, Head of Youth Services  
Jennifer Devost, Library Assistant  
Rebecca Laidlaw, PT Library Aide I  
Dina Metivier, PT Library Aide I

#### **Maintenance**

Jered Ulrich, Maintenance Aide

### **Parks and Recreation**

Matthew Casparius, Director  
Hannah Cote, Camp & After School Pgm. Coord.  
James Golisano, Recreation Program Coordinator  
Jade Boyd, PT Senior Counselor  
Elizabeth Hayes, PT Senior Counselor

### **Police Department**

#### **Administrative & Support Services**

Brian Levesque, Police Chief  
Matthew Tarleton, Deputy Police Chief  
Eric Marquis, Captain  
Jason Moore, Prosecutor  
William Vandersyde, Detective 1<sup>st</sup>/CSO  
Kerry Tarleton, Office Manager  
Jeanne McFadden, Records Clerk  
Cherie Poirier, Prosecutor Secretary

#### **Criminal Investigation Bureau**

Christopher Spillane, Detective Lieutenant  
Daniel Lindbom, Detective 1<sup>st</sup> SRO/MMS  
Jordan Miranda, Detective 1<sup>st</sup> SRO/MHS  
Haley Ash, Detective 1<sup>st</sup>  
Kevin Manuele, Detective 1<sup>st</sup>  
H. Clark Preston, Detective 1<sup>st</sup>  
Gregory Walters, Detective 1<sup>st</sup>

#### **Patrol**

Kenneth MacLeod, Captain  
Sean Cassell, Lieutenant  
William Gudzinowicz, Lieutenant  
Michael Marcotte, Lieutenant  
Dennis Foley, Sergeant  
Brandon Gagnon, Sergeant  
Michael Lambert, Sergeant  
Sean McGuire, Sergeant  
Richard McKenzie Sergeant,  
Stephen Wallin, Sergeant  
Justin Agraz, Master Patrol Officer  
Bryan Alvarez, Master Patrol Officer  
Steven Colletti, Master Patrol Officer  
Patrick Donahue, Master Patrol Officer  
John Dudash, Master Patrol Officer  
Aaron Filipowicz, Master Patrol Officer  
Amanda Groves, Master Patrol Officer  
Matthew Guinard, Master Patrol Officer  
Brian Masker, Master Patrol Officer  
Richard Rodrigues, Master Patrol Officer  
Evan Boylan, Patrol Officer  
Patrick Chen, Patrol Officer  
Tyler Colcord, Patrol Officer  
Ronald Donahue, Patrol Officer  
Peter D'Ortona, Patrol Officer  
Stephanie Greenslade, Patrol Officer

## **Town Employees (As of 12/31/2023)**

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### **Patrol (Cont.)**

Colin LeBlanc, Patrol Officer  
Jonathan McNeil, Patrol Officer  
Ilbanober Ortiz, Patrol Officer  
Jared Smith, Patrol Officer  
Shannon Wilcox, Patrol Officer

### **PT Crossing Guards**

Stratton Gatzimos  
Bruce Moreau

### **Communications**

Erika Maguire, Asst. Communications Supervisor  
Chavone Brockenberry, Dispatcher III  
Devon Pearson, Dispatcher III  
Shannan Vital, Dispatcher III  
Derek Zagzoug, Dispatcher III  
Makenzy Sowder, Dispatcher II  
Barry Stein, Dispatcher I  
Christine Maille, PT Dispatcher

### **Public Works**

#### **Administration & Engineering**

Dawn Tuomala, Director  
Leo Laviolette, Dep. Director/Environmental  
Rhonda Fleming, Executive Secretary

#### **Buildings & Grounds**

Kyle MacLean, Custodian  
David Wood, Custodian  
Roland Lemery, PT Custodian

#### **Equipment Maintenance**

Scott Conway, Equipment Maintenance Foreman  
Chris Connacher, Mechanic II  
Patrick Hill, Mechanic II  
Richard Parks, Mechanic I

#### **Highway**

Lori Halverson, Operations Manager  
Betsy Berube, Secretary  
Jeff Strong, Construction & Highway Foreman  
Greg Blecharczyk, Roads & Bridges Foreman  
Michael Harris, Stormwater Foreman  
Fred Mackey, Equipment Operator III  
Robert Golemo, Equipment Operator II  
Wayne Lombard, Equipment Operator II  
Martin Bonia, Equipment Operator I  
Robert Burley, Equipment Operator I

Steven Cook, Equipment Operator I  
Dana Currier, Equipment Operator I  
Matthew Gilfoy, Equipment Operator I  
Robert Lovering Jr., Equipment Operator I  
Mark Meskell, Equipment Operator I  
Justin Morhauser, Equipment Operator I  
Joshua Moss, Equipment Operator I  
Bruce Otero, Equipment Operator I  
Brian Palmer, Equipment Operator I  
Jacob Stevens, Equipment Operator I  
Kenneth Bouchard, Maintainer  
James Ciolino, Maintainer  
David Martin, Maintainer

#### **Solid Waste**

Kristopher Perreault, Solid Waste Foreman  
Patrick Davis, Secretary/Scale Operator  
Julio Molinari, Equipment Operator III  
Ronald Sayball, Equipment Operator III  
Kevin Montminy, Recycling Attendant  
Ian Robinson, Recycling Attendant  
Jim Killpartrick, PT Community Recycling Asst.

#### **Wastewater**

Leo Gaudette, Assistant Public Works Director  
Shannon Saari, Secretary  
Joseph Piccolo, Asst. Chief Operator  
Chris Ciardelli, Laboratory Manager  
Derek Connell, Maintenance Manager  
Michael Gorman, Sewer Inspector  
William Hoyt Jr., Equipment Operator III  
Ronald Browers Jr., Operator III/Sewer Crew  
Robert Wells, Equip. Operator III/Sewer Crew  
Stephen Champagne, Mechanic II  
Devin Shea, Mechanic II  
Brandon Whitney, Mechanic II  
Kevin Wilkins, Operator II/Lab Technician  
Devin Greenhalgh, Operator II  
David Blaine, Operator I  
Devin Keane, Operator I  
Travis Kulak, Operator I  
Matthew Larson, Contracted PT Custodian

#### **Town Clerk/Tax Collector**

Diane Trippett, Town Clerk/Tax Collector  
Brenda DuLong, Dep. Town Clerk/Tax Collector  
Jennifer Berube, Account Clerk II  
Annette Handy, Account Clerk II



## **Town Employees (As of 12/31/2023)**

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### **Town Clerk/Tax Collector (Cont.)**

Donna Lilley, Account Clerk II  
Misty Patles, Account Clerk II

### **Welfare**

Patricia Murphy, PT Welfare Administrator

## **EMPLOYEES WHO LEFT EMPLOYMENT IN 2023**

### **Assessing**

Brenda Pabon, Assistant Assessor

### **Community Development**

Timothy Thompson, Director

### **Finance**

Thomas Boland, Finance Director  
Tammie Lambert, Account Clerk II

### **Fire and Rescue Department**

#### **Administration**

John Manuele, Fire Marshal

#### **Building & Health**

Kelly Dillon, PT Secretary

### **Career Fire Rescue & Emergency Services**

Gordon Othot, Master Firefighter/Paramedic  
Jonathan Warner, Firefighter/Paramedic  
Bradley Wilson, Firefighter/Paramedic  
Adam Egounis, Firefighter/AEMT  
Joshua Joki, Firefighter/AEMT

### **General Government**

#### **Media Services**

David McInnis, On Call Media Assistant

### **Library**

#### **Patron Services (Circulation and Reference)**

Casey Bernard, Library Assistant, Reference  
Ben Pittman, Library Aide I

#### **Youth Services (Children's and Teens)**

Michelle Podsiedlik, PT Page/Aide

### **Media**

Colin Marr, PT Media Assistant

### **Police Department**

#### **Administrative & Support Services**

Patricia Girouard, School Crossing Guard  
Peter Uliano, PT Animal Control Officer

### **Criminal Investigation Bureau**

Jeffrey Sprankle, Detective 1<sup>st</sup>

### **Communications**

Nicholas Coughlin, Dispatcher II  
Sarah Chalifoux, Dispatcher II  
Melissa Wiley, Dispatcher I

### **Patrol**

Ryan Milligan, Detective 1<sup>st</sup> SRO/MHS  
Robert Maglio, Master Patrol Officer  
Sotiraq Furxhiu, Patrol Officer

### **Public Works**

#### **Administration**

Kyle Fox, Director  
Rebecca Starkey, Executive Secretary

### **Buildings and Grounds**

Philip Meschino, Custodian  
Kathleen Berube, PT Custodian  
Kimberly Russell, PT Custodian  
Thomas Russell, PT Custodian

### **Highway**

Henry Boucher, Equipment Operator I  
Ryan Shanahan, Maintainer

### **Equipment Maintenance**

Brian Friolet, Equipment Maintenance Foreman

### **Solid Waste**

Paul Ford, Recycling Attendant

### **Wastewater**

Paul Dube, Equipment Operator III

### **Town Clerk/Tax Collector**

Ruth Puopolo, Account Clerk II  
Rebecca Gardner, Account Clerk II

## Employee Recognitions & Retirees

The following employees were recognized in 2023 for their dedicated years of service:

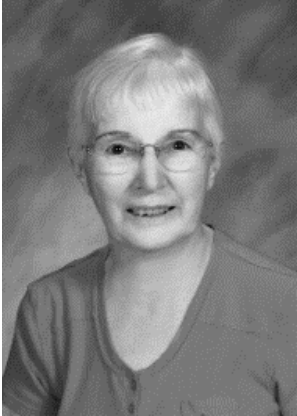
<u>Department</u>	<u>Name</u>	<u>Full-time Service</u>
<b>Fire</b>	Shawn M. Farrell, Captain	20 Years
	Lenwood Brown III, Lieutenant	10 Years
	Keith W. Hines, Master Firefighter/EMT	15 Years
	Jeremy M. Penerian, Lieutenant/Paramedic	15 Years
<b>Fire - Building and Health</b>	Peter Manzelli II, Building Inspector	5 Years
<b>Media</b>	Justin J. Slez, Asst. Media Services. Coord.	10 Years
<b>Police</b>	Steven M. Colletti, Master Patrol Officer	5 Years
	Matthew S. Guinard, Master Patrol Officer	5 Years
	William P. Gudzinowicz, Jr., Lieutenant	15 Years
	Jordan Miranda, Detective 1 <sup>st</sup> /SRO	5 Years
	Brian K. Masker, Master Patrol Officer	5 Years
<b>Police - Communications</b>	Derek M. Zagzoug, Dispatcher III	10 Years
<b>Police - Legal</b>	Jason D. Moore, Prosecutor	5 Years
<b>Public Works - Highway</b>	Steven W. Cook, Equipment Operator I	10 Years
	David S. Martin, Maintainer	5 Years
<b>Public Works - WWTF</b>	Robert E. Wells, Equipment Operator III – Sewer	10 Years

The following employees retired from employment in 2023:

<u>Department</u>	<u>Name</u>	<u>Full-time Service</u>
Finance	Thomas Boland, Finance Director	10 Years
Fire	John E. Manuele, Fire Marshal	18 Years
Public Works - Administration	Rebecca F. Starkey, Executive Secretary	40 Years
Public Works – Bldgs. & Grounds	Philip F. Meschino, Custodian	39 Years
Public Works – Solid Waste	Paul A. Ford, Recycling Attendant	20 Years
Public Works – Wastewater	Paul M. Dube, Equipment Operator III	19 Years

## In Memory

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**Anita L. Creager**  
**1937-2023**

Anita L. Creager, a beacon of grace and strength, departed this world on October 25th, 2023, at the age of 85, in the comforting embrace of her Merrimack home, surrounded by the warmth of her family. She now rests in eternal peace, reunited with her beloved husband, Edward "Joe" Creager, Jr., who had preceded her in 1984.

Anita's journey began in Lynn, MA, in 1937, where she was born to the loving embrace of Ernest and Beatrice Harnois. She embarked on a path of knowledge and service, graduating from Lynn High School in 1955 and earning her Bachelor's degree in Nursing from the University of Cincinnati in 1959. Her career was a testament to dedication, working tirelessly for Omni Spectra/MA-COM as the Production Supervisor for 21 years until her well-deserved retirement in 1997. She also lent her expertise to H&R Block, leaving a lasting impact.

But Anita's true legacy transcends her professional accomplishments. Her heart was devoted to the Boy Scouts for over five decades, a dedication that began in 1968. She held various roles within Cub Pack 15 and Boy Scout Troop 424, contributed to the Order of the Arrow, was an integral part of the Catholic Scouting Committee, and served as a trustee of Camp Whip O Will in Merrimack, an honor that led to the renaming of the camp as Camp Creager in recognition of her unwavering service. Anita's journey led her to the World Scouting Jamboree in Chile. She was a testament to dedication, earning accolades like the District Award of Merit, Silver Fawn, and St. George Emblems.

Anita was not only a community pillar but also a devoted member of Our Lady of Mercy Church, a former president of the Merrimack Historical Society, and a dedicated Commissioner for the Merrimack Heritage Commission.

In her journey to the great beyond, Anita was preceded by her husband Joe, her son Paul, and her brother Harold. She leaves behind a legacy of love and a vast family who cherish her memory dearly.

Anita is survived by her seven children and their families: Stephen and his wife Sarah, Michael, Susan and her husband Mel, David and his wife Catherine, Thomas, Janet and her husband Paul, and Peter and his partner Allison.

Her presence will forever resonate through her two brothers, Donald and Richard Harnois and two sisters-in-law, Martha Holmes and Janet Creager, as well as several nieces and nephews, 16 grandchildren, and four great-grandchildren.

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## In Memory

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**Dennis E. Smith**  
**1941-2023**

Dennis E. Smith, 81, died peacefully February 28<sup>th</sup>, 2023, after a brief illness. He was born in Pensacola, Florida on October 26<sup>th</sup>, 1941, to Edward R. and Barbara (Richards) Smith. Dennis graduated from Merrimack High School Class of 1959 and was a 1992 graduate of New Hampshire College.

He joined the Merrimack Fire Department in June of 1975 as a Career Firefighter. He was promoted to the rank of Lieutenant in August of 1979 and promoted to the rank of Captain in July 1988. Dennis retired from the Department in June 1995 after serving the Town of Merrimack for 20 years.

After retiring, he and his wife moved to Austin, Texas spending 16 years there before returning to New Hampshire in 2011 to enjoy their growing family.

He is survived by his devoted wife of 36 years, Carol (Newell) Smith; by his daughter and son-in-law, Linda and Gary Szelog; son and daughter-in-law Jeff and Rebecca Smith; daughter Melissa Raskiewicz; grandchildren Amelia Szelog, Jeffrey Smith and fiancé Alexis Mugica, Gary Szelog and wife Morgan; Maeghan Smith, Zachary Szelog, Rebecca Raskiewicz, and Joseph Smith; sisters Sandra Buchanan and Dorothy Pouliot and her husband Ernest; his aunt Eleanor Flanders; along with nieces and great nieces.



**Samuel Walker**  
**1941-2023**

Samuel “Bruce” Walker, 82, longtime resident of Merrimack NH passed away on Saturday, August 5<sup>th</sup>, 2023 at his home after a period of declining health.

He was born in Nashua, NH on July 18<sup>th</sup>, 1941 to the late Hattie (Parks) and Reginald Walker, Sr. He was raised and educated in Nashua, NH.

Sam worked for the Merrimack DPW for many years as a mechanic and body-worker. When he wasn’t working, he enjoyed drawing, woodworking, antique cars and assisted with the DARE program for many years. He was known as “The Music Man” with his years of being a DJ for the Town of Merrimack Halloween parties.

Along with his parents, Sam was pre-deceased by a son, Gene Relation and five brothers, Thomas, Paul, John, David and Reginald, Jr. He will be forever loved and remembered by his wife of 43 years, Joyce (Bastille) Walker; his children, Elaine St. Germain, Erin Jones, Wayne Relation and Daniel Walker; six grandchildren, Joseph Morton, Samuel and Jocelyn St. Germain, Jupiter and Jaime Relation and Ryan Walker; three siblings, James Walker, Judith Walker and Deborah Howe along with numerous nieces and nephews.



## In Memory

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**Jessica L. Wyman**  
**1971 – 2023**

Jessica L. Wyman, 52, longtime resident of Merrimack, NH died Tuesday Nov. 28, 2023, at Southern NH Medical Center in Nashua, NH after a courageous battle with occupational cancer from her 26 years as a fire fighter.

Jess worked for the Nashua Fire Department for 16 years and was the first female fire fighter to be promoted to the rank of Lieutenant in department history, retiring in September 2017. Prior to that, Jess worked for the Merrimack Fire Department for 9 years as a fire fighter / paramedic, joining the department in July of 1992. She was also a Rescue Specialist for Massachusetts Task Force 1 (Urban Search and Rescue Team) and had been deployed several times throughout the country, including a 2-week deployment to New Orleans immediately following Hurricane Katrina.

Jess also worked in several positions at Southern NH Medical Center as a paramedic and RN, and most recently as the Executive Director of In-Patient and Critical Care Services. In 2021, she graduated from Eastern Kentucky University receiving her Doctor of Nursing Practice.

Over the years Jess also competed in multiple sports, which included soccer, hockey, semi-pro football and was a world ranked power lifter and competed in competitive events around the country and in Europe.

In 2007, she created Camp Fully Involved, a weeklong program hosted at the NH Fire Academy for females ages 14 to 20 who have an interest in the fire service which focused on strength, confidence, and leadership. Jess lived by the program motto “tell me and I forget; show me and I remember; involve me and I understand.

Jess is survived by her husband of 27 years, Christopher T. Wyman of Merrimack, her mother Jan (Hamel) White also of Merrimack, and extended family.

# TOWN OF MERRIMACK, NH



## 2023 TOWN MEETING MINUTES AND RESULTS

## **2023 Annual Town Meeting**

Submitted by Diane Trippett, Town Clerk/Tax Collector

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### **Deliberative Session – March 15, 2023**

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

Moderator Christensen introduced Town Council Chair Finlay Rothhaus.

#### **Article 2**

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$38,791,564? Should this article be defeated, the default budget shall be \$35,300,821, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(Recommended by the Town Council 6-0-0) (Majority vote required.)

**Councilor Rothhaus read Article 2. Motion was made by Councilor Rothhaus and seconded by Councilor Harrington to move Article 2 as read.**

**Councilor Rothhaus highlighted the changes to this year's budget. He noted that general fund appropriations have primarily been affected due to inflationary pressures. He noted increases in computer supplies, street sweeping, general liability insurance, vehicle fuel, telephone costs and equipment maintenance. Mr. Rothhaus noted that solid waste tipping fees experienced the biggest increase in the recycling budget. Tipping fees increased from \$105 per ton to \$150 per ton. Mr. Rothhaus explained staffing changes that affected the budget which include increases for health insurance premiums, overtime, wage increases, uniforms, a new fire fighter and a new police officer both which are currently being covered by grants, and a position upgrade to the Department of Public Works for an Environmental Director. Decreases to the budget include a reduction in NH Retirement System contributions, a position elimination of a records secretary in the Police Department and non-funding of a position in the Town Clerk/Tax Collectors office. He noted other decreases with debt service costs, library materials, 4<sup>th</sup> of July activities, and office supplies.**

**Mr. Rothhaus stated the Council's goal has always been to maintain a stable tax rate and the Council looks at all factors of the budget looking at revenues and capital reserve funds to balance this.**

**He noted increases in revenues with solid waste, interest income, grants, service charges, and restaurant license fees. Revenues have decreased with current use taxes, building permit fees, and the portion the town receives from state revenue sharing.**

**Mr. Rothhaus discussed the unreserved fund balance. It is required that the town have a 4-8 percent unreserved fund balance on hand, with the Council typically keeping it at 6%. He explained that the Council used \$985,000 of the unreserved fund balance to reduce taxes and \$1.4**

## 2023 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

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million to pay for a one-time capital expense for the purchase of a pump replacement at the highway garage which is over 30 years old. The remaining balance, if the budget and articles pass, will leave a 5.7% balance in the fund.

The projected tax rate is expected to be \$3.64 for the town portion which represents a 4.9% increase over last year.

Mr. Rothhaus took a moment to make introductions. He introduced Town Moderator Lynn Christensen, Attorney Steve Whitley, Town Manager Paul Micali, Councilor Andy Hunter, Councilor Nancy Harrington, Councilor Tom Koenig, Councilor Barbara Healey, Councilor Nancy Murphy, Councilor Lon Woods, Finance Director Tom Boland and Town Clerk/Tax Collector Diane Trippett.

At 7:16 PM Moderator Christensen turned the meeting over to Assistant Moderator Brian McCarthy.

Motion was made by Lynn Christensen, 27 Greatstone Dr, and seconded by Rosemarie Rung, 21 Ministerial Dr, to amend Article 2 to add \$10,314 to the budget.

Ms. Christensen stated that for a number of years she has been asking to raise the pay level for election employees. A number of workers do volunteer their services but many are paid workers. Currently, election workers are paid minimum wage and assistant moderators are paid \$10.00 per hour. The amount of responsibility and liability that moderators are assuming with each election have increased significantly with numerous election law changes. Mrs. Christensen has polled other municipalities and found that this increase will bring election workers in line with the pay rate of other municipalities for these positions.

There was no further discussion.

Assistant Moderator McCarthy called for a vote on the amendment. The amendment passed.

Moderator Christensen resumed the meeting at 7:18 PM.

There was no further discussion. Moderator Christensen moved the question to the ballot.

## 2023 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

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### Article 3

To see if the town will vote to raise and appropriate the sum of \$1,947,250 to be added to the following Capital Reserve/Expendable Trust Funds previously established for the purposes for which they were created and to apportion the sum among the several funds as listed below:

<b>Liability Trust Fund</b>	<b>10,000</b>
<b>Ambulance</b>	<b>115,000</b>
<b>Communications Equipment</b>	<b>100,000</b>
<b>Computer Equipment</b>	<b>35,000</b>
<b>Daniel Webster Highway</b>	<b>50,000</b>
<b>Fire Equipment</b>	<b>400,000</b>
<b>Highway Equipment</b>	<b>425,000</b>
<b>Library Building Maintenance Fund</b>	<b>75,000</b>
<b>Property Revaluation</b>	<b>17,250</b>
<b>Solid Waste Disposal</b>	<b>100,000</b>
<b>Traffic Signal Pre-emption</b>	<b>5,000</b>
<b>GIS</b>	<b>5,000</b>
<b>Road Infrastructure CRF</b>	<b>595,000</b>
<b>Atheletic Fields CRF</b>	<b><u>5,000</u></b>
<b>Total CRF</b>	<b>1,937,250</b>
<b>Milfoil</b>	<b>10,000</b>
<b>Total GENERAL FUND</b>	<b>1,947,250</b>

These appropriations are not included in the total town operating budget warrant article. (Recommended by the Town Council 6-0-0) (Majority vote required.)

Motion was made by Councilor Harrington and seconded by Councilor Koenig to move Article 3 as printed.

Councilor Harrington explained that through the wisdom of prior councils and Merrimack citizens' capital reserve funds were created. This article maintains the long established practice of depositing monies into capital reserve funds, also known as savings accounts, to avoid the need for bond issuance for equipment and major purchases. Funding for deposits into these accounts are required by law to be include in a separate warrant article and not included in the budget.

There was no further discussion. Moderator Christensen moved the question to the ballot.

### Article 4

To see if the town will vote to raise and appropriate the sum of \$550,000 to be added to the Sewer Infrastructure Capital Reserve Fund previously established with said amount to come from sewer fees and no amount to come from taxation.



## 2023 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

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(Recommended by the Town Council 6-0-0) (Majority vote required.)

**Motion was made by Councilor Woods and seconded by Councilor Hunter to move Article 4 as printed.**

**Councilor Woods stated this article is similar to Article 3 and is for sewer infrastructure. Councilor Woods recommends passage of this article.**

**There was no further discussion. Moderator Christensen moved the question to the ballot.**

### **Article 5**

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

<b>Fiscal Year</b>	<b>Wage and Benefit Costs Increase</b>
2023-24	\$ 154,367
2024-25	106,788
2025-26	100,613

and further to raise and appropriate the sum of \$154,367 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This collective bargaining agreement covers the Firefighters and Paramedics of the Fire Department. (Recommended by the Town Council 6-0-0) (Majority vote required.)

**Motion was made by Councilor Hunter and seconded by Councilor Healey to move Article 5 as printed.**

**Councilor Hunter stated the contract covers 36 members of the IAFF union covering firefighters and paramedics. It's a 3 year contract totaling \$361,768. The first year provides a 3% wage increase as well as certification and longevity pay increases. In addition, there are changes to the uniform allowances and increases in life insurance benefits for employees and their dependents. Year two and three of the contract also provide for a 3% wage increase.**

**There was no further discussion. Moderator Christensen moved the question to the ballot.**

**2023 Annual Town Meeting**  
Submitted by Diane Trippett, Town Clerk/Tax Collector

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**Article 6**

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

<b>Fiscal Year</b>	<b>Wage and Benefit Costs Increase</b>
2023-24	\$ 153,941
2024-25	76,059
2025-26	80,757
2026-27	62,039

and further to raise and appropriate the sum of \$153,941 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This collective bargaining agreement covers the supervisory employees of the Fire and Police Departments. (Recommended by the Town Council 6-0-0) (Majority vote required.)

**Motion was made by Councilor Healey and seconded by Councilor Murphy to move Article 6 as written.**

**Councilor Healey stated this is the collective bargaining agreement for the supervisory employees of the Fire and Police Departments. It's a 4 year contract with wage adjustments in each year and a benefit increase to disability insurance. This contract will help to bring this group of employees in line with wages and benefits offered by other municipalities in the area.**

**There was no further discussion. Moderator Christensen moved the question to the ballot.**

**Article 7**

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

## 2023 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

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<b>Fiscal Year</b>	<b>Wage and Benefit Costs Increase</b>
2023-24	\$ 162,748
2024-25	130,167
2025-26	82,414

and further to raise and appropriate the sum of \$162,748 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? \$59,980 towards the first year's payment to come from sewer fees from the Waste Water Enterprise Fund. This collective bargaining agreement covers laborers of the Highway, Solid Waste Disposal, Wastewater Treatment, and Equipment Maintenance Divisions of the Public Works Department. (Recommended by the Town Council 6-0-0) (Majority vote required.)

**Motion was made by Councilor Koenig seconded by Councilor Murphy to move Article 7 as printed.**

**Councilor Koenig stated this contract covers approximately 40 members of the Local 2986 union which includes laborers of the Highway, Solid Waste Disposal, Equipment Maintenance, and the Wastewater Treatment divisions of the Public Works Department. This union has been without a contract. There have been adjustments to the wage scale and step wage adjustments totaling \$162,748 in the first year of the contract. There are changes to uniform allowances, increases in life insurance benefits for employees and their dependents, changes to overtime, vacation time and on-call provisions. Year two includes new step increases with a 3% wage adjustment and year three of the contract also provides for a 3% wage increase. This agreement is to bring wages and benefits in line with other communities in an effort to retain and attract employees.**

**There was no further discussion. Moderator Christensen moved the question to the ballot.**

**Moderator Christensen recognized Bob Molloy, of Molloy Sound and Video for his many years of service to the town.**

**Town Manager Paul Micali introduced town staff in attendance: Library Director Yvette Couser, Executive Secretary Becky Thompson, Fire Chief Mark DiFronzo, Parks and Recreation Director Matt Casparius, Community Development Director Timothy Thompson, Human Resources Director Sharon Marunicz, Public Works Director Dawn Tuomala, Welfare Director Patricia Murphy, Police Chief Brian Levesque, Deputy Town Clerk/Tax Collector Brenda DuLong, Deputy Finance Director Xenia Simpson, and payroll clerk Patricia Lamont.**

## 2023 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

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Councilor Rothhaus recognized outgoing Councilor Lon woods for his many years of service to the town and the town council. Lon has been a longtime volunteer within the town in a number of capacities for a number of years.

There being no further business, a motion to adjourn was made and seconded.

The meeting adjourned at 7:33 PM.

Respectfully submitted,



Diane Trippett,

Town Clerk/Tax Collector

**2023 Annual Town Meeting**  
Submitted by Diane Trippett, Town Clerk/Tax Collector

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**Voting Day – April 11, 2023**

The second session of the Merrimack Town Meeting was held on April 11, 2023. The following offices and questions were on the ballot:

**Town Councilor for 3 years: vote for not more than 2**

Charles Lafond	397 votes
Mackenzie Murphy	987 votes
Finlay Rothhaus	1125 votes
David Trippett	539 votes
Wolfram von Schoen	913 votes

Mackenzie Murphy and Finlay Rothhaus were elected to the position of Town Councilor and were so declared.

**Ethics Committee Member for 3 years: vote for not more than 2**

Jennifer McCormack	1643 votes
Sara Locke	1467 votes

Jennifer McCormack and Sara Locke were elected to the position of Ethics Committee Member and were so declared.

**Library Trustees for 3 years: vote for not more than 2**

Robert Reisman	1537 votes
Jennifer Jobin	1580 votes

Robert Reisman and Jennifer Jobin were elected to the position of Library Trustee and were so declared.

**Trustee of the Trust Funds for 3 years: vote for not more than 1**

Elizabeth Petrides	1651 votes
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Elizabeth Petrides was elected as a Trustee of the Trust Funds and was so declared.

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**Article 2**

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$38,801,878? Should this article be defeated, the default budget shall be \$35,300,821, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

## 2023 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

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(Recommended by the Town Council 7-0-0) (Majority vote required.)

1407 Yes

722 No

Article 2 passed and was so declared.

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### Article 3

To see if the town will vote to raise and appropriate the sum of \$1,947,250 to be added to the following Capital Reserve/Expendable Trust Funds previously established for the purposes for which they were created and to apportion the sum among the several funds as listed below:

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<b>Daniel Webster Highway</b>	<b>50,000</b>
<b>Fire Equipment</b>	<b>400,000</b>
<b>Highway Equipment</b>	<b>425,000</b>
<b>Library Building Maintenance Fund</b>	<b>75,000</b>
<b>Property Revaluation</b>	<b>17,250</b>
<b>Solid Waste Disposal</b>	<b>100,000</b>
<b>Traffic Signal Pre-emption</b>	<b>5,000</b>
<b>GIS</b>	<b>5,000</b>
<b>Road Infrastructure CRF</b>	<b>595,000</b>
<b>Atheletic Fields CRF</b>	<b><u>5,000</u></b>
<b>Total CRF</b>	<b>1,937,250</b>
<b>Milfoil</b>	<b>10,000</b>
<b>Total GENERAL FUND</b>	<b>1,947,250</b>

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These appropriations are **not** included in the total town operating budget warrant article 2.

(Recommended by the Town Council 7-0-0) (Majority vote required.)

1663 Yes

552 No

Article 3 passed and was so declared.

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### Article 4

To see if the town will vote to raise and appropriate the sum of \$550,000 to be added to the Sewer Infrastructure Capital Reserve Fund previously established with said amount to come from sewer fees and no amount to come from taxation.



## 2023 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

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(Recommended by the Town Council 7-0-0) (Majority vote required.)

1758 Yes

467 No

Article 4 passed and was so declared.

---

### Article 5

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

<b>Fiscal Year</b>	<b>Wage and Benefit Costs Increase</b>
2023-24	\$ 154,367
2024-25	106,788
2025-26	100,613

and further to raise and appropriate the sum of \$154,367 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This collective bargaining agreement covers the Firefighters and Paramedics of the Fire Department. (Recommended by the Town Council 7-0-0) (Majority vote required.)

1735 Yes

508 No

Article 5 passed and was so declared.

---

### Article 6

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

## 2023 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

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<b>Fiscal Year</b>	<b>Wage and Benefit Costs Increase</b>
2023-24	\$ 153,941
2024-25	76,059
2025-26	80,757
2026-27	62,039

and further to raise and appropriate the sum of \$153,941 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This collective bargaining agreement covers the supervisory employees of the Fire and Police Departments. (Recommended by the Town Council 7-0-0) (Majority vote required.)

1618 Yes

617 No

Article 6 passed and was so declared.

---

### Article 7

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

<b>Fiscal Year</b>	<b>Wage and Benefit Costs Increase</b>
2023-24	\$ 162,748
2024-25	130,167
2025-26	82,414

and further to raise and appropriate the sum of \$162,748 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? \$59,980 towards the first year's payment to come from sewer fees from the Waste Water Enterprise Fund. This collective bargaining agreement covers laborers of the Highway, Solid Waste Disposal, Wastewater Treatment, and Equipment Maintenance Divisions of the Public Works Department. (Recommended by the Town Council 7-0-0) (Majority vote required.)

1655 Yes

581 No

## 2023 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

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Article 7 passed and was so declared.

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Respectfully submitted,



Diane Trippett,  
Town Clerk/Tax Collector



# TOWN OF MERRIMACK, NH



## 2023 FINANCIAL REPORTS AND SUMMARIES

**TOWN OF MERRIMACK,  
NEW HAMPSHIRE  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2023**



# Auditor's Report for Fiscal Year Ending June 30, 2023

**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

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**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
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# Auditor's Report for Fiscal Year Ending June 30, 2023

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## PLODZIK & SANDERSON

*Professional Association/Certified Public Accountants*

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

### **INDEPENDENT AUDITOR'S REPORT**

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

#### **Report on the Audit of the Financial Statements**

##### ***Opinions***

We have audited the financial statements of the governmental activities, business-type activities, the major governmental and proprietary funds, and the aggregate remaining fund information of the Town of Merrimack, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Merrimack's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the major governmental and proprietary funds, and the aggregate remaining fund information of the Town of Merrimack, as of June 30, 2023, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Merrimack and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

##### ***Emphasis of Matter – Change in Accounting Principle***

As discussed in Note 2-C to the financial statements, in the year ending June 30, 2023, the Town adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

##### ***Responsibilities of Management for the Financial Statements***

The Town of Merrimack's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Merrimack's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

##### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with

# Auditor's Report for Fiscal Year Ending June 30, 2023

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## ***Town of Merrimack Independent Auditor's Report***

GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Merrimack's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Merrimack's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of Town Contributions – Other Postemployment Benefits,
- Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

Such information is the responsibility of management and, 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Merrimack's basic financial statements. The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

## Auditor's Report for Fiscal Year Ending June 30, 2023

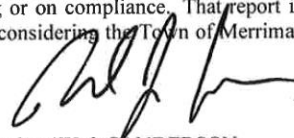
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***Town of Merrimack  
Independent Auditor's Report***

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 28, 2023 on our consideration of the Town of Merrimack's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Merrimack's internal control over financial reporting and compliance.

December 28, 2023  
Concord, New Hampshire



PLODZIK & SANDERSON  
Professional Association

# Auditor's Report for Fiscal Year Ending June 30, 2023

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Merrimack, we offer readers this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2023.

### A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. The basic financial statements present two (2) different views of the Town through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Town.

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

The Statement of Net Position presents information on all assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

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

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

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

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term

## Auditor's Report for Fiscal Year Ending June 30, 2023

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financing decisions. Both the Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the Governmental Funds Balance sheet and in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance for the general fund, which is considered to be a major fund. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules in the combining and individual fund schedules section of this report.

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

**Proprietary funds.** Proprietary funds are maintained as follows:

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Town's sewer operations. The Sewer Fund is classified as a major fund.

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

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

### **B. FINANCIAL HIGHLIGHTS**

- As of the close of the current fiscal year, the total of assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$105,603,111 (i.e., net position), an increase of \$3,167,394 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$27,260,593, an increase of \$4,296,626 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the governmental funds was \$10,586,458, an increase of \$1,606,921 in comparison to the prior year.
- Cash and cash equivalents plus investments for Governmental Funds totaled \$57,999,194 as of June 30, 2023, as compared to a total of \$52,787,999 as of June 30, 2022.
- Total bonds and notes payable at the close of the current fiscal year were \$24,854,446, an increase of \$8,480,786 in comparison to the prior year. This increase reflects the increase in notes payable related to the major improvement project at the Town's Wastewater Treatment Facility during the current fiscal year, offset by scheduled repayments on outstanding bonds and notes of approximately \$657,699.



# Auditor's Report for Fiscal Year Ending June 30, 2023

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## C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years. All amounts are presented in thousands.

	<b>NET POSITION</b>					
	<b>(In thousands)</b>					
	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Current and other assets	\$ 78,978	\$ 71,879	\$ 14,816	\$ 12,978	\$ 93,794	\$ 84,857
Capital assets	<u>70,268</u>	<u>72,299</u>	<u>54,355</u>	<u>46,368</u>	<u>124,623</u>	<u>118,668</u>
Total assets	<u>149,246</u>	<u>144,178</u>	<u>69,171</u>	<u>59,346</u>	<u>218,417</u>	<u>203,525</u>
Deferred outflows of resources	<u>7,646</u>	<u>7,290</u>	<u>381</u>	<u>396</u>	<u>8,027</u>	<u>7,686</u>
Long-term liabilities outstanding	39,700	32,513	6,413	6,583	46,113	39,096
Other liabilities	<u>2,259</u>	<u>2,882</u>	<u>20,835</u>	<u>10,378</u>	<u>23,094</u>	<u>13,260</u>
Total Liabilities	<u>41,959</u>	<u>35,395</u>	<u>27,248</u>	<u>16,961</u>	<u>69,207</u>	<u>52,356</u>
Deferred inflows of resources	<u>49,418</u>	<u>52,911</u>	<u>2,215</u>	<u>3,508</u>	<u>51,633</u>	<u>56,419</u>
Net Position:						
Net investment in capital assets	67,809	69,518	31,958	32,775	99,767	102,293
Restricted	5,746	5,296	-	-	5,746	5,296
Unrestricted	<u>(8,041)</u>	<u>(11,652)</u>	<u>8,131</u>	<u>6,499</u>	<u>90</u>	<u>(5,153)</u>
Total net position	<u>\$ 65,514</u>	<u>\$ 63,162</u>	<u>\$ 40,089</u>	<u>\$ 39,274</u>	<u>\$ 105,603</u>	<u>\$ 102,436</u>

# Auditor's Report for Fiscal Year Ending June 30, 2023

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CHANGES IN NET POSITION (In thousands)						
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Totals</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Revenues:						
Program revenues						
Charges for services	\$ 3,166	\$ 2,768	\$ 5,701	\$ 6,245	\$ 8,867	\$ 9,013
Operating grants and contributions	2,914	2,859	2,964	171	5,878	3,030
General revenues						
Property and other taxes	18,841	18,691	-	-	18,841	18,691
Licenses and permits	6,539	6,428	-	-	6,539	6,428
Grants and contributions not restricted to specific programs	2,480	2,160	-	-	2,480	2,160
Investment income	1,027	77	180	15	1,207	92
Unrealized gain on investments	253				253	-
Other	<u>227</u>	<u>727</u>	<u>-</u>	<u>-</u>	<u>227</u>	<u>727</u>
Total revenues	35,447	33,710	8,845	6,431	44,292	40,141
Expenses:						
General government	4,206	4,000	-	-	4,206	4,000
Public safety	17,080	15,792	-	-	17,080	15,792
Highways and streets	6,862	6,439	-	-	6,862	6,439
Health and welfare	166	145	-	-	166	145
Sanitation	2,036	1,947	-	-	2,036	1,947
Culture and recreation	2,662	2,387	-	-	2,662	2,387
Community development	4	10	-	-	4	10
Interest on long-term debt	79	87	-	-	79	87
Unrealized loss on investments	-	420	-	15	-	435
Sewer operations	<u>-</u>	<u>-</u>	<u>8,030</u>	<u>5,823</u>	<u>8,030</u>	<u>5,823</u>
Total expenses	<u>33,095</u>	<u>31,227</u>	<u>8,030</u>	<u>5,838</u>	<u>41,125</u>	<u>37,065</u>
Change in net position	2,352	2,483	815	593	3,167	3,076
Net position - beginning of year	<u>63,162</u>	<u>60,679</u>	<u>39,274</u>	<u>38,681</u>	<u>102,436</u>	<u>99,360</u>
Net position - end of year	<u>\$ 65,514</u>	<u>\$ 63,162</u>	<u>\$ 40,089</u>	<u>\$ 39,274</u>	<u>\$105,603</u>	<u>\$ 102,436</u>

## Auditor's Report for Fiscal Year Ending June 30, 2023

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

The largest portion of net position in the amount of \$99,767,817 reflects our investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position totaling \$5,745,427 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$89,867 reflects certain accrued liabilities as a result of the implementation of accounting standards issued by the Government Accounting Standards Board in recent years which require the Town to recognize its share of the unfunded net pension liability and other future post-employment benefits in the Town's current Financial Statements, as described further in the Notes to the Financial Statements.

**Governmental activities.** Governmental activities for the year resulted in a change in net position of \$2,351,910. Key elements of this change are as follows:

Excess of revenues and transfers in over expenditures and transfers out:	
General fund operations	\$ 3,801,840
Special revenue funds	114,341
Capital project funds	139,275
Permanent funds	<u>241,170</u>
Subtotal	4,296,626
Depreciation in excess of debt service principal paydown	(2,734,844)
Capital assets acquired from current and prior year revenues, non-bonded	1,026,191
Change in recognized pension obligations	32,163
Change in recognized OPEB obligations	(132,038)
Changes in compensated absences, accrued interest expense and accrued landfill postclosure care costs	(54,222)
Change in deferred tax revenue	<u>(81,966)</u>
Total	<u>\$ 2,351,910</u>

## Auditor's Report for Fiscal Year Ending June 30, 2023

**Business-type activities.** Business-type activities for the year resulted in a change in net position of \$815,484. This change primarily resulted from an increase in operating grants and investment earnings for the Town's sewer operating fund.

### **FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

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

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

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$10,586,458; committed fund balance (non-sewer capital reserves) was \$5,960,069, while total fund balance was \$21,361,585. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>
<u>General Fund</u>			
Unassigned fund balance	\$ 10,586,458	\$ 8,979,537	\$ 1,606,921
Committed fund balance (Capital Reserves)	5,960,069	4,707,944	1,252,125
Other fund balance	<u>4,815,058</u>	<u>3,872,564</u>	<u>942,494</u>
Total fund balance	<u>\$ 21,361,585</u>	<u>\$ 17,560,045</u>	<u>\$ 3,801,540</u>
Unassigned fund balance as % of total general fund expenditures	33.1%	25.9%	7.2%
Committed fund balance (Capital Reserves) as a % of total general fund expenditures	18.7%	13.6%	5.1%
Total fund balance as % of general fund expenditures	66.9%	50.7%	16.2%

The total fund balance of the general fund increased by \$3,801,540 during the current fiscal year. Key factors in this change are as follows:

Revenues less than adjusted budget	\$ (3,274,012)
Expenditures less than adjusted budget	10,204,439
Increase in encumbrances	(873,782)
Net transfers less than adjusted budget	(2,681,328)
Decrease in escrow and performance deposits	177,101
Increase in Tax deeded property and other assets	<u>249,122</u>
Total	<u>\$ 3,801,540</u>

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

## Auditor's Report for Fiscal Year Ending June 30, 2023

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The Unrestricted net position of the Sewer Fund at the end of the year amounted to \$8,130,644. The overall net position of the Sewer Fund increased by \$815,484 in comparison to the prior year, primarily due to higher operating grants and investment earnings for the Town's wastewater treatment operation.

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

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Actual revenues came in approximately \$3,274,000, or 9.0%, lower than budgeted revenues for the fiscal year ended June 30, 2023, primarily as a result of several multi-year grants that were awarded to the Town during the year, along with lower than expected current use taxes and recycling revenues, which were partially offset by higher than anticipated interest earnings on cash reserves, building permit fees, auto registrations, solid waste disposal fees, and ambulance revenues. Below is a brief summary of the most significant revenue variances:

- Interest income from investments was higher than budget projections by \$545,000 as a result of the rapid increase in short-term interest rates during the current year.
- Vehicle registration revenues were higher than projections by \$208,000.
- Ambulance revenues were higher than projections by \$121,000 due to an increase in calls for service.
- Tax overlay was lower than the budgeted amount by \$95,000.
- Building permits exceeded estimates by \$88,000.
- Revenues generated by the Town's single stream recycling program were lower than the budget by \$34,000.
- Fees charged to users of the Town's Transfer Station facilities exceeded budgeted amounts by \$266,000, primarily due to an increase in trash volumes from commercial users.
- Interest received on outstanding and delinquent property taxes was lower than budget by \$77,000.
- Current use taxes were lower than budget estimates by \$59,000.

Overall expenditures, net of transfers from the Town's Capital Reserve Funds, came in over \$6.6 million under budget for the fiscal year. This budget variance includes an offsetting grant expense shortfall of over \$4 million related to the future grant revenues referred to above. Other unspent General Fund appropriations were due to several factors including self-imposed reductions in expenditures as well as staffing turnover. Below is a brief summary of the most significant expense variances.

- Salaries and Wages were under budget by \$1,320,000, primarily as a result of staff turnover and retirements that resulted in several positions being unfilled for a portion of the year.
- Overtime was over budget by \$379,000, principally as a result of the turnover referred to above, along with increased demands on the Town's Police and Fire Department resources.
- Payroll taxes and employer funded retirement, dental, health, life, and disability insurance were lower than budgeted amounts by \$725,000 as a result of the same staffing issues referred to above.
- Payments due to employees upon termination were lower than the budget by \$39,000.

## Auditor's Report for Fiscal Year Ending June 30, 2023

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- Utility expenses for electricity, heating, water, sewer, and telephone were \$17,000 above budget estimates due to general price escalation.
- Vehicle fuel costs came in higher than appropriations by \$58,000 mainly due the increase in gas prices that was experienced in the current fiscal year.
- Legal expenses were higher than budgeted appropriations by \$106,000 mainly due to environmental issues with certain businesses that operate in the Town, along with union contract negotiations.
- Buildings and grounds maintenance and repairs expenditures were over budget by \$49,000.
- Vehicle and equipment maintenance and repairs expenditures came in \$27,000 above budget primarily due to certain major repairs that were required to older Fire Department and Solid Waste vehicles in the current year.
- Education and training expenses were below budget by \$67,000.
- Salt and sand purchased for winter road treatment came in lower than the budgeted amount by \$14,000 mainly due to a milder than normal winter.
- Solid Waste Disposal costs were lower than budgeted appropriations by \$60,000 despite the general inflationary pressures.
- Expenditures on office equipment were \$40,000 higher than budgeted amounts.
- Vehicle replacement costs exceeded the budget by \$94,000 as a result of a significant escalation in vehicle prices.
- Expenditures on communications equipment were lower than budget by \$835,000 mainly due to the Town receiving a Federal Grant for some significant improvements to the Fire and Police communications infrastructure that had been budgeted to come from voted appropriations.

### **CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital assets.** Total investment in capital assets for governmental and business-type activities at year-end amounted to \$124,622,263 (net of accumulated depreciation), an increase of \$5,955,536 from the prior year. This investment in capital assets includes land, buildings, system improvements, machinery and equipment, park facilities, roads, highways and bridges.

Major capital asset events during the current fiscal year consisted of certain road, culvert, and bridge infrastructure improvements, construction of the Turkey Hill Road roundabout, restoration of the beach area at Wasserman Park, along with new communications equipment and a record management system for the Police Department, two new fire engines for the Fire Department, and a new dump truck for the Highway Department.

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

**Long-term debt.** At the end of the current fiscal year, total debt outstanding for bonds and notes payable was \$24,854,446 all of which was backed by the full faith and credit of the government.

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

## Auditor's Report for Fiscal Year Ending June 30, 2023

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

The Town's financial position remains strong, and management is confident that the Town has sufficient cash flow at this time to meet its obligations. Economic conditions in Southern New Hampshire over the past year, in what was a year of continued recovery from the effects of the COVID-19 Pandemic, compared favorably with the rest of the state, the New England region, and the country as a whole. The Town's unemployment rate is down to 2.0% from the previous year of 2.3%, and it still compares favorably with the state and national averages of 1.7% and 3.5%, respectively. The Town is well positioned in terms of its capital reserves and low outstanding debt obligations to be able to meet its needs for the foreseeable future. The impact of inflation on the Town's operations, particularly with respect to the quoted prices on capital goods (e.g. vehicles, machinery, and equipment) and construction related materials and services, continues to put upward pressure on the tax rate. Every effort has been and will continue to be made to secure the best available pricing on all goods and services procured, and capital projects will be carefully evaluated to determine the appropriate timing for completion. The effects of rising interest rates are also expected to have an impact on the Town's automobile registration revenues and the pace of building and development. In addition, the effects of the tight labor market on both a national and regional basis continue to present challenges for the Town in terms of its ability to attract and retain qualified employees. We remain hopeful that these conditions will ease as we get further into the second half of Fiscal 2023-24.

The 2023-24 budget has been adopted, and the 2023 property tax rate (Fiscal Year 2023) was set in November. Municipal appropriations, net of non-tax revenues, have increased by \$1,768,183 (9.0%) compared to 2022-23 net appropriations, and the municipal portion of the tax rate was set at \$4.05 per thousand. The Town's portion of the tax rate increased by 19 cents from the prior fiscal year which can primarily be attributed to increased wages and benefits and the general effects of inflation on overall operating expenses.

### **REQUESTS FOR INFORMATION**

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

Attention: Town Council  
Town of Merrimack  
6 Baboosic Lake Road  
Merrimack, NH 03054



Paul T. Micali, CPA  
Town Manager



Adam Britten, CPA  
Finance Director

***BASIC FINANCIAL STATEMENTS***



# Auditor's Report for Fiscal Year Ending June 30, 2023

**EXHIBIT A**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Statement of Net Position**  
**June 30, 2023**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 57,999,194	\$ 8,523,128	\$ 66,522,322
Investments	8,301,303	678,511	8,979,814
Taxes receivable (net)	6,753,252	-	6,753,252
Accounts receivable (net)	806,751	672,783	1,479,534
Intergovernmental receivable	4,785,723	4,942,069	9,727,792
Inventory	206,880	-	206,880
Prepaid items	58,039	-	58,039
Tax deeded property, subject to resale	66,880	-	66,880
Capital assets:			
Land and construction in progress	19,981,975	18,114,782	38,096,757
Other capital assets, net of depreciation	50,285,603	36,239,903	86,525,506
Total assets	<u>149,245,600</u>	<u>69,171,176</u>	<u>218,416,776</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Amounts related to pensions	7,288,228	357,461	7,645,689
Amounts related to other postemployment benefits	357,487	23,507	380,994
Total deferred outflows of resources	<u>7,645,715</u>	<u>380,968</u>	<u>8,026,683</u>
<b>LIABILITIES</b>			
Accounts payable	555,769	149,695	705,464
Accrued salaries and benefits	1,551,579	42,733	1,594,312
Retainage payable	-	1,427,991	1,427,991
Contracts payable	-	1,301,672	1,301,672
Accrued interest payable	33,245	36,904	70,149
Intergovernmental payable	10,000	-	10,000
Notes payable	-	17,876,012	17,876,012
Escrow and performance deposits	108,908	-	108,908
Long-term liabilities:			
Due within one year	188,556	347,699	536,255
Due in more than one year	39,511,104	6,065,467	45,576,571
Total liabilities	<u>41,959,161</u>	<u>27,248,173</u>	<u>69,207,334</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	44,065,736	-	44,065,736
Unavailable revenue - grants and donations	5,038,798	2,197,481	7,236,279
Amounts related to pensions	279,387	13,703	293,090
Amounts related to other postemployment benefits	34,350	3,559	37,909
Total deferred inflows of resources	<u>49,418,271</u>	<u>2,214,743</u>	<u>51,633,014</u>
<b>NET POSITION</b>			
Net investment in capital assets	67,809,233	31,958,584	99,767,817
Restricted	5,745,427	-	5,745,427
Unrestricted	(8,040,777)	8,130,644	89,867
Total net position	<u>\$ 65,513,883</u>	<u>\$ 40,089,228</u>	<u>\$ 105,603,111</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

# Auditor's Report for Fiscal Year Ending June 30, 2023

**EXHIBIT B**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Statement of Activities**  
**For the Fiscal Year Ended June 30, 2023**

	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	
<b>Governmental activities:</b>						
General government	\$ 4,206,280	\$ 515,684	\$ 401,238	\$ (3,289,358)	\$ -	\$ (3,289,358)
Public safety	17,080,013	1,579,741	1,319,762	(14,180,510)	-	(14,180,510)
Highways and streets	6,861,869	132,915	1,189,507	(5,539,447)	-	(5,539,447)
Sanitation	2,035,627	464,781	-	(1,570,846)	-	(1,570,846)
Health	81,247	-	-	(81,247)	-	(81,247)
Welfare	84,590	-	-	(84,590)	-	(84,590)
Culture and recreation	2,662,392	472,814	3,958	(2,185,620)	-	(2,185,620)
Conservation	3,516	-	-	(3,516)	-	(3,516)
Interest on long-term debt	78,764	-	-	(78,764)	-	(78,764)
Total governmental activities	33,094,298	3,165,935	2,914,465	(27,013,898)	-	(27,013,898)
<b>Business-type activities:</b>						
Sewer	8,029,867	5,701,023	2,963,768	-	634,924	634,924
Total	\$ 41,124,165	\$ 8,866,958	\$ 5,878,233	(27,013,898)	634,924	(26,378,974)
General revenues:						
Taxes:						
Property				18,232,588	-	18,232,588
Other				608,639	-	608,639
Motor vehicle permit fees				5,832,868	-	5,832,868
Licenses and other fees				705,844	-	705,844
Grants and contributions not restricted to specific programs				2,479,840	-	2,479,840
Unrestricted investment earnings				1,026,948	180,560	1,207,508
Miscellaneous				226,577	-	226,577
Unrealized gain on investments				252,504	-	252,504
Total general revenues				29,365,808	180,560	29,546,368
Change in net position				2,351,910	815,484	3,167,394
Net position, beginning				63,161,973	39,273,744	102,435,717
Net position, ending				\$ 65,513,883	\$ 40,089,228	\$ 105,603,111

The Notes to the Basic Financial Statements are an integral part of this statement.

# Auditor's Report for Fiscal Year Ending June 30, 2023

**EXHIBIT C-1**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2023**

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 56,044,351	\$ 1,954,843	\$ 57,999,194
Investments	4,400,260	3,901,043	8,301,303
Taxes receivable (net)	6,796,893	-	6,796,893
Accounts receivable (net)	712,662	94,089	806,751
Intergovernmental receivable	4,785,723	-	4,785,723
Inventory	206,880	-	206,880
Prepaid items	58,039	-	58,039
Tax deeded property, subject to resale	66,880	-	66,880
Total assets	<u>\$ 73,071,688</u>	<u>\$ 5,949,975</u>	<u>\$ 79,021,663</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 514,802	\$ 40,967	\$ 555,769
Accrued salaries and benefits	1,551,579	-	1,551,579
Intergovernmental payable	10,000	-	10,000
Escrow and performance deposits	108,908	-	108,908
Total liabilities	<u>2,185,289</u>	<u>40,967</u>	<u>2,226,256</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	44,496,016	-	44,496,016
Unavailable revenue - grants and donations	5,028,798	10,000	5,038,798
Total deferred inflows of resources	<u>49,524,814</u>	<u>10,000</u>	<u>49,534,814</u>
<b>FUND BALANCES</b>			
Nonspendable	928,632	2,232,505	3,161,137
Restricted	650,000	1,934,290	2,584,290
Committed	5,960,069	1,732,213	7,692,282
Assigned	3,236,426	-	3,236,426
Unassigned	10,586,458	-	10,586,458
Total fund balances	<u>21,361,585</u>	<u>5,899,008</u>	<u>27,260,593</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 73,071,688</u>	<u>\$ 5,949,975</u>	<u>\$ 79,021,663</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

# Auditor's Report for Fiscal Year Ending June 30, 2023

**EXHIBIT C-2**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position**  
**June 30, 2023**

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		\$ 27,260,593
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 149,288,671	
Less accumulated depreciation	<u>(79,021,093)</u>	
		70,267,578
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 7,288,228	
Deferred inflows of resources related to pensions	(279,387)	
Deferred outflows of resources related to OPEB	357,487	
Deferred inflows of resources related to OPEB	<u>(34,350)</u>	
		7,331,978
Long-term revenue (taxes) is not available to pay current period expenditures, and therefore, is deferred in the governmental funds.		
		386,639
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(33,245)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bond	\$ 2,270,000	
Unamortized bond premium	188,345	
Compensated absences	1,291,315	
Accrued landfill postclosure care costs	840,000	
Net pension liability	30,855,905	
Other postemployment benefits	<u>4,254,095</u>	
		<u>(39,699,660)</u>
Net position of governmental activities (Exhibit A)		<u>\$ 65,513,883</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

# Auditor's Report for Fiscal Year Ending June 30, 2023

**EXHIBIT C-3**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2023**

	General	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 18,535,956	\$ 387,237	\$ 18,923,193
Licenses and permits	6,538,712	-	6,538,712
Intergovernmental	5,279,908	-	5,279,908
Charges for services	2,457,028	708,907	3,165,935
Miscellaneous	1,195,643	172,279	1,367,922
Unrealized gain on investments	82,238	170,266	252,504
Total revenues	<u>34,089,485</u>	<u>1,438,689</u>	<u>35,528,174</u>
<b>EXPENDITURES</b>			
Current:			
General government	4,016,298	39,546	4,055,844
Public safety	16,236,704	118,795	16,355,499
Highways and streets	3,499,251	-	3,499,251
Sanitation	1,900,192	-	1,900,192
Health	78,568	-	78,568
Welfare	84,657	-	84,657
Culture and recreation	1,679,193	743,394	2,422,587
Conservation	1,170	2,346	3,516
Debt service:			
Principal	310,000	-	310,000
Interest	97,081	-	97,081
Capital outlay	<u>2,384,531</u>	<u>39,822</u>	<u>2,424,353</u>
Total expenditures	<u>30,287,645</u>	<u>943,903</u>	<u>31,231,548</u>
Excess of revenues over expenditures	<u>3,801,840</u>	<u>494,786</u>	<u>4,296,626</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	300	300
Transfers out	<u>(300)</u>	<u>-</u>	<u>(300)</u>
Total other financing sources (uses)	<u>(300)</u>	<u>300</u>	<u>-</u>
Net change in fund balances	3,801,540	495,086	4,296,626
Fund balances, beginning	<u>17,560,045</u>	<u>5,403,922</u>	<u>22,963,967</u>
Fund balances, ending	<u>\$ 21,361,585</u>	<u>\$ 5,899,008</u>	<u>\$ 27,260,593</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

# Auditor's Report for Fiscal Year Ending June 30, 2023

**EXHIBIT C-4**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances - Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended June 30, 2023*

Amounts reported for governmental activities in the Statement of Activities are different because:		
Net change in fund balances of governmental funds (Exhibit C-3)		\$ 4,296,626
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Depreciation expense exceeded capital outlay expenditures in the current year, as follows:		
Capitalized capital outlay	\$ 1,026,191	
Depreciation expense	<u>(3,057,400)</u>	
		(2,031,209)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (300)	
Transfers out	<u>300</u>	
		-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue		(81,966)
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Repayment of bond principal	\$ 310,000	
Amortization of bond premium	<u>12,556</u>	
		322,556
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 5,761	
Increase in compensated absences payable	(80,983)	
Decrease in accrued landfill postclosure care costs	21,000	
Net change in net pension liability, and deferred outflows and inflows of resources related to pensions	32,163	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(132,038)</u>	
		(154,097)
Changes in net position of governmental activities (Exhibit B)		<u><u>\$ 2,351,910</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.

# Auditor's Report for Fiscal Year Ending June 30, 2023

**EXHIBIT D**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Budgetary Basis)*  
**General Fund**  
**For the Fiscal Year Ended June 30, 2023**

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 18,636,534	\$ 18,608,747	\$ 18,535,956	\$ (72,791)
Licenses and permits	6,230,780	6,230,780	6,538,712	307,932
Intergovernmental	4,003,564	9,120,962	5,279,908	(3,841,054)
Charges for services	2,329,025	2,224,663	2,457,028	232,365
Miscellaneous	520,675	1,096,107	1,195,643	99,536
Total revenues	31,720,578	37,281,259	34,007,247	(3,274,012)
<b>EXPENDITURES</b>				
Current:				
General government	4,016,461	5,613,599	4,107,407	1,506,192
Public safety	16,795,373	18,791,402	16,779,660	2,011,742
Highways and streets	4,054,204	4,054,204	3,419,814	634,390
Sanitation	1,747,661	1,747,661	1,749,663	(2,002)
Health	78,568	78,568	78,568	-
Welfare	90,771	91,793	84,657	7,136
Culture and recreation	1,722,886	1,726,009	1,660,235	65,774
Conservation	5,168	5,168	1,170	3,998
Debt service:				
Principal	310,000	310,000	310,000	-
Interest	100,732	100,732	97,081	3,651
Capital outlay	2,213,204	7,623,264	2,873,172	4,750,092
Total expenditures	31,135,028	40,142,400	31,161,427	8,980,973
Excess (deficiency) of revenues over (under) expenditures	585,550	(2,861,141)	2,845,820	5,706,961
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	12,000	3,458,691	777,363	(2,681,328)
Transfers out	(1,947,550)	(1,947,550)	(1,947,550)	-
Total other financing sources (uses)	(1,935,550)	1,511,141	(1,170,187)	(2,681,328)
Net change in fund balances	\$ (1,350,000)	\$ (1,350,000)	1,675,633	\$ 3,025,633
Increase in nonspendable fund balance			(68,712)	
Unassigned fund balance, beginning			8,979,537	
Unassigned fund balance, ending			\$ 10,586,458	

The Notes to the Basic Financial Statements are an integral part of this statement.

# Auditor's Report for Fiscal Year Ending June 30, 2023

*EXHIBIT E-1*  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
*Proprietary Fund*  
**Statement of Net Position**  
*June 30, 2023*

	Business-type Activities Enterprise Fund (Sewer Department)
<b>ASSETS</b>	
Cash and cash equivalents	\$ 8,523,128
Investments	678,511
Accounts receivable	672,783
Intergovernmental receivables	4,942,069
Capital assets:	
Land and construction in progress	18,114,782
Other capital assets, net of depreciation	36,239,903
Total assets	69,171,176
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	23,507
Amounts related to other postemployment benefits	357,461
Total deferred outflows of resources	380,968
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	149,695
Accrued salaries and benefits	42,733
Retainage payable	1,427,991
Contract payable	1,301,672
Accrued interest payable	36,904
Notes payable	17,876,012
Long term liabilities:	
Due within one year	347,699
Due in more than one year	6,065,467
Total liabilities	27,248,173
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - grants	2,197,481
Amounts related to pensions	13,703
Amounts related to other postemployment benefits	3,559
Total deferred inflows of resources	2,214,743
<b>NET POSITION</b>	
Net investment in capital assets	31,958,584
Unrestricted	8,130,644
Total net position	\$ 40,089,228

The Notes to the Basic Financial Statements are an integral part of this statement.



# Auditor's Report for Fiscal Year Ending June 30, 2023

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**EXHIBIT E-2**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Proprietary Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Fiscal Year Ended June 30, 2023**

	Business-type Activities Enterprise Fund (Sewer Department)
Operating revenues:	
User charges	\$ 5,682,334
Miscellaneous	18,689
Total operating revenues	<u>5,701,023</u>
Operating expenses:	
Salaries and wages	1,579,522
Operation and maintenance	3,992,347
Contractual services	550,774
Materials and supplies	471,088
Depreciation and amortization	1,341,618
Total operating expenses	<u>7,935,349</u>
Operating loss	<u>(2,234,326)</u>
Nonoperating revenue (expense):	
Interest income	180,560
Intergovernmental revenues	2,963,768
Interest expense	(94,518)
Total nonoperating revenues (expense)	<u>3,049,810</u>
Change in net position	815,484
Net position, beginning	39,273,744
Net position, ending	<u><u>\$ 40,089,228</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.

# Auditor's Report for Fiscal Year Ending June 30, 2023

**EXHIBIT E-3**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Proprietary Fund**  
**Statement of Cash Flows**  
**For the Fiscal Year Ended June 30, 2023**

	Business-type Activities Enterprise Fund (Sewer Department)
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Receipts from customers and users	\$ 5,904,210
Payments to employees	(2,194,493)
Payments to suppliers	(4,190,547)
Net cash used by operating activities	(480,830)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
State Aid grants received	176,472
State grant and loan proceeds received	12,251,673
Principal paid on notes	(347,699)
Acquisition and construction of fixed assets	(9,328,363)
Interest paid	(97,356)
Net cash provided for capital and related financing activities	2,654,727
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>	
Operating transfers out	(615,688)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Purchase of investments	(72,894)
Interest on investments	180,560
Net cash provided by investing activities	107,666
Net increase in cash and cash equivalents	1,665,875
Cash and cash equivalents, beginning	6,857,253
Cash and cash equivalents, ending	\$ 8,523,128
<b>Reconciliation of Operating Loss to Net Cash Used by Operating Activities</b>	
Operating loss	\$ (2,234,326)
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation expense	1,341,618
Change in accounts receivable	203,187
Change in deferred outflows related to pensions	3,299
Change in deferred outflows related to OPEB	11,865
Change in accounts payable	493,366
Change in accrued salaries and benefits	(8,100)
Change in retainage payable	823,662
Change in compensated absences	(66,156)
Change in net pension liability	256,991
Change in OPEB liability	(13,223)
Change in other deferred inflows	(918,822)
Change in deferred inflows related to pensions	(373,290)
Change in deferred inflows related to OPEB	(901)
Total adjustments	1,753,496
Net cash used by operating activities	\$ (480,830)

The Notes to the Basic Financial Statements are an integral part of this statement.

## Auditor's Report for Fiscal Year Ending June 30, 2023

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**EXHIBIT F-1**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Fiduciary Funds**  
**Statement of Fiduciary Net Position**  
**June 30, 2023**

	Private Purpose Trust	Other Custodial Funds	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 30,219	\$ 5,318,925	\$ 5,349,144
Investments	403,994	7,698,513	8,102,507
Total assets	<u>\$ 434,213</u>	<u>\$ 13,017,438</u>	<u>\$ 13,451,651</u>
<b>NET POSITION</b>			
Restricted	<u>\$ 434,213</u>	<u>\$ 13,017,438</u>	<u>\$ 13,451,651</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

# Auditor's Report for Fiscal Year Ending June 30, 2023

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**EXHIBIT F-2**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Fiduciary Funds**  
**Statement of Changes in Fiduciary Net Position**  
**For the Fiscal Year Ended June 30, 2023**

	Private Purpose Trust	All Custodial Funds	Total
<b>ADDITIONS</b>			
Contributions	\$ 21,500	\$ 702,519	\$ 724,019
Investment earnings	15,989	301,424	317,413
Unrealized gain on investments	19,590	226,703	246,293
Taxes collected for other governments	-	68,069,667	68,069,667
Motor vehicle permit fees collected	-	1,806,519	1,806,519
Total additions	<u>57,079</u>	<u>71,106,832</u>	<u>71,163,911</u>
<b>DEDUCTIONS</b>			
Benefits paid	8,490	159,960	168,450
Payments of taxes to other governments	-	68,069,667	68,069,667
Payments of motor vehicle permit fees	-	1,806,519	1,806,519
Total deductions	<u>8,490</u>	<u>70,036,146</u>	<u>70,044,636</u>
Net change in fiduciary net position	48,589	1,070,686	1,119,275
Net position, beginning	385,624	11,946,752	12,332,376
Net position, ending	<u>\$ 434,213</u>	<u>\$ 13,017,438</u>	<u>\$ 13,451,651</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

# Auditor's Report for Fiscal Year Ending June 30, 2023

## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

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Auditor’s Report for Fiscal Year Ending June 30, 2023

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*TOWN OF MERRIMACK, NEW HAMPSHIRE*  
*NOTES TO THE BASIC FINANCIAL STATEMENTS*  
*AS OF AND FOR THE FISCAL YEAR ENDED*  
*JUNE 30, 2023*

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# Auditor's Report for Fiscal Year Ending June 30, 2023

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## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town of Merrimack, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

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

#### ***1-A Reporting Entity***

The Town of Merrimack is a municipal corporation governed by an elected seven-member Town Council and Town Manager. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB Statement No. 14 (as amended). The Town has no component units to include in its reporting entity.

#### ***1-B Basis of Accounting and Measurement Focus***

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

**Government-wide Financial Statements** – The Town's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental and business-type activities for the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the Town are reported in two categories: 1) charges for services and 2) operating grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated, except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column.

**Governmental Fund Financial Statements** – Include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

# Auditor's Report for Fiscal Year Ending June 30, 2023

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## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental fund:

**General Fund** – is the Town's primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation, debt service and capital outlay. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* guidance, the expendable trust funds are consolidated in the general fund.

Additionally, the Town reports the following fund types:

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

**Capital Projects Funds** – are used to account for the financial resources and activities relating to specific construction projects.

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

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

**Proprietary Fund Financial Statements** – Include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Net Position, and a Statement of Cash Flows for each major proprietary fund and for the non-major funds aggregated.

Proprietary funds are reported using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The Town reports the following major proprietary fund:

**Sewer Fund** – accounts for the activities related to the operation of the sewer treatment plant, pumping station, and sewer lines. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the sewer capital project and expendable trust funds are consolidated in the sewer fund.

**Fiduciary Fund Financial Statements** – Include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The Town's fiduciary funds are private purpose trust and custodial funds, which are custodial in nature and do not involve measurement of results of operations. These funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting as are the proprietary funds explained above.

The Town reports the following fiduciary funds:

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

**Custodial Fund** – are custodial in nature and do not involve the measurement of operating results. A custodial fund is used to account for assets held on behalf of outside parties, including other governments.



# Auditor's Report for Fiscal Year Ending June 30, 2023

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## ***TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023***

### ***1-C Cash and Cash Equivalents***

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

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

### ***1-D Statement of Cash Flows***

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

### ***1-E Investments***

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

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

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

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

**Fair Value Measurements of Investments** – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

**Level 1** – Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets. A quoted price for an identical asset or liability in an active market (e.g. an equity security traded on a major exchange) provides the most reliable fair value measurement and, if available, should be used to measure the fair value in that particular market.

**Level 2** – The categorization of an asset/liability as Level 1 requires that it is traded in an active market. If an instrument is not traded in an active market, it may fall to Level 2. Level 2 inputs are inputs that are observable, either directly or indirectly, but do not qualify as Level 1.

**Level 3** – Reporting entities may use unobservable inputs to measure fair value if relevant observable inputs are not available, thereby allowing for situations in which there is little, if any market activity for the asset or liability at the measurement date. These unobservable inputs are considered Level 3.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1.

# Auditor's Report for Fiscal Year Ending June 30, 2023

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**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

## ***1-F Receivables***

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

## ***1-G Inventory***

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

## ***1-H Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

## ***1-I Capital Assets***

Capital assets are reported in the applicable governmental or business-type activities column in the government-wide financial statements, but are not reported in the fund financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position. Capital assets of the proprietary fund are capitalized in the fund and the cost basis for the proprietary fund capital assets is the same as that used for general capital assets.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the Town are depreciated (except for land and construction in progress which are not depreciated) using the straight-line method over the following estimated useful lives:

	<u>Years</u>
<b>Capital Asset Classes:</b>	
Buildings and systems	20-50
Improvements other than buildings	7-50
Infrastructure	50
Machinery, equipment, and furnishings	5-20

## ***1-J Interfund Activities***

Interfund activities are reported as follows:

***Interfund Receivables and Payables*** – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., the current portion of interfund loans) Any residual balances outstanding between the governmental activities and business activities are reported in the government-wide financial statements as “internal balances.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

# Auditor's Report for Fiscal Year Ending June 30, 2023

## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

**Interfund Transfers** – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In proprietary funds, transfers are reported after nonoperating revenues and expenses. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

### **1-K Property Taxes**

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on November 14, 2022, and May 12, 2023, and due on December 14, 2022 and July 1, 2023. For any regular property taxes issued, the interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding.

Property tax receivables are recognized on the levy or lien date, which is the date the tax warrant is issued. Current year property tax receivables represent taxes levied but not remitted to the Town at June 30, 2023 and unpaid taxes. The succeeding year property tax receivable represent taxes certified by the Town to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. Although the succeeding year property tax receivable have been recorded, the related revenue is reported as a deferred inflow of resources in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

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

The Town net assessed valuation as of April 1, 2022, utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 4,860,577,368
For all other taxes	\$ 5,038,905,168

The tax rates and amounts assessed for the year ended June 30, 2023 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$3.86	\$ 19,418,724
School portion:		
State of New Hampshire	\$1.11	5,381,547
Local	\$11.53	58,119,759
County portion	\$0.88	4,458,199
Total	<u>\$17.38</u>	<u>\$ 87,378,229</u>

### **1-L Accounts Payable**

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2023.

### **1-M Deferred Outflows/Inflows of Resources**

*Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then. The Town has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

# Auditor's Report for Fiscal Year Ending June 30, 2023

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## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

*Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. The Town has four types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. Property taxes not collected within 60-days of the fiscal year end, subsequent period tax commitments and taxes collected in advance are all reported as deferred inflows of resources. In addition, unavailable revenues from grants and donations arises when the related eligible expenditures will not be made until the subsequent period.

### ***1-N Compensated Absences***

General leave for the Town includes vacation, sick, and retirement stipend pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the Town's personnel policy. Sick pay is capped based on the stipulations set forth in the personnel policy and/or collective bargaining agreements.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable available resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

### ***1-O Long-term Obligations***

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities, business-type activities, or proprietary fund Statement of Net Position. Bond premiums are deferred and amortized over the life of the bonds using the straight-line method.

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the Town utilizes the following classifications to categorize the financial transactions:

**Direct Borrowings** – financial transactions for a note or a loan where the Town negotiates certain terms with a single lender and are not offered for public sale.

**Direct Placements** – financial transactions for the sale of bonds where the Town engages with a single buyer or limited number of buyers without a public offering.

### ***1-P Defined Benefit Pension Plan***

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an Amendment of GASB Statement No. 67, No. 68 and No.73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

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

# Auditor's Report for Fiscal Year Ending June 30, 2023

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## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

### ***1-Q Postemployment Benefits Other Than Pensions (OPEB)***

The Town maintains two separate other postemployment benefit plans, as follows:

**New Hampshire Retirement System Plan** – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

**Single Employer Plan** – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the Town's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

### ***1-R Net Position/Fund Balances***

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

**Net investment in capital assets** – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of the bond, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

**Restricted net position** – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a further project.

**Unrestricted net position** – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

**Fund Balance Classifications** – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable** – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

**Restricted** – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

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

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

**Unassigned** – Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

# Auditor's Report for Fiscal Year Ending June 30, 2023

## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

In the general fund, the Town strives to maintain an unassigned fund balance of not less than 4% and not higher than 8% of the gross municipal appropriations, plus net school district appropriations, as approved for a fiscal year. This excludes any appropriations for capital projects or improvements funded entirely by bond or note proceeds, operating transfers, or other financing sources.

### ***1-S Use of Estimates***

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, the useful lives and impairment of tangible and intangible capital assets, net pension liability, other postemployment benefit liability, deferred outflows and inflows of resources related to both pension and other postemployment benefits, and accrued landfill postclosure care costs, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

### ***NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY***

#### ***2-A Budgetary Information***

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

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

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

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2023, \$1,350,000 of the beginning general fund unassigned fund balance was applied for this purpose.

#### ***2-B Budgetary Reconciliation to GAAP Basis***

While the Town reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual is presented for the major governmental fund which had a budget. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 34,784,610
Adjustments:	
Basis differences:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	82,238
To eliminate transfers between the general fund and blended funds	(777,363)
Per Exhibit C-3 (GAAP basis)	<u>\$ 34,089,485</u>
	(continued)



# Auditor's Report for Fiscal Year Ending June 30, 2023

## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

### *Budgetary reconciliation continued:*

Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 33,108,977
Adjustments:	
Basis differences:	
Encumbrances, beginning	1,612,644
Encumbrances, ending	(2,486,426)
GASB Statement No. 54:	
To eliminate transfers between the general fund and blended funds	(1,947,250)
Per Exhibit C-3 (GAAP basis)	<u>\$ 30,287,945</u>

### **2-C Accounting Change**

Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, was implemented during fiscal year 2023. The objective of this Statement is to better meet information needs of financial statement users by (a) establishing uniform accounting and financial reporting requirement for subscription-based information technology arrangements (SBITAs); (b) improving the comparability of financial statements among governments that have entered into SBITAs; and (c) enhancing the understandability, reliability, relevance, and consistency of information about SBITAs. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription assets (an intangible asset), and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards of SBITA are based on the standards established in Statement No. 87, *Leases*, as amended. The Town has assessed all potential agreements that may be applicable for reporting under GASB Statement No. 96 and have determined that none of the agreements have met the requirements of the pronouncement.

## **DETAILED NOTES ON ALL FUNDS**

### **NOTE 3 – CASH AND CASH EQUIVALENTS**

The Town's deposits and certificates of deposit are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$71,871,466 and the bank balances totaled \$71,766,413.

#### Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 66,522,322
Cash per Statement of Net Position - Fiduciary Funds (Exhibit F-1)	5,349,144
Total cash and cash equivalents	<u>\$ 71,871,466</u>

### **NOTE 4 – INVESTMENTS**

Note 1-E describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

# Auditor's Report for Fiscal Year Ending June 30, 2023

## TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

The Town has the following recurring fair value measurements as of June 30, 2023:

	Fair Value Hierarchy		Total
	Level 1	Level 2	
Investments type:			
Common stock	\$ 5,446,560	\$ -	\$ 5,446,560
Preferred stock	393,713	-	393,713
Corporate bonds	-	1,849,783	1,849,783
Certificates of deposit	4,176,957	-	4,176,957
Equity exchange traded funds	540,608	-	540,608
Fixed income exchange traded funds	2,767	-	2,767
Fixed income mutual funds	372,516	-	372,516
U.S. Government agency bonds	-	651,617	651,617
U.S. Treasury bonds	-	3,647,800	3,647,800
Total fair value of investments	<u>\$ 10,933,121</u>	<u>\$ 6,149,200</u>	<u>\$ 17,082,321</u>

**Interest Rate Risk** – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Town's investment policy does not specifically limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Investments Type	Reported Balance	Exempt from Disclosure	Remaining Maturity (in Years)			
			Less than 1 Year	1-5 Years	6-10 Years	10+ Years
Common stock	\$ 5,446,560	\$ 5,446,560	\$ -	\$ -	\$ -	\$ -
Preferred stock	393,713	393,713	-	-	-	-
Corporate bonds	1,849,783	-	-	1,473,623	376,160	-
Certificates of deposit	4,176,957	-	1,051,263	3,125,694	-	-
Equity exchange traded funds	540,608	540,608	-	-	-	-
Fixed income exchange traded funds	2,767	2,767	-	-	-	-
Fixed income mutual funds	372,516	372,516	-	-	-	-
U.S. Government agency bonds	651,617	-	-	417,311	66,237	168,069
U.S. Treasury bonds	3,647,800	-	2,422,133	966,271	259,396	-
Total	<u>\$ 17,082,321</u>	<u>\$ 6,756,164</u>	<u>\$ 3,473,396</u>	<u>\$ 5,982,899</u>	<u>\$ 701,793</u>	<u>\$ 168,069</u>

**Credit Risk** - The Town has no formal policy on managing credit risk; however, state law limits investments as explained in Note 1-E. As of June 30, 2023, the Town's investment pool had the following credit risk structure:

Investments Type	Reported Balance	Exempt From Disclosure	Rating as of Year End			
			AAA	AA	A	Baa
Common stock	\$ 5,446,560	\$ 5,446,560	\$ -	\$ -	\$ -	\$ -
Preferred stock	393,713	393,713	-	-	-	-
Corporate bonds	1,849,783	-	-	216,195	1,563,053	70,535
Certificates of deposit	4,176,957	4,176,957	-	-	-	-
Equity exchange traded funds	540,608	540,608	-	-	-	-
Fixed income exchange traded funds	2,767	2,767	-	-	-	-
Fixed Income mutual funds	372,516	372,516	-	-	-	-
U.S. Government agency bonds	651,617	-	651,617	-	-	-
U.S. Treasury bonds	3,647,800	-	3,647,800	-	-	-
Total	<u>\$ 17,082,321</u>	<u>\$ 10,933,121</u>	<u>\$ 4,299,417</u>	<u>\$ 216,195</u>	<u>\$ 1,563,053</u>	<u>\$ 70,535</u>



# Auditor's Report for Fiscal Year Ending June 30, 2023

## TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 8,979,814
Investments per Statement of Net Position - Fiduciary Funds (Exhibit F-1)	8,102,507
Total investments	<u>\$ 17,082,321</u>

### NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of June 30, 2023. The amount has been reduced by an allowance for an estimated uncollectible amount of \$349,836. Taxes receivable by year are as follows:

	Governmental Activities	Governmental Fund General
Property:		
Levy of 2023	\$ 6,254,704	\$ 6,254,704
Unredeemed (under tax lien):		
Levy of 2022	392,076	392,076
Levy of 2021	176,225	176,225
Levies of 2020 and prior	279,243	279,243
Excavation	840	840
Welfare liens	-	43,641
Less: allowance for estimated uncollectible taxes	(349,836)	(349,836)
Taxes receivable	<u>\$ 6,753,252</u>	<u>\$ 6,796,893</u>

### NOTE 6 – OTHER RECEIVABLES

Receivables at June 30, 2023, consisted of accounts (billings for police details, sewer, ambulance, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of June 30, 2023 for the Town's individual major funds and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	Governmental Activities	Business-type Activities	Governmental Funds			Proprietary Fund Sewer
			General	Nonmajor	Total	
Receivables:						
Accounts	\$ 1,159,265	\$ 672,783	\$ 1,065,176	\$ 94,089	\$ 1,159,265	\$ 672,783
Intergovernmental	4,785,723	4,942,069	4,785,723	-	4,785,723	4,942,069
Gross receivables	<u>5,944,988</u>	<u>5,614,852</u>	<u>5,850,899</u>	<u>94,089</u>	<u>5,944,988</u>	<u>5,614,852</u>
Less:						
Allowance for uncollectibles	(352,514)	-	(352,514)	-	(352,514)	-
Net total receivables	<u>\$ 5,592,474</u>	<u>\$ 5,614,852</u>	<u>\$ 5,498,385</u>	<u>\$ 94,089</u>	<u>\$ 5,592,474</u>	<u>\$ 5,614,852</u>

# Auditor's Report for Fiscal Year Ending June 30, 2023

## TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

### NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
<b>Governmental activities:</b>				
At cost:				
Not being depreciated:				
Land	\$ 17,296,636	\$ -	\$ -	\$ 17,296,636
Construction in progress	2,397,457	287,882	-	2,685,339
Total capital assets not being depreciated	19,694,093	287,882	-	19,981,975
Being depreciated:				
Improvements other than buildings	2,378,371	-	-	2,378,371
Buildings and building improvements	12,445,151	-	-	12,445,151
Machinery, vehicles, and furnishings	21,655,224	738,309	(50,959)	22,342,574
Infrastructure	92,140,600	-	-	92,140,600
Total capital assets being depreciated	128,619,346	738,309	(50,959)	129,306,696
Total all capital assets	148,313,439	1,026,191	(50,959)	149,288,671
Less accumulated depreciation:				
Improvements other than buildings	(1,417,062)	(64,571)	-	(1,481,633)
Buildings and building improvements	(5,988,147)	(253,483)	-	(6,241,630)
Machinery, vehicles, and furnishings	(11,812,018)	(898,673)	50,959	(12,659,732)
Infrastructure	(56,797,425)	(1,840,673)	-	(58,638,098)
Total accumulated depreciation	(76,014,652)	(3,057,400)	50,959	(79,021,093)
Net book value, capital assets being depreciated	52,604,694	(2,319,091)	-	50,285,603
Net book value, all governmental activities capital assets	\$ 72,298,787	\$ (2,031,209)	\$ -	\$ 70,267,578
<b>Business-type activities:</b>				
At cost:				
Not being depreciated:				
Land	\$ 238,770	\$ -	\$ -	\$ 238,770
Construction in progress	8,724,971	9,151,041	-	17,876,012
Total capital assets not being depreciated	8,963,741	9,151,041	-	18,114,782
Being depreciated:				
Buildings and systems	68,828,548	-	-	68,828,548
Improvements other than buildings	412,390	-	-	412,390
Machinery, vehicles, and furnishings	7,027,679	177,322	-	7,205,001
Total capital assets being depreciated	76,268,617	177,322	-	76,445,939
Total all capital assets	85,232,358	9,328,363	-	94,560,721
Less accumulated depreciation:				
Buildings and systems	(30,550,728)	(420,689)	-	(30,971,417)
Improvements other than buildings	(415,387)	-	-	(415,387)
Machinery, vehicles, and furnishings	(7,898,303)	(920,929)	-	(8,819,232)
Total accumulated depreciation	(38,864,418)	(1,341,618)	-	(40,206,036)
Net book value, capital assets being depreciated	37,404,199	(1,164,296)	-	36,239,903
Net book value, all business-type activities capital assets	\$ 46,367,940	\$ 7,986,745	\$ -	\$ 54,354,685

# Auditor's Report for Fiscal Year Ending June 30, 2023

## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

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

<b>Governmental activities:</b>	
General government	\$ 97,272
Public safety	570,720
Highways and streets	2,152,711
Sanitation	148,724
Culture and recreation	87,973
Total depreciation expense	<u>\$ 3,057,400</u>
<b>Business-type activities:</b>	
Sewer	<u>\$ 1,341,618</u>

### **NOTE 8 – INTERFUND TRANSFERS**

**Interfund Transfers** - The composition of interfund transfers for the year ended June 30, 2023 is as follows:

	Transfer In:
	Nonmajor
	General
	Fund
	Nonmajor
Transfer out:	
General fund	<u>\$ 300</u>

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

### **NOTE 9 – ACCRUED LIABILITIES**

Accrued liabilities reported at June 30, 2023, were as follows:

	Governmental Activities	Proprietary Fund Sewer	General Fund
Salary and employee benefits	\$ 970,729	\$ -	\$ 970,729
Current portion of compensated absences	580,850	42,733	580,850
Total accrued liabilities	<u>\$ 1,551,579</u>	<u>\$ 42,733</u>	<u>\$ 1,551,579</u>

### **NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources are as follows:

	Governmental Activities	Business-type Activities	Proprietary Fund Sewer
Amounts related to pensions, see Note 12	\$ 7,288,228	\$ 23,507	\$ 23,507
Amounts related to OPEB, see Note 13	357,487	357,461	357,461
Total deferred outflows of resources	<u>\$ 7,645,715</u>	<u>\$ 380,968</u>	<u>\$ 380,968</u>

# Auditor's Report for Fiscal Year Ending June 30, 2023

## TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Deferred inflows of resources are as follows:

	Governmental Activities	Business-type Activities	Governmental Funds			Proprietary Fund Sewer
			General	Nonmajor	Total	
Deferred property taxes not collected within 60 days of fiscal year-end	\$ -	\$ -	\$ 430,280	\$ -	\$ 430,280	\$ -
Property taxes collected in advance	44,065,736	-	44,065,736	-	44,065,736	-
Grants and donations	5,038,798	2,197,481	5,028,798	10,000	5,038,798	2,197,481
Amounts related to pensions, see Note 12	279,387	13,703	-	-	-	13,703
Amounts related to OPEB, see Note 13	34,350	3,559	-	-	-	3,559
Total deferred inflows of resources	<u>\$ 49,418,271</u>	<u>\$ 2,214,743</u>	<u>\$ 49,524,814</u>	<u>\$ 10,000</u>	<u>\$ 49,534,814</u>	<u>\$ 2,214,743</u>

### NOTE 11 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Due Within One Year	Due In More Than One Year
<b>Governmental activities:</b>						
Bond payable direct placement	\$ 2,580,000	\$ -	\$ (310,000)	\$ 2,270,000	\$ 155,000	\$ 2,115,000
Premium	200,901	-	(12,556)	188,345	12,556	175,789
Total bond payable	2,780,901	-	(322,556)	2,458,345	167,556	2,290,789
Compensated absences	1,210,332	80,983	-	1,291,315	-	1,291,315
Accrued landfill postclosure care costs	861,000	-	(21,000)	840,000	21,000	819,000
Net pension liability	23,548,115	7,307,790	-	30,855,905	-	30,855,905
Net other postemployment benefits	4,113,085	141,010	-	4,254,095	-	4,254,095
Total long-term liabilities	<u>\$ 32,513,433</u>	<u>\$ 7,529,783</u>	<u>\$ (343,556)</u>	<u>\$ 39,699,660</u>	<u>\$ 188,556</u>	<u>\$ 39,511,104</u>
<b>Business-type activities:</b>						
Direct borrowing - note payable	\$ 4,867,788	\$ -	\$ (347,699)	\$ 4,520,089	\$ 347,699	\$ 4,172,390
Compensated absences	119,786	-	(66,156)	53,630	-	53,630
Net pension liability	1,256,380	256,991	-	1,513,371	-	1,513,371
Net other postemployment benefits	339,299	-	(13,223)	326,076	-	326,076
Total long-term liabilities	<u>\$ 6,583,253</u>	<u>\$ 256,991</u>	<u>\$ (427,078)</u>	<u>\$ 6,413,166</u>	<u>\$ 347,699</u>	<u>\$ 6,065,467</u>

The long-term bond and note are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2023	Current Portion
<b>Governmental activities:</b>						
Bond payable - direct placement:						
Highway garage	\$ 3,300,000	2018	2038	2.86%	\$ 2,270,000	\$ 155,000
Bond premium					188,345	12,556
Total					<u>\$ 2,458,345</u>	<u>\$ 167,556</u>
<b>Business-type activities:</b>						
Direct borrowing - note payable:						
Water pollution	\$ 6,953,982	2017	2036	2.00%	<u>\$ 4,520,089</u>	<u>\$ 347,699</u>

# Auditor's Report for Fiscal Year Ending June 30, 2023

## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

The annual requirements to amortize the general obligation bond and note outstanding as of June 30, 2023, including interest payments, are as follows:

### **Governmental activities:**

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 155,000	\$ 89,145	\$ 244,145
2025	155,000	81,240	236,240
2026	155,000	73,335	228,335
2027	155,000	65,430	220,430
2028	150,000	57,525	207,525
2029-2033	750,000	192,375	942,375
2034-2038	750,000	71,438	821,438
Totals	<u>\$ 2,270,000</u>	<u>\$ 630,488</u>	<u>\$ 2,900,488</u>

### **Business-type activities:**

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 347,699	\$ 90,402	\$ 438,101
2025	347,699	83,448	431,147
2026	347,699	76,494	424,193
2027	347,699	69,540	417,239
2028	347,699	62,586	410,285
2029-2033	1,738,496	208,619	1,947,115
2034-2036	1,043,098	41,724	1,084,822
Totals	<u>\$ 4,520,089</u>	<u>\$ 632,813</u>	<u>\$ 5,152,902</u>

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

**State Revolving Loan Fund Program** – Drawdowns received under the various State Revolving Loan Fund programs will be consolidated by promissory notes upon substantial completion of the related projects. As of June 30, 2023, drawdowns received to date totaling \$17,876,012 are recorded on the Town's financial statements, inclusive of any anticipated forgiveness on the loans. The notes, plus interest, will be repaid from the proprietary sewer department fund.

**Accrued Landfill Postclosure Care Costs** – The Town ceased operating its landfill in 2003. Federal and State laws and regulations require that the Town place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized based on the future postclosure care costs that will be incurred. The estimated liability for landfill postclosure care costs has a balance of \$840,000 as of June 30, 2023. The estimated total current cost of the landfill postclosure care is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2023. However, the actual cost of postclosure care may be higher or lower due to inflation, changes in technology, or changes in landfill laws and regulations.

**Notes Authorized and Unissued** – Notes authorized and unissued as of June 30, 2023 were as follows:

Purpose	Unissued Amount
WWTF Upgrade (CWSRF)	<u>\$ 4,743,988</u>

# Auditor's Report for Fiscal Year Ending June 30, 2023

## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

### **NOTE 12 – DEFINED BENEFIT PENSION PLAN**

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

**Benefits Provided** – 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 benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (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 1/1/12 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 1/1/12</b>	<b>Minimum Age</b>	<b>Minimum Service</b>	<b>Benefit Multiplier</b>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

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

**Contributions:** The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I members are required to contribute 7% of earnable compensation and group II members (police and fire) are required to contribute 11.55% and 11.80% respectively. For fiscal year 2023, the Town contributed 30.67% for police, 29.78% for fire and 13.75% for other employees. The contribution requirement for the fiscal year 2023 was \$3,353,524 which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At June 30, 2023 the Town reported a liability of \$32,369,276 (\$30,855,905 in the governmental activities and \$1,513,371 in the business-type activities) for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2022, the Town's proportion was 0.56% which was the same as its proportion measured as of June 30, 2021.

# Auditor's Report for Fiscal Year Ending June 30, 2023

## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

For the year ended June 30, 2023, the Town recognized pension expense of \$3,216,995. At June 30, 2023 the Town reported deferred outflows of resources of \$7,288,228 and \$357,461 and deferred inflows of resources related to pensions of \$279,387 and \$13,703 in the governmental activities and business-type activities, respectively, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 736,110	\$ 168,830
Changes in assumptions	1,721,787	-
Net difference between projected and actual investment earnings on pension plan investments	1,226,754	-
Differences between expected and actual experience	607,514	124,260
Contributions subsequent to the measurement date	3,353,524	-
Total	<u>\$ 7,645,689</u>	<u>\$ 293,090</u>

The \$3,353,524 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2023	\$ 1,379,664
2024	1,252,731
2025	(364,199)
2026	1,730,879
Totals	<u>\$ 3,999,075</u>

**Actuarial Assumptions** – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions which, accordingly, apply to 2022 measurements:

Inflation:	2.0%
Salary increases:	5.4% average, including inflation
Wage inflation:	2.75% (2.25% for teachers)
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

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

# Auditor's Report for Fiscal Year Ending June 30, 2023

## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

Following is a table presenting target allocations and long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	3.60%
Inflation	0.00%	2.25%
Total	100.00%	7.30%

**Discount Rate** – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

**Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2022	\$ 43,431,408	\$ 32,369,276	\$ 23,172,138

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

### **NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

#### **13-A New Hampshire Retirement System (NHRS)**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2022 Comprehensive Annual Financial Report, which can be found on the system's website at [www.nhrs.org](http://www.nhrs.org).



# Auditor's Report for Fiscal Year Ending June 30, 2023

## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

**Benefits Provided** - Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2023 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

**Contributions** - The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2022, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2023, the Town contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2023 was \$279,861, which was paid in full.

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources Related to OPEB** - At June 30, 2023, the Town reported a liability of \$2,428,508 (\$2,304,451 in the governmental activities and \$124,057 in the business-type activities) for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2022, the Town's proportion was 0.64% which was an increase of 0.05% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Town recognized OPEB expense of \$281,548. At June 30, 2023, the Town reported deferred outflows of resources related to OPEB of \$271,863 and \$14,635 in the governmental and business-type activities, respectively, from the following sources:

	Deferred Outflows of Resources
Net difference between projected and actual investment earnings on OPEB plan investments	\$ 6,637
Contributions subsequent to the measurement date	279,861
Total	<u>\$ 286,498</u>

# Auditor's Report for Fiscal Year Ending June 30, 2023

## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

The \$279,861 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2023	\$ 1,103
2024	287
2025	(2,611)
2026	7,858
Totals	<u>\$ 6,637</u>

**Actuarial Assumptions** – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2021 and a measurement date of June 30, 2022. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% (2.25% for teachers)
Salary increases:	5.4% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

**Long-term Rates of Return** – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	3.60%
Inflation	0.00%	2.25%
Total	100.00%	7.30%

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

# Auditor's Report for Fiscal Year Ending June 30, 2023

## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

**Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Discount Rate** – The following table presents the Town's proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the Town's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2022	\$ 2,636,559	\$ 2,428,508	\$ 2,247,311

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

### **13-B Town of Merrimack Retiree Health Benefit Program**

**Plan Description** – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time.

**Benefits Provided** – The Town provides postemployment healthcare benefits for certain eligible retirees. The Town provides medical benefits to its eligible retirees.

**Employees Covered by Benefit Terms** – At July 1, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	77
Active employees	194
Total participants covered by OPEB plan	<u>271</u>

**Total OPEB Liability** – The Town's total OPEB liability of \$2,151,663 (\$1,949,644 in the governmental activities and \$202,019 in the business-type activities) was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2021.

**Actuarial Assumptions and Other Inputs** – The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	4.00%
Healthcare Cost Trend Rates:	
Current Year Trend	6.75%
Second Year Trend	6.50%
Decrement	0.25%
Ultimate Trend	4.50%
Year Ultimate Trend is Reached	2033
Salary Increases:	3.00%

The discount rate was based on the average of two 20-year bond indices as of June 30, 2023.

Mortality rates were based on the Society of Actuaries Pub-2010 Public Retirement Plans Healthy Male and Female Total Dataset Headcount-Weighted Mortality tables using Employee and Health Annuitant Tables for both pre- and post-retirement projected with mortality improvements using the most current Society of Actuaries Mortality Improvement Scale MP-2021.

# Auditor's Report for Fiscal Year Ending June 30, 2023

## TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

### *Changes in the Total OPEB Liability*

	June 30,	
	2022	2023
OPEB liability, beginning of year	\$ 1,882,634	\$ 2,071,015
Changes for the year:		
Service cost	19,804	19,789
Interest	70,975	82,841
Assumption changes	97,602	(21,982)
OPEB liability end of year:	<u>\$ 2,071,015</u>	<u>\$ 2,151,663</u>

**Sensitivity of the Town's OPEB Liability to Changes in the Discount Rate** – The July 1, 2021, actuarial valuation was prepared using a discount rate of 4.00%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$2,048,299 or by 4.80%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$2,276,082 or by 5.78%.

	Discount Rate		
	1% Decrease	Baseline 4.00%	1% Increase
Total OPEB Liability	<u>\$ 2,276,082</u>	<u>\$ 2,151,663</u>	<u>\$ 2,048,299</u>

**Sensitivity of the Town's OPEB Liability to Changes in the Healthcare Cost Trend Rates** – The July 1, 2021, actuarial valuation was prepared using an initial trend rate of 6.75%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$2,306,266 or by 7.19%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$2,020,550 or by 6.09%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 6.75%	1% Increase
Total OPEB Liability	<u>\$ 2,020,550</u>	<u>\$ 2,151,663</u>	<u>\$ 2,306,266</u>

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2023, the Town recognized OPEB expense of \$119,532. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	<u>\$ 94,496</u>	<u>\$ 37,909</u>

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

Fiscal Year Ending June 30,	
2024	\$ 16,902
2025	12,549
2026	14,964
2027	14,563
2028	(2,391)
Thereafter	-
Totals	<u>\$ 56,587</u>

# Auditor's Report for Fiscal Year Ending June 30, 2023

## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2023**

### **NOTE 14 – STATE AID TO WATER POLLUTION PROJECTS**

The Town is due to receive from the State of New Hampshire the following amounts in the form of state aid to water pollution projects:

**Business-type activities:**

Bond Issued	Principal	Interest	Total
C-869 WWTF Dewatering Upgrade	\$ 276,537	\$ 11,753	\$ 288,290
C-909 WWTF Phase II & Compost Facility Upgrade	1,112,640	189,149	1,301,789
	<u>\$ 1,389,177</u>	<u>\$ 200,902</u>	<u>\$ 1,590,079</u>

Under New Hampshire RSA Chapter 486, the Town receives from the State of New Hampshire a percentage of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities. At June 30, 2023 the Town is due to receive the following annual amounts to offset debt payments:

**Business-type activities:**

Fiscal Year Ending	Principal	Interest	Total
June 30,			
2024	\$ 138,674	\$ 26,954	\$ 165,628
2025	138,674	24,388	163,062
2026	138,674	21,822	160,496
2027	138,675	19,255	157,930
2028	69,540	16,690	86,230
2029-2033	347,700	62,586	410,286
2034-2038	347,700	27,816	375,516
2039	69,540	1,391	70,931
Total	<u>\$ 1,389,177</u>	<u>\$ 200,902</u>	<u>\$ 1,590,079</u>

### **NOTE 15 – COMMITMENTS**

The Town has active construction projects as of June 30, 2023. At year-end the Town commitments with contractors for specific projects are as follows:

Business-type Activities	Spent to Date	Remaining Commitment
Sewer:		
WWTF Phase III (Metheun Construction)	<u>\$ 17,150,829</u>	<u>\$ 12,836,983</u>

### **NOTE 16 - ENCUMBRANCES**

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at June 30, 2023 are as follows:

General fund:	
General government	\$ 173,622
Public safety	597,870
Highways and streets	178,058
Sanitation	26,851
Culture and recreation	73,823
Capital outlay	1,436,202
Total encumbrances	<u>\$ 2,486,426</u>

# Auditor's Report for Fiscal Year Ending June 30, 2023

## TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

### NOTE 17 – GOVERNMENTAL ACTIVITIES, BUSINESS-TYPE ACTIVITIES, AND FIDUCIARY FUNDS NET POSITION

Governmental and business-type activities and fiduciary fund net position reported on the Statements of Net Position at June 30, 2023 include the following:

	Government-wide Financial Statements			Fiduciary
	Governmental Activities	Business-type Activities	Total	Funds
Net investment in capital assets:				
Net book value, all capital assets	\$ 70,267,578	\$ 54,354,685	\$ 124,622,263	\$ -
Less:				
Direct placement - bond payable	(2,270,000)	-	(2,270,000)	-
Unamortized bond premiums	(188,345)	-	(188,345)	-
Direct borrowing - note payable	-	(4,520,089)	(4,520,089)	-
Direct borrowing - SRF	-	(17,876,012)	(17,876,012)	-
Total net investment in capital assets	67,809,233	31,958,584	99,767,817	-
Restricted net position:				
Capital projects	939,417	-	939,417	-
Perpetual care - nonexpendable	2,232,505	-	2,232,505	-
Perpetual care - expendable	1,644,873	-	1,644,873	-
Other nonspendable	928,632	-	928,632	-
Individuals, organizations, and other governments	-	-	-	13,451,651
Total restricted net position	5,745,427	-	5,745,427	13,451,651
Unrestricted	(8,040,777)	8,130,644	89,867	-
Total net position	\$ 65,513,883	\$ 40,089,228	\$ 105,603,111	\$ 13,451,651

### NOTE 18 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2023 include the following:

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>Nonspendable:</b>			
Prepaid items	\$ 58,039	\$ -	\$ 58,039
Long-term receivable	663,713	-	663,713
Permanent fund - principal balance	-	2,232,505	2,232,505
Inventory	206,880	-	206,880
Total nonspendable fund balance	928,632	2,232,505	3,161,137
<b>Restricted:</b>			
Capital projects	650,000	289,417	939,417
Permanent fund - income balance	-	1,644,873	1,644,873
Total restricted fund balance	650,000	1,934,290	2,584,290

(Continued)

# Auditor's Report for Fiscal Year Ending June 30, 2023

## TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023

### Governmental fund balances:

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>Committed:</b>			
Expendable trust	5,960,069	-	5,960,069
Cable television	-	230,013	230,013
Library fines	-	188,097	188,097
Fire protection	-	62,366	62,366
Heritage	-	22,385	22,385
Conservation commission	-	49,279	49,279
Current use	-	1,027,503	1,027,503
Recreation revolving	-	152,570	152,570
Total committed fund balance	5,960,069	1,732,213	7,692,282
<b>Assigned:</b>			
Encumbrances	2,486,426	-	2,486,426
Contingency	750,000	-	750,000
Total assigned fund balance	3,236,426	-	3,236,426
<b>Unassigned</b>	10,586,458	-	10,586,458
Total governmental fund balances	\$ 21,361,585	\$ 5,899,008	\$ 27,260,593

### NOTE 19 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2023, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2022 to June 30, 2023 by Primex<sup>3</sup>, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the Town's property schedule on file with Primex<sup>3</sup>. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2022-23 the Town paid \$301,357 and \$439,768 respectively, to Primex for property/liability and worker's compensation. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

The Town continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

### NOTE 20 – TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The Town had no such tax abatement programs as of June 30, 2023.

# Auditor's Report for Fiscal Year Ending June 30, 2023

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***TOWN OF MERRIMACK, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2023***

***NOTE 21 – CONTINGENT LIABILITIES***

There are various legal claims and suits pending against the Town which arose in the normal course of the government's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

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

***NOTE 22 – SUBSEQUENT EVENTS***

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through December 28, 2023, the date the June 30, 2023 financial statements were available to be issued, and no events occurred that require recognition or disclosure.



***REQUIRED SUPPLEMENTARY INFORMATION***

# Auditor's Report for Fiscal Year Ending June 30, 2023

**EXHIBIT G**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of Net Pension Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2023*  
**Unaudited**

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Town's proportion of the net pension liability	0.56%	0.57%	0.55%	0.54%	0.58%	0.55%	0.55%	0.54%	0.56%	0.56%
Town's proportionate share of the net pension liability	\$ 24,263,901	\$ 21,330,687	\$ 21,818,453	\$ 28,827,106	\$ 28,358,895	\$ 26,542,760	\$ 26,509,832	\$ 34,667,560	\$ 24,804,495	\$ 32,369,276
Town's covered payroll (as of the measurement date)	\$ 9,390,075	\$ 9,578,569	\$ 10,375,880	\$ 10,921,043	\$ 12,177,537	\$ 12,507,395	\$ 12,922,734	\$ 13,575,979	\$ 13,575,979	\$ 12,615,740
Town's proportionate share of the net pension liability as a percentage of its covered payroll	258.40%	222.69%	210.28%	263.96%	232.88%	212.22%	205.14%	255.36%	182.71%	256.58%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%	72.22%	65.12%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

# Auditor's Report for Fiscal Year Ending June 30, 2023

**EXHIBIT H**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
*Schedule of Town Contributions - Pensions*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2023*  
**Unaudited**

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 1,401,861	\$ 1,843,615	\$ 1,847,730	\$ 1,941,175	\$ 2,112,466	\$ 2,329,809	\$ 2,397,635	\$ 2,407,821	\$ 2,571,310	\$ 3,353,524
Contributions in relation to the contractually required contributions	(1,401,861)	(1,843,615)	(1,847,730)	(1,941,175)	(2,112,466)	(2,329,809)	(2,397,635)	(2,407,821)	(2,571,310)	(3,353,524)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll (as of the fiscal year-end)	\$ 9,390,075	\$ 9,578,569	\$ 10,375,880	\$ 10,921,043	\$ 12,177,537	\$ 12,507,395	\$ 12,922,734	\$ 13,575,979	\$ 12,615,740	\$ 12,941,766
Contributions as a percentage of covered payroll	14.93%	19.25%	17.81%	17.77%	17.35%	18.63%	18.55%	17.74%	20.38%	25.91%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

# Auditor's Report for Fiscal Year Ending June 30, 2023

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**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**PENSION LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

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

***Changes in Benefit Terms*** – There were no changes in benefit terms for the current period.

***Changes in Assumptions*** – There were no changes in assumptions for the current period.

***Methods and Assumptions Used to Determine Contribution Rates*** – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at [www.nhrs.org](http://www.nhrs.org).

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits G and H represent the actuarial determined costs associated with the Town's pension plan at June 30, 2023. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

# Auditor's Report for Fiscal Year Ending June 30, 2023

**EXHIBIT I**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2023*  
**Unaudited**

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Town's proportion of the net OPEB liability	0.41%	0.44%	0.63%	0.63%	0.58%	0.59%	0.64%
Town's proportionate share of the net OPEB liability (asset)	\$ 1,999,186	\$ 2,008,147	\$ 2,888,468	\$ 2,757,912	\$ 2,522,297	\$ 2,381,369	\$ 2,428,508
Town's covered payroll (as of the measurement date)	\$ 10,921,043	\$ 12,177,537	\$ 12,507,395	\$ 12,922,734	\$ 13,575,979	\$ 13,575,979	\$ 12,615,740
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	18.31%	16.49%	23.09%	21.34%	18.58%	17.54%	19.25%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

# Auditor's Report for Fiscal Year Ending June 30, 2023

**EXHIBIT J**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
*Schedule of Town Contributions - Other Postemployment Benefits*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2023*  
**Unaudited**

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 239,958	\$ 260,311	\$ 279,058	\$ 287,082	\$ 267,479	\$ 285,766	\$ 279,861
Contributions in relation to the contractually required contribution	(239,958)	(260,311)	(279,058)	(287,082)	(267,479)	(285,766)	(279,861)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll (as of the fiscal year end)	\$10,921,043	\$12,177,537	\$12,507,395	\$12,922,734	\$13,575,979	\$12,615,740	\$12,941,766
Contributions as a percentage of covered payroll	2.20%	2.14%	2.23%	2.22%	1.97%	2.27%	2.16%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

# Auditor's Report for Fiscal Year Ending June 30, 2023

**EXHIBIT K**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
*Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios*  
**Retiree Health Benefit Program**  
**For the Fiscal Year Ended June 30, 2023**  
**Unaudited**

	June 30,			
	2020	2021	2022	2023
OPEB liability, beginning of year	\$ 1,802,736	\$ 1,801,375	\$ 1,882,634	\$ 2,071,015
Changes for the year:				
Service cost	7,008	18,248	19,804	19,789
Interest	43,987	37,007	70,975	82,841
Assumption changes	(52,356)	26,004	97,602	(21,982)
OPEB liability, end of year	<u>\$ 1,801,375</u>	<u>\$ 1,882,634</u>	<u>\$ 2,071,015</u>	<u>\$ 2,151,663</u>
Covered payroll	<u>\$ 9,820,531</u>	<u>\$ 9,820,531</u>	<u>\$ 12,135,627</u>	<u>\$ 13,666,335</u>
Total OPEB liability as a percentage of covered payroll	18.34%	19.17%	17.07%	15.74%

The Notes to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

# Auditor's Report for Fiscal Year Ending June 30, 2023

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**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFIT LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

***Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability and  
Schedule of Town Contributions – Other Postemployment Benefits***

***Changes in Benefit Terms*** – There were no changes in benefit terms for the current period.

***Changes in Assumptions*** – There were no changes in assumptions for the current period.

***Methods and Assumptions Used to Determine Contribution Rates*** – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at [www.nhrs.org](http://www.nhrs.org).

As required by GASB Statement No. 75, Exhibits I and J represent the actuarial determined costs associated with the Town's other postemployment benefits at June 30, 2023. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

***Schedule of Changes in Town's Total Other Postemployment Benefits Liability and Related Ratios***

***Changes in Benefit Terms*** – There were no changes in benefit terms for the current period.

***Changes in Assumptions*** – The discount rate changed from 3.77% to 4.00% for the current period.

As required by GASB Statement No. 75, Exhibit K represents the actuarial determined costs associated with the Town's other postemployment benefits at June 30, 2023. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.



***COMBINING AND INDIVIDUAL FUND SCHEDULES***

# Auditor's Report for Fiscal Year Ending June 30, 2023

**SCHEDULE 1**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
**For the Fiscal Year Ended June 30, 2023**

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 18,221,350	\$ 18,283,207	\$ 61,857
Land use change	175,000	116,170	(58,830)
Yield	3,000	1,884	(1,116)
Timber	100	1,989	1,889
Payment in lieu of taxes	7,247	7,336	89
Interest and penalties on taxes	202,050	125,370	(76,680)
Total from taxes	<u>18,608,747</u>	<u>18,535,956</u>	<u>(72,791)</u>
<b>Licenses, permits, and fees:</b>			
Motor vehicle permit fees	5,625,000	5,832,868	207,868
Building permits	265,000	352,912	87,912
Other	340,780	352,932	12,152
Total from licenses, permits, and fees	<u>6,230,780</u>	<u>6,538,712</u>	<u>307,932</u>
<b>Intergovernmental:</b>			
State:			
Meals and rooms distribution	2,366,927	2,366,927	-
Highway block grant	599,819	599,743	(76)
Other	3,357,532	958,261	(2,399,271)
Federal:			
Other	2,796,684	1,354,977	(1,441,707)
Total from intergovernmental	<u>9,120,962</u>	<u>5,279,908</u>	<u>(3,841,054)</u>
<b>Charges for services:</b>			
Income from departments	<u>2,224,663</u>	<u>2,457,028</u>	<u>232,365</u>
<b>Miscellaneous:</b>			
Sale of municipal property	20,000	50,667	30,667
Interest on investments	439,000	983,581	544,581
Other	637,107	161,395	(475,712)
Total from miscellaneous	<u>1,096,107</u>	<u>1,195,643</u>	<u>99,536</u>
<b>Other financing sources:</b>			
Transfers in	<u>3,458,691</u>	<u>777,363</u>	<u>(2,681,328)</u>
Total revenues and other financing sources	<u>40,739,950</u>	<u>\$ 34,784,610</u>	<u>\$ (5,955,340)</u>
Unassigned fund balance used to reduce tax rate	<u>1,350,000</u>		
Total revenues, other financing sources, and use of fund balance	<u>\$ 42,089,950</u>		

See Independent Auditor's Report.

# Auditor's Report for Fiscal Year Ending June 30, 2023

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

### Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis) For the Fiscal Year Ended June 30, 2023

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Election and registration	\$ -	\$ 38,522	\$ 48,017	\$ -	\$ (9,495)
Revaluation of property	-	340,919	319,864	-	21,055
Planning and zoning	38,065	557,210	504,802	-	90,473
General government buildings	28,640	345,141	367,601	7,376	(1,196)
Other	15,808	4,331,807	2,776,014	166,246	1,405,355
Total general government	82,513	5,613,599	4,016,298	173,622	1,506,192
Public safety:					
Police	13,967	8,016,629	7,063,751	46,917	919,928
Fire	40,947	7,819,295	7,608,580	84,788	166,874
Building inspection	-	491,800	472,048	-	19,752
Emergency management	-	7,330	4,276	-	3,054
Other	-	2,456,348	1,088,049	466,165	902,134
Total public safety	54,914	18,791,402	16,236,704	597,870	2,011,742
Highways and streets:					
Administration	9,402	553,912	440,310	3,165	119,839
Highways and streets	173,093	3,001,160	2,617,080	157,673	399,500
Other	75,000	499,132	441,861	17,220	115,051
Total highways and streets	257,495	4,054,204	3,499,251	178,058	634,390
Sanitation:					
Solid waste disposal	177,380	1,747,661	1,900,192	26,851	(2,002)
Health:					
Health agencies	-	78,568	78,568	-	-
Welfare:					
Administration and direct assistance	-	91,793	84,657	-	7,136
Culture and recreation:					
Parks and recreation	4,925	533,549	523,439	22,914	(7,879)
Library	87,856	1,138,433	1,112,978	50,909	62,402
Patriotic purposes	-	51,000	42,476	-	8,524
Other	-	3,027	300	-	2,727
Total culture and recreation	92,781	1,726,009	1,679,193	73,823	65,774
Conservation	-	5,168	1,170	-	3,998
Debt service:					
Principal of long-term debt	-	310,000	310,000	-	-
Interest on long-term debt	-	100,731	97,081	-	3,650
Interest on tax anticipation notes	-	1	-	-	1
Total debt service	-	410,732	407,081	-	3,651
Capital outlay	947,561	7,623,264	2,384,531	1,436,202	4,750,092
Other financing uses:					
Transfers out	-	1,947,550	1,947,550	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 1,612,644	\$ 42,089,950	\$ 32,235,195	\$ 2,486,426	\$ 8,980,973

See Independent Auditor's Report.

# Auditor's Report for Fiscal Year Ending June 30, 2023

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**SCHEDULE 3**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Major General Fund**  
***Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)***  
***For the Fiscal Year Ended June 30, 2023***

Unassigned fund balance, beginning		\$ 8,979,537
Changes:		
Unassigned fund balance used to reduce 2022-23 tax rate		(1,350,000)
2022-23 Budget summary:		
Revenue shortfall (Schedule 1)	\$ (5,955,340)	
Unexpended balance of appropriations (Schedule 2)	8,980,973	
Budget surplus		3,025,633
Increase in nonspendable fund balance		(68,712)
Unassigned fund balance, ending		<u>\$ 10,586,458</u>

See Independent Auditor's Report.

# Auditor's Report for Fiscal Year Ending June 30, 2023

**SCHEDULE 4**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**June 30, 2023**

	Special Revenue Funds				Special Revnue Funds			Capital Project		
	Cable Television	Library Fines	Fire Protection	Heritage	Conservation Commission	Current Use	Recreation Revolving	Fund General	Permanent Fund	Total
<b>ASSETS</b>										
Cash and cash equivalents	\$ 160,828	\$ 116,795	\$ 71,970	\$ 22,385	\$ 49,279	\$ 1,027,503	\$ 169,029	\$ 289,417	\$ 47,637	\$ 1,954,843
Investments	-	71,302	-	-	-	-	-	-	3,829,741	3,901,043
Accounts receivable	94,089	-	-	-	-	-	-	-	-	94,089
Total assets	<u>\$ 254,917</u>	<u>\$ 188,097</u>	<u>\$ 71,970</u>	<u>\$ 22,385</u>	<u>\$ 49,279</u>	<u>\$ 1,027,503</u>	<u>\$ 169,029</u>	<u>\$ 289,417</u>	<u>\$ 3,877,378</u>	<u>\$ 5,949,975</u>
<b>LIABILITIES</b>										
Accounts payable	<u>\$ 14,904</u>	<u>\$ -</u>	<u>\$ 9,604</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,459</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,967</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>										
Unavailable revenue - cable television	10,000	-	-	-	-	-	-	-	-	10,000
<b>FUND BALANCES</b>										
Nonspendable	-	-	-	-	-	-	-	-	2,232,505	2,232,505
Restricted	-	-	-	-	-	-	-	289,417	1,644,873	1,934,290
Committed	230,013	188,097	62,366	22,385	49,279	1,027,503	152,570	-	-	1,732,213
Total fund balances	<u>230,013</u>	<u>188,097</u>	<u>62,366</u>	<u>22,385</u>	<u>49,279</u>	<u>1,027,503</u>	<u>152,570</u>	<u>289,417</u>	<u>3,877,378</u>	<u>5,899,008</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 254,917</u>	<u>\$ 188,097</u>	<u>\$ 71,970</u>	<u>\$ 22,385</u>	<u>\$ 49,279</u>	<u>\$ 1,027,503</u>	<u>\$ 169,029</u>	<u>\$ 289,417</u>	<u>\$ 3,877,378</u>	<u>\$ 5,949,975</u>

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See Independent Auditor's Report.

# Auditor's Report for Fiscal Year Ending June 30, 2023

**SCHEDULE 5**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2023**

	Special Revenue Funds							Capital Project	Permanent	
	Cable Television	Library Fines	Fire Protection	Heritage	Conservation Commission	Current Use	Recreation Revolving	Fund General	Fund	Total
<b>REVENUES</b>										
Taxes	\$ 387,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 387,237
Charges for services	-	2,107	111,928	-	-	-	461,957	132,915	-	708,907
Miscellaneous	4,152	18,319	-	746	1,334	27,791	3,127	6,360	110,450	172,279
Unrealized gain on investments	-	-	-	-	-	-	-	-	170,266	170,266
Total revenues	391,389	20,426	111,928	746	1,334	27,791	465,084	139,275	280,716	1,438,689
<b>EXPENDITURES</b>										
Current:										
General government	-	-	-	-	-	-	-	-	39,546	39,546
Public safety	-	-	118,795	-	-	-	-	-	-	118,795
Culture and recreation	303,761	5,794	-	45	-	-	433,794	-	-	743,394
Conservation	-	-	-	-	-	2,346	-	-	-	2,346
Capital outlay	39,822	-	-	-	-	-	-	-	-	39,822
Total expenditures	343,583	5,794	118,795	45	-	2,346	433,794	-	39,546	943,903
Excess (deficiency) of revenues over (under) expenditures	47,806	14,632	(6,867)	701	1,334	25,445	31,290	139,275	241,170	494,786
<b>OTHER FINANCING SOURCES</b>										
Transfers in	-	-	-	300	-	-	-	-	-	300
Net change in fund balances	47,806	14,632	(6,867)	1,001	1,334	25,445	31,290	139,275	241,170	495,086
Fund balances, beginning	182,207	173,465	69,233	21,384	47,945	1,002,058	121,280	150,142	3,636,208	5,403,922
Fund balances, ending	\$ 230,013	\$ 188,097	\$ 62,366	\$ 22,385	\$ 49,279	\$ 1,027,503	\$ 152,570	\$ 289,417	\$ 3,877,378	\$ 5,899,008

See Independent Auditor's Report.

# Auditor's Report for Fiscal Year Ending June 30, 2023

**SCHEDULE 6**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Custodial Funds**  
**Combining Schedule of Fiduciary Net Position**  
**June 30, 2023**

	Custodial Funds			
	Taxes	Trust Funds	State of NH Motor Vehicle Registrations	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 5,318,925	\$ -	\$ 5,318,925
Investments	-	7,698,513	-	7,698,513
Total assets	-	13,017,438	-	13,017,438
<b>NET POSITION</b>				
Restricted	\$ -	\$ 13,017,438	\$ -	\$ 13,017,438

See Independent Auditor's Report.

# Auditor's Report for Fiscal Year Ending June 30, 2023

**SCHEDULE 7**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Custodial Funds**  
**Combining Schedule of Changes in Fiduciary Net Position**  
**For the Fiscal Year Ended June 30, 2023**

	Custodial Funds			
	Taxes	Trust Funds	State of NH Motor Vehicle Permit Fees	Total
<b>Additions:</b>				
Contributions	\$ -	\$ 702,519	\$ -	\$ 702,519
Investment earnings	-	301,424	-	301,424
Unrealized gain on investments	-	226,703	-	226,703
Tax collections for other governments	68,069,667	-	-	68,069,667
Motor vehicle permit fees collected	-	-	1,806,519	1,806,519
Total additions	<u>68,069,667</u>	<u>1,230,646</u>	<u>1,806,519</u>	<u>71,106,832</u>
<b>Deductions:</b>				
Trust fund reimbursements	-	159,960	-	159,960
Payments of taxes to other governments	68,069,667	-	-	68,069,667
Payments of motor vehicle permit fees	-	-	1,806,519	1,806,519
Total deductions	<u>68,069,667</u>	<u>159,960</u>	<u>1,806,519</u>	<u>70,036,146</u>
Change in net position	-	1,070,686	-	1,070,686
Net position, beginning	-	11,946,752	-	11,946,752
Net position, ending	<u>\$ -</u>	<u>\$ 13,017,438</u>	<u>\$ -</u>	<u>\$ 13,017,438</u>

See Independent Auditor's Report.



***INDEPENDENT AUDITOR'S REPORTS AND  
SINGLE AUDIT ACT SCHEDULES***

# Auditor's Report for Fiscal Year Ending June 30, 2023

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## **PLODZIK & SANDERSON**

*Professional Association/Certified Public Accountants*

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

### ***REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS***

#### **Independent Auditor's Report**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, business-type activities, each governmental and proprietary major fund, and the aggregate remaining fund information of the Town of Merrimack as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Merrimack basic financial statements, and have issued our report thereon dated December 28, 2023.

#### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Town of Merrimack's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Merrimack's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Merrimack's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

#### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Town of Merrimack's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Auditor's Report for Fiscal Year Ending June 30, 2023

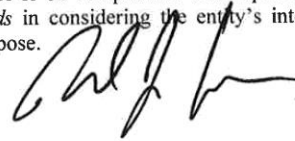
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### ***Town of Merrimack***

### ***Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards***

#### ***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



December 28, 2023  
Concord, New Hampshire

PLODZIK & SANDERSON  
Professional Association

# Auditor's Report for Fiscal Year Ending June 30, 2023

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## PLODZIK & SANDERSON

*Professional Association/Certified Public Accountants*

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

### **REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited the Town of Merrimack's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Town of Merrimack's major federal programs for the year ended June 30, 2023. The Town of Merrimack's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town of Merrimack complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town of Merrimack and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town of Merrimack's compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town of Merrimack's federal programs.

##### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town of Merrimack's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town of Merrimack's compliance with the requirements of each major federal program as a whole.

# Auditor's Report for Fiscal Year Ending June 30, 2023

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## ***Town of Merrimack***

### ***Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance***

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town of Merrimack's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Town of Merrimack's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town of Merrimack's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Town of Merrimack's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Town of Merrimack's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### ***Report on Internal Control Over Compliance***

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

December 28, 2023  
Concord, New Hampshire



PLODZIK & SANDERSON  
Professional Association

# Auditor's Report for Fiscal Year Ending June 30, 2023

## **SCHEDULE I** **TOWN OF MERRIMACK, NEW HAMPSHIRE** **Schedule of Findings and Questioned Costs** **For the Year Ended June 30, 2023**

### **SECTION I - SUMMARY OF AUDITOR'S RESULTS**

#### **Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:  
Unmodified opinions on governmental activities, business-type activities, each governmental and proprietary major fund,  
and aggregate remaining fund information.

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☐ yes ☒ none reported
- Noncompliance material to financial statements noted? ☐ yes ☒ no

#### **Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in  
accordance with 2 CFR 200.516(a)? ☐ yes ☒ no

Identification of major federal programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
66.458	Clean Water State Revolving Fund

Dollar threshold used to distinguish between type A and  
type B programs: \$750,000

Auditee qualified as low-risk auditee? ☒ yes ☐ no

### **SECTION II - FINANCIAL STATEMENT FINDINGS**

**NONE**

### **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**NONE**

# Auditor's Report for Fiscal Year Ending June 30, 2023

**SCHEDULE II**  
**Town of Merrimack**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Passed Through the State of New Hampshire Department of Justice				
Comprehensive Opioid, Stimulant, and Other Substances Use Program	16.838	20COSSAP21	\$ -	\$ 16,709
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Passed through the State of New Hampshire Department of Transportation				
Highway Planning and Construction	20.205	40300	-	54,960
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Passed through the State of New Hampshire Department of Safety				
State and Community Highway Safety	20.600	22-118	-	7,954
<b>U.S. DEPARTMENT OF TREASURY</b>				
Passed through the State of New Hampshire Governor's Office For Emergency Relief and Recovery				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	00FRF602PH0206A	-	49,492
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				
Passed Through the State of New Hampshire Department of Environmental Services				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	00FRF602WB4401D	-	31,452
Clean Water State Revolving Fund	66.458	CS-330215-11	-	6,995,857
COVID-19 - Clean Water State Revolving Fund	66.458	CS-330215-11	-	2,000,000
<i>PROGRAM TOTAL</i>			-	8,995,857
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Passed through the State of New Hampshire Department of Safety				
Homeland Security Grant Program	97.067	EMW-2018-SS-00055	-	5,943
Homeland Security Grant Program	97.067	EMW-2020-SS-00055	-	8,290
Homeland Security Grant Program	97.067	EMW-2021-SS-00049-S01	-	14,527
Homeland Security Grant Program	97.067	23HS20SHTR	-	11,230
<i>PROGRAM TOTAL</i>			-	39,990
<b>DIRECT FUNDING</b>				
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Bulletproof Vest Partnership Program	16.607	N/A	-	1,009
Public Safety Partnership and Community Policing Grant	16.710	15JCOPS-22GG-01453-TECP	-	370,270
<b>U.S. DEPARTMENT OF TREASURY</b>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	764,123
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	N/A	-	677,968
<b>Total Expenditures of Federal Awards</b>			<b>\$ -</b>	<b>\$ 11,009,784</b>

The accompanying notes are an integral part of this schedule.

# Auditor's Report for Fiscal Year Ending June 30, 2023

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## **TOWN OF MERRIMACK, NEW HAMPSHIRE** **NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** **FOR THE YEAR ENDED JUNE 30, 2023**

### ***Note 1. Basis of Presentation***

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Town of Merrimack under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Town of Merrimack, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Town of Merrimack.

### ***Note 2. Summary of Significant Accounting Policies***

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

### ***Note 3. Indirect Cost Rate***

The Town of Merrimack has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

### ***Note 4. Loans Outstanding***

The Town of Merrimack had the following loan balance outstanding at June 30, 2023. The loans made during the year are included in the Federal expenditures presented in Schedule II.

<u>Assistance Listing Number</u>	<u>Program Name</u>	<u>Current Year Expenditures</u>	<u>Loan Balance Outstanding June 30, 2023</u>
66.458	Clean Water State Revolving Fund	\$ 6,995,857	\$ 12,522,096



## Expendable Trust Funds

For Fiscal Year Ending June 30, 2023

### Fire Equipment Capital Reserve Fund

**Balance - 07/01/22** \$ 413,001.94

Expenditures:

Ford F-250	(45,982.00)
Chevrolet Tahoe	(42,139.00)
Bauer Compressor	(99,475.00)
Misc. purchases	(19,631.57)
Transfer from General Fund	400,000.00
Investment income	<u>10,710.33</u>
<b>Balance - 06/30/23</b>	<b>\$ 616,484.70</b>

### Ambulance Capital Reserve Fund

**Balance - 07/01/22** \$ 305,030.32

Expenditures:

None	0.00
Transfer from General Fund	115,000.00
Investment income	<u>6,201.51</u>
<b>Balance - 06/30/23</b>	<b>\$ 426,231.83</b>

### Highway Equipment Capital Reserve Fund

**Balance - 07/01/22** \$ 650,161.73

Expenditures:

10-Wheel Dump Truck	(184,725.00)
Brush Bandit Chipper	(38,718.25)
Electronic Message Sign	(19,400.00)
F-350 Truck	(42,390.00)
Brine System	(11,895.00)
Transfer from General Fund	425,000.00
Investment income	<u>14,609.37</u>
<b>Balance - 06/30/23</b>	<b>\$ 792,642.85</b>

### Property Revaluation Capital Reserve Fund

**Balance - 07/01/22** \$ 4,299.83

Expenditures:

None	0.00
Transfer from General Fund	17,250.00
Investment income	<u>244.42</u>
<b>Balance - 06/30/23</b>	<b>\$ 21,794.25</b>

### Land Bank Capital Reserve Fund

**Balance - 07/01/22** \$ 445,048.53

Investment income 7,362.82

**Balance - 06/30/23** \$ 452,411.35

### Playground Equip. Capital Reserve Fund

**Balance - 07/01/22** \$ 48,651.63

Investment income 804.86

**Balance - 06/30/23**

**\$ 49,456.49**

### Sewer Line Extension Capital Reserve Fund

**Balance - 07/01/22**

**\$ 51,843.69**

Expenditures:

Transfer from General Fund	0.00
Investment income	<u>857.70</u>
<b>Balance - 06/30/23</b>	<b>\$ 52,701.39</b>

### Library Building Maintenance CRF

**Balance - 07/01/22**

**\$ 287,517.90**

Expenditures:

Transfer from General Fund	75,000.00
Investment income	<u>5,509.99</u>
<b>Balance - 06/30/23</b>	<b>\$ 368,027.89</b>

### Road Infrastructure Capital Reserve Fund

**Balance - 07/01/22**

**\$ 1,548,374.39**

Expenditures:

Drainage Projects	(350,281.00)
US Rt 3 Bridge	(249,783.37)
Souhegan River trail	(93,300.79)
Turkey Hill Roundabout	(575,370.90)
Transfer from General Fund	595,000.00
State Funds	272,061.54
Investment income	<u>31,011.00</u>
<b>Balance - 06/30/23</b>	<b>\$ 1,753,081.77</b>

### Sewer Infrastructure Capital Reserve Fund

**Balance - 07/01/22**

**\$ 695,709.62**

Expenditures:

Crane Truck	(143,360.00)
Agitator Control Upgrade	(60,000.00)
Ford Explorer	(33,962.00)
Misc. purchases	(49,175.81)
Saw Dust Shed Demo	(27,000.00)
Transfer from Sewer Fund	500,000.00
Investment income	<u>16,178.34</u>
<b>Balance - 06/30/23</b>	<b>\$ 898,390.15</b>

### Computer Equipment Capital Reserve Fund

**Balance - 07/01/22**

**\$ 84,197.48**

Expenditures:

HP Storage Arrays	(67,650.90)
Transfer from General Fund	35,000.00
Investment income	<u>1,649.86</u>
<b>Balance - 06/30/23</b>	<b>\$ 53,196.44</b>

## Expendable Trust Funds

For Fiscal Year Ending June 30, 2023

### Communication Equipment CRF

<b>Balance - 07/01/22</b>	<b>\$ 314,009.96</b>
Expenditures:	
New RMS System	(101,600.00)
Transfer from General Fund	100,000.00
Investment income	<u>6,057.24</u>
<b>Balance - 06/30/23</b>	<b>\$ 318,467.20</b>

### Salt Shed Capital Reserve Fund

<b>Balance - 07/01/22</b>	<b>\$ 22,137.52</b>
Transfer from General Fund	0.00
Investment income	<u>366.23</u>
<b>Balance - 06/30/23</b>	<b>\$ 22,503.75</b>

### Athletic Fields Capital Reserve Fund

<b>Balance - 07/01/22</b>	<b>\$ 149,536.88</b>
Expenditures:	
Transfer from General Fund	5,000.00
Investment income	<u>2,524.15</u>
<b>Balance - 06/30/23</b>	<b>\$ 157,061.03</b>

### Daniel Webster Highway CRF

<b>Balance - 07/01/22</b>	<b>\$ 326,384.87</b>
Expenditures:	0.00
Transfer from General Fund	50,000.00
Investment income	<u>5,901.92</u>
<b>Balance - 06/30/23</b>	<b>\$ 382,286.79</b>

### Road Improvement Capital Reserve Fund

<b>Balance - 07/01/22</b>	<b>\$ 258.81</b>
Expenditures:	
Transfer from General Fund	0.00
Investment income	<u>4.33</u>
<b>Balance - 06/30/23</b>	<b>\$ 263.14</b>

### Traffic Signal Pre-Emption CRF

<b>Balance - 07/01/22</b>	<b>\$ 33,117.60</b>
Transfer from General Fund	5,000.00
Investment income	598.09
<b>Balance - 06/30/23</b>	<b>\$ 38,715.69</b>

### Fire Station Improvement CRF

<b>Balance - 07/01/22</b>	<b>\$ 268,357.50</b>
Expenditures:	
Feasibility Study	(9,530.50)
Investment income	<u>4,796.29</u>
<b>Balance - 06/30/23</b>	<b>\$ 281,623.29</b>

### Solid Waste Equip. Capital Reserve Fund

<b>Balance - 07/01/22</b>	<b>\$ 103,686.68</b>
Expenditures:	
Ford F-350	(48,433.00)
Transfer from General Fund	100,000.00
Investment income	<u>2,652.07</u>
<b>Balance - 06/30/23</b>	<b>\$ 157,905.75</b>

### GIS Capital Reserve Fund

<b>Balance - 07/01/22</b>	<b>\$ 126,689.67</b>
Transfer from General Fund	5,000.00
Investment income	<u>2,146.15</u>
<b>Balance - 06/30/23</b>	<b>\$ 133,835.82</b>

### Milfoil Expendable Trust

<b>Balance - 07/01/22</b>	<b>\$ 15,178.78</b>
Expenditures:	
Milfoil at Naticook & Horseshoe	(18,860.00)
Transfer from General Fund	10,000.00
State grants	9,430.00
Investment income	<u>341.65</u>
<b>Balance - 06/30/23</b>	<b>\$ 16,090.43</b>

### Self Insurance Trust Funds

<b>Balance - 07/01/22</b>	<b>\$ 10,089.16</b>
Expenditures:	0.00
Transfer to General Fund	(10,000.00)
Transfer from General Account	10,000.00
Investment income	166.91
<b>Balance - 06/30/23</b>	<b>\$ 10,256.07</b>

### Special Conservation Trust Fund

<b>Balance - 07/01/22</b>	<b>\$ 47,944.49</b>
Expenditures:	
Transfer from General Fund	0.00
Private grant	0.00
Investment income	<u>1,334.16</u>
<b>Balance - 06/30/23</b>	<b>\$ 49,278.65</b>

### Use Change Tax Conservation Trust Fund

<b>Balance - 07/01/22</b>	<b>\$ 1,002,057.01</b>
Expenditures:	
Consultant & Contractual Services	(6,196.46)
Land use change tax	0.00
Other Revenue	0.00
Investment income	<u>27,792.31</u>
<b>Balance - 06/30/23</b>	<b>\$ 1,023,652.86</b>

## Expendable Trust Funds

For Fiscal Year Ending June 30, 2023

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### **Grand Total**

<b>Balance - 07/01/22</b>	<b>\$ 6,971,285.99</b>
Expenditures	(1,763,489.65)
Land use change tax	0.00
Transfer to General Fund	(10,000.00)
Transfers from General Fund	1,947,250.00
Transfers from WWTF	500,000.00
Intergovernmental Transfers	281,491.54
Investment income	<u>149,821.70</u>
<b>Balance - 06/30/23</b>	<b>\$ 8,076,359.58</b>

## Long-Term Debt Principal And Interest Payment Schedules

For Fiscal Year Ending June 30, 2023

<b>\$6,953,982.00 Phase II Upgrade and Compost Facility</b>			
<b>2.00% Interest</b>			
<b>Year Ending - June 30</b>	<b>Principal – August 15</b>	<b>Interest - February 1</b>	<b><u>Total</u></b>
2024	347,699.00	90,401.76	438,100.76
2025	347,699.00	83,447.78	431,146.78
2026	347,699.00	76,493.80	424,192.80
2027	347,699.00	69,539.82	417,238.82
2028	347,699.00	62,585.84	410,284.84
2029	347,699.00	55,631.85	403,330.85
2030	347,699.00	48,677.87	396,376.87
2031	347,699.00	41,723.89	389,422.89
2032	347,699.00	34,769.91	382,468.91
2033	347,699.00	27,815.93	375,514.93
2034	347,699.00	20,861.94	368,560.94
2035	347,699.00	13,907.96	361,606.96
2036	<u>347,699.00</u>	<u>6,953.98</u>	<u>354,652.98</u>
	<u>\$4,520,087.00</u>	<u>\$ 632,812.33</u>	<u>\$ 5,152,899.33</u>

<b>\$3,300,000 Highway Garage</b>				
<b>2.8582% Interest</b>				
<b>Year Ending – June 30</b>	<b>Principal – August 15</b>	<b>Interest – August 15</b>	<b>Interest – February 15</b>	<b><u>Total</u></b>
2024	155,000.00	44,572.50	44,572.50	244,145.00
2025	155,000.00	40,620.00	40,620.00	236,240.00
2026	155,000.00	36,667.50	36,667.50	228,335.00
2027	155,000.00	32,715.00	32,715.00	220,430.00
2028	150,000.00	28,762.50	28,762.50	207,525.00
2029	150,000.00	24,937.50	24,937.50	199,875.00
2030	150,000.00	21,862.50	21,862.50	193,725.00
2031	150,000.00	18,787.50	18,787.50	187,575.00
2032	150,000.00	16,462.50	16,462.50	182,925.00
2033	150,000.00	14,137.50	14,137.50	178,275.00

## Long-Term Debt Principal And Interest Payment Schedules

For Fiscal Year Ending June 30, 2023

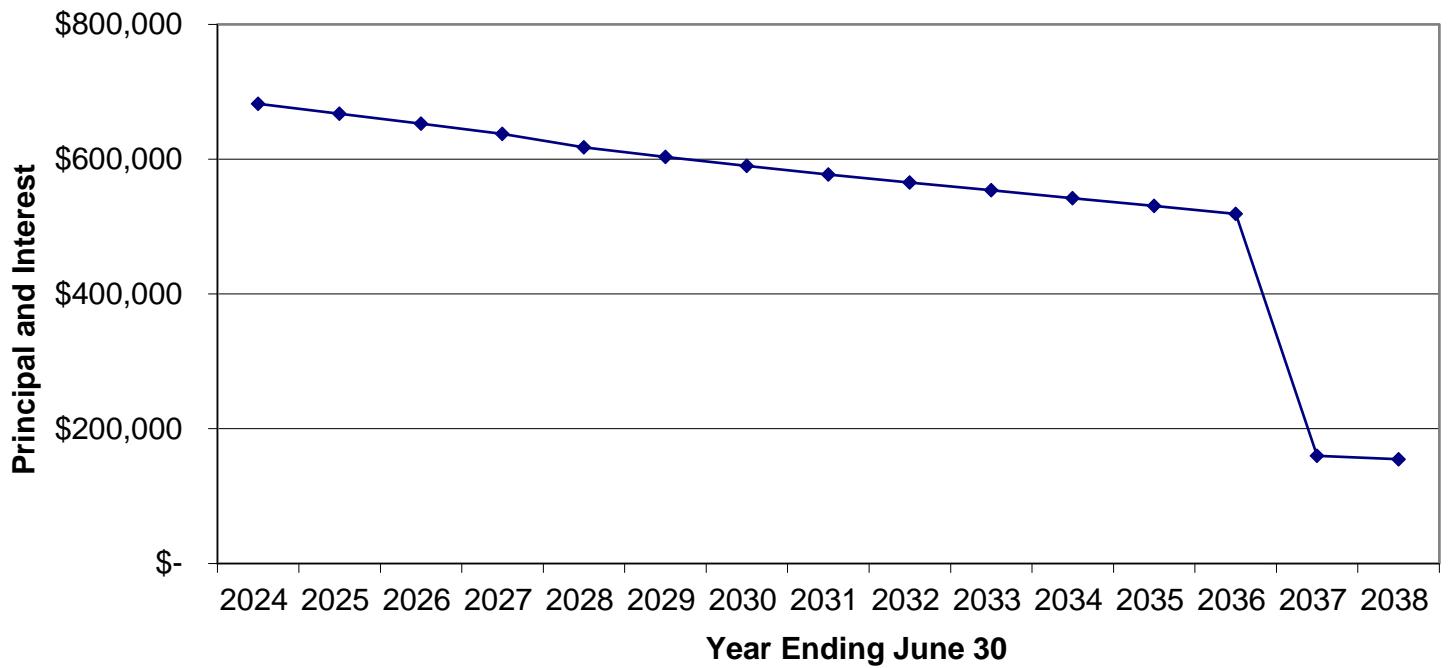
Continued from previous page				
2034	150,000.00	11,812.50	11,812.50	173,625.00
2035	150,000.00	9,487.50	9,487.50	168,975.00
2036	150,000.00	7,162.50	7,162.50	164,325.00
2037	150,000.00	4,837.50	4,837.50	159,675.00
2038	<u>150,000.00</u>	<u>2,418.75</u>	<u>2,418.75</u>	154,837.50
	<u>\$ 2,270,000.00</u>	<u>\$ 315,243.75</u>	<u>\$ 315,243.75</u>	<u>\$ 2,900,487.50</u>

Total Debt Service			
Year Ending – June 30	Principal	Interest	Total
2024	502,699.00	179,546.76	682,245.76
2025	502,699.00	164,687.78	667,386.78
2026	502,699.00	149,828.80	652,527.80
2027	502,699.00	134,969.82	637,668.82
2028	497,699.00	120,110.84	617,809.84
2029	497,699.00	105,506.85	603,205.85
2030	497,699.00	92,402.87	590,101.87
2031	497,699.00	79,298.89	576,997.89
2032	497,699.00	67,694.91	565,393.91
2033	497,699.00	56,090.93	553,789.93
2034	497,699.00	44,486.94	542,185.94
2035	497,699.00	32,882.96	530,581.96
2036	497,699.00	21,278.98	518,977.98
2037	150,000.00	9,675.00	159,675.00
2038	<u>150,000.00</u>	<u>4,837.50</u>	<u>154,837.50</u>
	<u>\$ 6,790,087.00</u>	<u>\$ 1,263,299.83</u>	<u>\$ 8,053,386.83</u>

## Long-Term Debt Principal And Interest Payment Schedules

For Fiscal Year Ending June 30, 2023

### Annual Debt Service



## Tax Rate History

Submitted by Adam Britten, Finance Director

<u>Year</u>	<u>School</u>	<u>Municipal</u>	<u>County</u>	<u>State</u>	<u>Total</u>	<u>Ratio</u>	<u>Equalized</u>
2023 E	12.87	4.05	1.04	1.49	19.45	TBD	TBD
2022	11.53	3.86	0.88	1.11	17.38	1.00	17.38
2021B	10.94	3.82	0.90	1.51	17.17	1.00	17.17
2020	15.69	5.06	1.17	2.14	24.06	0.78	18.86
2019	16.04	4.71	1.20	2.18	24.13	0.83	20.08
2018	15.66	5.10	1.21	2.15	24.12	0.87	20.98
2017	15.10	4.90	1.21	2.16	23.37	0.93	21.64
2016	14.49	4.91	1.20	2.19	22.79	0.99	22.61
2015	15.53	5.49	1.30	2.40	24.72	0.94	23.31
2014	15.00	5.46	1.22	2.41	24.09	0.97	23.46
2013	15.09	5.29	1.18	2.35	23.91	1.01	24.15
2012	14.56	5.14	1.10	2.41	23.21	1.04	24.12
2011D	14.53	5.24	1.15	2.51	23.43	1.01	23.76
2010	12.07	4.34	1.02	2.10	19.53	1.14	22.26
2009	11.81	4.23	0.99	2.14	19.17	1.09	20.90
2008	11.50	4.23	1.01	2.20	18.94	1.05	19.91
2007	10.83	3.54	1.00	2.27	17.64	1.00	17.64
2006B	11.31	2.82	1.00	2.33	17.46	0.98	17.02
2005	13.80	5.11	1.23	2.93	23.07	0.81	18.73
2004	12.80	5.26	1.18	3.12	22.36	0.88	19.68
2003B	9.77	5.04	1.21	4.22	20.24	0.95	19.25
2002B	8.94	3.70	1.38	4.49	18.51	0.96	17.70
2001B	9.00	5.07	1.56	5.67	21.30	0.88	18.74
2000 B	8.67	5.40	1.79	5.59	21.45	0.94	20.16
1999 A	8.99	5.99	2.12	7.48	24.58	0.76	18.68
1998	22.82	6.00	2.14	-	30.96	0.87	26.94
1997	22.19	6.68	2.20	-	31.07	0.92	28.58
1996	22.09	7.70	2.37	-	32.16	0.96	30.87
1995 B	21.44	7.87	2.50	-	31.81	0.97	30.86
1994	19.83	8.67	2.39	-	30.89	0.95	29.35
1993 C	18.98	7.44	2.39	-	28.81	0.94	27.08

## Tax Rate History

Submitted by Adam Britten, Finance Director

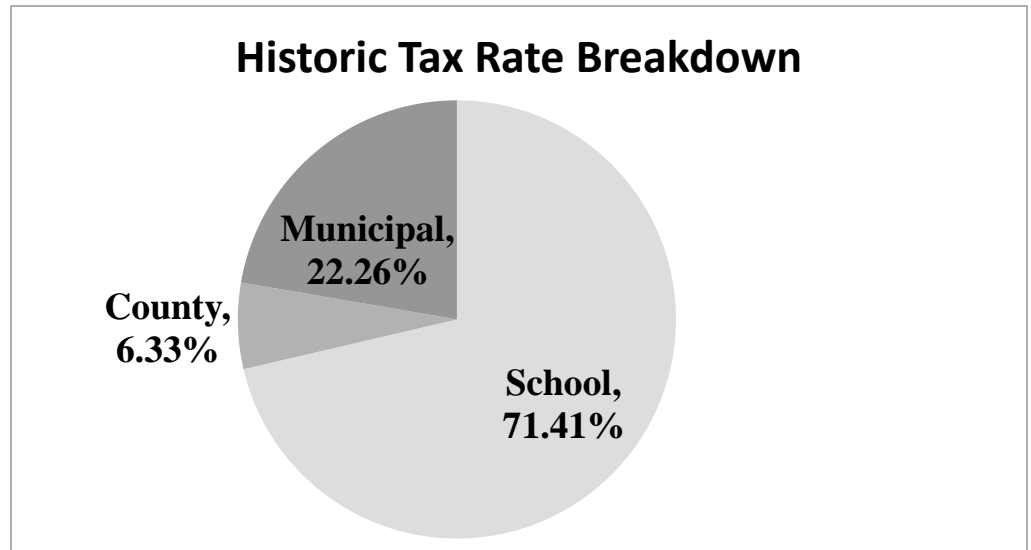
1992	12.61	4.22	1.61	-	18.44	1.34	24.71
1991	12.71	4.14	1.59	-	18.44	1.23	22.68
1990	11.24	4.15	1.54	-	16.93	1.05	17.78
1989 B	11.46	4.16	1.37	-	16.99	1.00	16.99
1988	27.63	8.61	2.39	-	38.63	0.42	16.22
1987	23.77	7.42	2.99	-	34.18	0.43	14.70
1986	22.92	6.59	2.14	-	31.65	0.47	14.88
1985	22.19	5.61	2.05	-	29.85	0.58	17.31
1984	21.83	5.35	1.97	-	29.15	0.69	20.11
1983	21.10	6.39	1.99	-	29.48	0.73	21.52
1982	19.90	6.70	1.60	-	28.20	0.77	21.71
1981	20.90	6.70	1.40	-	29.00	0.81	23.49
1980	19.00	6.20	1.30	-	26.50	0.87	23.06

A - Reflects new state school tax and education adequacy grants

B - Reflects property revaluation

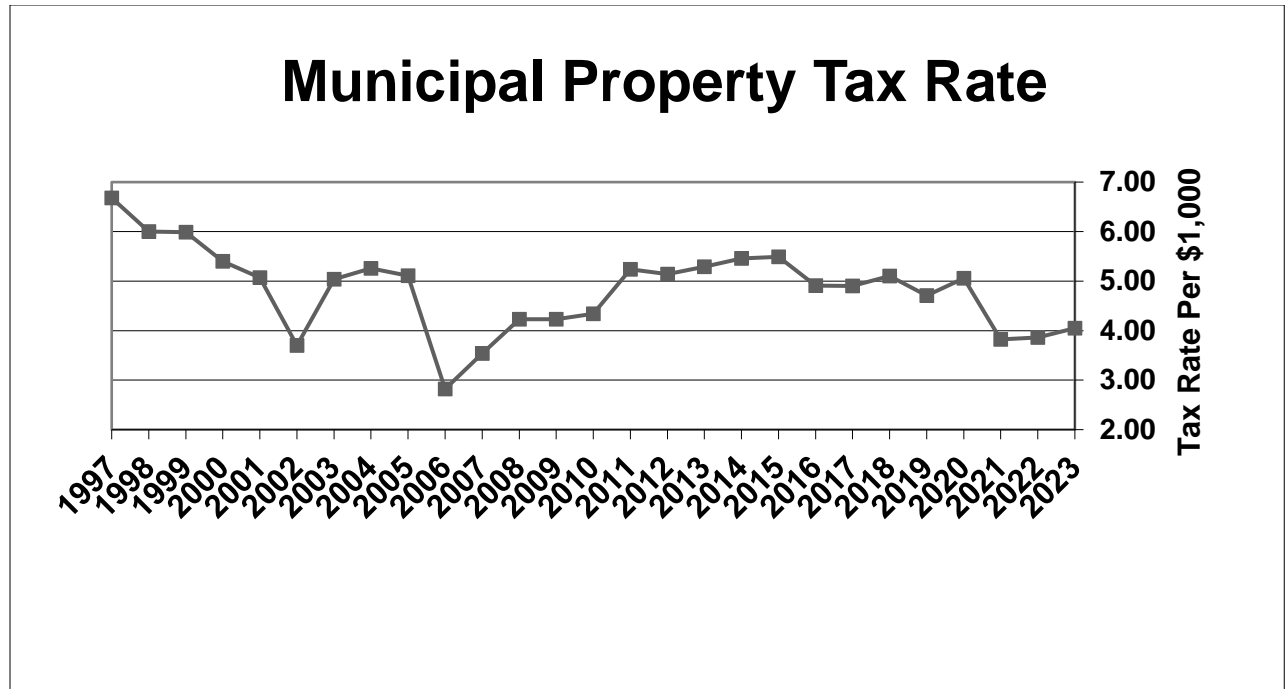
C - Reflects general 30% valuation reduction

D - Reflects on average a general 15% valuation reduction





**Tax Rate History**  
Submitted by Adam Britten, Finance Director



# Summary of Inventory Valuation

For Fiscal Year Ending June 30, 2023

		<u>Assessed Valuation</u>	
		<u>Taxable</u>	<u>Total</u>
<b>Land:</b>	<u>Acres</u>		
Current use	2,724.44	310,538	
Discretionary Preservation Easement	0.07	300	
Residential	8,568.37	1,474,936,800	
Commercial/Industrial	<u>2,410.40</u>	<u>299,500,600</u>	
Total taxable land	13,703.28	1,774,748,238	1,774,748,238
Tax exempt and non-taxable	5,424.82		54,640,300
<b>Buildings:</b>			
Residential		2,123,123,846	
Manufactured housing		15,871,700	
Commercial/Industrial		915,711,675	
Discretionary Preservation Easement		<u>5,300</u>	
Total of taxable buildings		3,054,712,521	3,054,712,521
Tax exempt and non-taxable			200,930,054
<b>Public utilities:</b>			
Water		17,130,900.00	
Gas		17,045,100.00	
Electric		<u>133,312,800.00</u>	
Total public utilities		<u>167,488,800.00</u>	<u>167,488,800.00</u>
<b>Total valuation before exemptions</b>		<b>4,996,949,559.00</b>	<b>5,252,519,913.00</b>
<b>Exemptions:</b>	<u>Number</u>		
Blind	3.00	45,000	
Elderly	211.00	25,926,300	
Disabled – veterans	4.00	1,792,800	
Disabled – other	23.00	1,719,300	
School Dining/Dormitory/Kitchen	1.00	150,000	
Handicapped	2.00	19,500	
Solar	<u>84.00</u>	<u>953,300</u>	
Total exemptions	328	<u>30,606,200</u>	
<b>Net valuation on which municipal, county, and</b>			
<b>local school tax rates are computed</b>		<b>4,966,343,359</b>	
<b>Less public utilities</b>		<b><u>167,488,800</u></b>	
<b>Net valuation on which state school tax rate is</b>			
<b>computed</b>		<b>4,798,854,559</b>	

## Statement of Appropriations, Estimated Revenues & Property Tax Assessed

### **Appropriations**

Election and voter registration .....	39,698.00
Property revaluation .....	367,658.00
Community development .....	534,885.00
General government building maintenance .....	359,053.00
Other general government .....	2,778,142.00
Police .....	7,859,002.00
Fire and ambulance .....	7,942,343.00
Emergency management .....	507,292.00
Building Inspection .....	119,330.00
Other public safety .....	1,088,274.00
Public works administration .....	638,310.00
Highways and streets .....	3,183,698.00
Other highways and streets .....	518,157.00
Solid waste disposal .....	1,857,198.00
Sewage collection and disposal .....	4,378,219.00
Health agencies .....	81,245.00
Welfare administration and direct assistance .....	95,911.00
Parks and recreation .....	542,054.00
Library .....	1,180,712.00
Patriotic Purposes .....	41,000.00
Other culture and recreation .....	331,675.00
Conservation .....	5,168.00
Principal - long-term bonds and lease obligations .....	502,699.00
Interest - long-term bonds and lease obligations .....	179,547.00
Interest - tax anticipation notes .....	1.00
Land .....	1.00
Machinery, vehicles, and equipment .....	413,938.00
Buildings .....	257,000.00
Improvements other than buildings .....	3,452,424.00
Transfer to capital projects .....	0.00
Transfer to capital reserve funds .....	2,487,250.00
Transfer to other expendable trust funds .....	10,300.00
<b>Total appropriations .....</b>	<b>\$ 41,770,184</b>

### **Estimated Revenues**

Land Use Change Tax .....	50,000
Timber yield taxes .....	3,000
Cable television franchise tax .....	385,475
Interest and penalties on delinquent taxes .....	162,050
Excavation Tax .....	100
Motor vehicle permit fees .....	5,625,000
Building permits .....	175,500
Other licenses and permits .....	368,880
Federal Grants .....	860,000
State meals and rooms tax distribution .....	2,680,199
State highway block grant .....	601,988
State water pollution grants .....	165,628

## Statement of Appropriations, Estimated Revenues & Property Tax Assessed

Other state aid.....	111,805
From Trust & Fiduciary Funds .....	12,000
Charges for services.....	7,931,736
Sale of municipal property.....	20,750
Interest on deposits and investments .....	1,011,800
Payments in lieu of taxes .....	7,378
Trust funds .....	0.00
Capital Project fund.....	135,000
Bond Funding .....	0.00
Other sources .....	<u>94,575</u>
<b>Total estimated revenues .....</b>	<b>\$ 20,402,864</b>

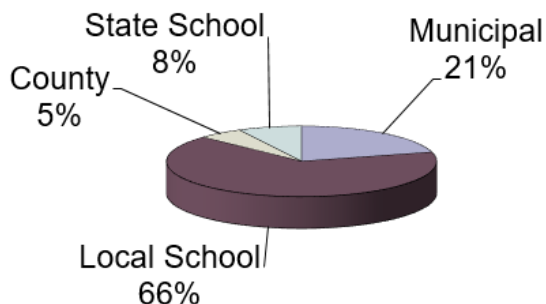
### Property Tax Assessed

Total appropriations.....	41,770,184
Total estimated revenues .....	<u>20,402,864</u>
Net municipal appropriations .....	21,367,320
Tax overlay.....	311,638
Use of Fund balance.....	(2,484,500)
War service tax credits .....	<u>886,580</u>
Net municipal assessment .....	20,081,038
Net local school assessment.....	63,923,632
Net county assessment.....	5,168,876
State education assessment.....	<u>7,172,274</u>
<b>Total municipal, local school, and county assessments .....</b>	<b>\$ 96,345,820</b>

<u>Tax Rate Computation</u>	<u>Assessment</u>	<u>Assessed Valuation (\$1,000's)</u>	<u>Tax Rate*</u>
Municipal	20,081,038	4,966,343.359	4.05
Local School	63,923,632	4,966,343.359	12.87
County	5,168,876	4,966,343.359	1.04
State School	<u>7,172,274</u>	4,798,854.559	<u>1.49</u>
<b>Total</b>	<b>\$ 96,345,820</b>		<b>19.45</b>

\* Tax rate = assessment divided by property valuation

### 2023 Property Tax Rate



## Net Assessed Valuation History

For Fiscal Year Ending June 30, 2023

<u>Year</u>	<u>Net Assessed Valuation</u>	<u>Ratio</u>	<u>Estimated 1.00 Valuation</u>
2023 E	4,966,343,359.00	TBD	TBD
2022	5,038,905,168.00	0.84	6,034,616,968.00
2021 B	4,902,353,163.00	0.97	5,043,573,213.00
2020	3,547,578,102.00	0.78	4,524,972,069.00
2019	3,453,386,038.00	0.83	4,150,704,373.00
2018	3,419,436,486.00	0.87	3,930,386,766.00
2017	3,382,236,206.00	0.93	3,652,522,901.00
2016 D	3,303,284,437.00	0.99	3,329,923,828.00
2015	2,967,701,632.00	0.94	3,147,085,506.00
2014	2,945,686,660.00	0.97	3,024,318,953.00
2013	2,929,837,310.00	1.01	2,900,829,020.00
2012	2,882,059,602.00	1.04	2,773,878,346.00
2011 C	2,792,609,009.00	1.01	2,754,052,277.00
2010	3,227,504,854.00	1.14	2,831,144,609.00
2009	3,223,417,530.00	1.09	2,957,263,789.00
2008	3,219,721,756.00	1.05	3,063,484,069.00
2007	3,198,769,863.00	1.00	3,198,769,863.00
2006	3,183,586,101.00	0.98	3,265,216,514.00
2005	2,597,832,640.00	0.81	3,199,301,281.00
2004	2,564,980,115.00	0.88	2,914,750,131.00
2003 B	2,518,345,722.00	0.95	2,648,102,757.00
2002 B	2,277,836,112.00	0.96	2,382,673,757.00
2001 B	1,899,727,513.00	0.88	2,158,781,265.00
2000 B	1,643,048,010.00	0.94	1,747,923,415.00
1999	1,231,725,151.00	0.76	1,620,690,988.00
1998	1,191,204,781.00	0.87	1,369,200,898.00
1997	1,148,689,607.00	0.92	1,248,575,660.00
1996	1,094,869,695.00	0.96	1,140,489,266.00
1995 B	1,071,829,370.00	0.97	1,104,978,732.00
1994	1,116,283,912.00	0.95	1,175,035,697.00
1993 A	1,140,969,487.00	0.94	1,213,797,327.00

A - Reflects general 30% valuation reduction

B - Reflects property revaluation

C - Reflects general 15% valuation reduction

D - Reflects property revaluation

**Tax Collector's Report (MS-61)**  
Submitted by Diane Trippett, Town Clerk/Tax Collector



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**Tax Collector's Report**

For the period beginning  and ending

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

**Instructions**

**Cover Page**

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

**For Assistance Please Contact:**

**NH DRA Municipal and Property Division**  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

**ENTITY'S INFORMATION**

Municipality:  County:  Report Year:

**PREPARER'S INFORMATION**

First Name  Last Name   
Street No.  Street Name  Phone Number   
Email (optional)

# Tax Collector's Report (MS-61)

Submitted by Diane Trippett, Town Clerk/Tax Collector



**New Hampshire**  
Department of  
Revenue Administration

MS-61

Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2022	Year: 2021	Year: 2020	
Property Taxes	3110		\$5,318,798.22			
Resident Taxes	3180					
Land Use Change Taxes	3120		\$70,800.00			
Yield Taxes	3185			\$793.41		
Excavation Tax	3187					
Other Taxes	3189		\$89,551.70	\$27,158.78		
Property Tax Credit Balance		(\$189,116.06)				
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2022	
Property Taxes	3110	\$43,933,773.00	\$44,071,113.00	
Resident Taxes	3180			
Land Use Change Taxes	3120		\$116,170.00	
Yield Taxes	3185		\$2,723.71	
Excavation Tax	3187		\$1,148.70	
Other Taxes	3189	\$960,500.00	\$1,374,328.25	

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2022	2021	2020
Property Taxes	3110	\$312,332.93			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$183.54	\$62,147.31	\$1,162.88	
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$45,017,673.41</b>	<b>\$51,106,780.89</b>	<b>\$29,115.07</b>	<b>\$0.00</b>

# Tax Collector's Report (MS-61)

Submitted by Diane Trippett, Town Clerk/Tax Collector



**New Hampshire**  
Department of  
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2022	Prior Levies 2021	2020
Property Taxes	\$37,947,829.96	\$48,784,069.90		
Resident Taxes				
Land Use Change Taxes		\$186,970.00		
Yield Taxes		\$1,883.71	\$793.41	
Interest (Include Lien Conversion)	\$8.54	\$55,880.31	\$511.88	
Penalties	\$175.00	\$6,267.00	\$651.00	
Excavation Tax		\$1,148.70		
Other Taxes	\$842,812.19	\$1,425,381.29	\$23,724.45	
Conversion to Lien (Principal Only)		\$595,565.28	\$3,434.33	
<div style="border: 1px solid black; height: 15px; width: 250px;"></div>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2022	Prior Levies 2021	2020
Property Taxes		\$9,629.31		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes		\$2.44		
<div style="border: 1px solid black; height: 15px; width: 250px;"></div>				
Current Levy Deeded				



# Tax Collector's Report (MS-61)

Submitted by Diane Trippett, Town Clerk/Tax Collector



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$6,241,122.71	\$13,581.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes		\$840.00		
Excavation Tax				
Other Taxes	\$117,687.81	\$25,561.95		
Property Tax Credit Balance	(\$131,962.80)			
Other Tax or Charges Credit Balance				
<b>Total Credits</b>		<b>\$45,017,673.41</b>	<b>\$51,106,780.89</b>	<b>\$29,115.07</b>
				<b>\$0.00</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$6,266,830.67</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$847,543.92</b>

# Tax Collector's Report (MS-61)

Submitted by Diane Trippett, Town Clerk/Tax Collector



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

## Lien Summary

### Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2022	Year: 2021	Year: 2020
Unredeemed Liens Balance - Beginning of Year			\$341,195.76	\$455,851.84
Liens Executed During Fiscal Year		\$623,652.02	\$3,992.37	
Interest & Costs Collected (After Lien Execution)		\$2,191.46	\$16,888.88	\$45,682.36
<b>Total Debits</b>	<b>\$0.00</b>	<b>\$625,843.48</b>	<b>\$362,077.01</b>	<b>\$501,534.20</b>

### Summary of Credits

	Last Year's Levy	Prior Levies		
		2022	2021	2020
Redemptions		\$219,701.23	\$152,377.84	\$149,569.83
Interest & Costs Collected (After Lien Execution) #3190		\$2,191.46	\$16,888.88	\$45,682.36
Abatements of Unredeemed Liens			\$6.47	\$6.97
Liens Deeded to Municipality		\$11,874.86	\$16,578.81	\$27,032.06
Unredeemed Liens Balance - End of Year #1110		\$392,075.93	\$176,225.01	\$279,242.98
<b>Total Credits</b>	<b>\$0.00</b>	<b>\$625,843.48</b>	<b>\$362,077.01</b>	<b>\$501,534.20</b>

#### For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	<b>\$6,266,830.67</b>
Total Unredeemed Liens (Account #1110 -All Years)	<b>\$847,543.92</b>

**Tax Collector's Report (MS-61)**  
Submitted by Diane Trippett, Town Clerk/Tax Collector



**New Hampshire**  
Department of  
Revenue Administration

**MS-61**

**MERRIMACK (297)**

**1. CERTIFY THIS FORM**

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

Preparer's First Name

Preparer's Last Name

Date

Diane

Trippett

Jun 30, 2023

**2. SAVE AND EMAIL THIS FORM**

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

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

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

**PREPARER'S CERTIFICATION**

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

Diane Trippett Town Clerk/Tax Collector  
Preparer's Signature and Title

# Town Clerk Report for Year Ending June 30, 2023

Submitted by Diane Trippett, Town Clerk / Tax Collector

Description	Debit	Credit
STATE WASH ACCOUNT	\$1,806,519.22	
CASH	\$6,245,897.97	\$1,806,519.22
Local Boat Registration Fees		\$8,463.12
Local Boat Clerk fee		\$444.00
Auto Registrations		\$5,841,507.43
Title Applications		\$11,646.00
Dog Licenses		\$27,608.50
State Dog License Fees		\$12,005.00
Marriage Licenes		\$1,960.00
Marriage Licenses State		\$12,040.00
Boat Agent Fees		\$2,935.00
Municipal Agent Fees		\$103,869.00
State Bad Check		(\$512.48)
Vitals Certified Copies Town		\$18,183.00
Certified Copies 1st		\$8,952.00
Vitals Certified Copies 2nd		\$10,350.00
Mail-In Program Fees		\$33,690.00
Miscellaneous		\$8,460.45
UCC Filings		\$5,850.00
Civil Forfeitures		\$5,216.00
Cash Over & Short		\$290.95
Road Improvement		\$132,940.00
<b>GRAND TOTALS</b>	<b>\$8,052,417.19</b>	<b>\$8,052,417.19</b>

# Treasurer's Report

For Fiscal Year Ending June 30, 2023

## **POOLED CASH ACCOUNT**

**Balance - July 1, 2022..... \$58,738,240.30**

### **Receipts:**

General Government.....	185,817.02
Cable Television.....	387,236.65
Assessing.....	152.98
Fire and Ambulance.....	1,120,551.00
Police.....	374,614.92
Highway, Public Works Administration, Building & Grounds.....	20,005.00
Solid Waste Disposal.....	464,780.82
Wastewater Treatment.....	3,676,006.46
Parks and Recreation.....	474,349.53
Community Development.....	65,271.75
Code Enforcement.....	411,752.00
Town Clerk/Tax Collector.....	102,715,442.75
Welfare.....	5,476.70
Interest on pooled deposits and investments.....	1,197,327.29
Federal and state aid.....	12,168,261.26
Private grants.....	37,399.13
Trust fund reimbursements.....	1,304,706.21
Other expense reimbursements.....	<u>968,392.81</u>
<b>Total receipts.....</b>	<b><u>125,577,544.28</u></b>

**Total cash available..... 184,315,784.58**

**Less orders paid..... (119,900,836.22)**

**Balance - June 30, 2023..... \$64,414,948.36**

The cash in each fund is pooled for investment purposes. Interest earned on pooled deposits and investments is allocated to each fund on the basis of its relative average monthly equity in the pooled account. Fund equities in pooled cash at June 30, 2023 and interest earned by each fund during the year then ended are as follows:

<b><u>Fund</u></b>	<b><u>Interest</u></b>	<b><u>Equity</u></b>
General Fund	1,010,422.72	54,359,679.12
Sewer Fund	151,213.94	8,135,150.67
CATV Fund	2,989.42	160,827.63
Fire Protection Area Fund	1,337.76	71,969.85
Capital Projects	7,790.58	419,124.80
Special Conservation Fund	915.98	49,278.65
Use Change Tax Conservation Fund	19,098.94	1,027,502.86
Heritage Fund	416.09	22,384.99
Revolving Fund Parks & Recreation	3,141.88	169,029.79
	<b><u>\$1,197,327.29</u></b>	<b><u>\$64,414,948.36</u></b>

## Trustees of Trust Funds

Submitted by Chris Christensen, William Wilkes, and Elizabeth Petrides

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The Trustees of Trust Funds oversee moneys left to the town (permanent funds) or appropriated at annual meetings by the voters (capital reserve funds). Three Trustees are elected on a rotating basis for three year terms. Trustee operations are conducted under state laws, including provisions that prevent Trustees from holding office as a member of the town or school district governing body or treasurer. State law also provides for Trustees to use professional advisors. The Merrimack Trustees work with Cambridge Trust-NH in this capacity. Our total assets under management is \$24,340,995.10.

Fund management reports are established by the State of New Hampshire (MS-9 and MS-10), filed annually in September, and posted on the Trustee pages of the Town web site, [www.merriacknh.gov](http://www.merriacknh.gov). Our email is [trustfunds@merrimacknh.gov](mailto:trustfunds@merrimacknh.gov). In addition to review by the NH Department of Justice and the NH Department of Revenue Administration, the Town, School District and Merrimack Village District audit the Trustees' operations. The Trustees receive annual training from the DOJ and DRA through the NH Municipal Association. For improved security, all transactions are handled by a letter of instruction to our custodian, Cambridge Trust-NH. Agendas and minutes of monthly meetings are posted on the website.

Capital Reserve Funds are invested only in U.S. Government or FDIC guaranteed securities. There is almost no fluctuation in the value of these funds which are invested on a laddered basis to provide liquidity and response to changing interest rates. Fund balances are shown separately.

Bequests and gifts are invested in high quality equities, and a fixed income portfolio. The bequests generally stipulate that income shall benefit a particular body, so the investment emphasis is on interest and dividends as well as growth.

The spreadsheet below gives some detail on the activity in these permanent accounts. The full reports, including actual securities held, are shown on the Trustee page of the Town website.

## Capital Reserve and Scholarship Balances

For Fiscal Year Ending June 30, 2023

<b><u>TOWN</u></b>		
MU - AMBULANCE FUND	1/1/1976	426,231.83
MU - ATHLETIC FIELDS	7/1/2000	157,061.03
MU - COMMUNICATION EQUIPMENT FUND	7/1/1978	318,467.20
MU - COMPUTER EQUIPMENT	7/1/1999	53,196.44
MU - DW HIGHWAY IMPROVEMENT FUND	7/1/2000	382,286.79
MU - EMERGENCY TRAFFIC SIGNAL	7/1/2003	38,715.69
MU - FIRE EQUIPMENT FUND	7/1/1972	723,528.70
MU - FIRE STATION IMPROVEMENT	7/1/2008	281,623.29
MU - GEOGRAPHIC INFORMATION SYSTEM	7/1/2014	133,835.82
MU - HIGHWAY EQUIPMENT FUND	7/1/1986	792,642.85
MU - LAND BANK	7/1/1989	452,411.35
MU - LIABILITY INSURANCE	7/1/1987	6,021.36
MU - LIBRARY BUILDING MAINTENANCE	7/1/2008	368,027.89
MU - MILFOIL EXP. TRUST FUND	7/1/2006	18,450.43
MU - PLAYGROUND EQUIPMENT	7/1/1999	49,456.49
MU - PROPERTY REVALUATION FUND	7/1/1986	21,794.25
MU - PROPERTY/CASUALTY INSURANCE	7/1/1987	4,234.71
MU - ROAD IMPROVEMENT	7/1/2001	263.14
MU - ROAD INFRASTRUCTURE	7/1/2008	1,758,793.44
MU - SALT SHED	7/1/2000	22,503.75
MU - SEWER EXTENSION FUND	7/1/1994	52,701.39
MU - SEWER INFRASTRUCTURE	7/1/2008	959,135.17

MU - SOLID WASTE FUND	7/1/2005	<u>157,905.75</u>
<b>TOTAL</b>		<b>\$7,179,288.76</b>

<b><u>SCHOLARSHIPS</u></b>		
SP - GIBSON SCHOLARSHIP - NON-EXPENDABLE*	7/1/2007	235,389.42
SP - GREENLEAF SCHOLARSHIP - NON-EXPENDABLE*	7/1/2005	21,087.84
SP - WATSON SCHOLARSHIP FUND EXPENDABLE	7/1/2004	<u>30,965.19</u>
<b>TOTAL</b>		<b>\$287,442.45</b>
<b>*Income is expendable</b>		

<b><u>SCHOOL DISTRICT</u></b>		
SD - REMEDIAL READING/MATH	7/1/2003	95,806.88
SD - REPAIR FUND	7/1/2004	519,149.15
SD - SCHOOL REPAVING	7/1/1992	1,392.40
SD - SCHOOL ROOF	7/1/1992	3,625.05
SD - SPECIAL EDUCATION	7/1/2001	<u>533,870.26</u>
<b>TOTAL</b>		<b>\$1,153,843.74</b>

<b><u>VILLAGE DISTRICT</u></b>		
WD - EQUIPMENT AND FACILITY FUND	3/26/1996	3,391,501.92
WD - EMERGENCY WATER PURCHASE	3/30/2021	355,491.30
WD - LAND ACQUISITION	3/26/1996	1,597,522.63
WD - LEGAL FEES FUND	5/24/2019	106,206.23
WD - SYSTEM DEVELOPMENT FUND	3/30/2010	<u>1,145,175.11</u>
<b>TOTAL</b>		<b>\$6,595,927.19</b>

# Summary Report of Trustees of Trust Funds - Permanent Funds

For Fiscal Year Ending June 30, 2023

FUND NAME	DATE OF CREATION	PRINCIPAL BEGIN COST BALANCE	PRINCIPAL ENDING FAIR VALUE	INCOME BEGIN BALANCE	INCOME	INCOME EXPENDED	INCOME ENDING BALANCE
<b><u>CEMETERY</u></b>							
CN - CEMETERY (MULTIPLE)	1/1/1956	82,040.95	95,124.97	34,941.72	5,174.21	(4,019.52)	36,096.41
CN - EVERETT PARKER	1/1/1969	6,483.03	7,516.95	5,711.94	408.88	(35.79)	6,085.03
CN - GRIFFIN FENCE FUND	1/1/1970	12,727.17	14,756.92	11,228.97	802.67	(70.24)	11,961.40
CN - GRIFFIN LOT CARE	1/1/1970	1,109.12	1,286.00	989.98	69.94	(6.13)	1,053.79
CN - PERPETUAL CARE	1/1/1900	673,813.87	781,274.75	665,039.19	42,496.29	(13,115.45)	694,420.03
<b><u>FIRE</u></b>							
CN - GEORGE CARROLL	1/1/1951	206,621.83	239,574.20	235,997.39	13,031.30	(1,140.50)	247,888.19
CN - SHEDD HARRIS FUND	1/1/1925	689,642.34	799,627.57	632,477.80	43,494.55	(3,806.61)	672,165.74
<b><u>LIBRARY</u></b>							
CN - LAWRENCE	1/1/1964	34,960.76	40,536.36	17,950.91	2,204.92	(192.98)	19,962.85
CN - PATTERSON, LAWRENCE & CARROLL	1/1/1917	43,703.35	50,673.23	25,800.42	2,756.30	(3,241.23)	25,315.49
CN - QUIMBY MEMORIAL FUND	4/23/2021	40,358.98	37,101.56	1,607.22	1,160.94	(135.63)	2,632.53
<b><u>SCHOOL</u></b>							
CN - GAGE & LAWRENCE	1/1/1854	477,082.79	553,168.69	308,236.77	30,088.78	(162,133.34)	176,192.20
CN - MASTRICOLA FUND	1/1/1950	118,088.62	136,921.58	104,105.49	7,447.64	(651.82)	110,901.30
CN - STOCKLEY	1/1/1960	3,566.90	4,135.75	3,103.43	224.96	(19.69)	3,308.70
CN - WATKINS	1/1/1965	1,872,015.43	2,170,567.36	971,807.53	118,064.66	(10,332.90)	1,079,539.28
CN - WATKINS FOREST INCOME	1/1/1965	407,709.96	472,732.18	308,575.66	25,713.54	(2,250.43)	332,038.76
CN - WATKINS PRIZE SPEAKING	1/1/1945	17,082.32	19,806.63	14,665.45	1,077.32	(94.28)	15,648.49
CN - WATKINS PRIZE SPELLING	1/1/1955	16,853.07	19,540.82	11,481.30	1,062.89	(553.02)	11,991.17
CN - WATKINS TOWN FOREST	1/1/1965	1,575.00	1,575.00	0.00	0.00	0.00	0.00
<b><u>PARKS AND RECREATION</u></b>							
CN - BEAR CHRISTENSEN	11/19/2021	41,410.47	48,014.68	13,443.43	5,264.28	(791.85)	17,915.86
<b>TOTALS</b>		<b>4,746,845.96</b>	<b>5,493,935.19</b>	<b>3,367,164.60</b>	<b>300,544.06</b>	<b>(202,591.42)</b>	<b>3,465,117.24</b>



# Capital Improvement Program - Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year 2023/24	YR 1 2024/25	YR 2 2025/26	YR 3 2026/27	YR 4 2027/28	YR 5 2028/29	YR 6 2029/30
Assessing			Revaluation	Revaluation CRF	-	-	-	125,000	-	-	-
Building & Grounds	2011	12 yrs	450.4x4 w/ Dump Body, Plow (Formerly H-7)	Budget	-	-	-	65,000	-	-	-
Building & Grounds			HVAC (PD)	Budget	-	-	120,000	-	-	-	-
Building & Grounds			Sprinkler System Town Hall	Budget	150,000	-	-	-	-	-	-
Building & Grounds			Replace brick veneer siding (PD) * (contingent on safety complex)	Budget	-	-	150,000	-	-	-	-
Building & Grounds			Reconstruct Parking Lots (lower PD lot, Church lot)	Budget	50,000	-	-	35,000	-	-	-
Communications			Communications Recorder	Communication CRF	-	-	-	-	25,000	-	-
Communications			Radio Base Stations (VHF Backup)	Communication CRF	-	-	-	25,000	-	-	-
Communications			Body Camera	Communication CRF	285,000	-	-	-	-	-	-
Communications			Access Control / Facility Monitoring	Communication CRF	-	30,000	-	-	30,000	-	-
Communications			CAD/RMS Server replacement/Dispatch upgrade	Communication CRF	-	-	-	40,000	-	-	-
Community Development			GIS Update & Maintenance Program	GIS CRF	-	60,000	-	200,000	-	-	-
Fire			Building Upgrade to Reeds Ferry (Station 3)	Budget	-	-	-	95,000	-	-	-
Fire		100K miles	Ambulance 233	Ambulance CRF	-	-	-	-	533,631	-	-
Fire		100K miles	Ambulance 231	Ambulance CRF	385,182	-	-	-	-	-	610,954
Fire		100K miles	Ambulance 234	Ambulance CRF	-	-	466,100	-	-	-	-
Fire		EOL	Cardiac Defibrillator/Monitor/Transmitter	Ambulance CRF	-	312,500	-	-	-	-	-
Fire		EOL	Automatic Rescue CPR Devices	Ambulance CRF	-	-	-	45,000	-	-	-
Fire		20 yr Review	Pumper E-3	Fire Equip CRF	875,000	-	-	-	-	-	-
Fire		EOL	Pumper E-4	Fire Equip CRF	-	-	-	-	1,091,668	-	-
Fire		EOL	Heavy Rescue	Fire Equip CRF	-	-	-	-	-	-	750,000
Fire		EOL	Fire Command Vehicle	Fire Equip CRF	-	-	-	77,000	-	-	-
Fire		25 yr.	Fire Command Vehicle	Fire Equip CRF	-	-	-	-	-	-	53,000
Fire		EOL	Utility Truck 1	Fire Equip CRF	76,000	-	-	-	-	-	-
Fire		EOL	Gator/Forestry Trailer	Fire Equip CRF	-	-	40,000	-	-	-	-
Fire		EOL	Boat Rigid Hull Inflatable/Equipment	Fire Equip CRF	45,000	-	-	-	-	-	-
Fire		EOL	Portable Radios	Fire Equip CRF	-	-	-	-	175,000	175,000	-
Fire		EOL	Toxic Gas Meters	Fire Equip CRF	-	-	15,000	-	-	-	-
Fire		EOL	Thermal Imaging Cameras	Fire Equip CRF	-	25,000	25,000	-	-	-	-
Fire		EOL	Large Diameter Hose	Fire Equip CRF	-	10,000	-	-	-	-	10,000
Fire		EOL	Fire Suppression Hose	Fire Equip CRF	-	-	10,000	-	-	-	-
Fire		EOL	SCBA RTT cylinders 1 hour (10 x \$1441)	Fire Equip CRF	-	-	-	-	14,410	-	-
Fire		EOL	SCBA cylinders 30 minutes (40 x 1085)	Fire Equip CRF	-	-	-	-	21,700	21,700	-
Fire		EOL	SCBA Packs	Fire Equip CRF	-	-	-	-	150,000	150,000	-
Fire		EOL	Opticom repair/replacement	Traffic Pre-emption CRF	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Fire		EOL	Turn out gear (5 x 3,000)	Budget	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Highway	2009	14 yrs	DPW-3	Highway Equip CRF	35,000	-	-	-	-	-	-
Highway	2013	11 yrs	¾ T Pickup H-3	Highway Equip CRF	50,000	-	-	-	-	-	-
Highway	2014	10 yrs	1 Ton Dump H-8	Highway Equip CRF	70,000	-	-	-	-	-	-
Highway	2013	10 yrs	1 Ton Dump H-9	Highway Equip CRF	70,000	-	-	-	-	-	-
Highway	2013	10 yrs	1 Ton Dump H-11 Switch N Go	Highway Equip CRF	75,000	-	-	-	-	-	-
Highway	1997	25 yrs	Grader H-12	Highway Equip CRF	-	-	-	-	300,000	-	-
Highway		10 yrs	Loader H-16	Highway Equip CRF	-	-	-	-	240,000	-	-
Highway	2013	15 yrs	Backhoe/loader H-17	Highway Equip CRF	-	-	-	220,000	-	-	-
Highway	2006	12 yrs	Bucket Truck H-18 (replacing lift in 2022)	Highway Equip CRF	-	300,000	-	-	-	-	-
Highway	2008	15 yrs	Catch Basin Cleaner H-19 (replace with vacuum truck)	Highway Equip CRF	-	-	-	-	-	400,000	-
Highway	2014	10 yrs	Hot Box	Highway Equip CRF	-	55,000	-	-	-	-	-
Highway	2015	11 yrs	6 Wheel Dump H-21	Highway Equip CRF	-	-	-	210,000	-	-	-
Highway	2018	12 yrs	6 Wheel Dump H-22	Highway Equip CRF	-	-	-	-	-	-	210,000
Highway	2014	11 yrs	6 Wheel Dump H-23	Highway Equip CRF	-	210,000	-	-	-	-	-
Highway	2015	11 yrs	6 Wheel Dump H-24	Highway Equip CRF	-	-	210,000	-	-	-	-
Highway	2014	11 yrs	6 Wheel Dump H-25	Highway Equip CRF	-	-	210,000	-	-	-	-
Highway	2017	12 yrs	6 Wheel Dump H-31	Highway Equip CRF	-	-	-	-	-	210,000	-

# Capital Improvement Program - Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6
Highway	2018	12 yrs	6 Wheel Dump H-34	Highway Equip CRF	-	-	-	-	-	-	210,000
Highway	2014	15 yrs	Kubota Tractor H-42	Highway Equip CRF	-	-	-	-	-	-	180,000
Highway	2017	11 yrs	Trackless Sidewalk Tractor H-43	Highway Equip CRF	-	-	-	160,000	-	-	-
Highway	2012	11 yrs	MV Sidewalk Tractor H-44	Highway Equip CRF	155,000	-	-	-	-	-	-
Highway	2013	15 yrs	1 Ton Utility Truck M-1	Highway Equip CRF	-	-	-	-	-	70,000	-
Highway	2011	25 yrs	Roller, Steel Drum	Highway Equip CRF	-	35,000	-	-	-	-	-
Highway	2016	9 yrs	Mower, Exmark Master 166	Budget	-	14,000	-	-	-	-	-
Highway	2019	9 yrs	Mower, Exmark Master 175	Budget	-	-	-	-	14,000	-	-
Highway	2019	9 yrs	Mower, Exmark Master 176	Budget	-	-	-	-	14,000	-	-
Highway	2021	9 yrs	Mower, Exmark Master 148	Budget	-	-	-	-	-	-	14,000
Highway	2021	9 yrs	Mower, Exmark Master 167	Budget	-	-	-	-	-	-	14,000
Highway	2023	30 yrs	Calcium Tank (Liquid)	Budget	25,000	-	-	-	-	-	-
Parks & Recreation	2013		Ford Ranger/Toyota Tacoma	Budget	-	40,000	-	-	-	-	-
Parks & Recreation			Wasserman Park Bench - Phase 4	Budget	-	100,000	-	-	-	-	-
Parks & Recreation			Skateboard Park Replacement	Playground CRF	-	-	-	-	-	175,000	-
Parks & Recreation			Wasserman Park Road and Parking Improvement	Budget	-	-	80,000	80,000	70,000	-	-
Parks & Recreation			Martel Field and Greenfield Farms Lighting (Placeholder)	Athletic Field CRF	-	-	-	-	-	-	390,000
Parks & Recreation			Function Hall Generator	Budget	-	-	-	-	25,000	-	-
Parks & Recreation			Wasserman Cabin Roof Replace (5 Cabins)	Budget	-	-	-	-	-	-	-
Parks & Recreation			Function Hall basement Retro fit	Budget	-	-	-	-	-	100,000	-
Parks & Recreation			Function Hall Roof	Budget	-	-	15,000	-	-	-	-
Parks & Recreation			Irrigation Wasserman Park	Budget	-	-	62,000	-	-	-	-
Parks & Recreation			Dog Park Lighting Project	Budget	-	-	-	20,000	-	-	-
Parks & Recreation			Kids Kove Playground	Playground CRF	-	-	-	-	-	-	200,000
Police	Var		Patrol Vehicles	Budget	145,000	135,000	139,050	143,222	147,518	151,944	156,502
Police	5 yrs		Special Response Team Body Armor Replace (10 team members)	Budget	-	-	27,000	-	-	-	-
Police	Var		Administrative Vehicle	Budget	-	35,000	-	-	-	-	35,000
Solid Waste Disposal	2018	10 yrs	90 CY End Dump T2	Solid Waste CRF	-	-	-	-	80,000	-	-
Solid Waste Disposal	2018	10 yrs	100 CY Trailer live floor T3	Solid Waste CRF	-	-	-	-	80,000	-	-
Solid Waste Disposal	2005	20 yrs	Truck Cab & Chassis - International Tractor L6	Solid Waste CRF	-	-	150,000	-	-	-	-
Solid Waste Disposal	2013	12 yrs	Transfer Station Loader L4	Solid Waste CRF	-	300,000	-	-	-	-	-
Solid Waste Disposal	2012	15 yrs	Skid Steer Loader L10	Solid Waste CRF	-	-	-	50,000	-	-	-
Solid Waste Disposal	2016	12 yrs	Pickup Truck w/ Plow L1	Solid Waste CRF	-	-	-	-	50,000	-	-
Solid Waste Disposal	2004	20 yrs	Office Trailer	Budget	95,000	-	-	-	-	-	-
Technology			Fiber Optic Project Highway	Budget	-	-	75,000	-	-	-	-
Technology			Storage System Upgrade	Computer CRF	65,000	65,000	-	-	-	-	-
Technology			Network Infrastructure Refresh	Computer CRF	-	-	75,000	75,000	35,000	-	-
Technology			Campus WIFI - Town Hall	Computer CRF	-	-	10,000	-	-	-	-
Technology			Microsoft exchange/ Microsoft 365	Computer CRF	-	44,000	-	-	-	-	-
Town Clerk/Tax Collector			Computer Equipment	Computer CRF	-	10,000	-	-	10,000	-	-
Town Clerk/Tax Collector			New Voting Machines	Budget	-	80,000	-	-	-	-	-
<b>TOTAL GENERAL FUND</b>											
Wastewater Treatment	2017	ongoing	Manhole/Sewer Line Rehabilitation	User Fees - Budget	2,671,182	1,880,500	2,094,150	1,700,222	3,126,927	1,473,644	2,853,456
Wastewater Treatment	2017	11 yrs	CCTV Camera Equipment for Sewer System	Wastewater CRF	35,000	-	25,000	25,000	25,000	25,000	25,000
Wastewater Treatment	2017	8 yrs	Bobcat Skid Steer Loaders - compost facility	Wastewater CRF	-	-	-	-	100,000	-	-
Wastewater Treatment	2017	8 yrs	Bobcat Skid Steer Loaders - compost facility	Wastewater CRF	-	70,000	-	-	-	-	-
Wastewater Treatment	2014	10 yrs	Loader C-1-compost facility (Bought used 2014 in 2018)	Wastewater CRF	-	70,000	-	280,000	-	-	-
Wastewater Treatment	2015	10 yrs	Loader C-2-compost facility (Bought used 2015 in 2018)	Wastewater CRF	-	-	-	-	280,000	-	-
Wastewater Treatment	2006	10 yrs	Cat 938 loader C-3-compost facility	Wastewater CRF	250,000	-	-	-	-	-	-
Wastewater Treatment	2009	15 yrs	Ford Focus Assistant DPW	Wastewater CRF	28,000	-	-	-	-	-	-
Wastewater Treatment	2014	11 yrs	Ford F-250 4X4 Maintenance / plow vehicle	Wastewater CRF	-	100,000	-	-	-	-	-
Wastewater Treatment	2010	10 yrs	Husquarna Zero Turn riding mower	User Fees - Budget	-	-	15,000	-	-	-	-
Wastewater Treatment	2013	13 yrs	Exmark walk behind mower	User Fees - Budget	-	-	7,500	-	-	-	-
Wastewater Treatment		5 yrs	Commercial Push Mowers x2	User Fees - Budget	-	-	3,500	-	-	-	-
Wastewater Treatment	2017	10 yrs	Golf cart E-260	User Fees - Budget	-	-	-	8,000	-	-	-

# Capital Improvement Program - Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6
Wastewater Treatment	2017	10 yrs	Golf cart E-261	User Fees - Budget	-	-	-	8,000	-	-	-
Wastewater Treatment	1986	15 yrs	Ingersol Rand Compressor (Trailer mounted)	User Fees	-	-	-	-	-	20,000	-
Wastewater Treatment	2005	20 yrs	Genie Lift (55 feet)	Wastewater CRF	-	-	100,000	-	-	-	-
Wastewater Treatment	NEW	20 yrs	Sissor Lift (26 foot)	Wastewater CRF	-	-	45,000	-	-	-	-
Wastewater Treatment	2016	11 yrs	Ford F-250 4X4 Pick-up w/plopp (Operations/Collections)	Wastewater CRF	-	-	-	100,000	-	-	-
Wastewater Treatment	OLD	25 yrs	MIG/TIG Welder	Wastewater CRF	7,500	-	-	-	-	-	-
Wastewater Treatment			Storm Water and SPOC Upgrade	User Fees - budget	-	10,000	-	-	-	-	-
Wastewater Treatment	2021	5 yrs	SCADA Computers	Wastewater CRF	-	-	-	80,000	-	-	-
Wastewater Treatment	1978		Inchinator Roll Up Door	Wastewater CRF	-	-	50,000	-	-	-	-
Wastewater Treatment	2000	25 yrs	Diversion Control Gate	Wastewater CRF	-	-	-	-	-	150,000	-
Wastewater Treatment	2006	25 yrs	Spare Drum Rotary Drum	User Fees - Budget	-	-	-	-	-	40,000	-
Wastewater Treatment	2000	25 yrs	Hypo Tank and Pump Replacements	Wastewater CRF	-	-	-	-	-	-	250,000
Wastewater Treatment	2006	25 yrs	Polymer Make Down Units RDT x2	Wastewater CRF	-	-	-	-	-	80,000	-
Wastewater Treatment	1985	25 yrs	Install Fire Alarms in Sludge Blower Bldg Aeration Blower Bldg	Wastewater CRF	-	-	-	-	-	-	100,000
Wastewater Treatment	1995	25 yrs	Replace Roofs on Aeration and Sludge Blower Buildings	Wastewater CRF	-	-	-	-	-	-	100,000
Wastewater Treatment	2011		Replace Covers on the Screw Press	User Fees - Budget	-	27,000	-	-	-	-	-
Wastewater Treatment	2019	5-yr program	Sewer System Assessment Program - Added a year	User Fees - Budget	12,500	12,500	-	-	-	-	-
Wastewater Treatment	2022	5-yr program	Change out compost blowers - original install 1994 - blowers are beyond useful life at 27 years old	User Fees - Budget	33,000	38,000	40,000	42,000	-	-	-
<b>TOTAL SEWER FUND</b>					<b>366,000</b>	<b>362,500</b>	<b>286,000</b>	<b>543,000</b>	<b>405,000</b>	<b>315,000</b>	<b>475,000</b>
Cable Television			Cablecast and Local Head End Equipment	Franchise Fees	-	-	-	80,000	-	-	-
Cable Television			Town Hall Matthew Thornton Room Equipment	Franchise Fees	-	-	-	-	25,000	-	-
Cable Television			Software	Franchise Fees	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Cable Television			Remote Equipment/Mobile Studio	Franchise Fees	40,000	-	-	-	-	-	40,000
Cable Television			Public Access Studio Equipment	Franchise Fees	-	-	-	-	-	20,000	-
Cable Television			Public Access Editing Systems	Franchise Fees	-	-	-	-	-	10,000	-
Cable Television			Media Staff Hardware	Franchise Fees	-	-	-	-	15,000	-	-
Cable Television			Public Access Cameras and Audio Equipment	Franchise Fees	-	-	-	-	-	10,000	-
Cable Television			Lower Power FM	Franchise Fees	-	30,000	-	-	-	-	-
Cable Television			Other Meeting Space	Franchise Fees	-	-	40,000	-	-	-	-
Cable Television			Other CATV Equipment	Franchise Fees	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>TOTAL CATV FUND</b>					<b>55,000</b>	<b>45,000</b>	<b>55,000</b>	<b>95,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
<b>Funded through Budget</b>				<b>CRF</b>	2,191,182	1,461,500	1,426,100	1,232,000	2,841,000	1,206,700	2,618,954
<b>Bonds</b>					480,000	419,000	688,050	468,222	285,518	266,944	234,502
<b>User Fees/Bonds</b>					366,000	362,500	286,000	543,000	405,000	315,000	475,000
<b>Private Donation</b>					-	-	-	-	-	-	-
<b>Cable Franchise Fees</b>					55,000	45,000	55,000	95,000	55,000	55,000	55,000
<b>TOTALS</b>					<b>\$3,092,182</b>	<b>\$2,288,000</b>	<b>\$2,435,150</b>	<b>\$2,330,222</b>	<b>\$3,586,927</b>	<b>\$1,843,644</b>	<b>\$3,383,456</b>

# Capital Improvements Program – Major Projects

DEPARTMENT	PROJECT DESCRIPTION	FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Planning Board comments
Fire/Police	Public Safety Complex (\$30,000,000)	Land Bank CRF	-	450,000	-	-	-	-	-	-
		Budget/Other	-	2,500,000	-	-	-	-	-	-
		Bond (Bld & Land	-	24,450,000	-	-	-	-	-	II - Necessary
		Sale of Property	-	1,500,000	-	-	-	-	-	-
		Private Donation	-	1,100,000	-	-	-	-	-	-
Fire	South Fire Station (\$930,000)	Fire Station CRF (South)	-	280,000	-	-	-	-	-	I - Urgent
		Private Donation	-	650,000	-	-	-	-	-	-
Admin/Engineering	Bridge Replacement - US 3 (DW Hwy)/Baboosic Brook (\$6,580,032) (Engineering & ROW 2022 (\$1,089,932) Construction 2025 (\$5,490,100) Combined with Wire Rd Intersection (\$1,114,375) TYP, FY 2025	Road Infrastructure CRF	-	702,751	-	-	-	-	-	-
		State Funding SB401 Bridge Aid	-	613,256	-	-	-	-	-	-
		Federal Funding	-	5,264,025	-	-	-	-	-	II - Necessary
		(Wire Rd) Rd Infrastructure CRF	21,353	201,522	-	-	-	-	-	-
		(Wire Rd) Federal Funding	58,414	806,086	-	-	-	-	-	-
Admin/Engineering	Bridge Rehabilitation - US 3 (DW Hwy)/Souhegan River - Chamberlain Bridge (\$6,000,000)	Road Infrastructure CRF	-	-	-	-	-	-	1,200,000	I - Urgent
		State Funding - Anticipated	-	-	-	-	-	-	4,800,000	-
Admin/Engineering	Anherst Road Bridge	Road Infrastructure CRF	-	-	-	-	-	350,000	-	II - Necessary
Admin/Engineering	Stormwater Drainage Improvements	Road Infrastructure CRF	325,000	250,000	125,000	350,000	125,000	400,000	233,000	II - Necessary
Admin/Engineering	Retro Fit Drainage for MS4 Permit Compliance (MCM 3 & 6) (\$642,000)	Road Infrastructure CRF	-	75,000	200,000	-	200,000	-	167,000	II - Necessary
Admin/Engineering	Sidewalks - Twin Bridge Road	Road Infrastructure CRF	-	-	-	-	100,000	-	-	II - Necessary
Admin/Engineering	Crosswalk DWH @ Shaw's (\$150,000)	Road Infrastructure CRF	50,000	-	-	100,000	-	-	-	II - Necessary
Admin/Engineering	Woodland Drive Area Drainage Improvements (Deerwood, Birchwood, Pinefree, Fernwood, Forest, Hartwood & Timber)	Road Infrastructure CRF	375,000	375,000	375,000	375,000	375,000	375,000	375,000	II - Necessary
Admin/Engineering	Naticook Road Triangle Drainage & Road Improvements	Road Infrastructure CRF	-	-	-	-	-	-	490,000	III - Desirable
Admin/Engineering	Paving - Infrastructure Improvements	Road Improvement (Reg. Fees)	135,000	135,000	140,000	140,000	140,000	140,000	140,000	II - Necessary
Admin/Engineering	Paving - Infrastructure Improvements	Budget	1,825,000	1,500,000	1,545,000	1,591,350	1,639,091	1,688,263	1,738,911	-
Admin/Engineering	Paving - Infrastructure Improvements - Gravel Roads	Road Infrastructure CRF	-	-	-	300,000	-	300,000	-	III - Desirable
Admin/Engineering	DW Hwy (Bedford Rd-Woodbury St) - Bonded Wearing (\$585,000)	DW Highway CRF	-	-	-	-	585,000	-	-	II - Necessary
Admin/Engineering	DW Highway (Greely St- Woodbury St) - Bonded Wearing (\$375,000)	DW Highway CRF	375,000	-	-	-	-	-	-	II - Necessary
Admin/Engineering	Merrimack River Boat Ramp Access Improvement	Road Infrastructure CRF	-	-	-	-	-	-	400,000	III - Desirable
Admin/Engineering	Seavens Bridge Canoe Launch Ramp - Slope Stabilization & Access	F&G State Funding	75,000	-	-	-	-	-	-	N/A
Admin/Engineering	Souhegan River Trail (total w/ prev. years \$1,170,941; new \$936,960)	Road Infrastructure CRF	374,468	-	-	-	-	-	-	N/A
Admin/Engineering*	DWH Sidewalk Improvements Plan (2021 TAP Applications) (FY 2032)	Federal Funding	1,497,870	-	-	-	-	-	-	-
Admin/Engineering	Sewer Line Extensions (McQuestion & Mayflower Sewer Basins)	Road Infrastructure CRF	30,729	-	-	-	-	-	291,079	III - Desirable
Admin/Engineering*	Pedestrian bridge over Souhegan River (FY 2032)	Federal Funding	122,914	-	-	-	-	-	1,164,318	-
Highway	Replace fuel tanks, piping, and island w/ canopy	Bond	-	-	-	2,360,000	-	-	-	II - Necessary
Library	HVAC	State Funding	-	-	233,462	-	-	-	708,800	II - Necessary
Library	Sprinkler System	Road Infrastructure CRF	-	-	58,366	-	-	-	177,200	-
Library	Slate Roof	Budget	88,000	200,000	-	1,400,000	-	-	-	N/A
Library	New Library (place holder)	Library Maintenance CRF	100,000	-	-	-	-	-	-	II - Necessary
Community Dev.	Master Plan	Library Trustee Funds	200,000	-	-	-	-	-	-	II - Necessary
Parks & Recreation	New Athletic Fields (place holder)	Bond	-	200,000	-	-	-	-	-	II - Necessary
TOTAL GENERAL FUND			7,080,748	41,252,640	2,676,828	6,026,350	3,164,091	3,253,263	17,885,308	-

# Capital Improvements Program – Major Projects

DEPARTMENT	PROJECT DESCRIPTION	FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Planning Board comments
Wastewater	Relocate sewer connector under F.E.Tpke. (fka Exec. Pk. Pump Station)	Wastewater CRF	-	500,000	-	-	-	-	-	II - Necessary
Wastewater	Chlorine Building/Hypo Feed System Upgrade (Placeholder)	Wastewater CRF	-	-	-	250,000	-	-	-	III - Desirable
Wastewater	Pennichuck Square Pump Station	Wastewater CRF	50,000	-	750,000	250,000	500,000	-	-	II - Necessary
Wastewater	Screw Press Gear Box Replacement	Wastewater CRF	-	100,000	-	-	-	-	-	II - Necessary
Wastewater	Pearson Road Pump Station – Merrimack Contribution	Wastewater CRF	-	-	-	-	25,000	-	-	III - Desirable
Wastewater	Bedford Contribution	Bedford Contribution	-	-	-	-	225,000	-	-	-
Wastewater	Burt Street Pump Station	Wastewater CRF	-	500,000	-	-	-	-	-	II - Necessary
Wastewater	Heron Cove Pump Station	Wastewater CRF	-	-	-	200,000	-	-	-	II - Necessary
Wastewater	Telemetry Project (Pump Station Communications)	Wastewater CRF – Design	50,000	-	-	-	35,000	-	-	II - Necessary
Wastewater	PLC Cabinet Upgrades	Wastewater CRF	-	-	-	-	-	-	-	III - Desirable
Wastewater	Agitator PLC Upgrade	Wastewater CRF	-	-	-	-	-	-	-	III - Desirable
Wastewater	Nutrient Removal (Placeholder)	Wastewater CRF	-	-	-	250,000	-	-	-	III - Desirable
Wastewater	Phase VI Upgrade (Aeration/misc)	Wastewater SRF Bond	-	-	-	-	-	-	10,000,000	III - Desirable
Wastewater	Phase VII Upgrade (Solids Handling)	Wastewater SRF Bond	-	-	-	-	-	-	5,000,000	III - Desirable
<b>TOTAL SEWER FUND</b>			<b>100,000</b>	<b>1,100,000</b>	<b>750,000</b>	<b>950,000</b>	<b>785,000</b>	<b>-</b>	<b>15,000,000</b>	
* Included in CIP just in case we are a recipient of TAP Grant										
CRF			1,814,550	2,534,272	758,366	1,125,000	1,385,000	1,425,000	3,333,279	
Funded through Budget			3,225,000	4,200,000	1,545,000	1,591,350	1,639,091	1,688,263	1,738,911	
Bonds			-	24,450,000	-	3,170,000	-	-	6,000,000	
Road Improve (RSA261:153)			135,000	135,000	140,000	140,000	140,000	140,000	140,000	
Private Donation/Other			200,000	3,250,000	-	-	-	-	-	
State Aid			-	613,256	233,462	-	-	-	5,508,800	
Federal Aid			1,706,198	6,070,111	-	-	-	-	1,164,318	
WWTF User Fees/Bonds			100,000	1,100,000	750,000	950,000	785,000	-	15,000,000	
<b>TOTAL</b>			<b>7,180,748</b>	<b>42,352,640</b>	<b>3,426,828</b>	<b>6,976,350</b>	<b>3,949,091</b>	<b>3,253,263</b>	<b>32,885,308</b>	

# TOWN OF MERRIMACK, NH



## 2023 BOARDS, COMMISSIONS AND COMMITTEE REPORTS

## Conservation Commission

Submitted by Steven Perkins, Chair

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The Merrimack Conservation Commission (MCC) operates under the Town Charter, in accordance with State Law RSA 36-A. The MCC is made up of volunteers who are responsible for the proper utilization and protection of natural resources in Town, including our streams, rivers, forests, wetlands, wildlife habitats, open space, and groundwater. The MCC reviews all projects that are proposed in the Aquifer Conservation District and in Wellhead Protection Areas, as well as reviewing Dredge and Fill permits for the New Hampshire Department of Environmental Services (NHDES).

The MCC is steward of more than 1,600 acres of Commission and Town-owned open space including Fields Farm, Gilmore Hill Memorial Forest (GHMF), Grater Woods Forest (GW), Horse Hill Nature Preserve (HHNP), Mitchell Woods, Sklar Waterfront, Wasserman Conservation Area (WCA), and Wildcat Falls Conservation Area (WFCA). Town Code chapter 111 regulates usage of these properties.

Currently, there are subcommittees of volunteers for GW, HHNP, Sklar, and WFCA. Their work is invaluable in monitoring the properties including trail conditions. They also perform trail maintenance and other projects as needed.

In 2023, Steve Perkins was re-elected MCC chair, Eric Starr was elected vice-chair, and Ellen Kolb was re-elected secretary. Members Mike Boisvert, Michael Drouin, Cynthia Glenn, and Gina Rosati ended their terms, and the commission thanks them for their tireless years of service. MCC welcomed newly-appointed members Andrew Duane, Tom Martinson, Danielle Melanson, and Karis Welsh.

Here are a few of the MCC's 2023 highlights:

- Our annual seedling giveaway in May was a success, with hundreds of tree seedlings distributed to Merrimack residents. Once again, MCC is grateful to Currier Orchard for hosting the event.
- Subcommittee volunteers made many improvements to MCC properties, including adding amenities such as tables at Sklar Waterfront Park and bridge reconstruction at HHNP. Ongoing volunteer maintenance addressed signage and drainage on MCC properties. HHNP introduced the Northside Trail, designed and built with assistance from the New England Mountain Bike Association (NEMBA).
- The MCC launched a project to create a social media plan and refresh the commission's website, [merrimackoutdoors.org](http://merrimackoutdoors.org).
- The commissioner reviewed several proposed projects in Town and sent comments to the Planning Board evaluating impacts to the Town's natural resources.
- The MCC was pleased to have a display at the Town's popular Winter Carnival.
- The MCC launched a Facebook page to communicate meetings and events, keep the community updated on our work, and provide timely information on conservation-related topics.

## Conservation Commission

Submitted by Steven Perkins, Chair

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- Commissioners participated in a conference and workshops held by the New Hampshire Association of Conservation Commissions, providing continuing education on conservation topics.

The Commission appreciates the significant support it has received from:

- Merrimack's Departments of Community Development, Public Works, Parks and Recreation, Town Manager, and Police and Fire, and the office of Media Services.
- Carrier Orchard for hosting the seedling giveaway and Papergraphics for donating property maps.
- Subcommittee volunteers, NEMBA, and many others who participated in our walks and planned events.

The MCC receives funding in the Town budget for its business-related activities, but its primary operating budget comes from Land Use Change tax assessments. The MCC manages three funds for the benefit of the Town. The Horse Hill Nature Preserve Fund is funded through donations, while the other funds accrued some interest during the year. At the end of the 2022-23 fiscal year (6/30/23), the balances were:

51 - Special Conservation Fund	\$49,278
53 - Land Use Change Conservation Fund	\$1,001,003
HHNP Fund	\$571

The MCC looks forward to hearing from potential volunteers for subcommittee work and special projects. If you'd like to be involved, please email the commission at [merrimackoutdoors@merrimacknh.gov](mailto:merrimackoutdoors@merrimacknh.gov).



## Heritage Commission

Submitted by Chip Pollard and John Frechette, Co-Chairs

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The people of Merrimack voted to establish the Merrimack Heritage Commission to preserve the town's historic resources for future generations. We continue to work diligently toward that goal. The Heritage Commission has been working in close cooperation with the Merrimack Historical Society in efforts to increase public knowledge of and foster participation in Merrimack's rich historical heritage.

During the past year, the Heritage Commission experienced personnel changes and postponed meetings, and some of our projects have stalled. Sadly, we mourn the death of former Chair and long-time member Anita Creager. Barbara Healey selflessly resigned her position as the Town Council ex-officio member in order to provide member representation from the Planning Board. We welcome Finlay Rothhaus as our new Town Council representative and welcome member Lon Woods back to the Commission. We await a Planning Board representative and are actively seeking additional full and alternate members.

### **Projects continuing into 2024 include:**

- Identifying an unmarked Bowers/Blanchard family burial site in order to protect and preserve the site from development. We worked in cooperation with Thomas More College, Tricia Fair, and her family.
- Research and identify the locations of twelve district school houses and five fire stations, and place suitable and visible signage to mark those locations.
- Continued assessment for pedestrian access and suitable signage of Class VI roads; Old Grater, Old Blood, and Old King's Highway.
- Continued tracing and documenting the location of "old" stone walls in cooperation with the New Hampshire Preservation Alliance, NHPA.
- Work to identify and document a "New Passaconaway" Tree near the Reeds Ferry site, with a potential walking trail and historic landmark signage.
- Work with the Descendants of the Signers of the Declaration of Independence to further recognize Matthew Thornton and his wife with a plaque on Hannah Jack Thornton's gravesite.
- The tour brochures for all four villages continue to be very popular. All are available at the Town Hall, the Library, the Merrimack Historical Society, and the Town website.
- Review and evaluate the Commission's files and resources and develop an electronic media database for convenient access.

## **Highway Safety Committee**

Submitted by Police Chief Brian K. Levesque

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### **Purpose**

The purpose of the Highway Safety Committee shall be to have a highway safety program defined to reduce traffic accidents, deaths, injuries, and property damage resulting therefrom.

### **Activity**

The Highway Safety Committee met once in 2023. A resident brought before the committee their request for guardrails along Pearson Road near Hamilton Court. The committee determined that the area does not meet the requirements for guardrails. We also heard from a resident regarding a stop sign placement at Old Blood Road at Captain Bannon Circle. The committee determined that stop or yield signs do not meet the requirements for the roadway and are not warranted.

# Nashua Regional Planning Commission

Submitted by Jay Minkarah, Executive Director

The Nashua Regional Planning Commission (NRPC) serves 13 communities in southern New Hampshire including Amherst, Brookline, Hollis, Hudson, Litchfield, Lyndeborough, Mason, Merrimack, Milford, Mont Vernon, Nashua, Pelham, and Wilton. NRPC provides its member communities with comprehensive planning services addressing transportation, environmental, land use, and regional planning issues as well as offering mapping and data services that utilize the latest technologies.

## Highlights of 2023 regional initiatives of benefit to all NRPC communities include:

**Brownfields Assessment Program:** NRPC's Brownfields Assessment program provides funding to conduct environmental assessments on sites with known or suspected contamination to safeguard public health and encourage the redevelopment of sites into economically viable uses. Through funding from the EPA, NRPC can cover 100% of the cost of conducting environmental assessments, testing, and reuse planning on qualifying sites. Since the initiation of the current funding round in October of 2022, assessment work has been conducted on several properties including sites in Merrimack, Milford, and Nashua.

FY23 NRPC Revenue Sources	
Special Services & Misc. Revenue	.4%
Local Contracts	9%
State of NH Grants	2%
Local Dues	8%
Federal Grants	9%
HHW Program Support	11%
Federal Transportation Funds	60%
	100%

## Community Transportation Service Provider Lookup:

NRPC developed a comprehensive dashboard that enables users to find transportation options in their locality using an interactive map and connect with service providers directly. View the interactive dashboard at [Gallery \(arcgis.com\)](https://arcgis.com)

**Complete Streets:** NRPC collaborates with communities throughout the region that are working to develop local bicycle and pedestrian infrastructure, complete streets, and multi-use trail projects. Activities in 2023 included helping communities pursue grant funding and the bicycle and pedestrian counting program.

## Greater Nashua Regional Coordination Council for Community Transportation (RCC7):

The Greater Nashua Regional Coordination Council for Community Transportation (RCC7) works to leverage the efforts and resources of many organizations and individuals to work collaboratively on coordinated strategies to improve community transportation services for all residents in need of assistance. Some RCC7 activities in 2023 included continued collaboration with the Statewide Coordination Council (SCC) and continued support of the regional transportation providers. Since the start of Mobility Management at NRPC, 215 requests for transportation assistance have been processed and 154 outreach events have occurred. For more information, please contact Donna Marceau at [donnam@nashuarpc.org](mailto:donnam@nashuarpc.org) or call (603)417-6571.

**Household Hazardous Waste (HHW) Collection:** On behalf of the Nashua Region Solid Waste Management District (NRSWMD), NRPC held six HHW Collection events in 2023: 5 in Nashua and 1 in Pelham. The events are held for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. In 2023, the District collected 158,598 pounds of waste from over 1,700 households.

## Nashua Regional Planning Commission

Submitted by Jay Minkarah, Executive Director

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**MPO Project Mapper:** In support of the Long Range Transportation Plan, NRPC updated the MPO Project Mapper and offered the public an opportunity to provide feedback on transportation issues facing the region using a map-based survey. These GIS applications and others can be viewed at [Gallery \(arcgis.com\)](https://arcgis.com).

**Nashua MPO Transportation Project Planning Process:** As the transportation policy-making organization for the region, the MPO administers the federal transportation process to acquire and spend federal money on transportation improvements in the NRPC region. In 2023, NRPC assisted several communities in identifying and refining bicycle, pedestrian, transit, bridge, and highway improvement projects for funding through the state's Ten-Year Transportation Improvement Program. The MPO also adopted the FY2023-26 Transportation Improvement Program (TIP) and the FY2023-50 Metropolitan (long-range) Transportation Plan (MTP) in 2023. The TIP and the MTP are the primary transportation planning documents that are required by the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA). ***The TIP*** is a four-year work program that lists all regionally significant and federally funded projects, as required by federal transportation legislation. The TIP contains an agreed-upon list of specific transportation improvement projects and associated financial information for the Nashua Regional Planning Commission (NRPC) Metropolitan Planning Organization (MPO). ***The MTP*** is a comprehensive, multimodal "blueprint" for transportation systems and services aimed at both meeting mobility needs and improving the overall quality of life of residents in the region through the next 25+ years.

**NH Lower Merrimack Valley Stormwater Coalition:** NRPC continues to serve as the fiscal agent of the Coalition's municipal pooled funds, as well as the physical and virtual meeting host for the Coalition's monthly meetings.

**Regional Housing Needs Assessment:** In March of 2023, NRPC completed the Regional Housing Needs Assessment (RHNA). The RHNA is intended to assess "the regional need for housing for persons and families of all levels of income" as required under RSA 36:47, II. In addition to meeting statutory obligations, the RHNA is meant to aid communities in developing their master plans while providing actionable, realistic solutions for municipalities, businesses, developers, and others on ways to help meet the housing needs of their communities. See the report at [nashuarpc.org/land\\_use/housing.php](https://nashuarpc.org/land_use/housing.php)

**Souhegan River Corridor Management Plan Renewal:** The Souhegan River Corridor Management Plan guides the Souhegan River Local Advisory Committee (SoRLAC) and the communities within the corridor, including Amherst, Merrimack, Milford, and Wilton. NRPC will be working with SoRLAC to update the plan, thanks to a 604(b) grant from NHDES.

NRPC provides comprehensive transportation, land use, environmental, and economic development planning services and delivers extensive mapping and data assistance. As an NRPC member, the Town of Merrimack accessed a wide range of benefits in 2023, including:

**Assistance to the Merrimack Conservation Commission:** MCC engaged the services of NRPC to GPS and update existing trail maps, and create a trail map for properties including Sklar Waterfront Park.

## Nashua Regional Planning Commission

Submitted by Jay Minkarah, Executive Director

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**Assistance to Merrimack Village District (MVD):** NRPC continues to provide ongoing technical support and GIS tasks for Merrimack Village District in support of its inventory and asset management initiatives.

**Community-based Transportation:** The Mobility Management Program of the Regional Coordination for Community Transportation visited Merrimack on various occasions to present information about transportation options. The Mobility Manager also spoke at the Merrimack Library about community transportation. The Mobility Management Program also produced “*The Town of Merrimack Transportation & Mobility Guide*” which specifically details community transportation services available for the residents of Merrimack.

**Discounted New Hampshire Planning and Land Use Regulation Books:** In conjunction with the NH Office of Strategic Initiatives, NRPC offers the annual New Hampshire Planning and Land Use Regulation Book to communities at a sizable discount over the retail price.

- Merrimack’s **Total Cost Savings** in 2023: **\$2,092**

**Household Hazardous Waste (HHW) Collection:** [nashuarpc.org/hhw](https://nashuarpc.org/hhw) NRPC held six HHW Collection events in 2023 for residents to properly dispose of hazardous household products. **180 Merrimack households** participated in these events.

**Other Local Technical Assistance:** NRPC conducted turning movement counts at Wire Road and Daniel Webster Highway to support the redesign of the intersection.

**Souhegan River Corridor Management Plan Renewal:** The Souhegan River Corridor Management Plan guides the Souhegan River Local Advisory Committee (SoRLAC) and the communities within the corridor, including Amherst, Merrimack, Milford, and Wilton. NRPC will be working with SoRLAC to update the plan, thanks to a 604(b) grant from NHDES.

**Town Center Map Update:** NRPC staff worked with the Town to update the Town Center map to accurately display current and future sidewalk and pedestrian improvements.

**Traffic Counting:** [arcg.is/Ovm8q](https://arcg.is/Ovm8q) Under contract with the N.H. Department of Transportation or by local request, NRPC conducted **19 traffic volume counts** in Merrimack to support travel demand modeling and prediction to assist local and regional planning decision-making.

NRPC extends heartfelt thanks to citizens and staff who support regional planning, including:

**NRPC Commissioners:** Karin Elmer, Tom Koenig, and Tim Tenhave

**Transportation Technical Advisory Committee (TTAC) Representatives:** Paul Micali, Dawn Tuomala, Leo Laviolette

**Nashua Regional Solid Waste Management District (NRSWMD) Representatives:** Kris Perreault, Patrick Davis

## Parks and Recreation Committee

Submitted by Tracy McGraw, Chair

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The Merrimack Parks and Recreation Committee serves as an advisory board to the Town Manager and the Town Council through the Parks and Recreation Department. It recommends the utilization of all Town recreation property and formulates a Town Recreation Master Plan. Membership includes Matthew Casparius/PR Director, Tracy McGraw/Chair, Christine Lavoie/Vice Chair, MacKenzie Murphy/Town Council Rep, , Michelle Creswell/secretary, Naomi Halter/School Board Rep, Maureen Hall/Senior Citizen Rep, Rick Greenier/MYA Rep, Matthew Brown/Student Rep, and Members - Phil Przybyszewski, Josh Toms, Julie Poole, Laura Jaynes (Alternative), Heather Fairbanks.

**WASSERMAN/LAKE FRONT:** Due to timing and permits, Parks/Recs will be finalizing the ADA access to the lakefront in the coming year, before the permit expires. This will be the only major project for Parks/Recs in 2024. Additional projects will be re-submitted for 2025 and beyond later this year.

**SKATEBOARD PARK:** We are waiting for a final decision on whether the current location of the Skateboard Park will remain or if the park has to be moved to a new location. If the School Board allows the park to stay, updates/repairs must still be made and funding requested.

**NATICOOK AFTER-SCHOOL PROGRAM:** Program began with the new 2023 school year. Buses students from Thornton's Ferry School to Wasserman after school. Additional inquiries have been made to add Mastricola and Reeds Ferry. Mastricola is likely an easier addition, as the same bus can be used for all students. Reeds Ferry would require a separate bus due to school location. Hannah Cote, employer of Parks/Recs is picked up by the school bus driver and transported to Thornton's Ferry to supervise the transfer of the students to Wasserman.

**DOG PARK:** The dog park continues attracting people and pups from Merrimack and adjacent towns. The pup parents have been donating items to help with the day-to-day needs, and donating time to help keep the park in great condition. Additional playground chips were delivered twice this year to help maintain a safe play spaces, and with the help of DPW, Parks/Recs, and volunteers, was spread in both the small and large enclosures. Mosquito Joe continues donating their services for flea/tick/mosquito treatment for the dog park. Parks/Recs and DPW have also helped to keep the weeds in check.

**TWIN BRIDGE PARK:** After school start, repaired the damage caused by a previous storm to Twin Bridge Park. Additional playground chips were added for safety at Twin Bridges Park.

**COMMUNITY EVENTS:** Ice skating at Watson Park was open only four days due to having a fairly warm winter 22/23. The Winter Carnival 2/25/23 was another success with 26 vendors and Mack, as well as the Oscar Mayer Wiener vehicle and charitable organizations. Murder Mystery Dinner on 2/11/23, sold out, with raves to keep doing the program. Programs held over school vacations. 4/1/23 we conducted the 31<sup>st</sup> Annual Easter Egg Hunt with thousands of eggs, groups separated by age. The Summer Concert Series at Abbey Griffith ran from June through August, and Movie Nights in the Park held 4 movies from June – September. Attendance was down a bit, so we are considering focusing more on the Music at the Gazebo. The 5k Sparkler race, 4<sup>th</sup> of July parade with 1139 participants and 67 groups, and fireworks all took place this year, between 7/3/23 & 7/4/23. Pancake breakfast was held by the Rotary Club, and DJ Roy brought the music. Had National Night Out had 500+ people and 24 registered groups. Held the Naticook Challenge 5k race with 85 runners

pre-registering, and more registered on day of. The Race incorporated an obstacle course, including moving across paddle boards in Naticook Lake. Halloween party took place on 10/28/22, with crafts,

## Parks and Recreation Committee

Submitted by Tracy McGraw, Chair

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games, facepainting, vendors charitable organizations, and a fantastic pumpkin race – which we are definitely going to do again, including considering having a class on the creation of a pumpkin vehicle for the race. Other programs included the annual Turkey Scavenger Hunt, a shared list of houses/lights for various towns for the Holiday Light Tour, a blood drive, School Vacation Camp, and a multitude of programs for children and adults, including Parents Night Out, bus trips, craft making.

**RENTALS:** Field, building, to help defray costs, and free rentals of for the Abbie Griffin Gazebo and Watson Park with registration to avoid conflicts. Future plans to upgrade the downstairs of the function hall at Wasserman for additional rental possibilities.

**CAMP:** by January 2023, Naticook Camp registrations were already 95% full. Trek was 55% full. There were issues with late cancellations, and the Parks/Recs committee will recommend a change in the cancelation/refund policy. Naticook Camp is still less expensive than other local camps, and is being run as fully “accredited”, which illustrates the quality and experience of the camp, directors, and programs. Camp is expanding to fall programs for teens, and 5<sup>th</sup> graders can choose between programs for younger/older. Hired full time Naticook Camp director, after-school director.

**COMMUNITY GARDEN:** plots were rented with a new plan which worked out better for the gardeners. DPW tilled the plots in May 2023, and additional parking, including ADA spots were added. Community Gardens opened for summer by May 2023, were almost at full capacity right away.

**SCOUTS:** Nora Campbell, Troop 10731 will be improving the theater building at Wasserman with a cleanup, update, building wings on either side of the stage, and a dressing room as her Silver Award Project. Melody Roe, Troop 13912 created a Story Walk at Veterans Park. Christopher Von, Troop 44, created a Kiosk to display information near corner of Community Garden for Eagle Scout Project. Troop 401 donated \$654.87 to Wasserman, approved by Town Council, left over from prior fund raising for projects.

**NEW TRAILS:** There is a new trail being created along the Souhegan from Watson Park to Wildcat Falls. Another new trail is a dirt trail from Naticook Road around the dog park for mountain biking, created by Fred Mackey and Sean Smith.

**SUB-COMMITTEE REPORTS:** SENIORS: The John O’Leary Senior Center is receiving more couples’ registrations, but needs more volunteers members to help with planning. Membership is increasing, including senior couples, held yard sales, trips. Held annual fair in October 2022. MYA: Shout out to GETINGE and ELBIT Systems for donating the use of their fields. Sports registrations remain high in all sports, and the PR Committee continues to work toward obtaining new fields including proposing a Warrant Article for field(s), sport registrations remain high. STUDENT REP: new student Rep actively speaking with students and recommending ideas for student growth and involvement, including re-initiating the request by students to establish a frisbee golf park. SCHOOL BOARD: working through budgets and building projects affecting a possible change in location of the Skateboard Park.

**VOLUNTEERS:** The Parks/Recs Department and Committee have attracted a large number of volunteers from local businesses, groups and individuals. We have an incredible levels of town participation that support the P/R Committee in their endeavors, and we thank them for their support and efforts.

## Planning Board

Submitted by Robert Best, Chair

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The Merrimack Planning Board held 21 regular meetings primarily for the review of subdivision and site plans. The Board reviewed and approved 1 residential subdivision plan, which created a total of 2 new conventional residential building lots, compared to 1 lot in 2022, 9 lots in 2021, 9 lots in 2020, and 4 lots in 2019. The Board also approved 3 commercial and industrial subdivisions, which created 1 new industrial lot for building.

The Planning Board approved 4 commercial, 9 industrial and 1 residential site plans during the year, including various other minor projects such as plan amendments, lot line adjustments and conditional use permits. 142,400 sq. ft. of new warehouse space was approved, including a 102,600 S.F. Warehouse at 734 Daniel Webster Highway and a 39,800 S.F. Warehouse at 29 Manchester Street. Various Waiver of Full Site Plan Reviews were granted to allow changes of use, utility upgrades and outdoor event space.

In 2023, only 9 new residential units were approved by the Board.

The Board extends its gratitude to Neil Anketell, who resigned from the Board in September after having served since March 2018, as well as Brian Dano, who resigned in June to join the Zoning Board of Adjustment. The Board appreciates their contributions and wishes both well in their future endeavors.

In May, Robert Best was re-elected as Chair and Lynn Christensen was elected as Vice Chair to the Board. Kevin Peters joined the Board as a Full Member in August. Mark Williams joined the Board as an Alternate in September. At year-end, the Board consists of 6 full members and 3 alternate (see table below). There is currently one full member position available. Residents interested in serving when any vacancies arise can contact the Town Staff for more information.

Former Community Development Director Tim Thompson, Community Development Director and former Planning & Zoning Administrator Robert Price, Planning & Zoning Administrator Casey Wolfe-Smith and Assistant Planner Colleen Olsen, the clerical staff, former Secretary Rhonda Fleming, Kendall Jutras & Stefanie Brinn, and Fuss & O'Neill engineering consultants all provided invaluable support to the Planning Board. Additional assistance was provided to the Board by the Public Works Department, the Fire Department, Merrimack Village District and the Nashua Regional Planning Commission.



## Souhegan River Local Advisory Committee (SoRLAC)

Submitted by Cory Ritz, Chair

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The Souhegan River Local Advisory Committee (SoRLAC) is pleased to present its 2023 Annual Report, providing an overview of recent activities and achievements. Building upon last year's activity, SoRLAC helped secure a significant grant for the development of the 2023 Souhegan River Corridor Management Plan. Our partner organization, the Nashua Regional Planning Commission (NRPC), has received a \$14,635 award to support the creation of an updated management plan. The grant was from the state's revolving allotment for Water Quality Planning 604(b) fund. Despite the late signing in the year, SoRLAC and NRPC have initiated the renewal process, anticipating further progress throughout 2024.

The forthcoming corridor management plan represents a crucial step forward, aiming to update the 2006 Souhegan River Watershed Management Plan. It addresses critical aspects, encompassing risks to the river, considerations for human health, recreational access and documentation of changes in the river corridor. Ultimately, we envision the Corridor Management Plan becoming a valuable tool for watershed towns in helping to safeguard the Souhegan River.

Over the past year, SoRLAC conducted 11 regular meetings, undertook multiple site tours, and reviewed 8 permit applications for projects in proximity to the Souhegan River. Our dedicated team contributed over 207 volunteer hours to these endeavors. Notable projects included active participation in community meetings and in-depth reviews of initiatives such as the Pine Valley Hydroelectric Project in Milford, scrutiny of potential river violations, and evaluations of building projects and utility permits for maintenance purposes. Additionally, we are excited to report an initiative supported by SoRLAC in Merrimack broke ground in November for a river walking trail to establish a new link in the walking trails in Merrimack, connecting the old mill sluiceway under the historic stone arch Chamberlain Bridge. SoRLAC members also engaged in several events, including Wilton's sustainability fair, planned canoe trips, and water sampling with our partner organization, the Souhegan Watershed Association. Detailed minutes and additional information are readily available on the Nashua Regional Planning Commission website at <https://nashuarpc.org>.

Stretching across 34 miles and encompassing numerous towns, the Souhegan River is a vital resource for wildlife habitat, hydropower, recreation, agriculture, and industry. Recognized as a state-designated river under RSA 483, collaborative efforts with the NH Rivers Management and Protection Program help reinforce its enhanced protection, emphasizing the importance of municipal and citizen partnerships for the river's continued vitality.

SoRLAC warmly welcomes residents from watershed towns to join our dedicated team, as we continually seek new members passionate about preserving and enhancing the Souhegan River.

## Town Center Committee

Submitted by Nelson Disco, Chair

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Formed in 2009, the Town Center Committee's (TCC) mission is to coordinate the development of a safe and inviting town center for Merrimack residents and visitors to patronize local business and key recreation destinations in the Merrimack Town Center. Efforts are focused on the Town Center area as defined in Chapter X of the Town of Merrimack Master Plan Update, 2002, consisting of the area east of the F. E. Everett Turnpike (FEET) between Fraser Square (Rite Aid) and Front Street. Projects undertaken are as recommended in the 2009 iTrac Study Report done by the Nashua Regional Planning Commission (NRPC) for the Town of Merrimack. During 2023 the TCC has continued its efforts toward accomplishing the several "Action Items" of the "Town Center Pedestrian & Trail Master Plan" iTrac Study.

Final approvals have been received for the construction of the Souhegan River Hiking Trail (SRHT), which, when completed, will connect Watson Park westward, under the Daniel Webster Highway along the Souhegan River, and ultimately to Wildcat Falls Park. It will also link to a pedestrian bridge across the Souhegan River at the F. E. Everett Turnpike. The Merrimack Department of Public Works (DPW) is overseeing the project and Quantum Construction Consultants has been selected to implement the project design. Construction will be done by R. M. Piper, of Plymouth, NH and engineering oversight will be provided by Beta Engineering of Manchester. A groundbreaking ceremony was held on November 3<sup>rd</sup>, 2023, and work on this portion of the trail has commenced. Completion of this trail segment is expected in early summer of 2024. This project was high priority recommendation of the 2009 iTrac Study.

A Master Traffic Plan for school properties in the area of the High School which includes sidewalks and parking rearrangements has been completed and reviewed by the School Planning and Building Committee and the TCC. Reconstruction of the O'Gara Drive sidewalk is included in this Plan. Work on the recommendations of this plan will be done in phases and is dependent on School District planning and funding. Presently, the School District is proposing a warrant for the 2024 Annual Meeting to construct a new SAU Administrative office building as part of this Master Plan. Construction of the O'Gara Drive sidewalk is now planned for 2025.

TCC outreach programs to keep Merrimack citizens informed as to the projects being undertaken by the committee were enhanced through the work of the Media Services Department. This Department has created several videos of the Town Center projects together with the Merrimack Historical Society. Nicholas Lavallee and the Media Services Department continue to maintain a Facebook Page for the TCC. The link to the Town Center Facebook page is [Facebook.com/Town Center Committee](https://www.facebook.com/Town-Center-Committee). Further details on the Town Center Committee activities can be found at Town of Merrimack NH/Town Center Committee. A presentation was made to the Merrimack Rotary club in May giving the status of the various TCC projects. The Merrimack Rotary Club has been very supportive of TCC projects.

In 2021, Merrimack received notice that the Town is a candidate to receive a TAP Grant to construct a pedestrian sidewalk on the western side of Route 3 connecting Frazier Square to the Merrimack 360 Shopping Center. This project is now part of the Governor's Ten Year Plan, planned for construction in 2032. In 2024 the Committee will continue support to any new TAP Projects, and continue with public outreach.

The Committee supported the Merrimack Winter Carnival in February at Wasserman Park and the Merrimack Rotary Fourth of July Pancake Breakfast. The Committee worked with the Merrimack DPW to create an updated map of the Town Center showing areas that still need sidewalk to complete the iTrac Study goals. A new map and handout brochures showing the sidewalks that have been completed and where significant gaps still exist in the Town Center has been created.

Michael Redding resigned from the TCC this year.

## **Zoning Board**

Submitted by Rich Conescu, Chair

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The Merrimack Zoning Board of Adjustment held 11 regular meeting, hearing 34 applications for variances, special exceptions, and a request for rehearing.

The Board granted 29 variances, 3 special exceptions, 0 equitable waivers, 0 appeals of administrative decision, 1 variance extension request and 1 request for rehearing. The Board denied 0 variances, 0 special exceptions, 0 appeals of administrative decision and 0 requests for rehearing. The Board also heard an extension request for a previously approved variance that was set to expire. Specific details of the Board's decisions can be found at the Community Development Department.

In June, the Board re-elected Rich Conescu as Chair and elected Ben Niles as Vice Chair. The Board welcomed Brian Dano as a full time member in July after having resigned from the Planning Board, and Wolfram von Schoen as an alternate member in August.

The Board extends its gratitude to Rod Buckley, who resigned from the Board in June after having served since January 2018. The Board appreciates Rod's contributions and wishes him well in his future endeavors.

At year-end, the Board consisted of five full members and two alternate member (see table below). There is one alternate position available. Residents interested in serving when any vacancies arise can contact Town Staff for more information.

Former Community Development Director Tim Thompson, Community Development Director and Former Planning & Zoning Administrator Robert Price, Planning & Zoning Administrator Casey Wolfe-Smith and Assistant Planner Colleen Olsen, the clerical staff, former Secretary Rhonda Fleming, Kendall Jutras & Stefanie Brinn, provided invaluable support to the Zoning Board of Adjustment.

# TOWN OF MERRIMACK, NH



## 2023 DEPARTMENT REPORTS

## Assessing Department

Submitted by Tracy Doherty, Administrative Assessor

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Greetings! It's time once again to bring you some news regarding property values in Merrimack. This year we welcomed our new Assistant Assessor Robin LeMauk. Robin came to Merrimack after years of service as a private appraiser. The Town of Merrimack is fortunate to have her. The assessing staff is very thankful to have the expertise of our contract assessor Loren Martin and her Avitar Associates staff. I am grateful for the continued team atmosphere in the Assessing Department.

In 2023 we have continued to see real estate values appreciating. Real estate sales in Merrimack continue to soar. In 2023 there were approximately 400 sales of property in the Town of Merrimack. There are few properties on market and those properties are not sitting on the market very long. Pursuant to State Law and the NH Constitution we are mandated to value anew at least once every five years. The last revaluation was in 2021.

Your assessment is available for review online at [www.merrimacknh.gov](http://www.merrimacknh.gov) and we suggest you periodically review the data for accuracy. As the taxpayer shares the responsibility to ensure the data they are essentially taxed on is accurate. If an error exists please notify us immediately so we may review and rectify. An interior inspection will be required to verify the data if it is safe to do so.

For 2023, the median home assessment is \$369,300. We qualified and granted approximately 323 property tax exemptions including blind, improvements to assist those with disabilities, solar panels, elderly and disabled taxpayers. We have 1173 properties receiving a veteran's tax credit. There are 82 property owners who have their property assessed under the current use program.

I would like thank the residents of Merrimack for your continued cooperation and support. Remember, as Assessors, we are responsible for fair and equitable assessments, however, the tax rate levied against those assessments is decided by you, the voter. Every vote DOES count!

## Community Development Department

Submitted by Robert Price, Community Development Director

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

Many of the higher-density housing projects approved in recent years have been completed, with Slate at Merrimack (224 units), and the Huntington Exchange (90 units) being the most recent to be finished. An expansion of Gilbert Crossing (96 units) and a Workforce Housing project off Twin Bridge Road (48 units) are currently under construction.

Non-residential development has also continued to be strong in Merrimack. The Board granted the following notable conditional approvals during 2023: a 39,800 square foot (s.f.) warehouse building at 29 Manchester Street, a 102,600 s.f. warehouse building at 734 DW Highway, and a 97,600 s.f. light industrial facility at 12A Star Drive. The Board also granted conditional approvals for a 15,000 s.f. office/warehouse building at 101 Herrick Street, a utility upgrade project on the Fidelity campus, and a drive-thru coffee shop and gas station addition to an existing car wash at 376 DW Highway.

The Board conditionally approved an amended Conditional Use Permit for the Merrimack Park Place project that will see a future site plan application propose an additional 178 multi-family residential units, 5,000 s.f. of office space, 7,400 s.f. of retail space, 8,000 s.f. of restaurant space, and a reduction of the hotel approved as part of Phase I to 110 rooms (from 120). The approval of this CUP led the Town Council to repeal the Mixed Use Conditional Use Permit section of the Zoning Ordinance despite objections from each of the Mixed Use CUP developers. This was done primarily because many of these projects had scaled down their originally approved nonresidential components while increasing their multi-family residential quantities. The Council's objective is to slow this type of development at least until after the next Master Plan is completed, the process for which is anticipated to begin in 2024.

I would like to thank all the Board, Commission, and Committee members, who work tirelessly to make Merrimack a better place to live, work, and play. I encourage anyone with interest to consider volunteering for one of our boards or commissions in 2024.

I would like to thank all of my staff for their dedication and commitment in support of the Department's mission. I would also like to extend my gratitude and well wishes to former Community Development Secretary Rhonda Fleming as she moves on to the administrative arm of the Public Works Department as their Executive Secretary. Finally, I would like to welcome new Community Development Secretary Kendall Jutras, as well as new Planning & Zoning Administrator Casey Wolfe-Smith, who returns to Merrimack after a brief stint as Town Planner in Epping.

Last, but certainly not least, I would like to extend my sincere thanks to former Community Development Director Tim Thompson, who left Merrimack in September to accept a position with his hometown City of Concord. Tim's mentorship was invaluable to me, and his guidance allowed me to mature from Assistant Planner, to Planning & Zoning Administrator, ultimately to replace him as Director. I am grateful for the opportunity to continue serving the people of Merrimack for years to come.

## Finance Department

Submitted by Adam Britten, CPA, Finance Director

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The responsibilities of the Finance Department include the following:

- The recording and reporting of all financial transactions of the Town and the preparation of various management and compliance reports.
- The administration of a complex payroll accounting system (over 17,000 payroll transactions per year for almost 400 employees) and the maintenance of employee vacation and sick leave accrual records.
- The pre-audit of all purchase orders and vendor invoices, the recording of these documents, the processing of related accounts payable checks, and the reporting of the expenditures reflected thereby (approximately 800 purchase orders, 9,000 invoices, and 5,000 accounts payable checks per year).
- Recording and depositing cash receipts reported by the Town Clerk/Tax Collector and other departments; and reconciling cash accounts to monthly bank statements and to the Treasurer's records.
- Processing departmental allocations of group insurance, telephone, fuel, and vehicle repair costs.
- The preparation of the Town's annual budget and associated compliance reports and participation in all budget-related meetings.
- The competitive bidding of all purchases of equipment costing \$1,000 or more.
- Coordinating the billing and collection of ambulance fees and police detail charges.
- The competitive bidding of the Town's group health, dental, life, and disability insurance coverage; coordinating the related employee enrollment and re-enrollment processes; auditing all related billings; and the processing of life and disability insurance claims.
- The competitive bidding of the Town's workers compensation, unemployment compensation, property, and liability insurance coverage; and ensuring that the Town's property and liability insurance coverage is adequate.
- Assisting in the negotiation of collective bargaining agreements and coordinating the issuance of bonds and other debt obligations.
- Assisting the Town Manager, the Town Council, and other departments and committees in various finance-related matters.
- Coordinating the Annual Audit of the Town's financial records by an Independent Auditing Firm and preparation of the Annual Financial Report.

### ***Financial Condition of Town***

The Town's financial condition remained strong for Fiscal Year 2022-23. There is unreserved fund balance (surplus) in each of the major operating funds for cash flow purposes and to protect against contingencies. In addition, long-term debt is well below the maximum level recommended by credit rating agencies. The Town is well positioned in terms of its capital reserves and low outstanding debt obligations to be able to meet its needs for the foreseeable future. The Town is feeling the impact of inflation on its operations, particularly with respect to the quoted prices on capital goods (e.g. vehicles, machinery, and equipment) and construction related materials and services. Every effort has been and will continue to be made to secure the best available pricing on all goods and services procured, and capital projects will be carefully evaluated to determine the appropriate timing for completion. The effects of the tight labor market on both a national and regional basis continue to present challenges for the Town in terms of its ability to attract and retain qualified employees. We are hopeful that these conditions will ease as we get further into the second half of Fiscal 2023-24.

## **Fire and Rescue Department**

Submitted by Fire Chief Mark W. DiFronzo

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To the Honorable Town Council, Town Manager and the citizens of Merrimack, on behalf of the Merrimack Fire and Rescue Department, it is my pleasure to provide you with our 2023 Annual Report Summary. The year of 2023 continued to bring many different challenges and changes. The one thing that didn't change was our members' commitment and dedication to our mission. As we look toward the future, Merrimack Fire and Rescue Department stands ready 24 hours every day to provide emergency medical service, fire protection, rescue, fire prevention, emergency management, building and health services to you our customers.

The Fire Department Divisions are full of talented people who strive for excellence in all that they do. This staff has worked hard over the last year to continue to strive and improve the service to the town and allow us to give the people of Merrimack a professional and dedicated Department. I want to take this opportunity to acknowledge the hard work, commitment and dedication of all our personnel. This year saw us hire 5 new firefighters to replace openings within our organization. Please take a look at the staff roster.

We are very proud to serve the town and we would like to thank the people of Merrimack for their support over the last year. Please continue reading to learn about the activities of the various Divisions of Merrimack Fire Rescue over the past year.

We are very proud to serve the town and we would like to thank the people of Merrimack for their support over the last year. Please continue reading to learn about the activities of the various Divisions of Merrimack Fire Rescue over the past year.

In the year of 2023 the Department lost 2 members, Capt Dennis E. Smith (Retired) and FF/Paramedic Jess Wyman.

Capt Smith joined the Department in June of 1975 as a Career Firefighter. He was promoted to the rank of Lieutenant in August 1979 and promoted to the rank of Captain in July 1988. He retired from the Department in June of 1995 after serving the Town of Merrimack for 20 years.

FF/Paramedic Jess Wyman joined the Department in July of 1992 as a Career FF/Paramedic. She resigned from the Department in May of 2001 to join the Nashua Fire-Rescue Department where she served until September 30, 2017 after 26 years total in the New Hampshire Fire Service.



## Fire and Rescue Department

Submitted by Fire Chief Mark W. DiFronzo

### **OPERATIONS DIVISION**

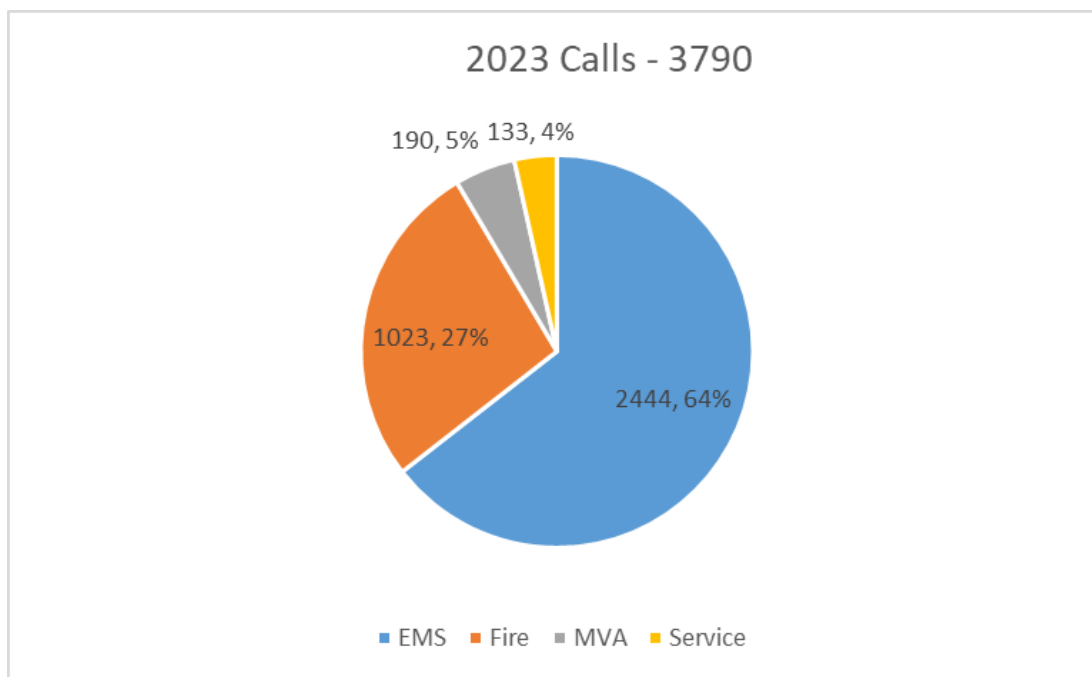
Submitted by Assistant Fire Chief Daniel Newman

Merrimack Fire Rescue responded to a department record of 3790 emergency calls in 2023. That is roughly a 3% increase in calls from the previous year. Our division is made up of 36 Firefighters (6 Paramedics, 22 Advanced EMTs, and 7 Basic EMTs, and 1 open position (scheduled to be filled this month)), 8 Officers (1 Paramedic, 4 Advanced EMTs, and 3 Basic EMTs) and an Assistant Chief (Paramedic). While we saw a decrease in the amount of Paramedics on the department over the year; we have 2 members (1 Firefighter, 1 Officer) slotted to attend Paramedic School in 2024. In 2023 we transitioned four Firefighters to the Advanced Emergency medical Technician level from their Basic Emergency Medical Technician levels as well.

During 2023, our Firefighters responded to 1023 fire related emergencies that included structure fires, wildland fires, Motor vehicle fires, and hazardous materials responses. The sheer volume and variety of calls continues to increase and keep our department focusing on training so we are prepared to meet the challenges ahead.

#### **Emergency Response Activity**

Merrimack Fire Rescue Operations personnel responded to the most calls in its history 3,650 calls for service in 2022. This is an increase of 307 calls from last year. Of these, 65% percent were Emergency Medical Services (EMS) responses, 24% were fire responses and the remaining 11% were a combination of motor vehicle crashes, hazardous materials responses, mutual aid incidents, rescue calls and others.



## Fire and Rescue Department

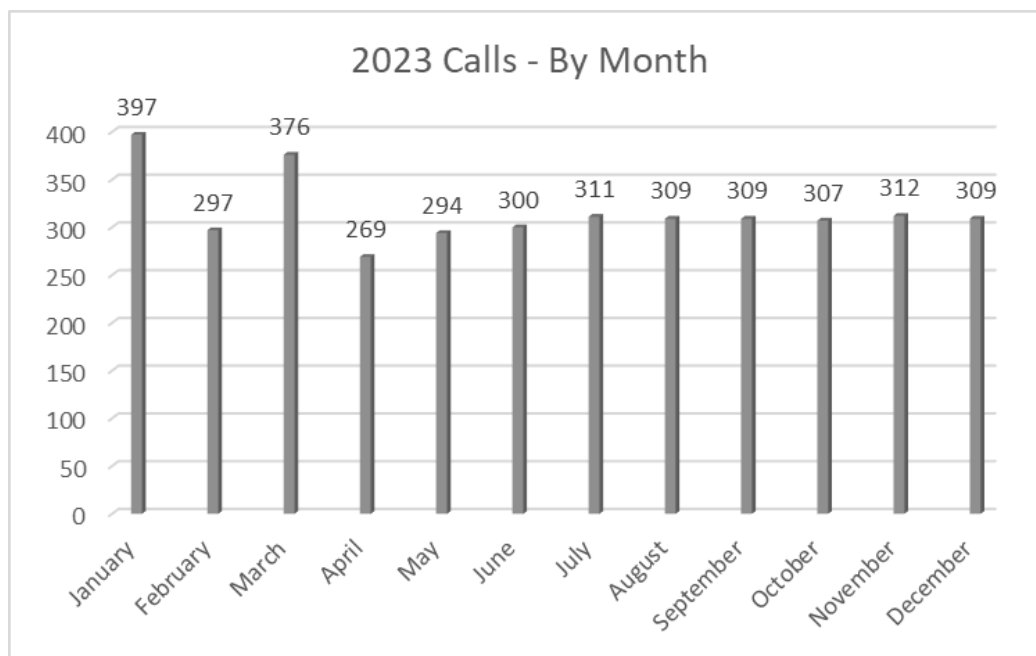
Submitted by Fire Chief Mark W. DiFronzo

**EMS** calls consist of Advanced Life Support (Serious medical emergencies or injuries, such as heart attack, stroke, or difficulty breathing) and Basic Life support responses (less serious medical emergencies or injuries such as nausea, back pain, sprains, and minor falls).

**FIRE** responses not only include actual fire with flame whether residential, commercial or wildland but also our hazardous materials responses and fire alarms.

**MVA** category incorporate motor vehicle collisions both with injury and without.

**OTHER** calls encompasses our Mutual Aid responses to other towns, and those calls for service that don't quite fit in any other category.



### Training

In 2023, we were able to incorporate a live fire exercise into our training schedule which allowed us to train our firefighters in current techniques, tactics, and procedure's in a relatively safe environment increasing their understanding of fire behavior and fire flow. Below is a list of minimum training hours a firefighter received in the different disciplines.

EMS	184 hours
Technical Rescue	90 hours
Fire Operations	230 hours
Fire Ground Survival	42 hours
Fire Investigation	4 hours
Officer Professional Development	24 hours

## Fire and Rescue Department

Submitted by Fire Chief Mark W. DiFronzo

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It has been exciting and fun to have another record breaking year here at Merrimack Fire Rescue. We are also excited for 2024 as it is our 100<sup>th</sup> year of being a professional Fire Department. Have a safe 2024 and remember we are here in your time of need!

### **SUPPORT SERVICES DIVISION**

Submitted by Assistant Fire Chief Richard Harris

The Support Services position is second in command, and in the absence of the Fire Chief, is in charge of the entire Department. The Support Services Chief reports directly to the Fire Chief. The primary duties are to oversee the Department's three Code Enforcement Divisions, Fire Prevention, Board of Health and Building Inspectional Service.

The Support Services Chief has responsibilities including but not limited too; fire prevention programs, internal and external investigations, working with vendors for the purchasing of equipment, employee evaluations, strategic planning, budget management, vehicle maintenance and emergency response. The Support Services Chief works closely with the town Human Resource Director to ensure the department adheres to the community's policies and other applicable laws. The Support Services Chief coordinates the hiring process of new personnel within the department. Lastly, the Support Services Chief coordinates and communicates with the Fire Chief to ensure that Department goals and objectives are accomplished.

### **Fire Prevention/Fire Marshal's Office**

For the year of 2023, the Merrimack Fire Marshal's Office conducted:

**1,300** Inspections

142 Plan reviews

55 Complaint investigations

21 Fire Investigations

Total Revenue \$32,154.00

The Merrimack Fire Marshal's is responsible for protecting the citizens and visitors of Merrimack by conducting fire / life safety plan reviews, inspections of commercial and residential properties, investigating and mitigating hazardous condition complaints, investigating the origin and cause of fires, and public education activities. We are fortunate to have strong collaborative relationships with our community partners, town, state, and federal agencies that provide us valuable resources when needed. The Merrimack Fire Marshal Office strives to meet the national objective of reducing our community's fire / life safety risks and injuries by applying the 5 E's in every interaction we have. The 5 E's include the following:

**Engineering:** *Ensuring that we have adopted and are utilizing the most up to date national codes to ensure new fire and life safety methods and technologies are available in our community.*

**Education:** *Every Inspector is in fact a public educator. Each interaction we have with a resident, business owner, property representative, or visitor provides us the opportunity to educate them on the risks we identify and the methods available to*

## Fire and Rescue Department

Submitted by Fire Chief Mark W. DiFronzo

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*mitigate or correct them. Public fire safety education is also another key area we take advantage of by conducting fire safety education activities at our schools and throughout the community.*

**Enforcement:** *Each inspection we conduct allows our inspectors to identify the potential fire / life safety risks or non-compliance issues that may place someone at risk in every property we enter. Each inspections allows our Inspectors the opportunity to educate our community on how fire and building codes protect them and ensure any non-compliance issues are corrected.*

**Economic Incentive:** *Our Inspectors have training and experience with the application of the codes we adopt and enforce. This experience can be useful to encourage individuals and businesses to make choices that reduce their fire safety risk through proper application of the code and by being aware of alternative methods of achieving code compliance.*

**Emergency Response:** *Our efforts not only protect our community, but also our firefighters. The proper application of fire, life safety, and building codes help to reduce our community's fire safety risk, but it does not remove it. Our fire fighters are an integral part of ensuring our community's safety and the fire / life safety measures we apply to every building or property. Building materials, new construction methods, and interior finishes have a huge impact on how fast a fire may develop in a modern building or home. Our efforts help to minimize this impact and allows our fire fighters the time and resources they need to ensure your safety.*

Each year Merrimack continues to grow with the new construction projects which presents challenges to our inspectional staff. The Merrimack Fire Marshal's Office is staffed by a full-time Fire Marshal and only one part-time Inspector. Our staff makes every attempt to ensure each project receives the attention that is required to ensure that projects, concerns or other activities are not delayed. Our staff conduct inspections every day that include, but are not limited to: Fire protection systems, commercial and residential construction, foster and day care, places of assembly, building demolition, and construction blasting.

### ***Fire Investigations Unit***

In 2023, the Merrimack Fire Marshal's Office responded to and investigated 21 fires, 3 of which caused serious bodily injury to residents. In several of these fires injuries were prevented because the home was equipped with functioning smoke detectors, which immediately alerted the occupants and allowed for a faster response from our fire fighters.

When these incidents occur, our Fire Investigators conduct detailed fire scene investigations to determine the origin and cause of the fires. Investigators also spend countless hours interviewing witnesses, writing comprehensive reports, and attending training to ensure they maintain the requisite knowledge and skills to perform these tasks based on nationally developed guidelines. In 2023, Assistant Chief Daniel Newman became the newest member of our Fire Investigations Unit after completing an intensive 9 week course to become a Certified Fire Investigator through New Hampshire Fire Standards and Training.



# Fire and Rescue Department

Submitted by Fire Chief Mark W. DiFronzo

## ***Public Education***

Throughout the year, the staff of the Merrimack Fire Department participated in many public fire safety education events, including but not limited to:

*Annual Reeds Ferry Fun Day,*

*Visits to the Merrimack schools and day care centers,*

*Annual Merrimack Fire Department Open House,*

*History presentation to the Merrimack Historical Society.*



In November of 2023, long time Merrimack Fire Marshal John Manuele retired after 23 years of service to the Department. The members of the Fire Marshal's Office wish John a happy and healthy retirement.

## **Health Division**

Submitted by Health Officer Erin Olson

**Prevent. Promote. Protect.** The Health Division's responsibilities include licensing and inspection of all food establishments, retail stores, mobile vendors, daycares, foster cares, adoption households, septic systems, grease traps, public bathing areas, and schools. The Health Division also responds to concerns regarding foodborne illness, sanitation, and other environmental health hazards. In addition, the Health Division conducts routine monitoring of public beaches and bodies of water.



## **2023 Health Division Highlights**

- On October 12th, 2023, the Merrimack Board of Health, comprised of Merrimack Town Council members, held its annual meeting to complete the Merrimack Health Divisions' first "Summary of Readiness to Address Local Public Health Threats." The Health Divisions' 2023 readiness report was submitted to the New Hampshire Department of Health & Human Services.

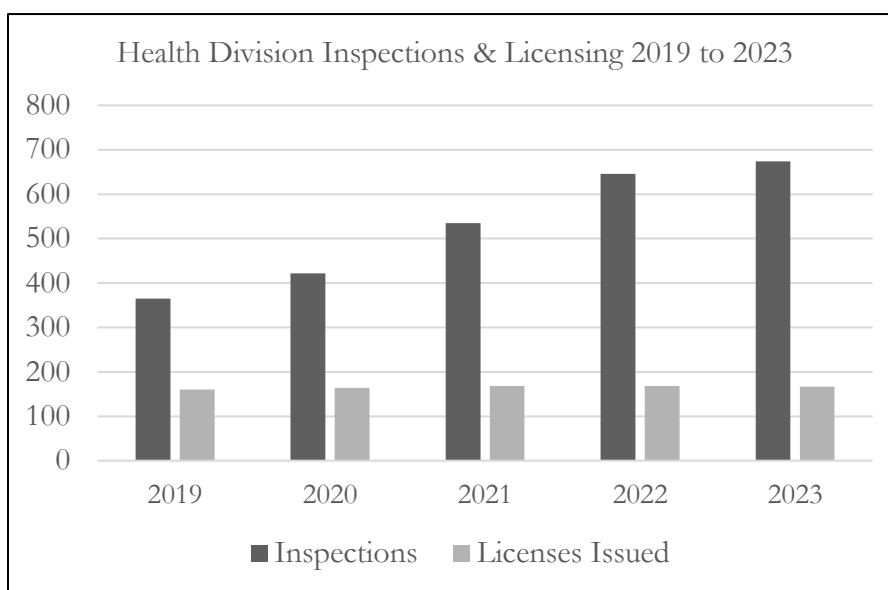
## Fire and Rescue Department

Submitted by Fire Chief Mark W. DiFronzo

- The Merrimack Health Officer continues to serve as a member of the Greater Nashua Public Health Advisory Executive Committee (PHAC) and Greater Nashua Public Health Network (GNPHN) in 2022. In addition, the Health Officer represents the Merrimack community in the regions newly established Health Equity Workgroup. These regional organizations bring partners and stakeholders together to develop comprehensive community preparedness and response plans and increase regional capacity to address public health priorities.

### **Health Inspections and Licenses**

Food Establishment Inspections	276	Grease Trap (FOG) Inspections	43
Mobile/Temporary Food Inspections	117	New Food Establishments	4
Food Establishment Plan Reviews	11	School Inspections (Public and Private)	6
Food Establishment Licenses Issued	143	Childcare Inspections	14
Public Bathing Area Inspections	28	Foster Care Inspections	7
Public Bathing Area Licenses Issued	24	General Health Inspection / Services	47
Septic: Test Pit Inspections	49	Complaint Investigation Inspections	41
Septic: Bed Bottom Inspections	39	Emergency Response	7



### **Building Division**

Submitted by Building Official Richard Jones

In 2023, the Building and Health Department maintains a moderate increase in operations as a result of a continued new development and ongoing large-scale commercial, multi-unit residential construction projects within the community.

The increase construction activity has not deterred our ability to achieve our daily responsibilities in a thorough and timely manner, the Building and Health Department have successfully maintain a positive

## Fire and Rescue Department

Submitted by Fire Chief Mark W. DiFronzo

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connection and pro-active involvement with the general public. We again, wish to thank our dedicated department staff for their outstanding accomplishments and ongoing commitment to public service this year.

This practical, proactive approach can be seen daily throughout the town of Merrimack as the number of construction projects continue to increase. Our focus has always been towards customer service with the emphasis on assisting all applicants from the initial project conception and plan review to final completion and occupancy for each project.

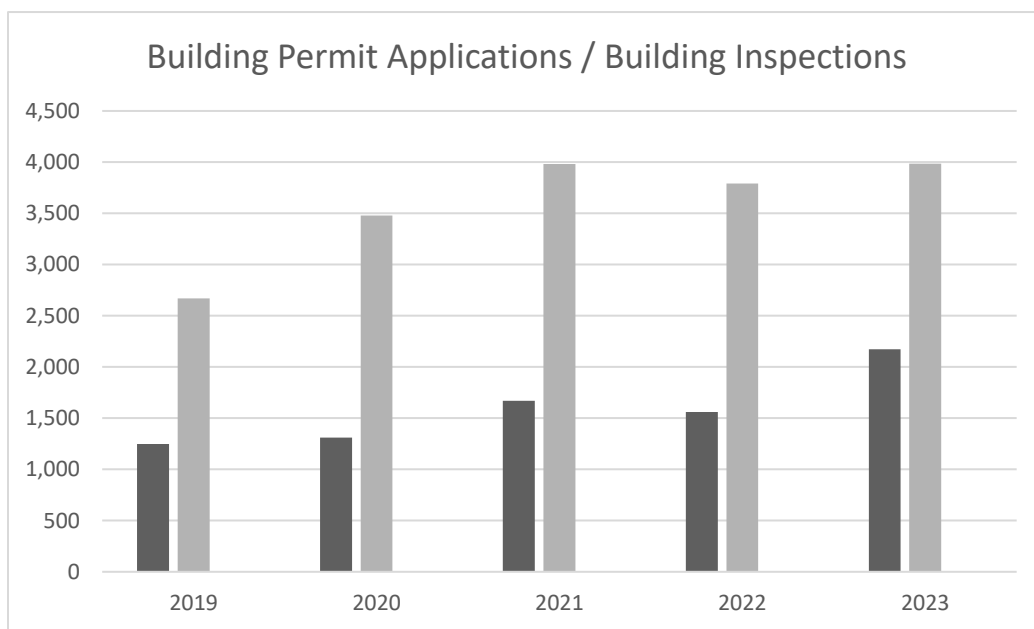
### **Building Division Activities**

Applications 2,174

Plan/ Permit Reviews 797

Building Inspections 3,985

**Total 6,956**



## Fire and Rescue Department

Submitted by Fire Chief Mark W. DiFronzo

### **2023 Revenue: Building and Health Permit & Inspection Fees**

Building Permit Fees	7304	\$396,028.00
Septic Fees	7305	\$6,350.00
Sewer Insp Fees	7306	\$2,450.00
Application Fees	7307	\$16,375.00
Test Pit Fees	7315	\$2,650.00
Copy Fees	7429	\$202.50
<b>Total Building Fees</b>		<b>\$424,055.50</b>
Food License Fees	7323	\$38,600.00
Public Pool/Spa Fees	7331	\$1,875.00
<b>Total Health Fees</b>		<b>\$40,425.00</b>
<b>Total Building &amp; Health Fees</b>		<b>\$464,480.50</b>

### **Building Division Construction Highlights**

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

- Slate Apartments - 3 & 5 Lexington Court – Multi- Unit Apartment Building
- 41 & 43 Bowers Landing - Multi- Unit Apartment Building
- 366 D W Highway - Multi- Unit Apartment Building
- 50 Robert Milligan Parkway – Warehouse/ Storage Building
- 75 D W Highway – Merrimack Smiles - Dentistry
- 210 Naticook Road - Home Health & Hospice Addition
- Single Family Dwellings - 42 Total New Homes
- 13 Accessory Dwelling Units

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



## Media Division

Submitted by Nicholas Lavallee, Media Services Coordinator

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The Media Division keeps the community informed by way of resident and staff produced programming on cable television and the internet. The town's four cable channels are branded "Merrimack TV," to make them identifiable to residents. Merrimack TV is a vital resource of information in addition to giving residents and non-profit groups a means of expressing themselves through media.

In July of 2023 Merrimack TV won a National award from the Alliance for Community Media. "Merrimack Moment" was named the best web-based program from a community media organization. This was the first national recognition for Merrimack TV.

Merrimack TV regularly covers High School sports live. Our video coverage was shared with away teams' community tv centers (and vice-versa) enabling even more games to be covered on the Education Channel - complete with local play-by-play announcers. Our coverage includes real-time instant replays during wrestling meets, football and basketball games. Our "ScoreLink" device provides the score and time clock data on-screen with graphics including team logos.

Regular series productions by staff, "Merrimack in Motion", "Merrimack Moment", and "It's Happening" keep residents informed and serves as local news for the community. Staff produced videos shined a spotlight on services from Public Works, the Library, Parks and Recreation, Police, and Fire. Community based segments featured "Storytime Walk" project with the Girls Scouts, Merrimack Friends and Families, and Merrimack Chop Shop 166 (Robotics Club at MHS).

Staff produced over 200 Board and Committee meetings, most of which were LIVE. Staff produced multi-camera coverage of the ground breaking ceremony of the Souhegan River Trail, the Dick Hinch Memorial Bridge ceremony, and several School District concerts.

Merrimack TV produced live coverage of the Town election featuring interviews with Town Moderator and special programming as we awaited results.

Our cable channels are available live 24/7 in high definition on iPhone, Android, iPad, Roku, Apple TV, and Amazon Fire TV devices via our newly launched "Merrimack TV" app. The Merrimack TV app features on-demand content, allowing you to watch a meeting or community channel show as they're uploaded to our server.

The Media Services Coordinator administrates a social media presence for the Town of Merrimack / Town Council on Facebook, and co-administrates pages for several Town departments and committees.

The Town Council proclaimed October 20, 2023 "Community Media Day" in Merrimack. The Media Division celebrated with programs and social media content that spotlights our community shows.

Longtime resident producer, Jeanine Notter, continued recording "Chattin' with Jeanine" for Merrimack TV's community channel. Notter's guests have included the Governor and other elected leaders, but in 2023 she has continued to revisit her community channel roots with episodes about hiking, scuba diving, and the Meals on Wheels program.

## Media Division

Submitted by Nicholas Lavalley, Media Services Coordinator

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Merrimack TV's longest running community channel show, "Outdoors with Bob" hosted by Bob L'Heureux, submitted a new episode about the History of the NH Veterans Cemetery and his annual "Lights of the Season" program. Bob was also featured in a Merrimack Moment about his 20 year old "Old Man of the Mountain" episodes.

"Less Leg More Heart" produced by resident Christina Hurley was named the 3rd best Diversity and Empowerment program on community TV in the northeast. Christina accepted the award at the Alliance for Community Media Northeast regional conference in Burlington, VT.

The Media Division staff is accessible to the public 58 hours per week in our facility at the Town Hall complex. The Media Division continues to improve the overall quality of our content and remain committed to volunteer outreach. The Media Division continues merging cable tv resources with streaming platforms, and the internet including the use of social media.

## Merrimack Public Library

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

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***Our Mission:*** *As the town's learning center, the Merrimack Public Library will acquire and provide access to a variety of information sources and will offer a robust slate of programming to promote life-long learning. The staff provides dynamic and responsive service to its information consumers through both physical and virtual environments to build a strong, literate community, and to improve the quality of life in Merrimack.*

This year there has been an increase in news stories featuring libraries – stories that have centered on the uplifting ways libraries serve as a resource and a haven for many, but also stories about book and program challenges, intellectual freedom, and censorship. The role of the public library is to level the playing field by providing a diverse collection of resources that anyone can access regardless of income, education, or social status, giving every individual equal opportunities for improvement, be it personal growth or contributing to the improvement of our Town. We're glad to be that space for Merrimack.

Quite simply, we hope there is something in the library for everyone. We all have different interests. We can help you find just the right book for your interests and reading level. We can help you figure out how to use that new phone or tablet. Our staff can help you evaluate the quality of information that bombards you every day.

We also try to provide opportunities to improve the quality of life in Merrimack. Yes, this has always included Children's Storytimes and Adult Book Groups, but as the needs of Merrimack's residents change, the library offerings adapt. One great example is our new seed library. With help from the Moose Mountain Seed Savers Group and the Merrimack Garden Club, the seed library remained stocked with a variety of native flower, vegetable, and herb seed packets. We also hosted programs with Master Gardeners to teach you exactly how to prepare, plant, and care for your gardens.

The adaptations we have made were highlighted when our Library of Things Collection was featured during a segment on NH Chronicle "Beyond the Books" (air date March). The segment featured our musical instruments, night goggles, drones, power washer and many more items. We continued to respond to our community's needs by adding puzzles recommended by the NH Alzheimer's Association; these puzzles have fewer pieces and include questions to promote conversation and connection. We also added the Eric Carle Picture Book Museum pass to our collection.

We continue to be good stewards of our building. Margaret Dillon of Sustainable Energy Education Demonstration Services (S.E.E.D.S) completed an energy audit this year funded by a grant from Eversource; this report will help direct us in making further improvements. We replaced the granite steps at the DW entrance, and planned for a refurbishment of our 40+ year old elevator. Encountering supply chain delays, we look forward to completing the elevator refurbishment in 2024. We also embarked on our next strategic plan, hiring a consultant to interview staff and patrons to assess our current services and plan for the next three to five years.

We rolled out a new catalog overlay ("Aspen") and combined our two service desks into one "Patron Services" desk – two initiatives that have both greatly improved user experience as well as streamlined staff workflow. Our staff, by the way, are phenomenal, and we would like to highlight several of their accomplishments. With the restructuring of the Circulation and Adult Services Departments, we were able to promote from within to fill full time openings; Congratulations to Reggie Bourn who completed his Master's of Library Science degree and good luck to staff who have enrolled in a MLS program or are participating in the NH Library Association's Paralibrarian Certification. Thank you to Cathy Walter, Head of the Youth Services Department, for working with Girl Scout Melody Roe on her Gold Award project of

## Merrimack Public Library

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

installing a permanent story walk in Veteran's Park. Congratulations to Jennifer Stover, Head of the Technical Services Department and Executive Department Head, who completed the Primex Supervisor's Academy. Our Director Yvette Couser continues to preside as the President of our GMILCS Library Consortium.

We built new partnerships with the Reeds Ferry Women's Club, the Southern NH Pandemic Parents Group, the Merrimack School District's Department for Student Wellness, the Merrimack Outlet Malls, and the Community Supported Agriculture (CSA) Farmshare organization. These partnerships enabled us to innovate and expand our outreach in town. Thank you to the many community volunteers who give their time and talents to partner with us to make the Library a real jewel in town: to our Library Board of Trustees, the Friends of the Library Group, the MPL Development Fund Committee, the Merrimack Garden Club, and so many individuals.

We are deeply honored when you consider the Library to assist with memorials, provide program funding, and donate materials to our collections. With funding from The Barry Quimby Memorial Trust, we have continued to provide remote printing services. With monies from the Watson fund and the Patterson, Lawrence & Carroll Trust funds, we are able to enhance our circulating items across all collections. Financial gifts and kind notes are wonderful, but even better is your presence and your support. Thank you. Public libraries continue to be that third space where people choose to gather, learn new things, and build relationships. We are so glad to be part of this wonderful community and to be that space for you: The Library is for everyone!

<b>July 2022 - June 2023 Library Statistical Report</b>			
Total Physical holdings	60,412	Items borrowed by GMILCS Patrons	4,771
Total items added this year	4,167	<b>Check Outs – Digital Items</b>	
Total deleted this year	4,713	eAudio (books, music)	20,627
<b>Check Outs - Physical Items</b>		eBook (books, magazines, comics)	15,606
Adult Books	37,777	Streamable Films	1,377
Teen Books	4,295	Streamable Music	130
Juvenile Books	65,422	Streamable TV	389
DVD/Blu-Ray	16,252	<b>Total Physical &amp; Digital Check Outs</b>	209,548
Audiobooks	2,960	<b>Telecommunication Access</b>	
Music CDs	2,703	Website (Google Analytics)	267,195
Video Games	3,885	Database Usage	67,371
Periodicals	1,946	Computer Users in Library	2,999
Library of Things incl. Kits	2,308	<b>Meeting Room Usage</b>	
Museum Passes	1,454	Children's Events/Total Attending	295/6,420
Inter-Library Loan	824	Teen Events/Total Attending	21/72
<b>Total Physical Check Outs</b>	<b>139,826</b>	Adult Events/Total Attending	148/1,360
GMILCS Van Delivery from MMK	9,887	Library Meetings/Total Attending	9/47
GMILCS Van Delivery to MMK	21,706	Other Meetings/Total Attending	69/602
<b>Total Physical + Van to MMK</b>	<b>171,419</b>	Outreach Events/Total Attending	18/5,536
<b>Cooperative Circulation (GMILCS Activity)</b>			
MMK Patrons to GMILCS Libraries	851	<b>Total Card-holders</b>	12,890
Items borrowed by MMK patrons	9,727	<b>Customer Door Counter (visits)</b>	66,150
GMILCS Patrons to MMK Library	521		

# Merrimack Public Library

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

## July 2022 – June 2023 Annual Financial Report

	<u>Total</u>
<b>DCU-Fines</b>	
Beginning Balance.....	<u>\$5,956.28</u>
<b>Ending Balance .....</b>	<b><u>\$6,306.65</u></b>

### FINES INCOME SOURCES

Copier .....	\$3,714.98
<u>e-Commerce in</u> .....	<u>\$567.30</u>
Fines.....	\$2,060.32
<u>IGE Income</u> .....	<u>\$66.50</u>
<b>Total .....</b>	<b><u>\$6,409.10</u></b>

### FINES EXPENSES

(F) Materials.....	\$3,004.54
Copier Expense.....	\$1,925.84
E-Commerce <u>Ex</u> .....	<u>\$800.00</u>
<u>IGE Expenses</u> .....	<u>\$63.32</u>
Museum Membership Passes .....	<u>\$5,785.00</u>
<b>Total .....</b>	<b><u>\$11,578.70</u></b>

### DCU-Special

Beginning Balance.....	<u>\$42,350.35</u>
<b>Ending Balance .....</b>	<b><u>\$50,033.59</u></b>

### SPECIAL INCOME SOURCES..... \$54.00

Donation .....	\$3.50
DCU.....	\$1,571.37
Memorial.....	\$200.00
Friends of the Library .....	\$4,559.63
Grants .....	\$857.85
Non-Resident Cards.....	\$300.00
Passports .....	\$24,335.00
Town Trust.....	\$3,000.00
Bank Dividend .....	<u>\$47.04</u>
<b>Total .....</b>	<b><u>\$34,928.39</u></b>

### Expenses

(SP) Bank Charges and Fees .....	\$25.00
(SP) Materials.....	\$3,602.86
Equipment Purchases .....	\$896.05
Equipment Supplies .....	\$1,143.72
Friends of the Library <u>Ex</u> .....	<u>\$62.64</u>

Finance Charges.....	\$133.42
LBOT.....	\$233.86
Hospitality.....	\$316.43
Passport <u>Ex</u> .....	<u>\$4,753.07</u>
Professional Services .....	\$2,186.85
Programs .....	\$4,468.61
Summer Reading.....	\$428.43
Seasonal Decor.....	\$746.05
Staff.....	\$2,569.34
Special Occasions.....	<u>\$2,005.85</u>
<b>Total.....</b>	<b><u>\$26,725.18</u></b>

### DCU Primary Savings

Beginning Balance.....	<u>\$1,058.34</u>
<b>Ending Balance .....</b>	<b><u>\$1,118.47</u></b>

### DCU LTD Fines Savings

Beginning Balance.....	<u>\$51,446.01</u>
<b>Ending Balance .....</b>	<b><u>\$47,122.83</u></b>

### DCU-Special Savings

Beginning Balance.....	<u>\$20,602.46</u>
<b>Ending Balance .....</b>	<b><u>\$20,633.39</u></b>

### Fidelity Fines Account

Beginning Balance FBGRX.....	\$9,472.47
Ending Balance FBGRX.....	\$12,771.38
Beginning Balance FDVLX.....	\$6,495.66
Ending Balance SPAXX .....	\$7,332.97
<b>Total Fidelity Fines Account.....</b>	<b><u>\$20,104.35</u></b>

### Fidelity Special Account

Beginning Balance FNCMX.....	\$10,220.00
<b>Ending Balance FNCMX.....</b>	<b><u>\$12,914.30</u></b>

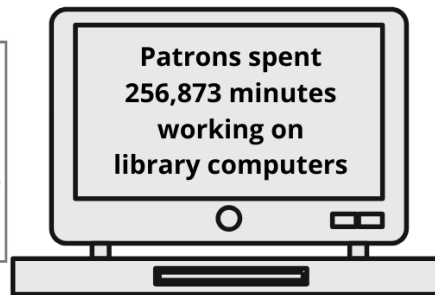
Beginning Balance FDVLX.....	\$7,493.87
<b>Ending Balance FDVLX .....</b>	<b><u>\$8,459.85</u></b>

Beginning Balance FBALX .....	\$26,211.79
<b>Ending Balance FDVLX .....</b>	<b><u>\$29,823.50</u></b>
<b>Total Fidelity Special Account ...</b>	<b><u>\$51,197.65</u></b>

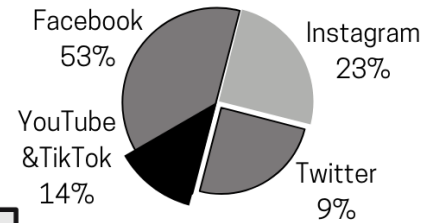
# Merrimack Public Library

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

## Merrimack Public Library 2022-23 Statistics



### Social Media Followers



### All Items Borrowed:

**209,548**

**Museum Passes  
Used  
1,454 Times**

**171,419  
Physical  
Materials  
checked out**

**20,627  
e-audiobooks  
& e-music  
checked out**

**15,606 e-books,  
e-magazines, &  
e-comics  
checked out**

**10,587 Questions  
Answered**

### LIBRARIES ARE FOR



**EVERYONE**

**260  
3D Printer  
Requests  
Completed**

**662 Passport  
Applications  
Completed**

### Merrimack's Most Wanted

#1 Adult Fiction:

**Wish You Were Here by Jodi Picoult**

#1 Adult Nonfiction:

**Live Your Best Life: 219 Science-  
Based Reasons to Rethink Your  
Daily Routine by Stuart Farrimond**

#1 Adult Graphic Novel:

**The Complete Calvin & Hobbes  
by Bill Watterson**

#1 Picture Book:

**Snail Crossing by Corey R. Rabor**

#1 Chapter Book:

**Diary of a Wimpy Kid: Old School  
by Jeff Kinney**

#1 Teen Fiction:

**The One by Kiera Cass**

#1 Teen Non-fiction:

**They Can't Kill Us Until They Kill Us:  
Essays by Hanif Abdurraqib**

#1 Teen Graphic Novel:

**The Amazing Spider-Man 1: The  
Parker Luck by Dan Slott**

#1 Video Game: **Mario Tennis Aces**  
(for Nintendo Switch)

#1 DVD: **Ghostbusters: Afterlife**

#1 overall item:

**Ghostbusters: Afterlife**

**795  
Documents  
Notarized**

**482 Events & Activities**



**13,388 Attendees**

**Some Programs that our Friends  
Group sponsored included...**

Korean Lotus Flower Lantern Craft  
\* Virtual Tour of Auschwitz \* Trunk  
or Treat \* Take & Make Craft Bags

**Farthest distance traveled for  
an Inter-Library Loan request  
was 1,884 miles, the item  
coming from Wichita Falls, TX**

### 2023 Summer Reading Challenge



**1,669 Beanstack  
Badges earned!**



## Parks and Recreation Department

Submitted by Matthew Casparius, CPRE, Parks and Recreation Director

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2023 was a great year for the for the Parks & Recreation Department as we continue to grow in the number of programs and services that we are able to offer to Merrimack Residents and a corresponding increase in the number of participants in those programs.

### 2023 Department Highlights:

- The 31<sup>th</sup> Annual Winter Carnival was held on Saturday, February 25<sup>th</sup> to bitterly cold weather. Despite the conditions, we had 26 businesses participate in offering free games and activities and approximately 600 attendees for this Annual Event.
- A 31st Annual Easter Egg Hunt returned to Wasserman Park in April and we were able to give out 9,000 Easter Eggs to attendees. Unfortunately we had rainy weather conditions for the event which dampened the crowd side from the traditional 1000+ down to about 250 people.
- In our second year managing the Community Garden at Wasserman Park; we increased from 63 plots up to 96 garden plots sold this year which nearly sold out the space for the first time in the Garden's history.
- Summer Concerts returned to the Abbie Griffin Park Bandstand for the 27<sup>th</sup> year and 9 concerts were held between June 21<sup>st</sup> and August 16<sup>th</sup> and an average weekly attendance of 181 people each week. This represents a 30% increase in the number of attendees compared to 2022.
- The Department offered three free family Movie Nights in the Park this summer with an average attendance of 45 attendees for each movie.
- The Town of Merrimack's Annual 4<sup>th</sup> of July Celebrations returned this year kicking off with our traditional July 3<sup>rd</sup> Concert featuring the Merrimack Concert Association and new this year they were joined by the Granite Statesmen Barbershop Chorus who entertained more than 270 people at the event. The Annual 4<sup>th</sup> of July parade brought in 66 groups participating in the Annual Parade consisting of more than 1,150 people participating in the Parade. The Annual Parade was followed by a perfect evening of fireworks at Merrimack High School.
- Naticook Day Camp & Camp Trek Teen Adventure Camp returned in 2023 with a summer that was completely sold out for the entire summer and the highest enrollment in the Summer Camp's 30 Year history. Naticook Day Camp has a longstanding tradition of maintaining Accreditation status with the American Camp Association. This summer; the Camp received is inspection visit and we are thrilled to report that we passed with a perfect score.
- The Parks & Recreation Department welcomed new Hannah Cote as a new Full Time Staff member of the Department as the Camp & After School Program Coordinator. Hannah serves as the manager and supervisor of Camp Naticook & Camp Trek and then leads our new After School Program that we started this year.
- The After School Program opened up in Fall 2023 initially serving Thornton's Ferry School, but by October, we were able to expand to welcoming students at Masticola Elementary School as well. We are eventually hoping to also welcome students from Reeds Feery Elementary School in the future.
- The 31st Annual Halloween Party was held at Wasserman Park was held this year with a record 32 local business & community groups providing free games and activities this year. We also introduced a new addition to the event which was a pumpkin race derby which was a big hit with the estimated crowd of 1300 attendees to this year's event making it the largest in the events history.
- The 30<sup>th</sup> Annual Holiday Parade returned on Sunday, December 3<sup>rd</sup>. Despite the rainy conditions we had 28 floats participating in the Annual Holiday Parade which was followed by the Tree Lighting featuring the Merrimack High School Marching Band, Broadway Bound, and Santa Claus.

## **Parks and Recreation Department**

Submitted by Matthew Casparius, CPRE, Parks and Recreation Director

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- If you were one of the participants who made and recreation a part of your life in Merrimack by playing a sport, participated in one of our special events, attended one our Summer Concerts or simply visited one of our Parks, we thank you for your participation and we hope to see you again in 2024!

A special thanks to the Town Council, Town Manager Paul Micali, the Parks & Recreation Committee and the residents of the Town of Merrimack for your continued support. Participate in what we do best: provide spaces and places, activities and events for you and your family to grow, laugh, play, and relax. Parks and Recreation... where the benefits are endless!



## Police Department

Submitted by Police Chief Brian K. Levesque

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To the Honorable Town Council, Town Manager, and the Citizens of Merrimack, I hereby submit my report for the Merrimack Police Department and Public Safety Communications Center for the 2023 calendar year.

In 2023, we continued to host community programs such as Rape Aggression Defense (RAD) training, firearms safety training program, “Coffee with a Cop” and “Cone with a Cop” co-hosted by Hayward’s Ice Cream. We also introduced a new community program named “Eddie Eagle” which teaches children between 8 and 12 years old about firearm safety. Comfort Dog Mack and K-9 Drei continue to be valuable resources to the Town of Merrimack.

One notable event that occurred in town was a protest and vandalism at Elbit Systems on November 20<sup>th</sup>. A large group of people sought to block access to the facility while another group severely damaged the building. The group was protesting the Israeli Defense Contractor, due to the ongoing Israel – Hamas war. Three subjects were arrested as they took siege of the rooftop of the facility. They were charged with Sabotage, Criminal Mischief, Riot, Burglary, and Criminal Trespass. The police department is still investigating the incident with our Federal partners and more arrests may be forthcoming.

The Merrimack Police Volunteer Program is comprised of citizens who selflessly give their time to help our organization. In 2023, members of this valuable volunteer group gave over 262 hours of their time for the Merrimack community. We appreciate them and are grateful for all of their service.

Merrimack Crimeline continues to provide great support to the police department and its needs. Crimeline is a non-profit organization under section 501(c)3 of the IRS code and is uniquely funded by private donations from concerned citizens, businesses, and social organizations. No tax dollars are involved and all contributions are tax-deductible. The program is comprised entirely of involved citizens, and establishes policy, the amount and method of the reward system, and the raising of funds. They have donated to many areas of the department including our K9 program, comfort dog program, drone program, along with supporting us at many community events. We are grateful to have their support. Merrimack Crimeline is always looking for new members, if you are interested please reach out!

## Police Department

Submitted by Police Chief Brian K. Levesque

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The Merrimack Police Department continues to have personnel changes as we continue to struggle filling vacancies. This is not a problem unique to Merrimack as many other departments across the state and country are having difficulties filling positions. I can assure you that we will continue to hire officers who will meet our standards and embody the values of the Merrimack community. We pride ourselves in our staff and our community policing philosophies. In 2023 we hired six new officers throughout the year. Two of those officers will be entering the police academy in January 2024.

The dedicated men and women of the police department continue to improve their skills through constant training. In 2023, our personnel completed 3,512 hours of training in every area of law enforcement including but not limited to, use of force training, scenario based training, and defensive tactics. All officers completed De-Escalation, Ethics, and Implicit Bias training that was suggested by the New Hampshire Commission on Law Enforcement Accountability, Community, and Transparency and adopted by New Hampshire Police Standards and Training Council. Our officers also completed a course in Prioritizing Officer Mental Health Wellness and Resilience.

The Public Safety Communications Center operates 24 hours per day, 7 days per week and dispatches for all Emergency Services, including the Police Department, Fire Department, EMS, and Public Works. In 2023, we received 7,749 “911” emergency calls from the E911 Center in Concord and approximately 46,000 telephone calls during the year as call-takers, handling requests for service, and as part of the normal course of business for the police department.

The Merrimack Police Department continues to have a strong presence on social media, utilizing these important tool to keep the citizens of Merrimack informed on important issues. Social media, as well as Nixle alerts, have proven to be valuable resources during emergency situations, such as power outages and major storms. Having nearly 16,000 followers on Facebook allows us to disseminate information at a rate previously unheard of. If you have not seen us on Facebook, Instagram, or Twitter, search “Merrimack Police” and follow us to get some up-to-date information on what is happening in our town.

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

### **CALLS FOR SERVICE BREAKDOWN**

*During 2023, your Police Department handled **21,984** calls for service, and also affected **442** arrests. A call for service can be any contact with the public that generates a report. **We recently update our Records Management System, therefore, some incidents/calls for service have changed.***

#### **Request for Service by Time of Day**

	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>
0800 – 1600	12379	10556	9014
1600 – 0000	9092	8189	6817
0000 – 0800	9573	8512	6153

**Police Department**  
Submitted by Police Chief Brian K. Levesque

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**Motor Vehicle Accident Summary**

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Fatal Accidents	0	0	3
Personal Injury Accidents	77	38	24
Property Damage Accidents	317	456	454
M/V Off the road (No Damage)	11	13	-
Uninvestigated Accidents	6	11	-
Hit & Run / Personal Injury	2		31
Hit & Run / Property Damage	47	42	-

**“Drive Defensively at all Times”**

Traffic accidents are more likely to occur in the Town of Merrimack between the hours of:

8 A.M. – 4 P.M.	=	259
4 P.M. – 12 A.M	=	194
12 A.M. – 8 A.M.	=	59

During 2023, between the hours listed above, a total of **512** traffic accidents occurred within our Town.

**Motor Vehicle Enforcement Summary**

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Motor Vehicle Summons	748	697	580
Warnings/Defective Equipment Tags	6606	8511	8232

**Animal Control**

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Animal Control Complaints - Total	495	426	424
Cruelty Reports	3	3	2
Bites Reported	63	20	43
Running at Large	134	182	129
Nuisance Offense	22	28	13
Summons Served	63	81	1
Stray Farm Animals	11	0	1
Wild Life & Bear Calls	150	107	116
Dogs Released to Animal Rescue League	2	0	0
Cats & Miscellaneous	21	4	5
Quarantines	55	5	1
Paperwork Service	76	81	1
Unlicensed Dogs	125	81	1

# Police Department

Submitted by Police Chief Brian K. Levesque

## School Resource Officers

The School Resource Officers (SROs) are primarily responsible for working within the school system as law enforcement officers. Their role also involves promoting a safe and drug-free environment while building positive relationships between students, faculty and the police. The SROs must be motivated to work with the youth and have the ability to gain the respect of adolescents and teenagers while holding them accountable for their actions. The SROs must have the unique ability to perform the functions of a law enforcement officer, educator, and counselor, while becoming an integral member of the school community.

The Merrimack Police Department and the Merrimack School District continue to work closely to ensure the safety of the children and staff of the Merrimack School District. Because of the valued partnership between the police and school system, the SROs have a daily presence with the students and staff while they are at school, and continue to be a positive influence in the children's lives.

Detective Lindbom has served as the SRO at the Merrimack Middle School since August of 2022. Detective Miranda has also served as Merrimack High School's SRO since 2022. Our SROs continuously strive to maintain a safe learning environment for the children while they are at school, and also serve as mentors to them when they are not.

The information below reflects activity between January 01, 2023 and December 31, 2023 and is broken down between the Merrimack High School and Merrimack Middle School.

	<u>MHS</u>	<u>MMS</u>	<u>Total</u>
Calls for service	60	38	98
Arrests	0	0	0
Accidents	20	3	23
Thefts	18	12	30
Criminal Mischief	11	33	44
Assaults	15	16	31
Court	0	1	1
Counsel Students	300	127	427
Parental Consultations	85	18	103
Classroom Lectures	9	39	48
Truancies	0	5	5
Agency referrals	25	7	32
Meetings	45	20	65
Events attended	35	5	40
Mediations	5	0	5
Meetings with JPPO	15	20	35

## Public Works Department

Submitted by Dawn Tuomala, Director

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The Department of Public Works is comprised of six Divisions with a total of 64 full-time and 3 part-time employees. The six Divisions are Public Works Administration and Engineering, Buildings & Grounds, Equipment Maintenance, Highway Maintenance, Solid Waste, and Wastewater.

In addition to the year-round staff, Public Works also hires seasonal help during the summer months. The seasonal staff consists of five summer maintainers that assist the Highway and Solid Waste divisions and five summer engineering interns. The intern program was established in 2007 and is an important part of the Public Works Administration and Engineering division. The interns offer valuable assistance to our staff while obtaining hands on experience in their chosen career path.

The management and coordination of all six divisions of Public Works is the responsibility of the Administration, which is led by the Director of Public Works. The Administration also consists of a Deputy Public Works Director/Environmental and an Executive Secretary. This past year, the Division has had a change in personnel in all three positions. The Administration would like to send a special Thank You to all of the Staff who have worked with pride, dedication and distinction helping making the transition as smooth as possible while still serving the citizens and businesses of the Town of Merrimack.

Another major task in addition to managing all of the six Public Works Divisions, the Administration and Engineering team also provides technical assistance to other Town Departments, Local Land Use Boards/Commissions, and Town Administration. Members of the staff serve on several Town Committees and participate in meetings with State, Regional and Federal agencies to help coordinate improvements throughout the Town. Projects included are for our roads, bridges, parks and recreation facilities, along with drainage and sewer infrastructure projects. Another commitment is to be a primary participant in the NH Lower Merrimack Valley Stormwater Coalition which was created to help communities work together to gain compliance with the Stormwater Regulations mandated by the EPA under our Municipal Separate Storm Sewer System (MS4) Permit.

The Administration and Engineering Division participates in the monthly Transportation Technical Advisory Committee (TTAC) meetings which is where upcoming State Highway and Regional projects are discussed. For example, Current Regional Projects include corridor widening for both the FE Everett Turnpike and NH Route 101A. TTAC is also the committee where the Town is able to get projects submitted and hopefully be accepted on NH Department of Transportation Ten Year Plan, thus securing any possible grant money.

### **Public Works Administration and Engineering Division – Submitted by Leo Laviolette, Deputy Public Works Director**

The Engineering section of the Division consists of two parts, one being the Environmental side and the other the Civil and/or the Town Engineering portion. Combined, the Engineering portion of the Division is responsible for overseeing the summer interns, planning, designing, bidding and overseeing the development of various Town Projects, new and existing road improvements and infrastructure projects including wastewater and drainage systems that are located within the Towns Right of Way (ROW). Some of the notable projects that the Public Works Administration and Engineering division worked in this year are:

The Souhegan River Trail project that has been in the planning phase for over 10 years finally kicked off construction in 2023. The trail will begin at Watson Park and run under the Chamberlain Bridge and

## Public Works Department

Submitted by Dawn Tuomala, Director

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connect to the end of the trail that runs along beside the Souhegan River that is coming from the High School and Wildcat Falls.

Drainage and road improvements began this year for the Woodland Drive Subdivision (Phase II). This included new drainage infrastructure and full reconstruction of Timber Lane and Fernwood Drive. DPW Engineering staff designed, bid, and managed the construction of this project and will continue with drainage projects in this subdivision, completing two streets every two years or as funding allows.

Culvert Replacement and drainage improvements were accomplished on South Baboosic Lake Road and Joppa Road. DPW Engineering staff designed and managed the replacement of three 48 inch culverts at Baboosic Lake and the replacement of failed drainage infrastructure along South Baboosic Lake Road.

Under the Town wide paving program, the following projects were completed to keep our roads in good condition:

Daniel Webster Highway bonded wearing course: DWP Engineering staff contracted and managed the installation of a bonded wearing course of asphalt placed on Daniel Webster Highway from the Merrimack Village Mall Shopping Center lights to the Greely Street intersection. The bonded wearing course is a preventive maintenance measure that seals an aging road surface and provides a durable and smooth surface as well as extending the life of the road.

Asphalt injection and reconstruction of Joppa Road and South Baboosic Road: Joppa Road from Forest Drive to Bedford Road and South Baboosic Lake Road from Baboosic Lake Road to the Town line were reconstructed using asphalt injection to recycle the based layers and provide long lasting service. Asphalt injection re-use the existing road materials along with added liquid asphalt to create a solid subgrade much thicker and stable than the original. Conventional base course and wear course asphalt is then placed on the stabilized subgrade.

The Paving Preservation Program continued this year by installing crack sealing along many miles of the Town Roads. This program follows the rule to keep the “good roads good”. The crack sealing is a very economical way to keep the water from penetrating into the pavement further breaking up the pavement. If the pavement is kept from breaking up it can extend the life of the pavement up to another 5 years.

Other tasks performed this year by the DPW Administration and Engineering Division include the review of many site development and subdivision plans and projects. This includes assisting with pre-planning questions, review and comment on plans, host and participate in the construction kick-off meeting, inspection of erosion and sediment controls (for MS4 compliance), quality control inspections for subdivision developments and final acceptance of projects or sub-divisions.

Last year the Engineering Division had two summer College Civil Engineering Students as interns. One was a returning from the previous year and hit the ground running. Under the guidance of the Director and the Deputy Director, they worked primarily on various aspects of the MS4 permit and on the Woodland Drive drainage project. They continued the sampling of dry weather and wet weather outfalls as well. They created various documents required for reporting under the MS4 permit.

## **Public Works Department**

Submitted by Dawn Tuomala, Director

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The Engineering Division manages and coordinates with consultants on the design, inspection and construction of the larger projects including the past bridge projects. The current bridge project is the design of the Daniel Webster Highway (US Route 3) bridge over Baboosic Brook. Due to the close proximity of another project, the redesign of the Wire Road intersection with Daniel Webster Highway (DWH), the two projects were combined creating one larger project. As part of this project there will be sidewalks constructed on both sides of the DWH from Baboosic Lake Road to Twin Bridge Road. In order to keep the traffic flowing on the DWH there will be a temporary two lane bridge constructed first. This project is anticipated to go out to bid in 2025 with construction happening soon thereafter.

Regionally, the State of NH DOT will be putting out two bridges along the FE Everett Turnpike (FEET) out to bid with construction also beginning in 2025. The project will widen the FEET to three lanes in both directions, however to do that they will need to rebuild the Baboosic Lake Road and the Wire Road Bridges going over the FEET. They will be constructing temporary bridges on the side to allow the traffic to flow as unimpeded as possible.

### **Building and Grounds Division – Submitted by Dawn Tuomala, Public Works Director**

The Building and Grounds Division personnel are in charge of maintaining all aspects of the Town Hall buildings, Abbie Griffin Park, the Police Station and the John O'Leary Adult Community Center. Responsibilities include maintaining the interior of the buildings as well as the exterior grounds of these facilities. They also oversee the day to day general cleaning, vacuuming and trash removal from these facilities and provide assistance when needed to set up and break down for elections.

Building maintenance is responsible for painting the walls on the interior of each of the buildings and also making minor repairs to windows, doors, floors, walls, bathroom fixtures and lighting. When needed, they schedule and oversee contractors to work on the specialty items such as the fire sprinkler system, generators, electrical systems, HVAC system and more. Other duties include picking up recyclables and bringing them to the transfer station, replacing filters as needed and keeping track of the inventory of janitorial supplies.

The Grounds maintenance on the exterior of all facilities includes, lawn care (mowing, raking and watering), the planting of flowers, bulbs and shrubs during the spring, summer and fall months and the maintenance of the equipment needed. During the winter months, the Building and Grounds employees are responsible for shoveling the snow from the sidewalks and plowing the parking lots.

The grounds maintenance includes Abbie Griffin Park which consists of repairing the bandstand/benches as needed along with removing the trash and maintaining the lawn, flowers, shrubs and trees. They also provide assistance in preparation for the concerts and other activities held in the Park. A very special Thank You needs to be given to the crew for keeping the employees and the general public safe.

### **Highway Division – Submitted by Lori Halverson, Operations Manager**

The Highway Division is responsible for maintaining over 185 centerline miles of local roadways, sidewalks and 14 bridges, to include snow and ice removal, asphalt repairs, pavement marking, street sweeping, grading of the Town's 22 gravel roads, shoulder repairs, tree trimming and roadside mowing.

## Public Works Department

Submitted by Dawn Tuomala, Director

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We also maintain 5 Town parks, 4 burial grounds, 2 boat ramps, 50 acres of athletic fields, the grounds of multiple municipal facilities, community ice rink, volleyball court, skate park, sledding hill at Weston Park, mowing of the closed landfills, and Wasserman Park where we assist the Parks and Recreation Department with annual opening and closure and various repairs.

The Stormwater Foreman is responsible for managing the MS4 duties within the Highway Division as well as assisting with coordinating the day to day operations within the Division.

Once again, we completed hundreds of service requests including issues such as; pavement repairs, tree trimming, catch basin maintenances, beaver dam management and swale restoration. We are responsible for maintaining our storm drainage system. This work included clearing vegetation from 6.98 acres of drainage detention or retention ponds and redefining about 1 mile of roadside swales. The crews were responsible for cleaning and inspecting 325 of the Towns 3,000+ catch basins and rebuilding 23 damaged ones.

There were 110 Right of Way permits issued and 55 Certificate of Occupancy inspections performed by our Construction and Highway Foreman. Coordination and inspection of the Town wide paving contract along with the restoration of any disturbed areas from the paving operation.

The Highway Division maintains eight signalized intersections within Town. We also maintain all road signage and are continually transitioning to high-visibility and federally compliant signs.

We hosted and educated the Merrimack School District's first graders about the Highway Division's role in the community and look forward to continuing this. We participated in the Winter and Fall Festivals at Wasserman Park and received the Best Parade Float Award during the 30th Annual Holiday Parade.

Our principal responsibility during the winter months is responding to winter snow and ice events. During the 2023 calendar year crews responded to 23 winter events, 13 of which were plowable. Our winter operations also include plowing the sidewalks, treating municipal parking lots and hauling snow. The Division also takes this time to repair wooden signs, picnic tables and benches throughout our parks. The Highway Division supports many other departments throughout Town. We enjoy helping with their planned events or assisting with their routine maintenance items. This year we also assisted in setting up for one Town election, Hanging American flags along Baboosic Lake Road and DW Highway, and preparing Town cemeteries in honor of Memorial Day, Independence Day, and Veterans. In addition, we continued co-coordinating the Town wide food drive during the holiday season that resulted in donations being delivered to two food pantries in town.



## Public Works Department

Submitted by Dawn Tuomala, Director

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### **Adopt A Road/Adopt A Spot**

Adopt-A-Road or Spot allows individuals, organizations, or businesses to “adopt” all or parts of Town roads for the purpose of litter pick up. Sponsor plates recognizing the volunteers are posted at each of the adopted areas of roadway. The current list of sponsors is:

- American Legion Post (Baboosic Lake Road)
- American Legion Post Auxiliary (Hillside Terrace and Church Street)
- Bailey’s Truck & RV Body (Back River Road)
- Bell Family (Naticook Rd from Camp Sargent to Naticook to end of Greens Pond Rd)
- CAMP Systems International (Continental Blvd between Amherst Rd and Industrial Dr)
- Charlie McCaffery, Masiello Real Estate (Wire Road)
- The Debelis Family (Meetinghouse Road)
- The F. Thornton Family (Atherton Road)
- Granite State Contractors (Bedford Road)
- Jon’s Angels (Adopt-A-Spot at Twin Bridge Park)
- Klara Drive Friends & Families (Bean Road)
- Knights of Columbus, Queen of Peace Council (Baboosic Lake Road)
- Merrimack Friends and Families (Lawrence Road)
- Merrimack Hawks (Daniel Webster Highway)
- Merrimack Lioness (McQuestion Rd)
- Merrimack Lions (DW Highway from Commons Plaza to Bedford Rd)
- Merrimack High School Interact Club (Woodbury Street)
- Reagh Greenleaf, Sr. (Camp Sargent Road)
- Rotary Club of Merrimack (Baboosic Lake Rd from Bean road to S. Baboosic Lake Rd)
- Scouts of America, Troops 15 and 401 (Naticook Road)
- Steven Miller (Belmont, Bristol, Raymond, Bradford & Bow Roads)
- Tanya Shenk / Candy Simeone (Wilson Hill Rd)
- Thornton Family (Patten Rd)
- The Trippett Family (Depot Street & Mill Street)
- Transupport, Inc. (Wright Avenue)
- Weichert Realtors (Seaverns Bridge Rd from Boston Post to Bates)

The Annual Report gives us a special opportunity to say “thank you” and recognize our amazing volunteers. So, to our Adopt a Road volunteers: thank you for giving your time and energy. We appreciate your dedication and commitment to keeping the roadsides clean which not only reduces litter but protects wildlife and preserves the beauty within Merrimack.

The Adopt-A-Road program has been very successful, but we are always looking for more participants to help beautify Merrimack. Individuals, businesses, or groups that are interested may call the Highway Garage at (603) 423-8551, or visit our website:

[http://www.merrimacknh.gov/dpw/highway/adopt\\_a\\_road\\_program](http://www.merrimacknh.gov/dpw/highway/adopt_a_road_program)

# Public Works Department

Submitted by Dawn Tuomala, Director

## Equipment Maintenance – Submitted by Lori Halverson, Operations Manager

The Equipment Maintenance Division is responsible for maintaining and repairing a fleet of approximately 240 units and associated equipment assigned to Police, Fire, Public Works, Community Development, and General Government. This talented group of employees works year round ensuring our vehicles and equipment continue to run efficiently and safely. Purchasing and delivery of parts in a timely manner continues to be challenging post pandemic but they work tirelessly to keep the fleets running for all of the Town's Departments.

The Division also maintains the fuel system of the town, attends trainings on new equipment purchases, and maintains the equipment database that tracks repairs and maintenance schedules.

## Solid Waste – Submitted by Kris Perreault, Solid Waste Foreman

The Solid Waste Division of Public Works is responsible for the acceptance and disposal distribution of a wide range of items for Merrimack residents. In 2023, we collected and transported 7,362 tons of municipal solid waste and recycled 2,035 tons of recyclables including single-stream material (1,181 tons), scrap metal, electronics, clothing, auto batteries, and tires. Efforts to educate the public on the financial benefits of recycling for tax payers continued throughout the year.

Solid Waste Disposal Ledger												
2023	Commercial Trash	Commercial Demolition	Total Commercial	Residential Trash	Residential Demolition	Total Residential	Total Solid Waste	Commercial Recycling	Residential Recycling	Scrap Metal	Electronic Goods	% Recycling
January	118.33	45.20	163.53	480.71	2.74	483.45	646.98	5.87	120.89	36.78	7.02	20.86%
February	109.32	61.43	170.75	411.48	11.04	422.52	593.27	5.20	80.28	34.46	0.00	16.82%
March	109.19	70.65	179.84	503.52	11.29	514.81	694.65	4.98	91.50	30.81	8.64	16.37%
April	99.24	140.30	239.54	565.37	48.36	613.73	853.27	5.22	87.80	66.04	0.00	15.71%
May	145.47	153.06	298.53	604.26	62.09	666.35	964.88	8.42	94.86	79.51	0.00	15.93%
June	148.79	151.29	300.08	569.00	104.03	673.03	973.11	11.61	92.84	75.01	0.00	15.57%
July	117.65	137.42	255.07	650.83	46.62	697.45	952.52	5.89	87.10	58.18	8.69	14.37%
August	178.04	168.96	347.00	619.23	24.66	643.89	990.89	5.90	90.29	72.90	8.14	15.17%
September	135.85	142.87	278.72	621.36	66.18	687.54	966.26	4.21	90.03	68.13	0.00	14.39%
October	121.76	152.22	273.98	565.82	38.08	603.90	877.88	6.14	92.39	70.34	8.43	16.80%
November	109.20	129.63	238.83	641.77	28.66	670.43	909.26	9.23	76.48	55.81	0.00	13.47%
December	95.77	89.76	185.53	647.45	37.72	685.17	870.70	6.40	97.43	66.34	8.31	17.01%
<b>Total Tons</b>	1,488.61	1,442.79	2,931.40	6,880.80	481.47	7,362.27	10,293.67	79.07	1,101.89	714.31	49.23	15.89%
<b>Monthly Avg. Tons</b>	124.05	120.23	244.28	573.40	40.12	613.52	857.81	6.59	91.82	59.53	4.10	15.89%
<b>% of Total SW</b>			<b>28.48</b>			<b>71.52</b>						

We also collected approximately 645 tons (2,000 cu. yds.) of yard waste for distribution to residents and use as a topsoil supplement by the highway division and for residents.

To better accommodate and respond to the needs of Merrimack residents, we began our extended hours of operation on Thursday evenings from 4:00-7:00 pm a month earlier than normal – April 13th to September 7th.

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

## Public Works Department

Submitted by Dawn Tuomala, Director

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

We would like to take this opportunity to thank residents for their continued support of the facility. Our staff, working together with all of you helps to make our facility one to be proud of and is recognized state-wide for its efficiency.

### Household Hazardous Waste Program – Submitted by Kris Perrault, Solid Waste Foreman

This report highlights how the Town of Merrimack benefits from its participation in the Nashua Region Solid Waste Management District's (NRSWMD) Household Hazardous Waste Program. This program is funded by municipal assessments, user fees, and a grant received by the Nashua Regional Planning Commission from the NH Department of Environmental Services. Six events were held during 2023: five in Nashua and one satellite event in Pelham. Residents from any of the eleven NRSWMD member municipalities could participate in any event.

In 2023, a total of 1,717 households participated in the HHW collections. Of those, 10.5%, or 180 households, came from Merrimack. According to the NH Office of Planning and Development's 2022 population estimates, the population of the NRSWMD region is approximately 231,812. The 2022 estimates show a population of 28,565 for the Town of Merrimack, which is 12.3% of the district's total population. Merrimack residents utilized the collection events at slightly lower than the rate expected based on its share of the regional population. The most popular events for Merrimack residents were on October 7 and November 5. Forty-six percent of the participants from Merrimack indicated this was their first time attending a HHW event, 38% reported attending occasionally, while 16% reported attending an event every year.

Households	Apr 22	June 1	Aug 5	Aug 26 (Pelham)	Oct 7	Nov 4	Total	Share of Region
Merrimack	23	30	27	12	44	44	180	12.3%
NRSWMD	307	189	278	220	385	338	1717	100%
Share of Event	7.5%	15.9%	9.7%	5.5%	11.4%	13%	10.5%	

By tracking how participants learn about HHW events, the district can better target its marketing and outreach. In 2023, most Merrimack participants learned about the collection events from the transfer station (60 vehicles) or the town or NRPC website (46 vehicles). In early 2022, the district provided a new metal sign for each community's transfer station that advertises HHW collection dates and locations.

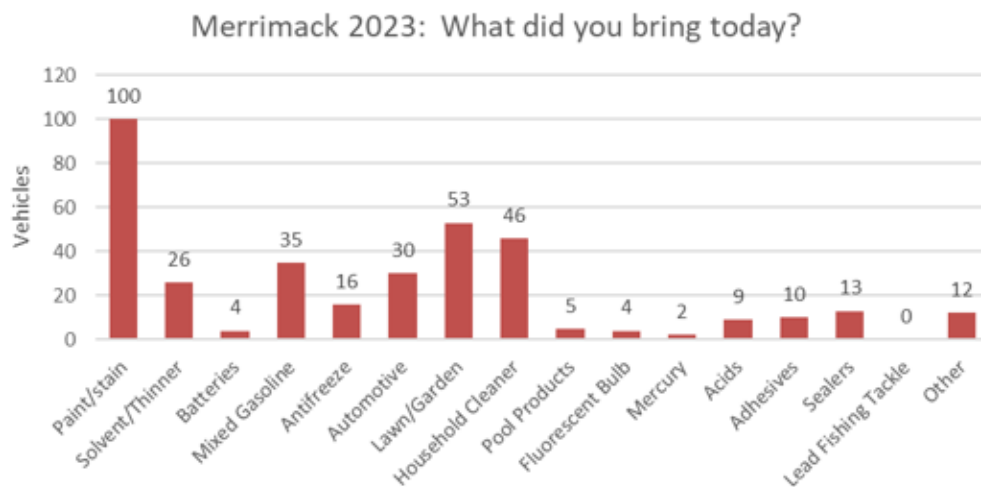
The district manifested a total of 158,598 pounds of waste during the 2023 collection season. Of this, 141,278 pounds were hazardous, and 17,320 pounds were universal wastes. This is an increase of 22,862 pounds from the 2022 total (135,736 total pounds of waste in 2022: 121,857 pounds hazardous and 13,879 pounds universal).

## Public Works Department

Submitted by Dawn Tuomala, Director

2023 Volume by Event (Pounds)			
Date	<u>Haz</u>	<u>Non-Haz</u>	Total
4/22	23,944	4,489	28,433
6/1	13,475	2,415	15,890
8/5	34,926	2,505	37,431
8/26	23,583	1,390	24,973
10/7	26,811	4,445	31,256
11/4	18,539	2,076	20,615
2023 Totals	141,278	17,320	158,598

Participant surveys provide more detailed information on the types of waste being collected from each community. Merrimack households reported paint/stain (100 vehicles), lawn/garden (53 vehicles), and household cleaner (46 vehicles) as the three most common types of waste. District-wide, paint/stain continues to be the most common item reported: more than 800 vehicles in the district brought paint/stain to a collection event. Lawn/garden was the second most common item reported this year (494 vehicles), followed by mixed gasoline (377 vehicles).



Total event attendance and volume of waste increased since last year, while the number of Merrimack households participating remained steady. Labor shortages, rising costs, and waste stream delays have put pressure on our communities and environmental contractor. The proper disposal of household hazardous waste is enormously important as it decreases our impact on the environment and the risks of accidental poisonings in the home. The dedication of our members and professional expertise of our environmental contractor have been vital to the success of this program: Thank you.

### **Wastewater Treatment Facility – Submitted by Leo Gaudette, Asst. Director/Wastewater**

The Wastewater Treatment Facility (WWTF) processed 652 million gallons of wastewater with a removal efficiency of 96% for biochemical oxygen demand and 96% for suspended solids our permit requires 85%

## Public Works Department

Submitted by Dawn Tuomala, Director

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removal or greater. The average daily flow was 1.787 million gallons per day. The WWTF met all permit requirements for air, compost (including other states we market to) and plant effluent.

The Phase III-V construction activities began in August 2021. The project moved along at steady pace throughout 2023, as of December 31, 2023 the project is nearly 80%, the current final completion date is July 2024.

### **Significant milestones Phase III Construction milestones:**

- New Influent Screenings Building nearly completed
- Main Pump Station rehab will be complete mid-January 2024
- Much of the buried Civil work such as electrical duct banks have been completed
- Souhegan Pump Station completed and back on line
- Compost Facility Ventilation System completed
- Renovation to Headworks Building Administrative Spaces, Bathrooms, and Laboratory have been underway since June with spring 2024, as the anticipated completion time frame
- New generators and switch gears installed, tested and on line
- All three Final Clarifiers and #1 Primary Clarifier had new mechanisms installed and on line
- Souhegan Pump Station completed and back in service
- Thornton's Ferry Pump Station rehab is underway should be completed in spring 2024

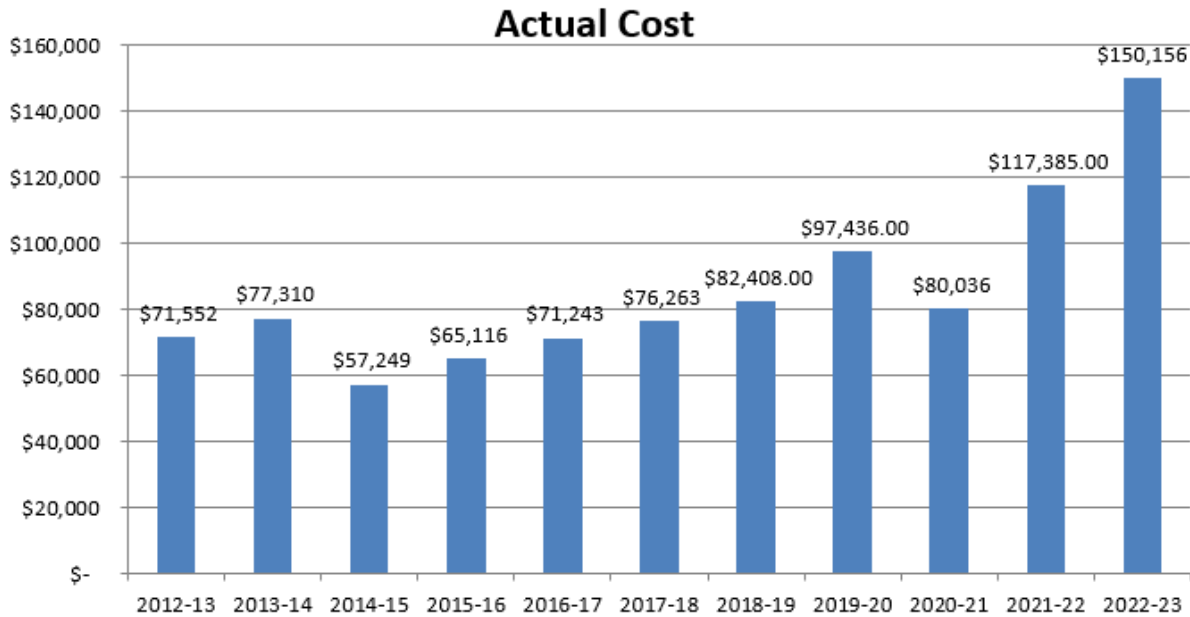
### **Other Notable Items:**

- Completed the telemetry upgrade of all pump stations identified in our Cyber Security Audit, the town received a \$50,000 grant to complete
- Re-bedded the compost bio-filter this is typically done every five years
- Re-bedded the 15 compost bays as part of the upgrade work
- Maintenance installed 15 more aisle blower as part of the 5-year program to replace all 75
- Submitted application for MADEP AOS to allow marketing of compost in Massachusetts
- We began 2023 with seven open positions and we are currently down to two
- Extended the facility Air Permit till mid-2024 when we will need to apply for a new one for the entire facility
- We went out to bid and purchased a new CAT Loader for the Compost facility
- Completed Screw Press 10-year flight buildup and screen replacement

One of the biggest challenges we have faced since the beginning of Covid-19 is the increased cost we have incurred for many items we purchase, especially the chemicals we use to treat the wastewater, required to meet our permit. The graph below illustrates the sharp increase in costs from 2019-2020 through FY 21-22. Although things have settled a bit this trend will probably continue.

## Public Works Department

Submitted by Dawn Tuomala, Director



The Town received and composted, 6,168 tons of sludge from the towns of Jaffrey, Hooksett, Bristol, Henniker, Milford, Sunapee, Franklin, and Winchester, generating revenues of \$423,673.00

Agresource marketed over 14,716 cubic yards of compost for the Town. An additional 376 yards of compost were distributed locally to Merrimack residents plus surrounding communities and local contractors. The total revenue for compost sales was approximately \$176,150.00.

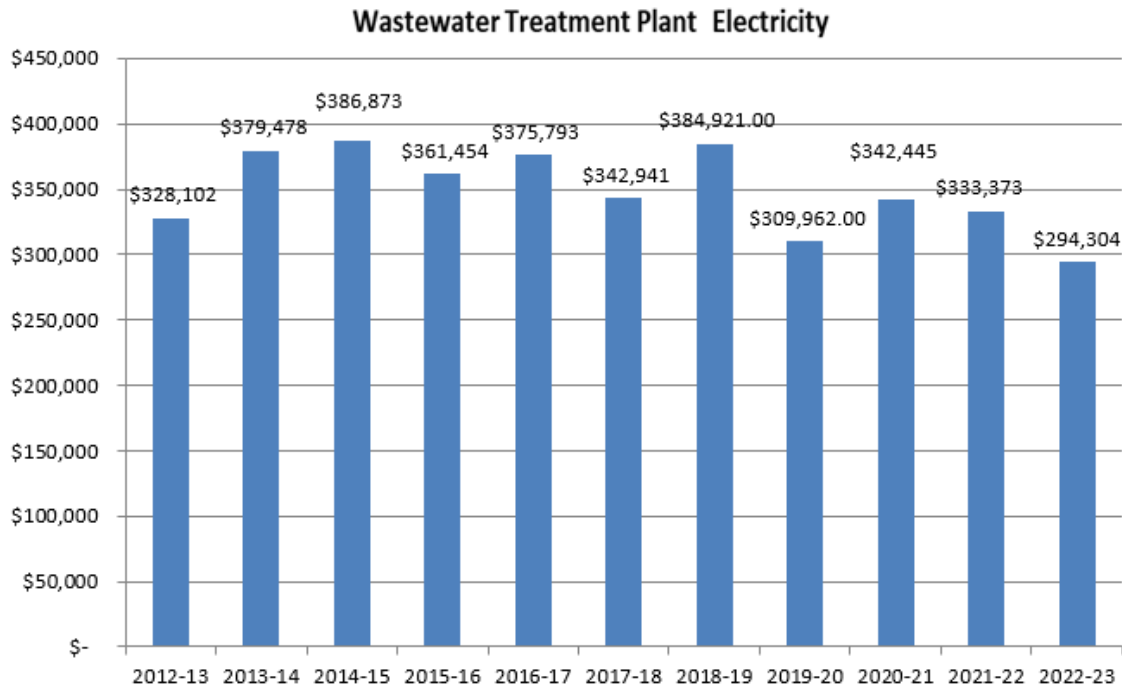
The WWTF received and treated 4,280,048 million gallons of septage from the towns of Merrimack, Hollis, Amherst, Brookline, Mont Vernon, Wilton, Temple, Lyndeborough, and Mason, resulting in revenues of \$335,797.00. Septage comes from homes not connected to sewer.

The chart below shows that electrical usage has decreased steadily at the WWTF over the last 10 years. This reduction can be correlated to the upgrades at the facility, due to the installation of more efficient motors and other electrical equipment.

This chart illustrates that despite the increased electrical costs because of the reduced reduction in usage we have still been able to realize costs savings.

## Public Works Department

Submitted by Dawn Tuomala, Director



The WWTF received approximately \$243,900 in connection fees in calendar year 2023. The sewer crew continued to camera sewer lines as part of our Capacity Management Operations and Maintenance Plan (CMOM). We were able to camera 15,301ft, of sewer line or 2.89 miles. We also maintained, and cleared sewer easements to allow access and condition assessment of the pipes and manhole structures in 2023. The Town owns approximately 90 miles of sewer pipe, assessment of the condition of the sewer system using a video camera has been ongoing since 2018. In addition, we also worked with the Highway Department to clean, camera and inspect stormwater infrastructure.

Our Industrial Pretreatment Manager Inspected and permitted 27 industrial permittees throughout 2023. Closed out 1 IUP. Inspected 3 new IU and determined permitting was not required. In addition, the FOG program was revamp and working in conjunction with the sewer crew and the Public Health officer he inspected grease traps at 47 restaurants, this protects the town from potential sewer backups related to grease blockages which can cause Sanitary Sewer Overflows. Inspected the amalgam systems of 11 dental offices protecting the WWTF from discharges of mercury. We also permitted 6 septage haulers who bring septage from homes and businesses from 9 surrounding communities.

## Town Clerk/Tax Collector

Submitted by Diane Trippett, Town Clerk/Tax Collector

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2023 was another busy year for the department. As the town's growth and development continued so did the service demands for the department. The department's primary responsibilities include:

- Billing and collection of property taxes, sewer and miscellaneous bills
- Reconciling of accounts, making deposits, and preparing various financial reports
- Processing of motor vehicle and boat registration transactions
- Elections and voter registration
- Vital Records –marriage licenses and copies of birth, death, marriage and divorce records
- Dog licensing and collection of fines for unlicensed dogs
- Collection of parking fines
- Issuance of Wasserman Park decals and placards

Supply chain issues and semi-conductor chip shortages due to the COVID-19 pandemic appear to be easing as new vehicle inventory is becoming available. The department experienced a very slight uptick with new vehicle registrations this year. As has been the norm for the past couple of years, the department continues to be busy with “new to Merrimack resident” transactions as new housing developments and apartment complexes become occupied.

The department's staffing issues appear to have stabilized after several years of on-going vacancies. For the first time in a very long time, the department is currently fully staffed! Joining our team this year are Misty Patles and Jennifer Berube. Misty and Jennifer fill the voids left by Ruth Puopolo and Becca Gardner who left the department in the beginning of the year.

As we look ahead, 2024 should be a busy and challenging year. 2024 is a Presidential Election year. Presidential election cycles are workload intensive and it is like adding a new division to the department. We have been proactive in our planning and preparations and have completed as much as possible in 2023 for the upcoming election year.

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



## Welfare Department

Submitted by Patricia Murphy, Welfare Administrator

### Welfare Budget Overview

	<u>FY 20/21</u>	<u>FY 21/22</u>	<u>FY 22/23</u>
Reimbursements	\$ 2,559	\$14,520	\$4,749
Total Operating Budget	\$ 164,999	\$ 168,029	\$ 175,588
Client Expenditures	\$ 23,388	\$ 17,720	\$ 34,697
Health & Social Service Agencies	\$ 75,833	\$76,905	\$ 78,568
<u>Client Expenditures Broken Down:</u>			
Housing	\$ 21,243	\$ 14,520	\$29,271
Oil/Gas/Propane	\$ 808	\$57	\$ 0
Electricity	\$ 192	\$ 138	\$ 3,572
Food	\$ 0	\$ 0	\$ 126
Prescriptions	\$ 0	\$ 0	\$
Other (burials & vehicle fuel)	\$ 745	\$ 3,005	\$ 1,000
Crisis/ Heating Donation Funds	\$ 400	\$ 0	\$ 728
Case Numbers Unduplicated	12	16	25
Average Months of Assistance	2.3	1.1	1.4

### Summary and Highlights

The Welfare Department dealt with the post COVID 19 Pandemic with a housing crisis and increased cost of living for basic needs. Housing was less than 0.5% vacancy rate for the fifth year causing a major crisis of increase rents and homelessness.

	<b>2021</b>	<b>2022</b>	<b>2023</b>
Household Contacts Unduplicated	38	44	37
Households Assisted	3	5	10
Average Length of Assistance	.33 months	1.1 months	2.0 months

### **Thank you to all the generous Community Organizations and Private Residents:**

Bear Trust Fund	Camp Scholarships
Merrimack Fire Fighters Union	Thanksgiving Food Boxes
Merrimack Friends & Families	Easter Baskets, School Supplies, Camp Scholarships & Heating Assistance Funds
Merrimack I BPO Police Union	Holiday Food Boxes
Merrimack Lions Club	Camp Scholarships
Merrimack Lioness Club	Operation Santa for 51 residents for 19 families
Merrimack Rotary Club	Christmas Trees & New Coats for children

# TOWN OF MERRIMACK, NH



## 2023 VITAL STATISTICS

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**

**RESIDENT BIRTH REPORT**

**01/01/2023 - 12/31/2023**

-- MERRIMACK --

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
KRAUS, JACKSON ORION	01/03/2023	NASHUA, NH		KRAUS, CAROLYN JANET
BOUCHOC, JULIANA MARIE	01/04/2023	NASHUA, NH	BOUCHOC, JOSEPH ALEXANDER	BOUCHOC, KIRSTEN MARIE
MELLOR, ELLIOT MITCHELL	01/18/2023	MANCHESTER, NH	MELLOR JR, DONALD JOSEPH	LAMIRANDE, TARA MARIE
MALL, LILY GRACE	01/30/2023	NASHUA, NH	MALL JR, JOHN THOMAS	ESBJORN, LINDSEY GRACE
MITCHELL, MOLLY ANN	02/03/2023	NASHUA, NH	MITCHELL, JOSEPH FRANCIS	MITCHELL, EMILY ANNE
DAMON, FALLON ELOISE	02/06/2023	LEBANON, NH	DAMON, ADAM SLOAN	HANLON, JENNIFER MARIE
GIRGINIS, YANNI WILLIAM	02/12/2023	NASHUA, NH	GIRGINIS, WILLIAM JOHN	GIRGINIS, ALICIA MARIE
DONOVAN, BROOKE ROSE	02/12/2023	MANCHESTER, NH	DONOVAN, BRENDAN MICHAEL	DONOVAN, JACQUELINE LOUISE DULONG
FARRIS, HAILEY OLIVIA	02/24/2023	NASHUA, NH	FARRIS, RYAN ANTHONY	FARRIS, SARAH MARGARET
BURNHAM, CALEB WILLIAM	02/26/2023	MANCHESTER, NH	BURNHAM, DAVID ARTHUR	BURNHAM, ELIZABETH CATHERINE
KARWOCKI, CRUE ROBERT	03/02/2023	PLYMOUTH, NH	KARWOCKI, HUNTER ROBERT	GAUTHIER, MARIAH ANN
MOSTROM, JETT SHEPHERD	03/03/2023	MANCHESTER, NH	MOSTROM, JEFFREY ROBERT	MOSTROM, JESSICA LEIGH
PORTER, KOLTON ROBERT	03/04/2023	NASHUA, NH	PORTER, BRANDEN FRANCIS	PORTER, BRIANNA KAYA
COLLINS, ASHTON ALEXANDER	03/06/2023	NASHUA, NH	COLLINS, NICHOLAS ALEXANDER	FRANCOEUR, SHYLA MARY
THERIAULT, SEAMUS JOHN-CARTER	03/07/2023	NASHUA, NH	THERIAULT JR, SHAWN MAURICE	LAMONT, OLIVIA GRACE
HEWSON, RUSSELL JOSEPH	03/08/2023	NASHUA, NH	HEWSON, BRANDON RUSSELL	ROTH, AIMEE LEIGH
STRATTON, KENLEY JO	03/13/2023	NASHUA, NH	STRATTON, JONATHAN EDWARD	STRATTON, JORDAN MARIE
STRATTON, KAYLEN JO	03/13/2023	NASHUA, NH	STRATTON, JONATHAN EDWARD	STRATTON, JORDAN MARIE
SHAW, LANA ELIZABETH	03/16/2023	MANCHESTER, NH	SHAW, HARRISON MICHAEL	SHAW, KIMBERLY SANDRA
PACHECO, RYLAN RAY	03/19/2023	NASHUA, NH	PACHECO JR, RUFINO EUGENE	DALLUGE, ASHLEY ELIZABETH
COOPER, KALLIE DOROTHY	03/22/2023	NASHUA, NH	COOPER, MATTHEW EDWARD	COOPER, ALEXIS ELIZABETH
LITTLE, JORDY MICHAEL	03/22/2023	NASHUA, NH	LITTLE III, MICHAEL DEWINTER	SNEE, TARAH EMAN
RIVERA JIMENEZ, RODRIEL EMANUEL	03/25/2023	NASHUA, NH	RIVERA MORAN, RODRIGO	JIMENEZ, MARICIELO KATYA
CORREA, EMMA FRANSHESCA	03/29/2023	NASHUA, NH		CORREA SANMARTIN, MAITE SIMONE
CASSERLY, GRACIE MARIE	03/31/2023	NASHUA, NH	CASSERLY, SHANE PADRAIG	CASSERLY, STEPHANIE DIANE
SSONKO, QUINLAN HARRIET-GRACE	04/02/2023	MANCHESTER, NH	SSONKO, TONY SSEMWANGA	SSONKO, JENNIFER SUSAN
FIORANTINO, ELLA NICOLE	04/02/2023	MANCHESTER, NH	FIORANTINO, NICHOLAS JOSEPH	FIORANTINO, RACHELLE JORDAN
BERGERON, NOELLA CHRISTINE	04/03/2023	NASHUA, NH	BERGERON, MICHAEL PHILIP	BERGERON, JUSTINA ANDREA
MICHAUD, JONATHAN JAMES HEWES	04/19/2023	MANCHESTER, NH	MICHAUD, JONATHAN LEE	HEWES, KAREN ELIZABETH
LI, ELLIE DING	04/24/2023	NASHUA, NH	LI, JITAO	DING, MIN
WHITE, TUCKER ELLIS	04/26/2023	MANCHESTER, NH	WHITE, ANDREW MICHAEL	WHITE, VERONICA LEE
FENDELL, TALLIA LOUISE	04/26/2023	NASHUA, NH	FENDELL, BRIAN NATHANIEL	FENDELL, NAOMI NICOLE

Registered Births Report  
Submitted by Diane Trippett, Town Clerk/Tax Collector

01/08/2024

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

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RESIDENT BIRTH REPORT

01/01/2023 - 12/31/2023

-- MERRIMACK --

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
CAMPBELL, ELIZABETH ANN	04/28/2023	NASHUA, NH	CAMPBELL, TRAVIS WADE	CAMPBELL, KRISTIN ANN
ELLIS, CHARLOTTE ROSE	05/01/2023	NASHUA, NH	ELLIS, SAMUEL TIMOTHY	RIEDEL-ELLIS, EMMA ROSE
GUAY, NORA PATRICIA	05/10/2023	NASHUA, NH	GUAY, CORY BENJAMIN	GUAY, JULIE ELIZABETH
BERTI, THOMAS SOUZA	05/12/2023	NASHUA, NH	BERTI, LAHYON	BERTI, BEATRIZ DOS SANTOS SOUZA
PERRY, JOHN MICHAEL	05/13/2023	NASHUA, NH	PERRY, DEREK ROBERT	PERRY, HARRIET
WEST, LAUREN CARROLL	05/13/2023	NASHUA, NH	WEST, SEAN PATRICK	WEST, COLLEEN
O'NEILL, DECLAN LEE	05/17/2023	NASHUA, NH	O'NEILL, BRIAN RICHARD	O'NEILL, KAITLYN LEE
FERREIRA, MICAH CAI MAURICIO	05/19/2023	MANCHESTER, NH	FERREIRA, MATTHEW PAUL	FERREIRA, MARICAR MAURICIO
OPPENLAENDER, AVA ANN	05/28/2023	MANCHESTER, NH	OPPENLAENDER, MATTHEW THOMAS	OPPENLAENDER, JENNA LYNN
BENCOSME, CORA ROSE	05/29/2023	NASHUA, NH	BENCOSME, RODWY	BENCOSME, KATIE JUDY
ZAMORANO III, ANGEL	05/29/2023	NASHUA, NH	ZAMORANO, ANGEL	GENDRON, KAITLYN ASHLEY
VAAL, ARBOR JO	05/31/2023	MANCHESTER, NH	VAAL, BENJAMIN ROBERT	VAAL, PAIGE KATHARINE ISABEL
BOWSE, TEAGAN GRACE	05/31/2023	NASHUA, NH	BOWSE, MICHAEL JAMES	BOWSE, TAYLOR O'CONNOR
PREZLOCK, SKYLAR JEAN	06/02/2023	NASHUA, NH	PREZLOCK, TREVOR JOHN	PEABODY, SHANNON ELISE
COOK, EVELYN DIANE	06/03/2023	NASHUA, NH	COOK, BRYAN RAYMOND	COOK, JILLIAN MARIE
LITCHFIELD, ANDREW JAMES	06/04/2023	MANCHESTER, NH	LITCHFIELD, MICHAEL PHILIP	LITCHFIELD, KATLIN ILONA
COLLETTE, ELISE RENNA	06/07/2023	MANCHESTER, NH	COLLETTE, BRIAN ROSS	COLLETTE, DANIELLE RENEE
ROBINSON, EZRA EBENEZER	06/15/2023	MERRIMACK, NH	ROBINSON, IAN JAMES	ROBINSON, CASSANDRA DO NASCIMENTO
KAROS, EVELYN ALLISON	06/16/2023	MANCHESTER, NH	KAROS, NICHOLAS JAMES	KAROS, HEATHER ALLISON
TOUSIGNANT, JACK MICHAEL	06/16/2023	MANCHESTER, NH	TOUSIGNANT, JEFFREY DAVID	TOUSIGNANT, MELISSA ANNE
MCKENNA, GENEVIEVE MAE	06/19/2023	CONCORD, NH	MCKENNA, CHRISTOPHER MICHAEL	DOCKHAM, ALICIA JANE
CLEARY, FINN MICHAEL	06/20/2023	NASHUA, NH	CLEARY, MICHAEL RYAN	LANIGAN, MEGHAN ELIZABETH
CASE, NATALIE SLOANE	06/20/2023	NASHUA, NH	CASE, BENJAMIN RYAN	MCLAUGHLIN, KATHLEEN MARY
BOISVERT, MADDISON BEA	06/20/2023	NASHUA, NH	BOISVERT, RYAN PHILIP	BOISVERT, ALICIA ANN
KONDRY, FRANK MATTHEWS	06/22/2023	NASHUA, NH	KONDRY, MICHELLE LYNN	KONDRY, KATIE ANNE
WOLK, BRINLEY ABIGAIL	06/26/2023	NASHUA, NH	WOLK, CODY JOHN	WOLK, AMY ROSE
NOEL, MYLES JAMES	06/26/2023	MANCHESTER, NH	NOEL, MARCOS	NOEL, ASHLEIGH SUZANNE HOOD
MAGUIRE, KENNEDI MAE	07/06/2023	EXETER, NH	MAGUIRE, LELAND ADAM	MAGUIRE, BROOKE MAE
VATTI, VIVEK REDDY	07/08/2023	NASHUA, NH	VATTI, DEEPAK REDDY	VATTI, KATHRYN MARIE
DAVIS, OZZY NORMAN	07/09/2023	NASHUA, NH	DAVIS, TYLER NORMAN	MAYS, JENNIFER MARIE
KAZUNGU, ETHAN MYLES	07/15/2023	NASHUA, NH	KAZUNGU, JACQUES	UWIMANA, ALICE
BENNETT, CHARLES RICHARD	07/16/2023	NASHUA, NH	BENNETT, MARK RICHARD	BENNETT, MELANIE ROSE
TORRES, ALVIA ROSE	07/18/2023	NASHUA, NH	TORRES, VICTOR MANUEL	TORRES, MELISSA ANN

# Registered Births Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

01/08/2024

## DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

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### RESIDENT BIRTH REPORT

01/01/2023 - 12/31/2023

-- MERRIMACK --

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
WERNER, CADEN THOMAS	07/22/2023	NASHUA, NH	WERNER, KEVIN THOMAS	WERNER, REBECCA KRYSTIN
LORD, VIVIAN GRACE	07/24/2023	NASHUA, NH	LORD, KEITH ALAN	LORD, RAE NICOLE
ROGER, MELANIE MARGARET	07/25/2023	NASHUA, NH	ROGER, DANIEL ANTHONY	ROGER, CAITLIN MARIE
GRUDINSKI, EVERETT JAMES	07/27/2023	MANCHESTER, NH	GRUDINSKI, RYAN MATTHEW	GRUDINSKI, MELISSA MARIE
GODIN, THOMAS JAMES	07/30/2023	MANCHESTER, NH	GODIN, JUSTIN JEFFREY	GODIN, JAMIE LAUREN
SMALL, CODY ANDREW	07/30/2023	NASHUA, NH	SMALL, TYLER ANDREW	SMALL, JESSICA ANNE
PEREIRA, JENEVIEVE MARIA	08/07/2023	NASHUA, NH	PEREIRA, KEVIN JOSEPH	PEREIRA, JAIME LYNN
SCANLON, PENELOPE LANE	08/09/2023	NASHUA, NH	SCANLON, JOSEPH DAVID	SCANLON, CAROLYN ROSE
CASIANO, ARMANI	08/12/2023	NASHUA, NH	DEJESUS, ANGEL MANUEL	LANIER, ANJA
GILLILAND, PIO SEBASTIAN	08/19/2023	MANCHESTER, NH	GILLILAND, JASON DANIEL	GILLILAND, GABRIELLE MADELEINE
WHELAN, GEMMA ROSE	08/23/2023	MANCHESTER, NH	WHELAN, BRIAN MATTHEW	WHELAN, WHITNEY DREW
BASTA, LUCA DAVID	08/24/2023	NASHUA, NH	BASTA, DANIEL LOUIS	BASTA, HEATHER ASHLEY
ARGUIN, NOA ELAINE	08/26/2023	NASHUA, NH	ARGUIN, BENJAMIN DAVID	ARGUIN, JILL KEEFER
SONIA, MAIYAH PATTI-MARIE	09/06/2023	NASHUA, NH	SONIA, CHRISTOPHER RYAN	COOK, KIMBERLY SUE
KNIGHT, KAHLANNI EMILIA	09/10/2023	NASHUA, NH		HESELTON, SKYLER RILEY
PITMAN, ISLA MADISON	09/11/2023	NASHUA, NH	PITMAN, SHAWN MICHAEL	PITMAN, CARYNA
DESJARDINS, WYATT ALBEO	09/12/2023	NASHUA, NH	DESJARDINS, NICHOLAS ALBEO	DESJARDINS, COLBI ELIZABETH
KALMES, LUCY MCKENNA	09/13/2023	MANCHESTER, NH	KALMES, PATRICK MICHAEL	KALMES, TAYLOR DANAE
WITTS, EMERY CLAIRE	09/17/2023	NASHUA, NH	WITTS, JOSEPH FRANCIS	WITTS, LINDSAY CHRISTIE
SENAPATHY, THRISHIKA	09/18/2023	NASHUA, NH	SENAPATHY, YOGITH	SIRISINHAL, KOUSTHUBA
HALVATZES, TYLER KENNETH	09/21/2023	MANCHESTER, NH	HALVATZES, STEPHAN KENNETH	HALVATZES, ELIZA BETH
WILFORD, MCKENNA RAE	09/28/2023	NASHUA, NH	WILFORD, NICHOLAS JUSTIN	WILFORD, KAITLYN MARY
HEBERT, KINSLEY MAE	09/28/2023	NASHUA, NH	HEBERT, MATTHEW JOSEPH	ADAMS, LAUREN ASHLEY
CERULLO, NORA DREW	09/29/2023	MERRIMACK, NH	CERULLO, DANIEL BLAKE	CERULLO, KAYLEIGH COBURN
SANTANA, SERAPHIM IANNA	10/01/2023	NASHUA, NH	PALMORE, DAVID THOMAS	SANTANA LAMBIDES, SACHA
LECAROZ, ALLIE ROSE	10/04/2023	NASHUA, NH	LECAROZ, JEFFREY ALAN	ROCKWELL, KRISTINA MORRILL
LECAROZ, AVA DIANE	10/04/2023	NASHUA, NH	LECAROZ, JEFFREY ALAN	ROCKWELL, KRISTINA MORRILL
SICKLER, AMELIA GRACE	10/06/2023	MANCHESTER, NH	SICKLER, JACOB JAMES	SICKLER, KELSEA NOELLE
DUMAS, MADELEINE ELIZABETH	10/06/2023	MANCHESTER, NH	DUMAS, SHAWN MICHAEL	DUMAS, ALLISON NICOLE
HUGHES, MADELINE ROSE	10/07/2023	NASHUA, NH	HUGHES, NICHOLAS JAMES	HUGHES, NICOLE RENEE
POLING, HADLEY LAUREN	10/09/2023	MANCHESTER, NH	POLING, CHRISTOPHER ANTHONY	POLING, MEGHAN RITA
COBB, BRINLEY JEAN	10/10/2023	MANCHESTER, NH	COBB, SEAN MICHAEL	BONIN, HANNAH ELIZABETH
GIRARD, LANE EDWARD	10/12/2023	NASHUA, NH	GIRARD, STEPHEN CHARLES	MCDONALD, CAROLYN MARIE

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Submitted by Diane Trippett, Town Clerk/Tax Collector

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-- MERRIMACK --

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
MCCOMB, KINSLEY SOPHIA	10/16/2023	NASHUA, NH	MCCOMB, ZACHARY NICHOLAS	MCCOMB, MEGAN ANNE
CHRISTIE, SIMON JOSEPH	10/21/2023	NASHUA, NH	CHRISTIE, JOHN PHILIP	CHRISTIE, LESLI JANE
SMITH-MORIN, ARIA NEVAEH	10/23/2023	NASHUA, NH	MORIN, MICHAEL ROBERT	SMITH, DALE LINDSEY
SCHREFFLER, MAXWELL AUGUSTUS	10/27/2023	NASHUA, NH	SCHREFFLER, DANIEL MICHAEL	SCHREFFLER, MELINDA RUTH
NUXOLL, JACOB ELLIOT	10/28/2023	MANCHESTER, NH	NUXOLL, HENRY JOHN	NUXOLL, AMY ELIZABETH
EPPS, AJAMELIA LORATO	11/01/2023	MANCHESTER, NH	EPPS, JEFFREY SCOTT	EPPS, TEBOGO TOY
JOINER, EMMETT DANIEL	11/04/2023	NASHUA, NH	JOINER, DANIEL RICHARD	JOINER, MEAGHAN ANN
KEARNEY, GAVIN DANIEL	11/04/2023	NASHUA, NH	KEARNEY, DEREK MATTHEW	KEARNEY, MARIAH WANDA
MARQUARDT, SHAYLYNN ROSE	11/07/2023	NASHUA, NH	MARQUARDT, SHEA EDWARD	JONES, ASHLEY KATELYN
GRAY, JACKSON JOHN	11/11/2023	MANCHESTER, NH	GRAY JR, JOHN ROBERT	GRAY, KAYLA MARIE
PASQUALE MARQUES, MILA NOELLA	11/14/2023	NASHUA, NH	MARQUES, BRUNO MIGUEL MOURA	MARQUES, MARIA SUSAN
LAMB, VINCENT JOHN-WARREN	11/19/2023	NASHUA, NH	LAMB, JOHN MATTHEW	LAMB, KRISTIN ROSE
DIAS, BRODIE TYLER	11/21/2023	MANCHESTER, NH	DIAS, ANDREW TYLER	DIAS, NICOLE
ISABELLE, SALEM HOLDEN TOBIAS	11/22/2023	NASHUA, NH	ISABELLE, GREGORY ROBERT	ISABELLE, MEAGAN FRANCES
MAROTTE, SADIE MAEVE	11/29/2023	MANCHESTER, NH	MAROTTE, TIMOTHY ROBERT	MAROTTE, KATHERINE TERESA
HIGGINS, JORDAN MELVIN	12/01/2023	NASHUA, NH	HIGGINS, JOSHUA MICHAEL	LURVEY, SHANNON ANNE
HIGGINS, LEVI ZACHARY	12/01/2023	NASHUA, NH	HIGGINS, JOSHUA MICHAEL	LURVEY, SHANNON ANNE
MC MENIMAN, HARLEY ROSE	12/01/2023	NASHUA, NH	MC MENIMAN JR, SEAN PATRICK	CARON, RACHAEL MARIE
SULLIVAN, CARSON ALEXANDER	12/02/2023	NASHUA, NH	SULLIVAN, JOHN JOSEPH	SULLIVAN, MEGAN ELIZABETH
FIORE, CIARA MIKA	12/03/2023	MANCHESTER, NH	FIORE II, CHRISTIAN EDWARD	FIORE, LAUREN LAVELLE
HAMAWI, SEBASTIAN GABRIEL	12/06/2023	NASHUA, NH	HAMAWI, GABRIEL SHAHEEN	HAMAWI, JASMINE TERRI
LANGES, TALA RAE	12/12/2023	NASHUA, NH	LANGES, CRAIG JUSTIN	LANGES, KARLMAE DAGUIO CALSO
SHEA, CAROLINE RUTH	12/15/2023	MANCHESTER, NH	SHEA, DEREK ALEXANDER	SHEA, JESSICA JEAN
DURAN, SUHAIB SULEIMAN	12/18/2023	NASHUA, NH	HAJI, SULEIMAN DURAN	HAJI-YUSUF, SUMAIA ABDULKADIR
KAVOOSI, LIAM ALI	12/19/2023	MANCHESTER, NH	KAVOOSI, SHAYAN ALI	KAVOOSI, JILLIAN MARIE
MUSTO, EVELYN MAE	12/19/2023	NASHUA, NH	MUSTO, NICHOLAS ANTHONY	GENDRON, MACKENZIE EVELYN
ORDWAY, MACKENZIE RYAN	12/23/2023	MANCHESTER, NH	ORDWAY, RYAN STEPHEN	ORDWAY, BRITTANY LYNN
GOULD, CHARLOTTE RAE	12/26/2023	MANCHESTER, NH	GOULD, MATTHEW MICHAEL	GOULD, BRIANNA LANNIE
CHOQUINARD, TRYPP RONIN	12/29/2023	CONCORD, NH	CHOQUINARD, DANIEL ALBERT	CHOQUINARD, ASHLEY MARIE
KNOLL, OLIVER RAMSAY	12/31/2023	NASHUA, NH	KNOLL, ERIC MICHAEL	KNOLL, EVALINE MARIA

Total number of records 128

# Registered Deaths Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

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### RESIDENT DEATH REPORT

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--MERRIMACK, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
VENEDAM, XANDER SEAN PATRICK	01/06/2023	NASHUA	VENEDAM, SEAN	WOOD, DESIREE	N
CHAMBERLAIN, ELEANOR ANN	01/06/2023	MERRIMACK	DUSHUTTLE, RAYMOND	HENRY, BLANCHE	N
CORSINI, MARTHA ITA	01/07/2023	MERRIMACK	ZIMMER, HENRY	O'NEIL, MARGARET	N
CALLISON, JACK LEE	01/07/2023	NASHUA	CALLISON, WILLARD	DICKIE, MARTHA	N
KIRSH, ATARA	01/08/2023	MERRIMACK	SCHARF, JACOB	SCHWARTZ, REGHINA	N
HUBBARD, JUSTIN STEPHEN	01/09/2023	MERRIMACK	HUBBARD JR, CLIFFORD	GERAKINES, KERI	N
COSTANZO, ADELINE	01/14/2023	NASHUA	COLORUSSO, FRANK	LESPASIO, MARY	N
FOX, GARY CARL	01/21/2023	MERRIMACK	FOX, WAYNE	DAVIS, VIVIAN	N
JACKSON, PHILIP EDWARD	01/24/2023	NASHUA	JACKSON, ALBERT	PARKER, PEARL	Y
CLARK, CARL FRANCIS	01/27/2023	NASHUA	CLARK, CARL	ABLE, BERTHA	Y
STAVELEY, PRISCILLA ESTELLE	01/27/2023	MERRIMACK	STAVELEY, NORMAN	PIHL, DOROTHY	N
POIRIER, GERARD RENE	01/28/2023	MANCHESTER	POIRIER, ALFRED	ROY, NOEL	Y
MAINVILLE, LISA MARIE	01/31/2023	NASHUA	ROY, ARTHUR	UNKNOWN, JOYCE	N
BROWN SR, RICHARD LOUIS	02/01/2023	BEDFORD	BROWN, LOUIS	DASEN, EMMA	N
BESK, PEARL	02/02/2023	MERRIMACK	HARE SR, JOSEPH	ROBBINS, PEARL	N
PELLETIER, MICHELE A	02/03/2023	MERRIMACK	GACICIA, ANTHONY	ROSE, MARY	N
DOBBS SR, WILLIAM DAVID	02/04/2023	NASHUA	DOBBS, ALLEN	NOBLETT, HELEN	Y
CARON, ROSANNA IRENE	02/06/2023	MANCHESTER	KELLY, MICHAEL	MURPHY, ROSANNA	N



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**DEPARTMENT OF STATE  
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**RESIDENT DEATH REPORT**

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<b>Decedent's Name</b>	<b>Death Date</b>	<b>Death Place</b>	<b>Father's/Parent's Name</b>	<b>Mother's/Parent's Name Prior to First Marriage/Civil Union</b>	<b>Military</b>
BOUDREAU, JANET MARY	02/10/2023	MERRIMACK	LAVIGNE, FRANCIS	ST OURS, THERESA	N
DORE JR, ROLAND FRED	02/13/2023	MERRIMACK	DORE SR, ROLAND	RAMSDELL, PAULINE	N
JACZUK, FRANCOISE M	02/14/2023	MERRIMACK	RIUX, ARTHUR	BEAUJEU, MARIE	N
POLLOCK, PAULINE	02/16/2023	MANCHESTER	HEATH, OSMAN	GRAVES, DORIS	N
BAIRD, GEORGE GLENN	02/20/2023	MILFORD	BAIRD, GEORGE	CLOSE, ELIZABETH	Y
WASHBURN, KATHRYN LORRAINE	02/20/2023	MERRIMACK	WEBSTER, JOHN	CARROLL, ALICE	N
BEAN, JAMES W	02/22/2023	MANCHESTER	BEAN, JAMES	WILSON, KATHERINE	Y
PRESTON, DAVIDA BETH	02/25/2023	MERRIMACK	PRESTON, PAUL	HOFFMAN, DOROTHEA	N
STENTA, ALBERT FRANK	03/02/2023	MERRIMACK	STENTA, ALBERT	DIAS, IRENE	N
WILLIAMSON, DONNA MARIE	03/04/2023	MANCHESTER	WILLIAMSON, JAMES	LEFORT, JEAN	N
SHEEHAN, LESLIE FRANCES	03/04/2023	MERRIMACK	CARLETON, EDWARD	FISHER, NATALIE	N
BRACERO, JORGE LUIS	03/04/2023	MERRIMACK	BRACERO, JORGE	RODRIGUEZ, MONERRATE	N
MCGUIRE, THERESA LYDIA	03/11/2023	MANCHESTER	RETELLE, LAWRENCE	HUARD, CLARA	N
WILSON, MARGUERITE E	03/12/2023	MERRIMACK	FRASCO, SALVATORE	MUSE, MARGUERITE	N
MURPHY, TIMOTHY MICHAEL	03/17/2023	MERRIMACK	UNKNOWN, UNKNOWN	GOSSELIN, ELAINE	N
LOMBARDI, DIANE M	03/18/2023	MERRIMACK	BAGROWSKI, EDWARD	FERARA, FLORENCE	N
DIPIERRO, MAXINE ELIZABETH	03/18/2023	MANCHESTER	CARTER, MAURICE	PATTEN, LIZZIE	N
GAUDETTE, LLOYD W	03/20/2023	GOFFSTOWN	GAUDETTE, ARMAND	BALDWIN, JOYCE	Y



# Registered Deaths Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

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## DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

### RESIDENT DEATH REPORT

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Decedent's Name	Death Date	Death Place	Father's Parent's Name	Mother's Parent's Name Prior to First Marriage/Civil Union	Military
HANCOCK, PAUL BRANDT	03/22/2023	MERRIMACK	HANCOCK, WINFIELD	CHRISTENSEN, LILLIAN	Y
GARSTANG, THELMA MAE	03/26/2023	MERRIMACK	SEARS, JOHN	HABERY, ADA	N
MAHER III, JOHN FRANCIS	03/26/2023	MERRIMACK	MAHER JR, JOHN	CANNON, ALICE	Y
PAINE, DOUGLAS THOMPSON	03/29/2023	MERRIMACK	PAINE, RUSSELL	THOMPSON, HELEN	N
THIBEAULT, BERNADETTE JULIETTE	03/31/2023	NASHUA	TARDIF, LEONIDAS	VALLEE, ALDENARD	N
HILL, MARION ELIZABETH	04/02/2023	MANCHESTER	BURGESS, ARTHUR	HANSON, MAUDE	N
DEBERADINIS, NANCY JOAN	04/02/2023	MERRIMACK	AVIZINIS, JOSEPH	OAKLEY, BARBARA	N
AZIZ, EDWARD	04/03/2023	MERRIMACK	AZIZ, EDWARD	ABOUMRAD, JANET	N
GOULART, EVA PAES	04/04/2023	MERRIMACK	DE SOUZA, EXPEDITO	DE SOUZA, MARIA	N
GABEL, MATTHEW ADAM	04/09/2023	LEBANON	GABEL, LAVERN	DREW, BEVERLY	N
AHEARN, BRIAN EDWARD	04/12/2023	MERRIMACK	AHEARN, GEORGE	SCOTT, VIVIAN	N
COLLINS, THOMAS GERARD	04/14/2023	NASHUA	COLLINS, MARTIN	BROWN, OLIVE	Y
HAUCHWIT, ALFRED G	04/17/2023	MERRIMACK	HAUCHWIT, ALFRED	BURCHAN, LUCILLE	Y
LEDoux, DONALD JAMES	04/18/2023	NASHUA	LEDoux, EDWARD	COLLIER, YVONNE	Y
MANNA, JOHN HENRY	04/24/2023	MERRIMACK	MANNA, JOHN	RICHMAND, ADELAIDE	Y
SEGEDY, JANET ANN	04/27/2023	MERRIMACK	ROTH, JULIUS	WENSON, CLARA	N
ANNIS, LINDA MAE	04/28/2023	NASHUA	ANNIS JR, HAROLD	PEACOCK, ARLENE	N
FARQUHAR III, ROBERT JOHN	04/29/2023	MILFORD	FARQUHAR JR, ROBERT	UNKNOWN, LUCILLE	Y

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<b>Decedent's Name</b>	<b>Death Date</b>	<b>Death Place</b>	<b>Father's/Parent's Name</b>	<b>Mother's/Parent's Name Prior to First Marriage/Civil Union</b>	<b>Military</b>
CHAPUT, MARGARET ANN	05/02/2023	MERRIMACK	CRONIN, JAMES	DOLAN, MARGARET	Y
FORTIER, JUSTIN THOMAS	05/09/2023	MANCHESTER	FORTIER, STANLEY	LEVESQUE, PATRICIA	N
DAGIANIS, ELEANOR	05/11/2023	MERRIMACK	KAREKOS, JAMES	HANDAKIS, RALLOU	N
CONSTANTINO, MARY C	05/13/2023	MERRIMACK	GRACE, JOHN	FIELDING, EDNA	N
THIBAULT, VIRGINIA CROFT	05/15/2023	MERRIMACK	TEGAN, JOHN	CROFT, LILLIAN	N
REYNOLDS, EVA T	05/15/2023	MERRIMACK	BORELLI, TANO	ST HILAIRE, MARY	N
BARTHOLOMEW, JUDITH ANN	05/16/2023	LEBANON	MARTINDALE, JOHN	HILE, LORRAINE	N
LOCHMAN, ELIZABETH CATHERINE	05/18/2023	MERRIMACK	HANLON, WILLIAM	CULLEN, ALICE	N
SILVA, WARREN J	05/22/2023	NASHUA	SILVA, JOSEPH	CADY, LILLIAN	N
TURNQUIST, SHEILA ALLEN	05/30/2023	ROCHESTER	CYR, BERNARD	VAN DINTER, GRACE	N
SQUIRES, BARBARA BAILEY	06/02/2023	NASHUA	BAILEY, SHERMAN	MORRISON, MAE	N
VOUTE, THOMAS WILLEM	06/04/2023	MANCHESTER	VOUTE, HENRY	WYSS, LUCIE	N
PLANTE, PAUL VINCENT	06/07/2023	MANCHESTER	PLANTE, ERNEST	GAGNON, ANNE	Y
VACCARO, BRENDA JEAN	06/20/2023	MERRIMACK	BLACKADAR, ARNAUD	ARCHIBALD, KATHLEEN	N
SPENCER, GAIL	06/22/2023	MANCHESTER	COULOMBE, NORMAN	PELLERIN, GERMAIN	N
MACDONALD, WILLIAM KEVIN	06/24/2023	NASHUA	MACDONALD, RODERICK	MACFARLANE, MARY	Y
MARTIN, SUSAN ANNE	06/26/2023	MERRIMACK	THATCHER JR, JOHN	MARC-AURELE, ANNE	N
BRYANT, THOMAS GENE	06/26/2023	MERRIMACK	TOLMAN, WALTER	BRYANT, ELIZABETH	Y

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<b>Decedent's Name</b>	<b>Death Date</b>	<b>Death Place</b>	<b>Father's/Parent's Name</b>	<b>Mother's/Parent's Name Prior to First Marriage/Civil Union</b>	<b>Military</b>
FOLEY, EILEEN MARIE	06/29/2023	MERRIMACK	TOBIN, ROBERT	ROCHE, HELEN	N
WARREN, LILLIAN HAZEL	06/30/2023	MERRIMACK	DOOLEY, CHARLES	CORLUSS, MARY	N
SMITH, IMELDA THERESA	07/01/2023	MILFORD	LEBOEUF, LOUIS	DUBOIS, ALMA	N
MCNAMARA, TONI ANNE	07/02/2023	NASHUA	KREMER II, WILLIAM	GUARINO, GILDA	N
BAILEY III, ARTHUR FRANCIS	07/07/2023	MANCHESTER	BAILEY JR, ARTHUR	DUNCAN, CAROL	N
SHEA, KATHRYN K	07/11/2023	MERRIMACK	KORMONDY, CHARLES	KRANZ, HILDA	N
WALLES, PATRICIA A	07/12/2023	GOFFSTOWN	MCLAUGHLIN, MICHAEL	CROSBY, CATHERINE	N
LAVOIE, RICHARD ALBERT	07/13/2023	NASHUA	LAVOIE, AUGUSTE	PLOURDE, JEAN	N
O'BRYAN, WILLIAM	07/17/2023	MERRIMACK	O'BRYAN, EDWARD	CUNNING, BARBARA	Y
JOHNSON, KATHERINE ANN	07/18/2023	MERRIMACK	HOLLISTER, ALLEN	WHITTLESEY, ETHEL	N
WELLS, JAMES EDWARD	07/25/2023	AMHERST	WELLS, LEONARD	BUTLER, VIRGINIA	N
HANLON SR, THOMAS JOSEPH	08/02/2023	NASHUA	HANLON, VINCENT	RAWLEY, ALICE	Y
BROYER, DAVID EDWARD	08/02/2023	MERRIMACK	BROYER, JOSEPH	WALTON, SHIRLEY	N
WALKER, SAMUEL BRUCE	08/05/2023	MERRIMACK	WALKER SR, REGINALD	PARKS, HATTIE	N
ROSE, DAVID ALEXIS	08/08/2023	MERRIMACK	ROSE, WALTER	VAN LAETHAM, MARIE	Y
COSGROVE, PATRYCE MARIE	08/16/2023	BEDFORD	O'NEILL, WALTER	LEARY, ALICE	N
PINET, SHEILA AMANDA	08/19/2023	MERRIMACK	CHARRON, DOLLARD	TONG, MARY	N
SILVA, RICHARD ANTHONY	08/21/2023	MERRIMACK	SILVA, ANTHONY	HAIGHT, CHARLOTTE	N



01/08/2024



**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**

**RESIDENT DEATH REPORT**

01/01/2023 - 12/31/2023

--MERRIMACK, NH --

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Decedent's Name	Death Date	Death Place	Father's Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
NGUYEN, ANH-VAN THI	08/22/2023	MERRIMACK	NGUYEN, MI	NGO, AN	N
BERNIER, CLAUDE ROBERT	08/22/2023	MANCHESTER	BERNIER, ALBERT	SIMONEAU, COLETTE	N
BERBERIAN, STEPHEN K	08/26/2023	NASHUA	BERBERIAN, ALBERT	JANJANIAN, MARGARET	N
L'HOMME, ROBERT RUDOLPH	09/02/2023	MERRIMACK	L'HOMME, RUDOLPH	LAFORTUNE, DORA	Y
BRUNO, GEORGE WASHINGTON	09/03/2023	MERRIMACK	BRUNO, SALVATORE	SITERA, SALVATRICE	Y
PELLAND, BRIAN LEO	09/08/2023	MERRIMACK	PELLAND, ROGER	BARLOW, CLAIRE	N
ADAMS, GEORGE LINWOOD	09/12/2023	MERRIMACK	ADAMS, ERWIN	COBB, FRANCES	Y
LEDoux, CLAIRE LORRAINE	09/13/2023	MERRIMACK	BOISVERT, NORMAN	LEMIEUX, LENA	N
RAGAZZO, CHRISTOPHER JAMES	09/13/2023	MERRIMACK	RAGAZZO, JAMES	HEFFRON, NANCY	N
LIND, ARPAD ZOLTAN	09/13/2023	MERRIMACK	LIND, ARPAD	DONNER, HILDA	N
HAFNER, CHARLENE VALERIE	09/15/2023	MERRIMACK	JACOBUS, ROY	UNKNOWN, LILLIAN	N
SPOONER, PERRY DAVID	09/17/2023	MERRIMACK	SPOONER, PORTER	CENTER, EVELYN	Y
JOHNSON, CLAUDETTE LORRAINE	09/19/2023	MANCHESTER	DESFOSSES, OSCAR	BLAIR, LAURA	N
MASON, EVELYN JEAN	09/20/2023	MERRIMACK	ESTEY, HAROLD	CROSBY, ELIZABETH	N
FERRANTI, GUY J	09/20/2023	MERRIMACK	FERRANTI, GAETANO	BOTTIGLIO, ELIZABETH	N
SUNDSTROM, KNUTE W	09/23/2023	PORTSMOUTH	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN	Y
MINICHELLO, JEAN M	09/24/2023	MANCHESTER	MANNING, FREDERICK	MERCURE, LUCILE	N
BARTLETT, NORMAN W	09/28/2023	MERRIMACK	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN	Y

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**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**

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**RESIDENT DEATH REPORT**

01/01/2023 - 12/31/2023

--MERRIMACK, NH --

Decedent's Name	Death Date	Death Place	Father's Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
LUNDGREN, CARL ALAN	09/28/2023	MERRIMACK	LUNDGREN, ALAN	SINGLETON, LOUISE	N
PERKINS, CAROL ANN	09/28/2023	MERRIMACK	PITTSLEY SR, WILMARTH	VALLEE, ORA	N
BRANCHINI, ADELAIDE IANNUZZI	10/11/2023	NASHUA	IANNUZZI, GAETANO	BUEMI, KATHERINE	N
LEFABVRE, SHARON ELIZABETH	10/13/2023	NASHUA	STONE, ADELBERT	TORREY, BARBARA	N
PYNENBURG, DOROTHY MAKER	10/14/2023	MERRIMACK	MAKER, RALPH	GOSS, ROSE	N
HEALY, JACQUELYN K	10/20/2023	MANCHESTER	LEWIS, JOHN	EMERSON, MARCELLA	N
KELLEY, ELIZABETH LOUISE	10/21/2023	BEDFORD	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN	N
ROTH, DIANE MONIQUE	10/21/2023	NASHUA	RANCOURT, ROSAIRE	CLOUTIER, CLEMENCE	N
SHAW, JAMES	10/23/2023	BEDFORD	SHAW, JAMES	CAMPBELL, ALICE	Y
COUTU, FREDERICK JACQUES	10/24/2023	MERRIMACK	COUTU, ROBERT	LAMBERT, HELEN	Y
JASINSKI SR, FREDERICK MICHAEL	10/24/2023	MERRIMACK	JASINSKI, MICHAEL	MAZUR, STELLA	Y
CREAGER, ANITA LORRAINE	10/25/2023	MERRIMACK	HARNOISE, ERNEST	REID, BEATRICE	N
MAHONEY, SCOTT THOMAS	10/26/2023	MERRIMACK	MAHONEY, DAMIEN	MOORE, MAUREEN	N
KLARDIE, EDNA BELLE	10/26/2023	HUDSON	BURBANK, RALPH	DICKEY, MILDRED	N
JAIN, RAJ KUMARI	10/26/2023	MANCHESTER	JAIN, MOTIRAM	UNKNOWN, ANGOORI	N
SOKOLOWSKI, CHARLES	10/28/2023	MERRIMACK	SOKOLOWSKI, GRONISLAW	ZALESKA, LUDWISA	N
ROBINSON, DONALD CLIFFORD	10/29/2023	MANCHESTER	ROBINSON, KENNETH	BARRY, KATHRYN	N
SKELLEY, WILLIAM NEAL	10/30/2023	NASHUA	SKELLEY, HARRY	NASTIFF, SYLVIA	N

# Registered Deaths Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

01/08/2024



## DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

### RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--MERRIMACK, NH --

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Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
OLENIK, ELAINE	11/05/2023	MERRIMACK	SAMALAS, EDWARD	SPELAS, MARY	N
DOW JR, RAYMOND CLIFFORD	11/08/2023	MERRIMACK	DOW, RAYMOND	SCHOFIELD, BESSIE	N
NEWKIRK SR, DAVID DEWITT	11/09/2023	BEDFORD	NEWKIRK, JOHN	BICKLEY, DORIS	Y
METZ JR, CHARLES FREDERICK	11/09/2023	NASHUA	METZ SR, CHARLES	COLON, MARGUERITE	Y
MATSON, GEORGE DANIEL	11/13/2023	NASHUA	MATSON, TONVO	JONES, ETHEL	Y
THONGSAVATH, BOUNKONG	11/14/2023	MANCHESTER	UNKNOWN, UNKNOWN	UNKNOWN, THONG	N
CALDER, CYNTHIA LOUISE	11/16/2023	MERRIMACK	PALARDY, ROLAND	GAGNON, EVELYN	N
SMITH, PAMELA J	11/17/2023	NASHUA	LEMIEUX, PIERRE	ALTOBELL, JOAN	N
WILLIAMS, MAURICE ROBERT	11/23/2023	MERRIMACK	UNKNOWN, UNKNOWN	WILLIAMS, JANE	N
WYMAN, JESSICA LEE	11/28/2023	NASHUA	WHITE JR, WALDON	HAMEL, JEANETTE	N
DAVIS, NEIL FRANKLIN	11/30/2023	MERRIMACK	DAVIS, GEORGE	FARMEN, ELEANOR	Y
VILLECCO, DENNIS ANTHONY	12/02/2023	NASHUA	VILLECCO, ANTHONY	TARINSKI, JOSEPHINE	N
BROOKS, ROBERT WILLIAM	12/03/2023	NASHUA	BROOKS, ROBERT	HALTOM, GLORIA	N
PETERSON, JOHN ADAMS	12/04/2023	MERRIMACK	PETERSON, WILLIAM	CARSTEN, SUSAN	Y
VONER, FRANK ANTHONY	12/04/2023	MERRIMACK	VONER, FRANK	TAYLOR, MABLE	N
METZ, JEAN A	12/05/2023	MERRIMACK	BOWEN SR, ANDREW	MISAEVICH, OLGA	N
DOLD, MARTHA CATHERINE	12/07/2023	NASHUA	GREER, ALGIE	BRAWNER, ZONA	Y
HAIGHT, ARTHUR JUDSON	12/08/2023	MANCHESTER	HAIGHT, CHARLES	BOYER, ELIZABETH	Y

01/08/2024



**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**

**RESIDENT DEATH REPORT**

01/01/2023 - 12/31/2023

--MERRIMACK, NH --

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<b>Decedent's Name</b>	<b>Death Date</b>	<b>Death Place</b>	<b>Father's Parent's Name</b>	<b>Mother's/Parent's Name Prior to First Marriage/Civil Union</b>	<b>Military</b>
STORMS, JANET KATHERINE	12/16/2023	MILFORD	GOSDA, MICHAEL	ARMSTRONG, MABEL	N
LEONARD, APRIL	12/23/2023	MERRIMACK	SERRELL, ALFRED	UNKNOWN, PENNY	N
MORRISSEY, LAURA ANN	12/23/2023	MERRIMACK	MORRISSEY, CHARLES	D'NARDO, JANICE	N
DURANT JR, DEXTER ROBERT	12/23/2023	MANCHESTER	DURANT SR, DEXTER	BLACK, VIRGINIA	N
MALOON, MARY THERESA	12/26/2023	MERRIMACK	SOUCY, JOSEPH	GILBERT, RITA	N
DESALVO, ANTHONY	12/27/2023	MERRIMACK	DESALVO, JOHN	GUCCIONE, JENNIFER	Y
PLANTE, JOHANN MARION	12/30/2023	MERRIMACK	COMMITTO, ROMEO	WHITE, IRENE	N

Total number of records 151



# Registered Marriages Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION RESIDENT MARRIAGE REPORT 01/01/2023 - 12/31/2023 -- MERRIMACK --					Page 1 of 5
01/08/2024	Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
	KONG, TDA MERRIMACK, NH	MORRISON, JOSHUA MICHAEL MILFORD, NH	MERRIMACK	MERRIMACK	01/03/2023
	LORTIE, NICHOLAS JOSEPH MERRIMACK, NH	LOUGHLIN, KAYLEIGH RUTH MERRIMACK, NH	MERRIMACK	CHESTER	01/13/2023
	LEVESQUE, BRITTANY ROSE MERRIMACK, NH	RADZELOVAGE, JACK WILLIAM LONDONDERRY, NH	MERRIMACK	BEDFORD	01/14/2023
	BLECHARCZYK, ERIK WILLIAM MERRIMACK, NH	FERREIRA, DANIELLE LYNNE MERRIMACK, NH	MERRIMACK	NASHUA	02/03/2023
	COCO, TYLER JAMES MERRIMACK, NH	TREMBLAY, LAURA JEAN MERRIMACK, NH	MERRIMACK	MERRIMACK	02/08/2023
	LANGLORD, SHANNON HANG MERRIMACK, NH	VASS GAL, ALEXANDER DOMINIC MERRIMACK, NH	MERRIMACK	GOFFSTOWN	02/10/2023
	BILODEAU, DESTINY ANN ELIZABETH MANCHESTER, NH	SHYLKO, VADZIM MERRIMACK, NH	MERRIMACK	KEENE	02/14/2023
	AYERS, ALLISSA M MERRIMACK, NH	MOLNAR, ANTHONY PAUL MERRIMACK, NH	MERRIMACK	NASHUA	02/25/2023
	BELLEMORE, KAREN LEE MERRIMACK, NH	O'DOHERTY, KEVIN CHARLES MERRIMACK, NH	MERRIMACK	HUDSON	03/25/2023
	DEVOE, FRANK WILLIAM MERRIMACK, NH	RODNA, HATHAICHANOK HOOKSETT, NH	MERRIMACK	NASHUA	04/02/2023
	HALL, SYDNEY JORDAN MERRIMACK, NH	PETRI, BENJIMAN JAKOB MERRIMACK, NH	MERRIMACK	NASHUA	04/15/2023
	FANJOY, MICHAEL ADAM MERRIMACK, NH	PETTEE, JACQUE LIL MERRIMACK, NH	MERRIMACK	ATKINSON	04/15/2023
	HUDSON, MATTHEW JAMES MERRIMACK, NH	SHAUGHNESSY, CAITLIN ANN MERRIMACK, NH	MERRIMACK	GOFFSTOWN	04/15/2023
	ELL, DAVID GEORGE MERRIMACK, NH	SAWYER, KELLI MICHELLE MERRIMACK, NH	MERRIMACK	MEREDITH	04/22/2023
	WONG, JENNIFER GARMUN MERRIMACK, NH	DEMPSEY, PATRICK THOMAS MERRIMACK, NH	AMHERST	NASHUA	04/28/2023
	SAUVE, SCOTT ALLAN MERRIMACK, NH	FINNEGAN, SHAUNA LYN PELHAM, NH	PELHAM	PORTSMOUTH	05/11/2023



# Registered Marriages Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
CHOQUINARD, DANIEL ALBERT MERRIMACK, NH	PELISSIER, ASHLEY MARIE MERRIMACK, NH	MERRIMACK	ALLENSTOWN	05/13/2023
BEAULIEU, LAURA BETH MERRIMACK, NH	MCNEIL, JEREMY CALEB MERRIMACK, NH	MERRIMACK	LITCHFIELD	05/14/2023
GELINAS, COLIN ROBERT MERRIMACK, NH	THERIAULT, SAMANTHA MARGARET MERRIMACK, NH	MERRIMACK	MERRIMACK	05/27/2023
IMFELD, WILLIAM JOSEPH DANVILLE, KENTUCKY	METAXOTOS, CHLOE KATHARINE MERRIMACK, NH	MERRIMACK	KEENE	05/28/2023
LUSKY, FREDERIC PAUL MERRIMACK, NH	MORAN, KATHRYN CORY MERRIMACK, NH	MERRIMACK	TROY	06/03/2023
COLLETTE, AMIE JOLINE MERRIMACK, NH	CONESCU, RICHARD JOSEPH MERRIMACK, NH	MERRIMACK	MERRIMACK	06/03/2023
COURTEMANCHE, BRYAN LAWRENCE MERRIMACK, NH	DESORT, KAYLA ANNE MERRIMACK, NH	MERRIMACK	RINDGE	06/10/2023
JOHNSON, DONNA MARIE MERRIMACK, NH	MCCORMICK, PATRICK MICHAEL MERRIMACK, NH	MERRIMACK	SOMERSWORTH	06/16/2023
ROBINSON, KRISTEN ONEAL MERRIMACK, NH	WATKINS, CHARLES TYREE MERRIMACK, NH	MERRIMACK	CONCORD	06/19/2023
ROBINSON, KATHLEEN DAWN MERRIMACK, NH	SULLIVAN, GARY OVIDE MILFORD, NH	MERRIMACK	AMHERST	06/24/2023
EKBATANI, FARRAH KALIL MERRIMACK, NH	RUBINIC, DYLAN SCOTT MERRIMACK, NH	MERRIMACK	BARTLETT	06/26/2023
RUSSELL, ANDREW PETER EPPING, NH	TANYER, KAITLYN MARIE MERRIMACK, NH	EPPING	RYE	07/09/2023
HORLUICK, MARK JEFFREY MERRIMACK, NH	ROBERTS, WENDY SUE MERRIMACK, NH	MERRIMACK	MANCHESTER	07/15/2023
ABBOTT-ROSE, KAITLYN HANSON MERRIMACK, NH	RUSSAVAGE, KATHERINE ABBOTT MERRIMACK, NH	MERRIMACK	FRANKLIN	07/22/2023
HOWE, BRIANNA LYNN MERRIMACK, NH	PUTNAM, WILLIAM KYLE MERRIMACK, NH	MERRIMACK	GOFFSTOWN	07/22/2023
CASSULIS, ISAAC JAMES CLINTON, NEW YORK	COLLINS, NICOLE ASHLYN MERRIMACK, NH	MERRIMACK	WINDHAM	07/29/2023

# Registered Marriages Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION RESIDENT MARRIAGE REPORT 01/01/2023 - 12/31/2023 -- MERRIMACK --					Page 3 of 5	
01/08/2024	Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage	
	MATIAS CRUZ, KEVIN MERRIMACK, NH	WOLCOTT, SHELBY JACQUELYN MERRIMACK, NH	MERRIMACK	PELHAM	07/29/2023	
	BURGESS, KELLY ANN MERRIMACK, NH	SMITH, MATTHEW ALAN MERRIMACK, NH	MERRIMACK	PETERBOROUGH	08/02/2023	
	MORAND, JASON WAYNE MERRIMACK, NH	YAHIAOUI, LINDA JEANNE MERRIMACK, NH	MERRIMACK	MANCHESTER	08/04/2023	
	CONNOLLY, RYAN ROBERT MERRIMACK, NH	LOBRUTTO, AILEEN MARIA MERRIMACK, NH	MERRIMACK	SANDOWN	08/10/2023	
	LASSO CARDONA, LINA MARIA MERRIMACK, NH	SMITH, GLEN ALBERT MERRIMACK, NH	MERRIMACK	NASHUA	08/11/2023	
	PROVENCHER, JORDAN RICHARD MERRIMACK, NH	VIGEANT, JULIA ROSE MERRIMACK, NH	MERRIMACK	LINCOLN	08/12/2023	
	BROWN, CHRISTOPHER PATRICK MERRIMACK, NH	MACGREGOR, MAUREEN HEATHER MERRIMACK, NH	MERRIMACK	RINDGE	08/12/2023	
	GRANT, MICHAEL PAUL MERRIMACK, NH	GRANT, MEAGAN ELIZABETH MERRIMACK, NH	MERRIMACK	EPING	08/20/2023	
	BOLTON, PATRICK JOHN MERRIMACK, NH	WALKER, AMANDA NICOLE MERRIMACK, NH	MERRIMACK	THORNTON	08/26/2023	
	BLANCHARD, MARK CHARLES MERRIMACK, NH	FREDIANI, PARRIS YVONNE MERRIMACK, NH	MERRIMACK	HOLLIS	09/16/2023	
	DUPONT, ALLYSON MAUREEN MERRIMACK, NH	ESCOBAR, GEORGE PHILLIP MERRIMACK, NH	MERRIMACK	HOLLIS	09/16/2023	
	FINN, KAITLYN MARIE MERRIMACK, NH	SAUCIER, COREY RAYMOND MERRIMACK, NH	MERRIMACK	ATKINSON	09/22/2023	
	HOWELL, CLINTON DALE MERRIMACK, NH	TURBETT, CATHERINE LINDSEY MERRIMACK, NH	MERRIMACK	MERRIMACK	09/22/2023	
	OTTO, J CAMERON MERRIMACK, NH	THERIAULT, ELSA ROSE SHEDIAC, NEW BRUNSWICK	MERRIMACK	PITTSFIELD	09/23/2023	
	ASTUCCIO, MATHEW JOSEPH MERRIMACK, NH	MCSHANE, HEATHER TERESA MERRIMACK, NH	MERRIMACK	BEDFORD	09/24/2023	
	KING, BRITTANY ANN MERRIMACK, NH	THOMANN, MATTHEW WALTER MERRIMACK, NH	MERRIMACK	GILFORD	09/24/2023	

# Registered Marriages Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION RESIDENT MARRIAGE REPORT 01/01/2023 - 12/31/2023 -- MERRIMACK --				Page 4 of 5	
01/08/2024	Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
	DONALDSON, CHRISTOPHER ANDREW MERRIMACK, NH	MACLEAN, ERIN ELIZABETH MERRIMACK, NH	MERRIMACK	ATKINSON	09/30/2023
	CURRIE, SYDNEY DONNA MERRIMACK, NH	DEXTER, COLIN GARRICK MERRIMACK, NH	MERRIMACK	MERRIMACK	10/03/2023
	HASTINGS, OWEN WILDER MERRIMACK, NH	MORSE, ABBY ELIZABETH MERRIMACK, NH	MERRIMACK	SANDOWN	10/06/2023
	DODIER, SARA ELIZABETH MERRIMACK, NH	NORRIS, JONATHAN GRANT MERRIMACK, NH	MERRIMACK	LITCHFIELD	10/07/2023
	ESBJORN, LINDSEY GRACE MERRIMACK, NH	MALL JR, JOHN THOMAS MERRIMACK, NH	MERRIMACK	EPPING	10/13/2023
	DORVAL, DAVID JOSEPH MERRIMACK, NH	THOMAS, RHONDA ELIZABETH MERRIMACK, NH	MERRIMACK	MERRIMACK	10/14/2023
	OSORIO JIMENEZ, BLANCA IRENE MERRIMACK, NH	SAVARD JR, DAVID ALLEN MERRIMACK, NH	MERRIMACK	NASHUA	10/20/2023
	CURRIER, JOY DEBRA MERRIMACK, NH	HAMNQVIST, ERIK PER MERRIMACK, NH	MERRIMACK	MERRIMACK	10/21/2023
	LAIRD, TIMOTHY DAVID MERRIMACK, NH	KORWAN, KATHERINE MARIE MERRIMACK, NH	NASHUA	MEREDITH	10/22/2023
	BERTHAUME, ERIC MICHAEL MERRIMACK, NH	MAROT, KELSEY RAE MERRIMACK, NH	MERRIMACK	JEFFERSON	10/28/2023
	FASANO JR, TODD BENTON MERRIMACK, NH	LEMONS, HANNA LOUISE MERRIMACK, NH	MERRIMACK	MERRIMACK	11/04/2023
	DOVE, AMANDA ELIZABETH MERRIMACK, NH	GILMOUR, MATTHEW JOHN MERRIMACK, NH	MERRIMACK	DERRY	11/05/2023
	BERUBE, KAITLIN MARIE MERRIMACK, NH	TWITCHELL, KEVIN JAMES MERRIMACK, NH	MERRIMACK	DURHAM	11/11/2023
	MAKI, JEREMY ERIC MERRIMACK, NH	MCAULIFFE, KIMBERLY MEGHAN MERRIMACK, NH	MERRIMACK	WOODSTOCK	11/18/2023
	BAGGS, JENNA COLLEEN MERRIMACK, NH	GOODELL, ERIC RICHARD MERRIMACK, NH	MERRIMACK	MANCHESTER	12/10/2023
	RYDER, CLARKE FOREST MERRIMACK, NH	SOUCY, EMMA ELIZABETH MERRIMACK, NH	MERRIMACK	HAMPSTEAD	12/17/2023

**Registered Marriages Report**  
Submitted by Diane Trippett, Town Clerk/Tax Collector

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01/08/2024

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DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT MARRIAGE REPORT  
01/01/2023 - 12/31/2023  
-- MERRIMACK --

Person A's Name and Residence  
NI, PEINONG  
MERRIMACK, NH

Person B's Name and Residence  
WELDON, JOSEPH ARTHUR  
MERRIMACK, NH

Town of Issuance  
MERRIMACK

Place of Marriage  
MERRIMACK

Date of Marriage  
12/22/2023

Total number of records 65



# TOWN OF MERRIMACK, NH



## 2024 TOWN MEETING GUIDE



SAMPLE BALLOT  
ANNUAL TOWN ELECTION  
MERRIMACK, NEW HAMPSHIRE  
APRIL 9, 2024

BALLOT 1 OF 2

*Diane Juppette*  
TOWN CLERK

INSTRUCTIONS TO VOTERS

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

TOWN COUNCILOR

3 years Vote for up to two (2)  
2 will be elected

TOM KOENIG ☐  
NANCY M. HARRINGTON ☐  
CHARLES LAFOND ☐  
NANCY A. MURPHY ☐  
☐  
(Write-in) ☐  
(Write-in) ☐

LIBRARY TRUSTEES

3 years Vote for up to two (2)  
2 will be elected

MOLLY MORTIMER ☐  
JANET KRUPP ☐  
☐  
(Write-in) ☐  
(Write-in) ☐

TOWN CLERK/  
TAX COLLECTOR

Vote for not  
3 years more than one (1)

BRENDA DULONG ☐  
☐  
(Write-in) ☐

ETHICS COMMITTEE  
MEMBER

Vote for not  
3 years more than one (1)

HEATHER ROBITAILLE ☐  
CHARLES LAFOND ☐  
☐  
(Write-in) ☐

TRUSTEE OF THE  
TRUST FUNDS

Vote for not  
3 years more than one (1)

WILLIAM WILKES ☐  
☐  
(Write-in) ☐

SUPERVISOR OF  
THE CHECKLIST

Vote for not  
6 years more than one (1)

MARGIE PETROVIC ☐  
MAX ABRAMSON ☐  
☐  
(Write-in) ☐

MODERATOR

Vote for not  
2 years more than one (1)

BRIAN MCCARTHY ☐  
☐  
(Write-in) ☐

ARTICLES

Article 2

Shall the Town of Merrimack approve the charter amendment reprinted below?  
PROPOSED AMENDMENT to Charter Article VI, Section 6-1 (B):

Conservation Commission. There shall be a Conservation Commission consisting of seven members. Six of these members shall be appointed by the Town Council for terms of three years, such terms to be staggered. One Town Council member shall be appointed annually to serve as an ex officio member [and one student representative would be recommended by the School Board and appointed by the Town Council, this individual is not a voting member, nor a member for quorum purposes.] There shall also be three alternate members appointed in the same manner as regular appointed members, except no more than one alternate appointed member's term shall expire in a single year. The Town Council shall fill any vacancy for the period of the unexpired term. The Conservation Commission shall have all the powers granted to conservation commissions by New Hampshire state law Effective April 1, 2024.  
(Recommended by Town Council 7-0-0) (Majority vote required)

YES ☐  
NO ☐

VOTE BOTH SIDES OF BALLOT

## ARTICLES CONTINUED

### Article 3

Shall the Town vote to raise and appropriate the sum of Two Hundred Sixty Six Thousand Three Hundred Thirty Eight Dollars (\$266,338)(gross budget) for the purpose of developing final design plans for the stormwater and infrastructure project for the Baboosic Lake (Pine Knoll Shores) Drainage Study, addressing roadway improvements, stormwater conveyance, treatment needs, and to include solutions that promote energy efficiency, water quality and flood resiliency in accordance with the 2017 or newer NH Small MS4 General Permit ("the Project"); and to authorize the issuance of not more than \$266,338 in bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33, as amended), and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest and other terms thereof; and further to authorize the Town Council to apply for, accept, and expend any federal, state, or private funds that may become available to be applied to the Project to reduce the amount that must be bonded or borrowed or to pay debt service on such bonds or notes; and further to authorize the Town Council to apply for, accept, and expend any funds or loan forgiveness through the Clean Water State Revolving Fund (CWSRF). This Article is contingent upon approval of the loan application and the CWSRF program being able to provide 100% of the funding for the Project. It is anticipated that the Town will receive up to \$93,268 in loan forgiveness from the CWSRF program.

(Recommended by the Town Council 7-0-0) (3/5 ballot vote required)

YES ☐

NO ☐

### Article 4

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$39,778,556? Should this article be defeated, the default budget shall be \$38,484,241, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(Recommended by the Town Council 7-0-0) (Majority vote required.)

YES ☐

NO ☐

### Article 5

Shall the town vote to raise and appropriate the sum of \$2,250,000 to be added to the following Capital Reserve/Expendable Trust Funds previously established for the purposes for which they were created and to apportion the sum among the several funds as listed below:

YES ☐

NO ☐

<b>Liability Trust Fund</b>	<b>\$ 10,000</b>
Ambulance	\$ 250,000
Athletic Fields	\$ 5,000
Communications Equipment	\$ 55,000
Computer Equipment	\$ 95,000
Daniel Webster Highway	\$ 75,000
Fire Equipment	\$ 400,000
Highway Equipment	\$ 425,000
Library Building Maintenance Fund	\$ 75,000
Playground Equipment	\$ 5,000
Property Revaluation	\$ 20,000
Solid Waste Disposal	\$ 100,000
Traffic Signal Pre-emption	\$ 5,000
GIS	\$ 20,000
Road Infrastructure CRF	\$ 700,000
<b>Total CRF</b>	<b>\$2,240,000</b>
<b>Milfoil</b>	<b>\$ 10,000</b>
<b>Total GENERAL FUND</b>	<b>\$2,250,000</b>

These appropriations are not included in the total town operating budget warrant article 2.  
(Recommended by Town Council 7-0-0) (Majority vote required)

### Article 6

Shall the town vote to raise and appropriate the sum of \$550,000 to be added to the Sewer Infrastructure Capital Reserve Fund previously established with said amount to come from sewer fees and no amount to come from taxation.

(Recommended by Town Council 7-0-0) (Majority vote required)

YES ☐

NO ☐

**GO TO NEXT BALLOT AND CONTINUE VOTING**





**SAMPLE BALLOT**

**ANNUAL TOWN ELECTION**  
**MERRIMACK, NEW HAMPSHIRE**  
**APRIL 9, 2024**

BALLOT 2 OF 2

*Diane Juppette*  
TOWN CLERK

**ARTICLES CONTINUED**

**Article 7**

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the New England Police Benevolent Association (NEPBA), Local 12, which calls for the following increases in salaries and benefits at the current staffing levels:

<u>Fiscal Year</u>	<u>Wage and Benefit Costs Increase</u>
2024-25	\$ 293,873
2025-26	170,465
2026-27	185,130

and further to raise and appropriate the sum of \$293,873 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This collective bargaining agreement covers the Police Officer, Sergeants and Detectives in the Police Department.

Should this article fail to pass, the cost items approved by the 2020 Town Meeting for the New England Police Benevolent Association (NEPBA) Local 12 collective bargaining agreement for the term ending June 20, 2025 shall remain in place for fiscal year 2024-2025.

(Recommended by the Town Council 7-0-0) (Majority vote required.)

YES ☐

NO ☐

**Article 8**

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

<u>Fiscal Year</u>	<u>Wage and Benefit Costs Increase</u>
2024-25	\$ 59,943
2025-26	38,868
2026-27	25,313
2027-28	22,089

and further to raise and appropriate the sum of \$59,943 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This collective bargaining agreement covers Dispatchers and Office Staff of the Police.

(Recommended by the Town Council 7-0-0) (Majority vote required.)

YES ☐

NO ☐

**Article 9**

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

<u>Fiscal Year</u>	<u>Wage and Benefit Costs Increase</u>
2024-25	\$ 84,762
2025-26	54,232
2026-27	40,153

and further to raise and appropriate the sum of \$84,762 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? \$44,556 towards the first year's payment to come from sewer fees from the Waste Water Enterprise Fund. This collective bargaining agreement covers supervisory and clerical employees of the Highway, Solid Waste Disposal, Wastewater Treatment, and Equipment Maintenance Divisions of the Public Works Department.

(Recommended by the Town Council 7-0-0) (Majority vote required.)

YES ☐

NO ☐

**VOTE BOTH SIDES OF BALLOT**

**ARTICLES CONTINUED**

**Article 10**

Shall the Town vote to adopt the Town of Merrimack Community Choice Aggregation Plan, prepared by the Merrimack Electric Aggregation Committee/Community Choice Aggregation Committee (CCAC), and to further authorize the Town Council to develop and implement Merrimack Community Power, and to take all action in furtherance of the Town of Merrimack Community Choice Aggregation Plan, pursuant to RSA 53-E.  
(Recommended by the Town Council 7-0-0) (Majority vote required.)

YES ☐

NO ☐

**Article 11 (By Petition)**

Shall the Town raise and appropriate the sum of \$1,000,000 for the purpose of development of town owned land on Pearson Rd into a multiple use athletic field, for the use of Soccer, Football, Lacrosse, Baseball, Softball etc.?  
Reference: Tax Map 7C Lot 40-2  
(by petition) (Recommended by the Town Council 2-5-0) (Majority vote required).

YES ☐

NO ☐

**Article 12 (By Petition)**

Shall the Merrimack Police Department maintain Standard Operating Procedures consistent with NH State Police "Fair and Impartial" policing practices?  
(by petition) (Majority vote required).

YES ☐

NO ☐

**YOU HAVE NOW COMPLETED VOTING THIS BALLOT**

## **Voter's Guide to 2024 Official Ballot**

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Merrimack residents will have an opportunity to vote on the proposed budget and other Town matters on Tuesday, April 9, 2024, at the annual election to be held between 7:00 AM and 7:00 PM. There are three polling places in Merrimack:

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

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

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### **ARTICLE 1**

#### **Election of Public Officials**

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

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### **ARTICLE 2**

#### **Charter Amendment**

By voting for Article 2 you would be allowing the Conservation Commission to add a student representative to the commission. The representative would be recommended by the School Board to the Town Council who then appoint the individual. This person would not be a voting member nor a member for quorum purposes. This would be retroactive back to April 1, 2024.

***Estimated 2024 Property Tax Bill Impact: None***

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### **ARTICLE 3**

#### **SRF Grant Pine Knoll Shores**

By voting for Article 3 you would be allowing the Town to seek a grant from the State Revolving Fund for further development of the design in this area. The Town of Merrimack was awarded a Clean Water State Revolving Fund (CWSRF) Loan of \$266,338 with principal forgiveness of up to \$93,268 on September 29, 2023 for the completion of the design phase of the Pine Knoll Shores development drainage and road infrastructure improvements. The development is located east of Baboosic Lake and encompasses the following public roadways: Baboosic Lake Road, Longa Road, Mayhew Road, Carter Road, Miriam Road, Richard Road, Rennie Road, Shore Drive, Thomas Road and Donald Road. Many of these roads are narrow, have poor pavement conditions and /or are gravel roads that have little or no

## Voter's Guide to 2024 Official Ballot

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stormwater controls. Which leads to difficult travel conditions for residents, increased erosion, and poor water quality in Baboosic Lake.

The completed design builds upon the Planning Study approved by the Town in 2021 and completed in 2022. The completed design will allow the Town to further develop the project that will manage stormwater in the area and improve the water quality in Baboosic Lake. In addition to the water quality improvements, the road infrastructure will be greatly improved by the addition of drainage along the roads and paving of the road surfaces. Besides the benefit of the easier travel throughout the area, the roads will require significantly less annual maintenance in winter and spring.

The balance of \$173,070 (\$266,338 – 93,268) will be paid from the Road Infrastructure Capital Reserve Fund

*Estimated 2024 Property Tax Bill Impact: None*

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### ARTICLE 4 Municipal Operating Budget

The Municipal Operating Budget, which is the subject of Article 4, funds the general costs of operating all Town departments. The Municipal Operating Budget is summarized on the attached chart by department.

The recommended 2024-25 Municipal Operating Budget is \$39,778,556. These appropriations do not include any capital reserve purchases (these purchases have been saved for over several years and are already funded through the Capital Reserve Fund (CRF) accounts). The Town Council, as agents to expend of the capital reserve funds, holds meetings to discuss and approve these purchases outside the budget. Due to a law change in a prior year, the 2024-25 Operating Budget does not include Capital Reserve Fund (CRF) deposits. These will be voted on separately in Articles 5 and 6.

The 2024-25 appropriations are \$505,622 or 1.29% greater than in 2023-24.

Included in the 2024-25 Budget are increases in estimated revenues. Those revenue increases include:

■ Charges for Services	\$ 48,633
■ Ambulance Fees	\$115,000
■ Electronic Recycling	\$ 10,000

There were some revenues that decreased that offset the before mentioned increases. Those reductions include:

■ Building Permits	\$ 25,000
■ Other Building Revenue	\$ 51,818
■ Insurance Rebates	\$ 40,000
■ Reduction in use of Fund Balance	\$ 1,500,000
■ Safer Grant (Fire Fighter Grant)	\$ 286,687

## Voter's Guide to 2024 Official Ballot

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### *Personal Services Costs*

Of the Town's six union contracts, two expire on June 30, 2024, one expires on June 30, 2025, two expire on June 30, 2026, and one expires on June 30, 2027. The Town has reached a tentative agreement with two of the unions whose contracts expire on or before June 30, 2024 and in addition we have renegotiated the contract that expires on June 30, 2025 to extend this contract two years. These tentative agreements are put forth for voter approval in Articles 6-9. Each of the three unions that are already under contract will receive a 3% pay increase for the 2024-25 year. In addition, there is a proposed 4.0% raise for non-union employees in the 2024-25 Budget.

The Town Council's Budget includes one (1) new full-time position and two (2) upgraded positions. The Town Council has also increased the Fire overtime budget by \$115,700. Below is a breakout of the net cost for the new positions less the non-funded positions totaling \$136,950:

- 1 Assistant Technology Coordinator - \$111,000
- 2 Positions Upgrade –
  - DPW – Custodian - \$40,900
  - Police – Animal Control Officer - \$41,700
- 1 reduction of Hours EMS- Part-time – (\$20,150)
- 1 reclassification from DPW Deputy Director to Civil Engineer – (\$36,500)

In summary, the 2024-25 proposed budget contains a net increase for personnel costs and benefits of approximately \$1,990,830, primarily as the result of contractual raises of \$272,000, non-union pay increases of \$195,280, increases to health insurance costs of \$717,000, increase to Compensated Absences of \$ 60,000 and the staffing changes listed above of \$136,950. In addition, the SAFER Grant to hire 8 firefighters is expiring the cost for this year would be \$286,700. The remaining balance consists of benefit adjustments and the costs associated with current employees.

### *Other Operating Expenditures*

Appropriations for other operating expenditures of the Town Departments increased by approximately \$395,216 in the proposed 2024-25 budget compared to the budget for the prior year. These increases are generally the result of material, service and utility price increases that are anticipated to occur due to the surge in inflationary pressures that are being experienced nationwide. In an effort to offset the appropriation increase the Town Council reduced capital outlay by \$1,880,424 for a net increase to appropriations of \$505,622 or 1.27%

### *Capital Outlay*

The Town of Merrimack uses Capital Reserve Funds as a cost-effective method of financing the purchase or replacement of facilities, equipment and infrastructure. Consistent amounts have been included in annual budgets for transfer to Capital Reserve Funds (similar to savings accounts) in past years, so that sufficient monies are available in these funds when purchases or replacements are required. This spreads the related cost over the funding period, rather than requiring a large appropriation in the year of purchase or replacement, and thereby helps to stabilize property tax rates. Also, interest earned on monies held in

## Voter's Guide to 2024 Official Ballot

Capital Reserve Funds offsets a portion of the purchase or replacement cost and/or serves as a hedge against inflation. These Capital Reserve Funds provide for the replacement of fire trucks, bridges, ambulances, police communication equipment, Highway Division trucks and heavy equipment, as well as for other major capital outlay needs. The deposits into CRFs are voted on separately in Articles 5 and 6.

In addition, other proposed capital outlays of \$2,041,000 consist of the following:

Buildings & Grounds - Town Hall Exterior Building repairs	\$100,000
Community Development - Master plan	\$75,000
Police - Vehicles	\$135,000
Fire - Mobile Radios	\$56,000
Fire - Turnout Gear	\$15,000
Solid Waste - New Office Trailer	\$25,000
Road Infrastructure	<u>\$1,635,000</u>
<b>Total</b>	<b>\$2,041,000</b>

### **Debt Service**

There are 4 outstanding bond issues: 2015 Phase II Wastewater Treatment Facility (WWTF) upgrade - \$2,169,642; 2015 Compost Facility Upgrade - \$2,002,746; 2017 Highway Garage Bond - \$2,115,000; and 2019-2021 Phase III-V Wastewater Treatment Facility (WWTF) upgrade - \$32,722,750 (no debt service until 1 year from the date of substantial completion of the improvement project – scheduled for 2024). Debt service costs for 2024-25 represent a decrease of \$14,859 and consist of the following:

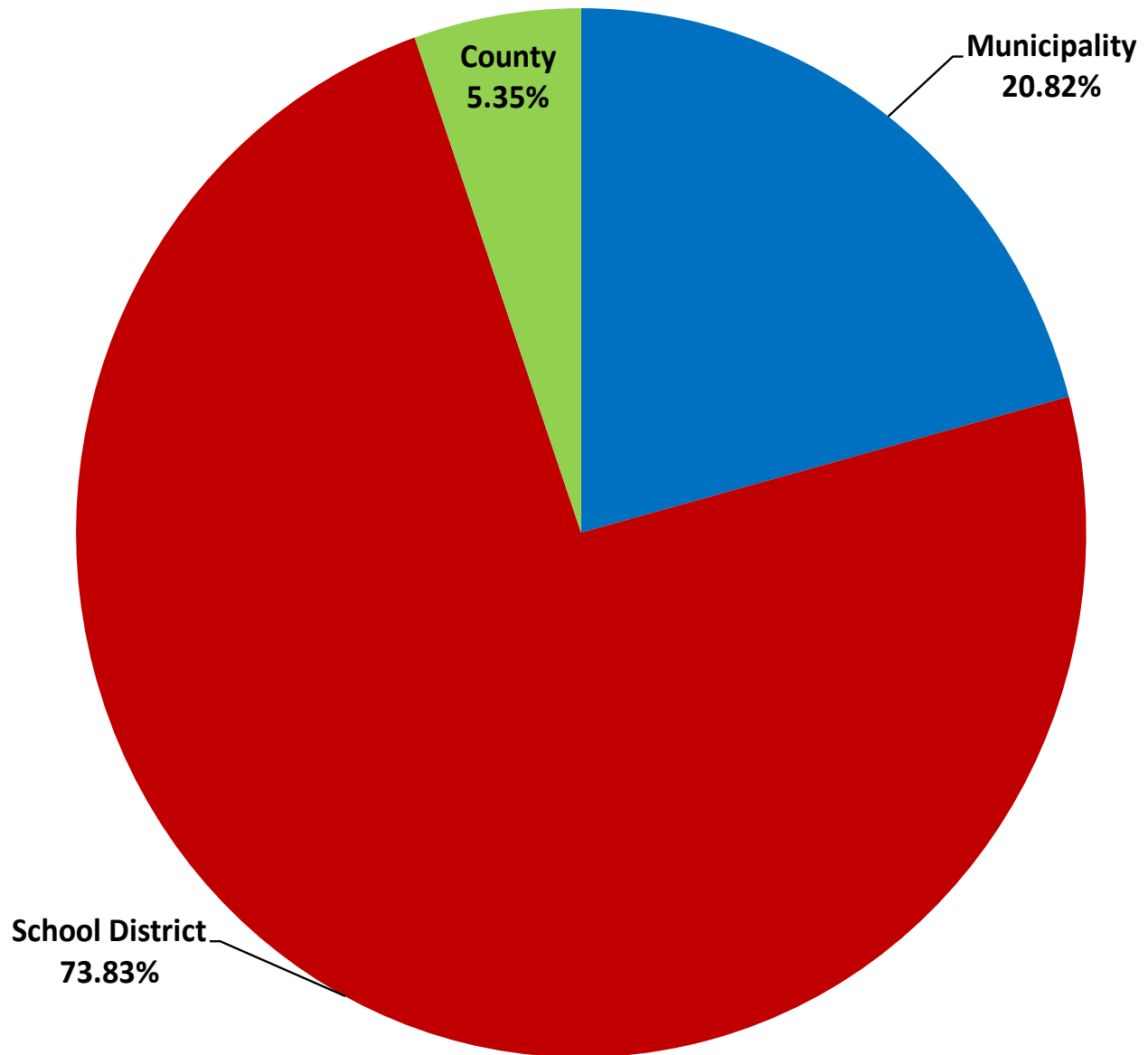
2015 Phase II Upgrade WWTF Facility	221,522
2015 Compost Facility Upgrade	209,625
2017 Highway Garage Bond	236,241
Contingency for tax anticipation notes	<u>1</u>
Total	\$667,388

### **Projected Tax Rate**

Based on the recommended budget (Article 4) and current estimates of 2024 net assessed valuations and 2024-25 non-tax revenues, the municipal portion of the 2024 property tax rate is expected to be \$4.00, which correlates to a tax bill of \$400 per \$100,000 of assessed valuation. This would represent an increase of \$0.35 or 9.59% compared to the 2023 rate.

The chart below is a historic representation of how your tax bill is broken down.

## HISTORIC TAX RATE BREAKDOWN



## Voter's Guide to 2024 Official Ballot

### **Default Budget**

If the proposed budget of \$39,778,556 in Article 4 should fail, an appropriation of \$38,484,241 (Chart 3) would automatically become effective in accordance with New Hampshire Statutes. The Town Council would then be responsible for either holding a special meeting at which a revised Municipal Operating Budget appropriation would be considered or developing a revised Municipal Operating Budget within this amount.

To compute the default budget, the Department of Revenue Administration has given specific guidelines for towns and schools to use: begin with the prior year operating warrant article, add in any previously approved warrant articles that may affect the current year budget (such as collective bargaining agreements), subtract any one time purchases (such as capital expenditures), then net the difference in debt payments to come up with the default budget.

In calculating the 2024-25 Default Budget, the difference between the default budget and the current operating budget of \$39,778,556 is (\$1,294,315).

<b>Chart 3 - Default Calculations</b>		
	2023-24	2024-25
	<u>Voted Budget</u>	<u>Default Budget</u>
General Town operations and charges - Article 2	38,801,878	39,272,934
<b>Union Contracts:</b>		
IAFF Union (Article 5 2023-24)	154,367	106,788
AFSCME 93, Local 3657 (Article 6 2023-24)	153,941	76,059
AFSCME 93, Local 2986 (Article 7 2023-24)	162,748	130,167
NEPBA 12 (Article 7 2020-21)		164,351
<b>Union Contract Benefit Increases (decreases) {2024-25}</b>		
Health Insurance		570,780
Workers Comp		(4,555)
<b>One Time Purchases (2023-24)</b>		
One Time Capital Expenses		(1,817,424)
<b>Debt service:</b>		
2023-24		(682,247)
2024-25	-	667,388
	<b>39,272,934</b>	<b>38,484,241</b>
Default Appropriations		38,484,241
Proposed Council 2024-25 budget		<u>39,778,556</u>
Difference		(1,294,315)



## Voter's Guide to 2024 Official Ballot

Default Calculations		
	2023-24	2024-25
	<u>Voted Budget</u>	<u>Default Budget</u>
General Town operations and charges - Article 2	38,801,878	39,272,934
<b>Union Contracts:</b>		
IAFF Union (Article 5 2023-24)	154,367	106,788
AFSCME 93, Local 3657 (Article 6 2023-24)	153,941	76,059
AFSCME 93, Local 2986 (Article 7 2023-24)	162,748	130,167
NEPBA 112 (Article 6 2020-21)		-
NEPBA 12 (Article 7 2020-21)		164,351
Teamsters (Article 7 2022-23)		-
<b>Union Contract Benefit Increases (decreases) {2024-25}</b>		
Health Insurance		570,780
Workers Comp		(4,555)
<b>One Time Purchases (2023-24)</b>		
One Time Capital Expenses		(1,817,424)
<b>Debt service:</b>		
2023-24		(682,247)
2024-25	-	667,388
Total	39,272,934	38,484,241
<b>2024-25 Default Tax Rate Comparison</b>		
		Est. Default
		<u>2024 Tax Rate</u>
Default Appropriations		38,484,241
Estimated Default Revenues (see below)		(20,028,479)
Use of Fund Balance		
Tax Overlay		350,000
Veterans Exemptions		886,580
Property Tax Levy		19,692,342
Valuation for Property Tax Rate		4,996,343.359
Default Property Tax Rate		3.94
Proposed Budget Tax Rate		4.00
Variance		(0.06)
<b>Revenue comparison:</b>		
2024-25 Revenue Proposed Budget	(21,012,979)	
Less:		
Use of Fund balance	984,500	
		(20,028,479)
<b>Appropriation Comparison</b>		
2024-25 Proposed Budget Comparison		39,778,556
Default Budget (from above)		38,484,241
Decrease in appropriations (default versus proposed budget)		(1,294,315)
Tax Rate variance Appropriations		(0.26)
Tax Rate variance Revenue (Use of Fund Balance)		0.20
Overall tax rate variance		(0.06)

Voter's Guide to 2024 Official Ballot

**ARTICLE 5**  
**General Fund Deposits into Capital Reserve Funds**

These are deposits into General Fund Capital Reserve Funds (CRF) that in prior years had been included into the Operating Budget. In recent years there was a change to RSA 35-5 that states we need to have a separate warrant article from the Operating Budget for CRF deposits. The chart below shows a comparison from the 2023-24 budget to the 2024-25 proposed budget.

<b>2024-25 Proposed Capital Reserve Deposits</b>					
	<b>2023-24</b>	<b>EST. 2024-25</b>		<b>\$\$ Diff</b>	<b>% Diff</b>
<b>Liability Trust Fund</b>	<b>10,000</b>	<b>10,000</b>		<b>-</b>	<b>0.00%</b>
<b>Ambulance</b>	<b>115,000</b>	<b>250,000</b>		<b>135,000</b>	<b>117.39%</b>
<b>Athletic Fields</b>	<b>5,000</b>	<b>5,000</b>		<b>-</b>	<b>-</b>
<b>Communications Equipment</b>	<b>100,000</b>	<b>55,000</b>		<b>(45,000)</b>	<b>-45.00%</b>
<b>Computer Equipment</b>	<b>35,000</b>	<b>95,000</b>		<b>60,000</b>	<b>171.43%</b>
<b>Daniel Webster Highway</b>	<b>50,000</b>	<b>75,000</b>		<b>25,000</b>	<b>50.00%</b>
<b>Fire Equipment</b>	<b>400,000</b>	<b>400,000</b>		<b>-</b>	<b>0.00%</b>
<b>Highway Equipment</b>	<b>425,000</b>	<b>425,000</b>		<b>-</b>	<b>0.00%</b>
<b>Library Building Maintenance Fund</b>	<b>75,000</b>	<b>75,000</b>		<b>-</b>	<b>0.00%</b>
<b>Playground Equipment</b>	<b>-</b>	<b>5,000</b>		<b>5,000</b>	<b>100.00%</b>
<b>Property Revaluation</b>	<b>17,250</b>	<b>20,000</b>		<b>2,750</b>	<b>15.94%</b>
<b>Solid Waste Disposal</b>	<b>100,000</b>	<b>100,000</b>		<b>-</b>	<b>0.00%</b>
<b>Traffic Signal Pre-emption</b>	<b>5,000</b>	<b>5,000</b>		<b>-</b>	<b>0.00%</b>
<b>GIS</b>	<b>5,000</b>	<b>20,000</b>		<b>15,000</b>	<b>300.00%</b>
<b>Road Infrastructure CRF</b>	<b>595,000</b>	<b>700,000</b>		<b>105,000</b>	<b>17.65%</b>
<b>Total CRF</b>	<b>1,937,250</b>	<b>2,240,000</b>		<b>302,750</b>	<b>15.63%</b>
				<b>-</b>	
<b>Milfoil</b>	<b>10,000</b>	<b>10,000</b>		<b>-</b>	<b>0.00%</b>
<b>Total GENERAL FUND</b>	<b>1,947,250</b>	<b>2,250,000</b>		<b>302,750</b>	<b>15.55%</b>

*Estimated 2024 Property Tax Bill Impact: - \$0.45*

**ARTICLE 6**

**Wastewater Treatment Fund Capital Reserve Fund (CRF) Deposits**



**Sewer Fund Deposits into Capital Reserve Funds**

Like Article 5, Article 6 is the Sewer Fund (Waste Water Treatment Plant) deposits into the Capital Reserve Fund (CRF) that in prior years had been included into the Operating Budget. In recent years there was a change to RSA 35-5 that states we need to have a separate warrant article from the operating budget for CRF deposits. The chart below shows a comparison from the 2023-24 budget to the 2024-25 proposed budget.

	2023-24	EST. 2024-25		\$ \$ Diff	% Diff
<b>Sewer Infrastructure Improvements</b>	<b>550,000</b>	<b>550,000</b>		<b>-</b>	<b>0.00%</b>

*Estimated 2024 Property Tax Bill Impact: None*

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**ARTICLE 7**

**NEPBA, Local 12, Collective Bargaining Agreement**

By approving Article 7, the Town would ratify the proposed Collective Bargaining Agreement between the Town of Merrimack and New England Police Benevolent Association (NEPBA) Local 12 and approve the wage and benefit adjustments contained therein for a three year contract ending on June 30, 2027. This agreement covers the Police Officers, Detectives and Sergeants of the Police Department. Included is a 3% wage increase in the each year of the contract plus a small wage adjustment to bring the members toward the average of surrounding communities. In addition, the current pay scale has been replaced with a new scale to have between 2% and 4% between steps for Patrol and 2% between steps for everyone else. Also, there will be a reduction in the Longevity stipend each year of the contract. The negotiated contract also includes an increase in benefits from Town funded life insurance for employees and their dependents.

The associated cost has been estimated at \$293,873 in the first year. The following is a breakdown of the NEPBA Local 12 Contract cost for fiscal year 2024-25:

## Voter's Guide to 2024 Official Ballot

Year 1			
	Wages + <u>Benefits</u>	Longevity Savings	<u>Total</u>
Patrol	70,512		\$ 70,512
Master Patrol	92,688		\$ 92,688
Detective	73,438		\$ 73,438
Sergeants	64,353		\$ 64,353
Longevity/steps	-	(7,118)	\$ (7,118)
	\$ 300,991	\$ (7,118)	\$ 293,873

***Estimated 2024 Property Tax Bill Impact: - \$0.06***

### ARTICLE 8

#### NEPBA, Local 112, Collective Bargaining Agreement

By approving Article 8, the Town would ratify the proposed Collective Bargaining Agreement between the Town of Merrimack and New England Police Benevolent Association (NEPBA) Local 112 and approve the wage and benefit adjustments contained therein for a four year contract ending on June 30, 2028. This agreement covers Dispatchers and Police Support Staff at the Police Department. Included is a 3% wage adjustment for each year for the members. In year one, there is a wage adjustment of \$1.20 for the Dispatchers as well as the addition of 5 and 10 year steps. Also, in year 1, the Prosecutor Secretary will have a wage adjustment of \$1. In year 2 of the contract there will be a wage adjustment to the Dispatchers of \$.75 per hour to move them toward the average of the surrounding communities. In year 3 of the contract there is a small wage adjustment to the Records Clerk and Prosecutor's secretary of \$.50 per hour. The fourth year of the contract is a straight 3% for each member. In addition, there is an increase in shift differential of \$.25 for second shift and third shift. Also included in this contract are other small benefit and language changes specific to the needs of the group, as well as the Town. The associated cost has been estimated at \$59,943 in the first year. The following is a breakdown of the NEPBA Local 112 Contract cost:

Year 1				
	Wages + <u>Benefits</u>	5 10 yr Step <u>+ benefits</u>	Shift & Training Diff + Benefits	<u>Total</u>
Dispatchers	31,677	18,870	3,785	\$ 54,333
Record Clerk	1,523	-	-	\$ 1,523
Prosecuter Secetray	4,087	-	-	\$ 4,087
total	37,287	18,870	3,785	59,943

***Estimated 2024 Property Tax Bill Impact: - \$0.01***

## Voter's Guide to 2024 Official Ballot

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### **ARTICLE 9** **Teamsters, Local 633, Collective Bargaining Agreement**

By approving Article 9, the Town would ratify the proposed Collective Bargaining Agreement between the Town of Merrimack and Teamsters Local 633 and approve the wage and benefit adjustments contained therein for a two year contract ending on June 30, 2027. This agreement covers supervisory and clerical employees of the Highway, Solid Waste Disposal, Wastewater Treatment and Equipment Maintenance Divisions of the Public Works Department. Included in this contract is a new wage scale with 2.5% in between steps. In year one, place each employee on the nearest step and move them up one step. In years 2 and 3 a straight 3% added to the scale. The negotiated contract also includes some changes to uniform allowances. There is also a change in the maximum weekly disability insurance benefit payment, from 60% with no weekly cap, to 70% with a \$700/week cap, to bring these employees in line with what other Town employees are eligible for.

The associated cost has been estimated at \$84,762 in the first year. Of this total, the amount of \$40,206 towards the first year's payment will come from sewer fees from the Waste Water Enterprise Fund. The following is a breakdown of the Teamsters, Local 633 Contract cost for fiscal year 2024-25:

<b>Year 1</b>			
	Total Wages +	Clothing	
	<u>Benefits</u>	<u>Allowance</u>	<u>Total</u>
Equipment Maintenance	5,205	100	\$ 5,305
Highway	23,281	300	\$ 23,581
Solid Waste	10,919	400	\$ 11,319
Wastewater	44,256	300	\$ 44,556
total	83,662	1,100	84,762

***Estimated 2024 Property Tax Bill Impact: - \$0.01***

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### **ARTICLE 10** **Community Choice Aggregation Plan**

This warrant article is asking residents to approve the Merrimack Community Power Electric Aggregation Plan, which would provide residents and small businesses with additional, less expensive electricity supply options. If approved, the program would go into effect only if the default community power supply rate is less than the utility default supply rate. Customers on utility default supply will be automatically enrolled unless they opt out. Customers currently on competitive supply contracts will not be automatically enrolled. The only change you would see on your electricity bill is to the supply charge. Residents and small businesses will receive pre-implementation notices, invitations to public hearings and information sessions, prior to implementation of the Merrimack Community Power Electricity Aggregation Plan, as required by RSA 53-E:7.



## Voter's Guide to 2024 Official Ballot

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*Estimated 2024 Property Tax Bill Impact: - \$0.20*

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### **ARTICLE 12** **Petition Article Policing**

This Article was amended at Deliberative Session to read:

Merrimack Police Department shall maintain Standard Operating Procedures consistent with NH State Police "Fair and Impartial" policing practices.

**This Article is advisory only**

*Estimated 2024 Property Tax Bill Impact: - \$0.00*

### Review of 2024 Proposed Tax Rate

Article 2	Charter Amendment	\$0.00
Article 3	SRF Bond	\$0.00
Article 4	Operating Budget	\$4.00
Article 5&6	Deposits into CRF	\$0.45
Article 7	NEPBA Local 12 Collective Bargaining Agreement	\$0.06
Article 8	NEPBA Local 112 Collective Bargaining Agreement	\$0.01
Article 9	Teamsters Local 633 Collective Bargaining Agreement	\$0.01
Article 10	Community Choice Aggregation	\$0.00
Article 11	Petition Article "Pearson Rd Ballfields"	\$0.20
Article 12	Petition Article "Policing"	<u>\$0.00</u>
Projected 2024 Tax Rate		\$4.73
2023 Tax Rate		\$4.05
<b>Proposed \$0.68 increase in the municipal portion of the tax rate</b>		



2024 Town Warrant  
**Town of Merrimack**  
6 Baboosic Lake Road, Merrimack, New Hampshire 03054



The State of New Hampshire

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

You are hereby notified that the First Session (*Deliberative*) of the Annual Meeting of the Town of Merrimack will be held at the Mastricola Upper Elementary School's All-Purpose Room on 26 Baboosic Lake Road in said Merrimack on Wednesday, March 13 2024 (snow date Friday, March 15, 2024), at 7:00 o'clock in the evening (pm) for explanation, discussion, and debate of each Warrant Article. Warrant Articles may be amended at this session per RSA 40:13, IV.

You are hereby notified that the Second Session (*Ballot Voting*) of the Annual Meeting of the Town of Merrimack will be held on Tuesday, April 9, 2024, at 7:00 o'clock in the forenoon (am) for the choice of town officers elected by official ballot, to vote on questions required by law to be inserted on the Official Ballot, and to vote on all Warrant Articles from the First Session on Official Ballot per RSA 40:13, VII. The polling places for the election of town officers, and other actions required to be inserted on the ballot, will open on said date at 7:00 o'clock in the forenoon (am) and will not close earlier than 7:00 o'clock in the evening (pm).

The three aforementioned polling places will be as follows:  
James Mastricola Upper Elementary School All-Purpose Room, 26 Baboosic Lake Road  
St. John Neumann Church, 708 Milford Road (Route 101A)  
Merrimack Middle School, 31 Madeline Bennett Lane

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**Article 1**

To choose all necessary town officers for the ensuing year.

Three (3) Town Councilors 3-year term  
Two (2) Library Trustee for a 3-year term  
One (1) Ethics Committee Member for a 3-year term  
One (1) Trustee of Trust Funds for a 3-year term  
One (1) Town Clerk/ Tax Collector for a 3-year term  
One (1) Moderator for a 2-year term  
One (1) Supervisor of the Checklist for a 6-year term

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## Article 2

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

PROPOSED AMENDMENT to Charter Article VI, Section 6-1 (B):

Conservation Commission. There shall be a Conservation Commission consisting of seven members. Six of these members shall be appointed by the Town Council for terms of three years, such terms to be staggered. One Town Council member shall be appointed annually to serve as an ex officio member **[and one student representative would be recommended by the School Board and appointed by the Town Council, this individual is not a voting member, nor a member for quorum purposes.]** There shall also be three alternate members appointed in the same manner as regular appointed members, except no more than one alternate appointed member's term shall expire in a single year. The Town Council shall fill any vacancy for the period of the unexpired term. The Conservation Commission shall have all the powers granted to conservation commissions by New Hampshire state law Effective April 1, 2024.

(Recommended by the Town Council 7-0-0) (Majority vote required.)

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## Article 3

To see if the Town will vote to raise and appropriate the sum of Two Hundred Sixty Six Thousand Three Hundred Thirty Eight Dollars (\$266,338)(gross budget) for the purpose of developing final design plans for the stormwater and infrastructure project for the Baboosic Lake (Pine Knoll Shores) Drainage Study, addressing roadway improvements, stormwater conveyance, treatment needs, and to include solutions that promote energy efficiency, water quality and flood resiliency in accordance with the 2017 or newer NH Small MS4 General Permit (“the Project”); and to authorize the issuance of not more than \$266,338 in bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33, as amended), and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest and other terms thereof; and further to authorize the Town Council to apply for, accept, and expend any federal, state, or private funds that may become available to be applied to the Project to reduce the amount that must be bonded or borrowed or to pay debt service on such bonds or notes; and further to authorize the Town Council to apply for, accept, and expend any funds or loan forgiveness through the Clean Water State Revolving Fund (CWSRF). This Article is contingent upon approval of the loan application and the CWSRF program being able to provide 100% of the funding for the Project. It is anticipated that the Town will receive up to \$93,268 in loan forgiveness from the CWSRF program. (Recommended by the Town Council 7-0-0) (3/5 ballot vote required)

#### **Article 4**

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$39,778,556? Should this article be defeated, the default budget shall be \$38,484,241, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(Recommended by the Town Council 7-0-0) (Majority vote required.)

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#### **Article 5**

To see if the town will vote to raise and appropriate the sum of \$2,250,000 to be added to the following Capital Reserve/Expendable Trust Funds previously established for the purposes for which they were created and to apportion the sum among the several funds as listed below:

<b>Liability Trust Fund</b>	<b>10,000</b>
<b>Ambulance</b>	<b>250,000</b>
<b>Athletic Fields</b>	<b>5,000</b>
<b>Communications Equipment</b>	<b>55,000</b>
<b>Computer Equipment</b>	<b>95,000</b>
<b>Daniel Webster Highway</b>	<b>75,000</b>
<b>Fire Equipment</b>	<b>400,000</b>
<b>Highway Equipment</b>	<b>425,000</b>
<b>Library Building Maintenance Fund</b>	<b>75,000</b>
<b>Playground Equipment</b>	<b>5,000</b>
<b>Property Revaluation</b>	<b>20,000</b>
<b>Solid Waste Disposal</b>	<b>100,000</b>
<b>Traffic Signal Pre-emption</b>	<b>5,000</b>
<b>GIS</b>	<b>20,000</b>
<b>Road Infrastructure CRF</b>	<b>700,000</b>
<b>Total CRF</b>	<b>2,240,000</b>
<b>Milfoil</b>	<b>10,000</b>
<b>Total GENERAL FUND</b>	<b>2,250,000</b>

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These appropriations are **not** included in the total town operating budget warrant article 2.

(Recommended by the Town Council 7-0-0) (Majority vote required.)

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**Article 6**

To see if the town will vote to raise and appropriate the sum of \$550,000 to be added to the Sewer Infrastructure Capital Reserve Fund previously established with said amount to come from sewer fees and no amount to come from taxation.

(Recommended by the Town Council 7-0-0) (Majority vote required.)

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**Article 7**

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the New England Police Benevolent Association (NEPBA), Local 12, which calls for the following increases in salaries and benefits at the current staffing levels:

<b>Fiscal Year</b>	<b>Wage and Benefit Costs Increase</b>
2024-25	\$ 293,873
2025-26	170,465
2026-27	185,130

and further to raise and appropriate the sum of \$293,873 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This collective bargaining agreement covers the Police Officer, Sergeants and Detectives in the Police Department.

Should this article fail to pass, the cost items approved by the 2020 Town Meeting for the New England Police Benevolent Association (NEPBA) Local 12 collective bargaining agreement for the term ending June 20, 2025 shall remain in place for fiscal year 2024-2025.

(Recommended by the Town Council 7-0-0) (Majority vote required.)

## Article 8

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

<b>Fiscal Year</b>	<b>Wage and Benefit Costs Increase</b>
2024-25	\$ 59,943
2025-26	38,868
2026-27	25,313
2027-28	22,089

and further to raise and appropriate the sum of \$59,943 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? This collective bargaining agreement covers Dispatchers and Office Staff of the Police.

(Recommended by the Town Council 7-0-0) (Majority vote required.)

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## Article 9

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

<b>Fiscal Year</b>	<b>Wage and Benefit Costs Increase</b>
2024-25	\$ 84,762
2025-26	54,232
2026-27	40,153

and further to raise and appropriate the sum of \$84,762 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? \$44,556 towards the first year's payment to come from sewer fees from the Waste Water Enterprise Fund. This collective bargaining agreement covers supervisory and clerical employees of the Highway, Solid Waste Disposal, Wastewater Treatment, and Equipment Maintenance Divisions of the Public Works Department.

(Recommended by the Town Council 7-0-0) (Majority vote required.)

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## **Article 10**

To see if the Town will vote to adopt the Town of Merrimack Community Choice Aggregation Plan, prepared by the Merrimack Electric Aggregation Committee/Community Choice Aggregation Committee (CCAC), and to further authorize the Town Council to develop and implement Merrimack Community Power, and to take all action in furtherance of the Town of Merrimack Community Choice Aggregation Plan, pursuant to RSA 53-E.

(Recommended by the Town Council 7-0-0) (Majority vote required.)

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## **Article 11 (By Petition)**

Shall the Town raise and appropriate the sum of \$1,000,000 for the purpose of development of town owned land on Pearson Rd into a multiple use athletic field, for the use of Soccer, Football, Lacrosse, Baseball, Softball etc.? Reference: Tax Map 7C Lot 40-2

(by petition) (Recommended by the Town Council 2-5-0) (Majority vote required).

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## **Article 12 (By Petition)**

To see whether police officers shall be permitted to enforce federal immigration laws, comply with immigration detainer requests, or contact federal immigration authorities to conduct a background investigation on anyone arrested on evidence of any other crime. No school district nor town official shall establish "Sanctuary Cities" policies that prevent immigration laws from being enforced by any police officer nor federal immigration officer in the performance of their job. Four towns, Cheshire County, and the City of Manchester have enacted "Sanctuary City" policies for illegal immigrants without notifying the general public beforehand.


A yes vote is to stop our community from being turned into a "Sanctuary City.

(by petition) (Majority vote required).


Given under our hands and seal this 20th day of February, in the year of our Lord, Two  
Thousand twenty-four.





MERRIMACK TOWN COUNCIL

  
Nancy M. Harrington, Vice Chair

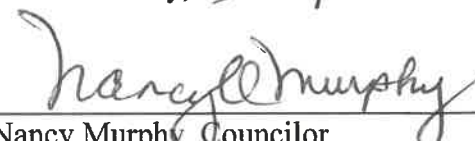
  
Andy Hunter, Councilor

  
Mackenzie Murphy, Councilor

  
Finlay C. Rothhaus, Chairman

  
Thomas P. Koenig, Councilor

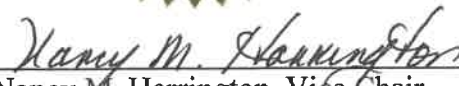
  
Barbara Healey, Councilor

  
Nancy Murphy, Councilor


Attest: a true copy of the Warrant




MERRIMACK TOWN COUNCIL

  
Nancy M. Harrington, Vice Chair

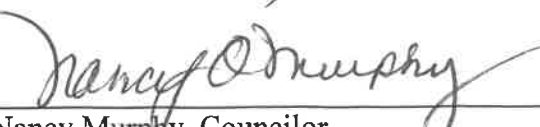
  
Andy Hunter, Councilor

  
Mackenzie Murphy, Councilor

  
Finlay C. Rothhaus, Chairman

  
Thomas P. Koenig, Councilor

  
Barbara Healey, Councilor

  
Nancy Murphy, Councilor

**Town of Merrimack, New Hampshire  
Certificate of Service**

We, the Town Council, certify that we gave notice to the inhabitants within named, to meet at the time and place and for the purpose within mentioned, by posting an attested copy of the within Warrant at the place of meeting within named, and a like attested copy at the Town Hall and Town Library, being public places in said Town on or before the 26th day of February 2024.

**MERRIMACK TOWN COUNCIL**



Nancy M. Harrington  
Nancy M. Harrington, Vice Chair

Andy Hunter  
Andy Hunter, Councilor

Mackenzie Murphy  
Mackenzie Murphy, Councilor

Finlay C. Rothhaus  
Finlay C. Rothhaus, Chairman

Thomas P. Koenig  
Thomas P. Koenig, Councilor

Barbara Healey  
Barbara Healey, Councilor

Nancy Murphy  
Nancy Murphy, Councilor



Proposed Budget  
Merrimack

For the period beginning July 1, 2024 and ending June 30, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 23, 2024

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
FINLAY ROTHHAUS	Town Council	
BARBARA HEALEY	Town Council	Barbara Healey
NANCY M. HARRINGTON	Town Council	Nancy M. Harrington
Thomas P Koenig	Town Council	Thomas P Koenig
Mackenzie M. Murphy	Town Council	Mackenzie M. Murphy
Nancy A Murphy	Town Council	Nancy A Murphy

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5090

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







**Proposed Budget**

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 6/30/2025	
			6/30/2023	6/30/2024	(Recommended)	(Not Recommended)
<b>General Government</b>						
4130	Executive		\$0	\$0	\$0	\$0
4140	Election, Registration, and Vital Statistics	04	\$48,017	\$39,698	\$45,468	\$0
4150	Financial Administration		\$0	\$0	\$0	\$0
4152	Property Assessment	04	\$319,864	\$367,658	\$395,321	\$0
4153	Legal Expense		\$0	\$0	\$0	\$0
4155	Personnel Administration		\$0	\$0	\$0	\$0
4191	Planning and Zoning	04	\$504,802	\$534,885	\$629,360	\$0
4194	General Government Buildings	04	\$367,601	\$359,053	\$453,101	\$0
4195	Cemeteries		\$0	\$0	\$0	\$0
4196	Insurance Not Otherwise Allocated		\$0	\$0	\$0	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0
4199	Other General Government	04	\$2,776,014	\$2,778,142	\$3,208,713	\$0
<b>General Government Subtotal</b>			<b>\$4,016,298</b>	<b>\$4,079,436</b>	<b>\$4,731,963</b>	<b>\$0</b>
<b>Public Safety</b>						
4210	Police	04	\$7,063,751	\$7,859,002	\$8,271,807	\$0
4215	Ambulances		\$0	\$0	\$0	\$0
4220	Fire	04	\$7,608,580	\$7,942,343	\$8,546,474	\$0
4240	Building Inspection	04	\$472,048	\$507,292	\$534,556	\$0
4290	Emergency Management	04	\$123,071	\$119,330	\$7,330	\$0
4299	Other Public Safety	04	\$1,088,049	\$1,088,274	\$1,243,189	\$0
<b>Public Safety Subtotal</b>			<b>\$16,355,499</b>	<b>\$17,516,241</b>	<b>\$18,603,356</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>						
4301	Airport Administration		\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>						
4311	Highway Administration	04	\$440,310	\$638,310	\$627,317	\$0
4312	Highways and Streets	04	\$2,617,080	\$3,183,698	\$3,317,735	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges	04	\$441,861	\$518,157	\$549,329	\$0
<b>Highways and Streets Subtotal</b>			<b>\$3,499,251</b>	<b>\$4,340,165</b>	<b>\$4,494,381</b>	<b>\$0</b>
<b>Sanitation</b>						
4321	Sanitation Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$14,414	\$0	\$0
4324	Solid Waste Disposal	04	\$1,900,192	\$1,860,784	\$1,944,200	\$0



**Proposed Budget**

4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	04	\$3,902,460	\$4,378,219	\$4,688,818	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$5,802,652	\$6,253,417	\$6,633,018	\$0
<b>Water Distribution and Treatment</b>						
4331	Water Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
<b>Electric</b>						
4351	Electric Administration		\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
<b>Health</b>						
4411	Health Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	04	\$78,568	\$81,245	\$83,293	\$0
4419	Other Health		\$0	\$0	\$0	\$0
Health Subtotal			\$78,568	\$81,245	\$83,293	\$0
<b>Welfare</b>						
4441	Welfare Administration	04	\$84,657	\$95,911	\$119,801	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0
Welfare Subtotal			\$84,657	\$95,911	\$119,801	\$0
<b>Culture and Recreation</b>						
4520	Parks and Recreation	04	\$523,439	\$542,054	\$576,348	\$0
4550	Library	04	\$1,112,978	\$1,180,712	\$1,257,354	\$0
4583	Patriotic Purposes	04	\$42,476	\$41,000	\$41,000	\$0
4589	Other Culture and Recreation	04	\$343,983	\$331,675	\$353,483	\$0
Culture and Recreation Subtotal			\$2,022,876	\$2,095,441	\$2,228,185	\$0
<b>Conservation and Development</b>						
4611	Conservation Administration		\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0



**new hampshire**  
Department of  
Revenue Administration

**2024**  
**MS-636**

## Proposed Budget

4619	Other Conservation	04	\$1,170	\$5,168	\$5,168	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>			<b>\$1,170</b>	<b>\$5,168</b>	<b>\$5,168</b>	<b>\$0</b>

### Debt Service

4711	Principal - Long Term Bonds, Notes, and Other Debt	04	\$657,699	\$502,699	\$502,699	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	04	\$194,437	\$179,547	\$164,688	\$0
4723	Interest on Tax and Revenue Anticipation Notes	04	\$0	\$1	\$1	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>		<b>\$852,136</b>	<b>\$682,247</b>	<b>\$667,388</b>	<b>\$0</b>

### Capital Outlay

4901	Land	04	\$0	\$1	\$1	\$0
4902	Machinery, Vehicles, and Equipment	04	\$364,917	\$413,938	\$352,102	\$0
4903	Buildings	04	\$48,013	\$257,000	\$140,400	\$0
4909	Improvements Other than Buildings	04	\$2,330,715	\$3,452,424	\$1,719,500	\$0
<b>Capital Outlay Subtotal</b>			<b>\$2,743,645</b>	<b>\$4,123,363</b>	<b>\$2,212,003</b>	<b>\$0</b>

### Operating Transfers Out

4911	To Revolving Funds	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$300	\$300	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$300</b>	<b>\$300</b>	<b>\$0</b>	<b>\$0</b>

<b>Total Operating Budget Appropriations</b>	<b>\$39,778,556</b>	<b>\$0</b>
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**Proposed Budget**

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2025	
			(Recommended)	(Not Recommended)
4909	Improvements Other than Buildings	03	\$266,338	\$0
	Purpose: CWSRF for Pine Knoll Shores			
4909	Improvements Other than Buildings	11	\$1,000,000	\$0
	Purpose: Petitioned Warrant Article			
4915	To Capital Reserve Funds	05	\$2,240,000	\$0
	Purpose: General Fund CRF Deposits			
4915	To Capital Reserve Funds	06	\$550,000	\$0
	Purpose: CRF Deposit Enterprise fund			
4916	To Expendable Trusts	05	\$10,000	\$0
	Purpose: General Fund CRF Deposits			
Total Proposed Special Articles			\$4,066,338	\$0





**Proposed Budget**

Account	Source	Article	Actual Revenues for period ending 6/30/2023	Estimated Revenues for period ending 6/30/2024	Estimated Revenues for period ending 6/30/2025
<b>Taxes</b>					
3120	Land Use Change Taxes for General Fund	04	\$116,170	\$175,000	\$50,000
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	04	\$1,884	\$3,000	\$3,000
3186	Payment in Lieu of Taxes	04	\$7,336	\$7,247	\$7,500
3187	Excavation Tax	04	\$0	\$0	\$100
3189	Other Taxes	04	\$389,226	\$400,100	\$392,637
3190	Interest and Penalties on Delinquent Taxes	04	\$125,370	\$202,050	\$162,050
<b>Taxes Subtotal</b>			<b>\$639,986</b>	<b>\$787,397</b>	<b>\$615,287</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	04	\$5,832,868	\$5,625,000	\$5,625,000
3230	Building Permits	04	\$352,912	\$265,000	\$150,000
3290	Other Licenses, Permits, and Fees	04	\$353,207	\$341,569	\$372,175
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$6,538,987</b>	<b>\$6,231,569</b>	<b>\$6,147,175</b>
<b>From Federal Government</b>					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$1,406,461	\$853,082	\$0
<b>From Federal Government Subtotal</b>			<b>\$1,406,461</b>	<b>\$853,082</b>	<b>\$0</b>
<b>State Sources</b>					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	04	\$2,366,927	\$2,366,927	\$2,680,199
3353	Highway Block Grant	04	\$599,743	\$599,819	\$601,988
3354	Water Pollution Grant	04	\$168,193	\$168,193	\$165,628
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution	04	\$938,229	\$183,736	\$2,200
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other	04	\$0	\$0	\$690,747
<b>State Sources Subtotal</b>			<b>\$4,073,092</b>	<b>\$3,318,675</b>	<b>\$4,140,762</b>
<b>Charges for Services</b>					
3401	Income from Departments	04, 06, 09	\$8,155,982	\$7,247,314	\$9,143,725
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0



**Proposed Budget**

3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$135,000	\$0
<b>Charges for Services Subtotal</b>			<b>\$8,155,982</b>	<b>\$7,382,314</b>	<b>\$9,143,725</b>

**Miscellaneous Revenues**

3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	04	\$50,667	\$20,750	\$20,000
3502	Interest on Investments	04	\$1,150,972	\$450,000	\$1,032,200
3503	Other	04	\$0	\$0	\$54,575
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified		\$166,534	\$60,925	\$0
<b>Miscellaneous Revenues Subtotal</b>			<b>\$1,368,173</b>	<b>\$531,675</b>	<b>\$1,106,775</b>

**Interfund Operating Transfers In**

3911	From Revolving Funds		\$0	\$0	\$0
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$1,090,861	\$0	\$0
3916	From Trust and Fiduciary Funds	04	\$18,319	\$12,000	\$17,200
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$1,109,180</b>	<b>\$12,000</b>	<b>\$17,200</b>

**Other Financing Sources**

3934	Proceeds from LT Notes/Bonds/Other Sources	03	\$0	\$10,102,750	\$266,338
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	04	\$0	\$0	\$984,500
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$10,102,750</b>	<b>\$1,250,838</b>

<b>Total Estimated Revenues and Credits</b>			<b>\$23,291,861</b>	<b>\$29,219,462</b>	<b>\$22,421,762</b>
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**Proposed Budget**

<b>Item</b>	<b>Period ending 6/30/2025</b>
Operating Budget Appropriations	\$39,778,556
Special Warrant Articles	\$4,066,338
Individual Warrant Articles	\$438,578
Total Appropriations	\$44,283,472
Less Amount of Estimated Revenues & Credits	\$22,421,762
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$21,861,710</b>



## Default Budget of the Municipality Merrimack

**For the period beginning July 1, 2024 and ending June 30, 2025**

*RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.*

This form was posted with the warrant on: **February 23, 2024**

### GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
FINLAY ROTHMANS	Town Council	[Signature]
BARBARA HEALEY	Town Council	Barbara Healey
Nancy M. Harrington	Town Council	Nancy M. Harrington
Thomas P. Koenig	Town Council	Thomas P. Koenig
Mackenzie M. Murphy	Town Council	Mackenzie M. Murphy
Nancy A. Murphy	Town Council	Nancy A. Murphy

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5090

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





**Default Budget of the Municipality**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
4130	Executive	\$0	\$0	\$0	\$0
4140	Election, Registration, and Vital Statistics	\$39,698	\$0	\$0	\$39,698
4150	Financial Administration	\$0	\$0	\$0	\$0
4152	Property Assessment	\$367,658	\$0	\$0	\$367,658
4153	Legal Expense	\$0	\$0	\$0	\$0
4155	Personnel Administration	\$0	\$0	\$0	\$0
4191	Planning and Zoning	\$534,885	\$0	\$0	\$534,885
4194	General Government Buildings	\$359,053	\$0	\$0	\$359,053
4195	Cemeteries	\$0	\$0	\$0	\$0
4196	Insurance Not Otherwise Allocated	\$0	\$0	\$0	\$0
4197	Advertising and Regional Associations	\$0	\$0	\$0	\$0
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$2,778,142	\$0	\$0	\$2,778,142
<b>General Government Subtotal</b>		<b>\$4,079,436</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,079,436</b>
<b>Public Safety</b>					
4210	Police	\$7,859,002	\$334,272	\$0	\$8,193,274
4215	Ambulances	\$0	\$0	\$0	\$0
4220	Fire	\$7,942,343	\$349,134	\$0	\$8,291,477
4240	Building Inspection	\$507,292	\$0	\$0	\$507,292
4290	Emergency Management	\$119,330	\$0	\$0	\$119,330
4299	Other Public Safety	\$1,088,274	\$43,803	\$0	\$1,132,077
<b>Public Safety Subtotal</b>		<b>\$17,516,241</b>	<b>\$727,209</b>	<b>\$0</b>	<b>\$18,243,450</b>
<b>Airport/Aviation Center</b>					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Highway Administration	\$638,310	\$0	\$0	\$638,310
4312	Highways and Streets	\$3,183,698	\$133,797	\$0	\$3,317,495
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges	\$518,157	\$44,701	\$0	\$562,858
<b>Highways and Streets Subtotal</b>		<b>\$4,340,165</b>	<b>\$178,498</b>	<b>\$0</b>	<b>\$4,518,663</b>
<b>Sanitation</b>					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$14,414	\$0	\$0	\$14,414
4324	Solid Waste Disposal	\$1,860,784	\$35,461	\$0	\$1,896,245
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$4,378,219	\$102,422	\$0	\$4,480,641
4329	Other Sanitation	\$0	\$0	\$0	\$0



**Default Budget of the Municipality**

Sanitation Subtotal	\$6,253,417	\$137,883	\$0	\$6,391,300
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**Water Distribution and Treatment**

4331	Water Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338	Water Conservation	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0

**Electric**

4351	Electric Administration	\$0	\$0	\$0	\$0
4352	Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0

**Health**

4411	Health Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	\$81,245	\$0	\$0	\$81,245
4419	Other Health	\$0	\$0	\$0	\$0
Health Subtotal		\$81,245	\$0	\$0	\$81,245

**Welfare**

4441	Welfare Administration	\$95,911	\$0	\$0	\$95,911
4442	Direct Assistance	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445	Vendor Payments	\$0	\$0	\$0	\$0
4449	Other Welfare	\$0	\$0	\$0	\$0
Welfare Subtotal		\$95,911	\$0	\$0	\$95,911

**Culture and Recreation**

4520	Parks and Recreation	\$542,054	\$0	\$0	\$542,054
4550	Library	\$1,180,712	\$0	\$0	\$1,180,712
4583	Patriotic Purposes	\$41,000	\$0	\$0	\$41,000
4589	Other Culture and Recreation	\$331,675	\$0	\$0	\$331,675
Culture and Recreation Subtotal		\$2,095,441	\$0	\$0	\$2,095,441

**Conservation and Development**

4611	Conservation Administration	\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$5,168	\$0	\$0	\$5,168
4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0
4652	Economic Development	\$0	\$0	\$0	\$0



**Default Budget of the Municipality**

4659	Other Economic Development	\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$5,168</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,168</b>

**Debt Service**

4711	Principal - Long Term Bonds, Notes, and Other Debt	\$502,699	\$0	\$0	\$502,699
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$179,547	(\$14,859)	\$0	\$164,688
4723	Interest on Tax and Revenue Anticipation Notes	\$1	\$0	\$0	\$1
4790	Other Debt Service Charges	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$682,247</b>	<b>(\$14,859)</b>	<b>\$0</b>	<b>\$667,388</b>

**Capital Outlay**

4901	Land	\$1	\$0	\$0	\$1
4902	Machinery, Vehicles, and Equipment	\$413,938	\$0	\$0	\$413,938
4903	Buildings	\$257,000	\$0	(\$247,000)	\$10,000
4909	Improvements Other than Buildings	\$3,452,424	\$0	(\$1,570,424)	\$1,882,000
<b>Capital Outlay Subtotal</b>		<b>\$4,123,363</b>	<b>\$0</b>	<b>(\$1,817,424)</b>	<b>\$2,305,939</b>

**Operating Transfers Out**

4911	To Revolving Funds	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund	\$0	\$0	\$0	\$0
4915	To Capital Reserve Funds	\$0	\$0	\$0	\$0
4916	To Expendable Trusts	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$300	\$0	\$0	\$300
<b>Operating Transfers Out Subtotal</b>		<b>\$300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300</b>

<b>Total Operating Budget Appropriations</b>		<b>\$39,272,934</b>	<b>\$1,028,731</b>	<b>(\$1,817,424)</b>	<b>\$38,484,241</b>
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**Default Budget of the Municipality**

<b>Account</b>	<b>Explanation</b>
4903	office trailer sprinkler project
4220	IAFF Contract art 5 2023-24 ASFCME contract article 6 2023-24
4312	AFSCME 2986 and Teamster contracts
4909	fuel system/ parking lot paving
4721	reduction in interest
4319	AFSCME 2986 and Teamster contracts
4299	NEPBA 112 contract obligations
4210	NEBPA 12 contract article 7 2020-21 and AFSCME contract article 6 2023-24
4326	AFSCME 2986 and Teamster contracts
4324	AFSCME 2986 and Teamster contracts

## Meeting Schedule for Town Committees, Commissions and Boards

GROUP	WHERE	WHEN	TIME
Conservation Commission	Matthew Thornton Room	2 <sup>nd</sup> & 4 <sup>th</sup> Monday	6:30 p.m.
Parks & Recreation Committee	Matthew Thornton Room	3 <sup>rd</sup> Wednesday	7:00 p.m.
Planning Board	Matthew Thornton Room	1 <sup>st</sup> & 3 <sup>rd</sup> Tuesday	6:30 p.m.
Town Center Committee	Matthew Thornton Room	4 <sup>th</sup> Friday	12:00 p.m.
Town Council	Matthew Thornton Room	2 <sup>nd</sup> & 4 <sup>th</sup> Thursday	7:00 p.m.
Zoning Board of Adjustment	Matthew Thornton Room	4 <sup>th</sup> Wednesday	6:30 p.m.

**The following groups currently hold meetings with times and dates to be determined:**

- Ethics Committee
- Horse Hill Nature Preserve Subcommittee
- Heritage Commission
- Sklar Waterfront Park Subcommittee
- Grater Woods Subcommittee
- Trustees of Trust Funds
- Highway Safety Committee
- Wildcat Falls Subcommittee

*Dates, times and locations are subject to change.*

**The Matthew Thornton Room is located in the west wing of Town Hall on the upper level.**

**The Merrimack Memorial Room is located in the east wing of Town Hall.**

### **TOWN COMMITTEES NEED YOUR HELP! Make a difference in your community!**

The Town of Merrimack has several Boards, Committees and Commissions and is always looking for capable volunteers to serve.

If you are interested in serving on any Board, Committee or Commission (with the exception of the Ethics Committee whose members are elected in the April election), please submit a letter of interest that includes your qualifications, personal characteristics, length of residency, previous positions held, either elected or appointed, and intent or experience related to the position to: Town of Merrimack, Attn: Committees, 6 Baboosic Lake Road, Merrimack, NH 03054.

For a list of openings, please visit our website at: <http://www.merrimacknh.gov/get-involved> or call the Town Manager's office at (603) 424-2331.

Thank you to all of our current and future volunteers!

For further information, please contact the Town Manager's office at (603) 424-2331 or visit our website at [www.merrimacknh.gov](http://www.merrimacknh.gov) to view the event calendar.

## Merrimack Town Department Contacts

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**Assessing Department.....(603) 424-5136**

Loren Martin, Contract Assessor  
Tracy Doherty, Admin. Assessor

**Building Division .....(603) 420-1730**

Richard Jones, Building Official

**Community Development .....(603) 424-3531**

Robert Price, Director

**Finance Department .....(603) 424-7075**

Adam Britten, Director  
Xenia Simpson, Deputy Director

**Fire and Rescue Dept. ....(603) 424-3690**

Mark DiFronzo, Chief  
Richard Harris, Assistant Chief  
Dan Newman, Assistant Chief  
John Manuele, Fire Marshal

**Health Division .....(603) 420-1730**

Erin Olson, Health Inspector

**Human Resources .....(603) 424-2331**

Sharon Marunicz, HR Director

**Library .....(603) 424-5021**

Yvette Couser, Director

**Media Services.....(603) 423-8524**

Nicholas Lavallee, Coordinator

**Parks and Recreation .....(603) 882-1046**

Matthew Casparius, Director

**Police Department ..... (603) 424-3774**

Brian Levesque, Chief  
Matthew Tarleton, Deputy Chief

**Public Works Department**

**Administration ..... (603) 424-5137**

Dawn Tuomala, Public Works Director  
Leo Laviolette, Deputy Director

**Equipment Maintenance ..... (603) 423-8552**

Scott Conway, Foreman

**Highway Maintenance ..... (603) 423-8551**

Lori Halverson, Operations Manager  
Greg Blecharczyk, Foreman  
Jeff Strong, Foreman

**Solid Waste..... (603) 424-2604**

Kristopher Perreault, Foreman

**Wastewater ..... (603) 883-8196**

Leo Gaudette, Assistant Director

**Technology ..... (603) 423-8557**

Jonathan Dias, Technology Coordinator

**Town Clerk/Tax Collector ..... (603) 424-3651**

Diane Trippett, Town Clerk/Tax Coll.  
Brenda DuLong, Deputy TC/TC

**Town Manager ..... (603) 424-2331**

Paul T. Micali, Town Manager

**Town Council ..... (603) 424-2331**

**Welfare..... (603) 423-8535**

Patricia Murphy, Administrator

