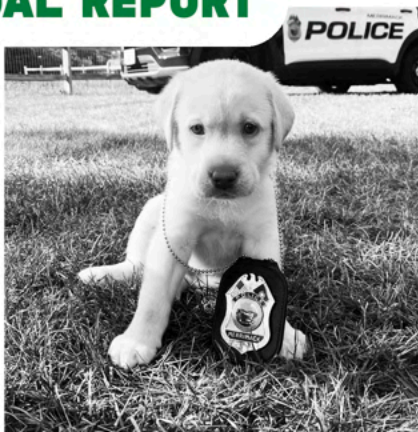


## 2022 ANNUAL REPORT



## **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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## **2023 Town Hall Holidays – Town Hall Offices will be closed on these days**

New Year’s Day.....	Monday, January 2, 2023
Martin Luther King, Jr. Day.....	Monday, January 16
Presidents’ Day .....	Monday, February 20
Memorial Day.....	Monday, May 29
Independence Day.....	Tuesday, July 4
Labor Day.....	Monday, September 4
Veterans Day.....	Friday, November 10
Thanksgiving.....	Thursday, November 23 & Friday, November 24
Christmas.....	Monday, December 25

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## **Important Dates to Remember**

- March 1, 2023: Last day to file Abatement Application for tax year 2022, per RSA 76:16.
- April 1, 2023: All real property assessed to owner of records this date.
- April 15, 2023: 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, 2023: Dog licenses expire.
- May 15, 2023: Timber Tax Report of Cut due.
- June 30, 2023: Fiscal year ends.
- July 1, 2023: Fiscal year begins.
- Dec. 1, 2023: Last day to pay final installment of 2023 property taxes without interest penalty.



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# 2022 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 2023*

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

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

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

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

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

**Councilor Lon S. Woods**  
(603) 424-7072  
[lwoods@merrimacknh.gov](mailto:lwoods@merrimacknh.gov)  
*Term expires 2023*

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**Town Manager**  
Paul T. Micali

**Town Attorney**  
Drummond Woodsum

**Town Clerk/Tax Collector**  
Diane Trippett

**Town Treasurer**  
Xenia Simpson

**Town Moderator**  
Lynn Christensen



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## Introduction

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### **Merrimack 2022-23 Town Council**

*(Back Row Standing - L to R):* Councilor Nancy Murphy, Councilor Andy Hunter, Vice Chair Nancy Harrington, Councilor Barbara Healey and Councilor Lon Woods

*(Front Row Seated- L to R):* Chair Finlay Rothhaus and Councilor Tom Koenig

We, the Merrimack Town Council and Town Manager, are pleased and proud to present you with the 2022 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 2022.

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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2022 saw the Town of Merrimack begin to adjust to life after COVID. The year saw a number of improvements completed within the Town. Several projects approved by the voters are either underway or have been completed in 2022. Those projects include:

- Gail Road drainage upgrade was installed and the road reconstructed. Four Hundred feet of drainage pipe at the intersection of Gail Road and Jay Road was cleared of roots and then lined to prevent the roots from intruding in the future.
- Projects presently under design are the US Route 3 Bridge over Baboosic Brook (scheduled to be constructed in 2025). The NHDOT has also decided to combine 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 Souhegan River Trail (scheduled to be constructed in 2023 - 24) and the Daniel Webster Highway Sidewalk Project was also accepted in 2022 under the State's Transportation Alternative Program (TAP) and put into NH DOT 10 Year Plan for funding.
- Under the Town wide paving program this past year, 3,500 feet of Turkey Hill Road underwent a total reconstruction from the Roundabout to the intersection with McQuestion Road. Almost a mile of Amherst Road received a total reclamation. Main collector roads such as Baboosic Lake Road, Joppa Road Extension and Naticook Road, totaling 1.9 miles were preserved through shimming and adding wearing course of pavement.
- In 2022 the Town received additional revenues from the State for Paving, with these funds an additional 1.9 miles of road were able to be shimmed and paved. The additional roads included Wilson Hill from the Amherst Town Line to McQuestion; Peaslee from Dena to Naticook, Naticook to Westborn; Woodward Road from Parkhurst Road to Hitchinpost Lane and Greatstone Drive from Baboosic Lake Road to #12 Greatstone Drive.

Despite the increase in mortgage rates and inflationary pressures of the national economy, the housing market in Merrimack continues to be robust. During 2022 Planning Board approvals were granted for 90 residential units in a conversion of the former Brookstone Headquarters building on Innovation Way, 96 additional units in Gilbert Crossing, and 48 workforce housing units on Twin Bridge Road.

For non-residential development, there continues to be growth in the warehouse/distribution and light industrial sectors, with some other commercial development projects as well. Highlighting the industrial development approvals during 2022 are: a 340,000 s.f. warehouse/distribution facility on Crow's Nest Circle (off Mast Road), a 100,115 square foot warehouse facility on DW Highway (south of Harris Pond), and additional support buildings at the BAE Systems facility on DW Highway. In addition, the Planning Board also granted approvals for Merrimack Premium Outlets to add temporary event uses and electric vehicle charging stations, Home Health & Hospice (Naticook Road) will add over 8,000 square feet of space to their facility, Merrimack Smiles Dental will be constructing a new facility at 75 DW Highway (following the demolition of the former Luna Caprese restaurant), and the UDM group is redeveloping the former DCU financial institution at 105 DW Highway into an automotive service facility including a 9,250 square foot addition.

Additional development and proposed changes are also slated to be before the Planning Board in early 2023 for two of Merrimack's mixed use developments. The Flatley Mixed Use project along DW Highway has begun construction on 100,000 square feet of flex-industrial space, and is proposing a modification to their conditional use permit to allow a self-storage use in lieu of a small portion of the proposed future commercial/retail development. Merrimack Park Place is also slated to approach the Board in early 2023 to



## Town Council/Town Manager's Report

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

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significantly change the residential density and commercial development ratios in what may be a contentious process, given the lack of support for the proposed changes conceptually during two meetings in 2022.

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 \$3.82 to \$3.86 per \$1,000 of assessed value in 2022. To help offset these costs, the Town Council used Unreserved Fund Balance. Last year the Council approved over \$1.35 million dollars in fund balance for tax relief.

This past year we saw a number of employees hit employment milestones. We currently have five employees with over 20 years of service, two with 25 years of service and one employee 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 Equipment Maintenance Foreman, Brian Friolet, Industrial Pretreatment Manager Phillip Appert, Detective 1<sup>st</sup>/SRO Thomas Prentice, Equipment Operator I Dean Sterns, Assistant Fire Chief Shawn Brechtel, Custodian Jean-Louis Martin and Fire Chief Matthew Duke. 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 2022, Finlay Rothhaus was elected as Chairman and Nancy Harrington was elected as Vice Chairman of the Town Council. This year saw no new faces on the Town Council. Lon Woods was elected to fill the remaining term (one year) of Councilor William Boyd who resigned in 2021 pursue other political opportunities. Councilor Barbara Healey and Councilor Andy Hunter both won re-election for another three years.

In closing, we would like to thank the residents of Merrimack, business owners, as well as the Town employees for their support. And could have not made it through without all your hard work and support. This just shows how resilient we are 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*

Finlay Rothhaus, Town Council Chairman  
*frotthaus@merrimacknh.gov*

## Donations Accepted by Town Council - 2022

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<u>Department</u>	<u>Business/Organization</u>	<u>Description of Donation</u>	<u>Amount</u>
Parks and Recreation	Monahan Companies	Monetary donation to be used towards the Town of Merrimack's 30th Annual Winter Carnival event	\$1,220.00
Parks and Recreation	Maureen Quinn Greene	Donation and Installation of a memorial park bench along the trail system at Twin Bridge Park	\$500.00
Police Department	Anonymous	Anonymous donation to be used to start a Comfort Dog Program	\$10,200.00
Parks and Recreation	Trustees of Trust Funds	Monetary donation to be used towards the Camp Scholarship Fund	\$500.00
Parks and Recreation	Merrimack Lions Club	Monetary donation to be used towards the Camp Scholarship Fund	\$510.00
Parks and Recreation	Merrimack Men's Softball	The cost of an external staircase for the Canteen Building at Martel Field with KLN Construction	\$1,200.00
Parks and Recreation	Merrimack Lions Club	Monetary donation to sponsor Summer Movie Nights in the Park	\$600.00
Parks and Recreation	Comcast/Xfinity	Monetary donation to sponsor Summer Movie Nights in the Park	\$300.00
Parks and Recreation	Merrimack Friends & Families	Monetary donation to be used towards the Camp Scholarship Fund	\$4,000.00
Parks and Recreation	Merrimack Lions Club	Monetary donation to be used towards the Camp Scholarship Fund	\$500.00
Parks and Recreation	Nick Bourne	Monetary donation from excess Eagle Scout fundraising to Watson Park for surfacing material for the Gaga Pit	\$400.00
Parks & Recreation and Welfare	Comcast/Xfinity	Monetary donation for P&R Turkey Scavenger Hunt and Welfare's Thanksgiving Baskets	\$500.00

## Appointed and Elected Town Officials

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### Conservation Commission

Steve Perkins, Chairman .....	2024
Michael Boisvert, Vice Chair .....	2023
Cynthia Glenn .....	2023
Gage Perry .....	2025
Ellen Kolb .....	2025
Eric Starr .....	2024
Gina Rosati, Alternate .....	2025
Michael Drouin, Alternate .....	2023
David Trippett, Alternate .....	2024
Timothy Thompson .....	Staff Support
Andy Hunter .....	Town Council Rep.

### Ethics Committee

Tim Guidish .....	2023
Alexander (Lex) Joy .....	2023
Wendy Thomas .....	2025
Mackenzie Murphy .....	2024
Dan Brown .....	2025

### Heritage Commission

Chip Pollard, Co-Chair .....	2024
John Frechette, Co-Chair .....	2023
Anita Creager .....	2023
Barbara Healey .....	Town Council Rep.

### Highway Safety Committee

Chief Brian Levesque .....	Chairman
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.
Timothy Thompson .....	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
Karen Freed, Secretary .....	2023
Janet Krupp, Treasurer .....	2024
Sohini Gupta .....	2023
Michael Drouin .....	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
David Shaw .....	2023
Phil Przybyszewski, Alternate .....	2025
Rick Greenier .....	MYA Liaison
Jonathan Barkley .....	MYA Liaison, Alternate
Naomi Halter .....	School Board Rep.
Laurie Rothhaus .....	School Board Rep. Alt.
Camryn Gaumont .....	Student Rep.
Maureen Hall .....	Senior Citizens Club Rep.
Matthew Casparius .....	Staff Support
Lon Woods .....	Town Council Rep.

### Planning Board

Robert Best, Chairman .....	2025
Paul McLaughlin Jr., Vice Chair .....	2023
Neil Anketell .....	2024
Lynn Christensen .....	2023
Brian Dano .....	2024
Jaimie von Schoen .....	2025
Nelson Disco, Alternate .....	2025
Maureen Tracey, Alternate .....	2024
Haleem Mediouni, Alternate .....	2023
Robert Price .....	Staff Support
Tim Thompson .....	Staff Support
Colleen Olsen .....	Staff Support
Barbara Healey .....	Town Council Ex-Officio
Tom Koenig .....	TC Ex-Officio Alternate

### Supervisors of the Checklist

Margie Petrovic, Chairman .....	2024
Jane Coelho .....	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 Cummings ..... 2025  
Bill Wilkes ..... 2023  
Michael Redding..... 2023  
Matt Shevenell ..... SAU Rep.  
Karen Freed .....Library Trustees Rep.  
Finlay Rothhaus..... Town Council Rep.

### Zoning Board of Adjustment (ZBA)

Rich Conescu, Chairman .....2023  
Rodney Buckley, Vice Chair.....2024  
Patrick Dwyer.....2025  
Lynn Christensen.....2023  
Ben Niles.....2024  
Charles “Chuck” Mower, Alternate ....2024  
Robert Price..... Staff Support  
Tim Thompson ..... Staff Support  
Colleen Olsen..... Staff Support

### Trustees of Trust Funds

Chris Christensen..... 2025  
Pat Heinrich..... 2023  
Bill Wilkes ..... 2024

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## Elected State Officials

### Governor

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

### U.S. Senate

Senator Maggie Hassan (D)  
(202) 224-3324  
www.hassan.senate.gov

Senator Jeanne Shaheen (D)  
(202) 224-2841  
www.shaheen.senate.gov

### U.S House of Representatives

District 2  
Congresswoman Ann McLane Kuster (D)  
(202) 225-5206  
kuster.house.gov

District 1  
Congressman Chris Pappas (D)  
(202) 225-5456  
pappas.house.gov

### N.H State Senate – District 11

Senator Gary Daniels (R)  
(603) 271-2642  
gary.daniels@leg.state.nh.us

### N.H House of Representatives – District 21

Representative Bill Boyd (R)  
bill.boyd@leg.state.nh.us

Representative Robert V. Healey (R)  
rvhealey@aol.com

Representative Tim S. McGough (R)  
tim.mcgough@leg.state.nh.us

Representative Maureen Mooney (R)  
maureen.mooney@leg.state.nh.us

Representative Nancy Murphy (D)  
nancy.murphy@leg.state.nh.us

Representative Jeanine M. Notter (R)  
jeanine.notter@leg.state.nh.us

Representative Rosemarie Rung (D)  
rosemarie.rung@leg.state.nh.us

Representative Wendy E.N Thomas (D)  
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

## Town Employees (As of 12/31/2022)

---

### **Assessing**

Loren Martin, Contracted Assessor  
Maureen Covell, Assessing Coordinator  
Tracy Doherty, Administrative Assessor  
Brenda Pabon, Assistant Assessor

### **Community Development**

Timothy Thompson, Director  
Stephanie Brinn, PT Secretary  
Rhonda Fleming, Secretary  
Dawn MacMillan, PT Recording Secretary  
Robert Price, Planning & Zoning Administrator  
Colleen Olsen, Assistant Planner

### **Finance**

Thomas Boland, Finance Director  
Xenia Simpson, Asst. Finance Director  
Tammie Lambert, 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  
Chris Wyman, PT Fire Inspector  
John Manuele, Fire Marshal  
Leslie Tejada, Executive Secretary

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

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

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

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

Kenneth White, Master Firefighter/Paramedic  
Melissa Winters, Master Firefighter/Paramedic  
Kip Caron, Master Firefighter  
Joshua Coulombe, Master Firefighter  
Richard Daughen, Master Firefighter  
Christopher D'Eon, Master Firefighter  
William Dodge, Master Firefighter  
Richard Ducharme, Master Firefighter  
Keith Hines, Master Firefighter  
Michael Kiernan, Master Firefighter  
Emmett Plourde, Master Firefighter  
Ryan Thomas, Master Firefighter  
Shawn Kimball, Master Firefighter  
Jason Worster, Master Firefighter  
Michael Jubinville, Firefighter/Paramedic  
Zachary McComb, Firefighter/Paramedic  
Jonathan Warner, Firefighter/Paramedic  
Bradley Wilson, Firefighter/Paramedic  
Amelia Aznive, Firefighter  
Gary Brooks, Firefighter  
Adam Egounis, Firefighter  
Spencer Heise, Firefighter  
Peter Henry, Firefighter  
Joshua Joki, Firefighter  
Bryan LaBarge, Firefighter  
Gregory Mann, Firefighter  
Michael McNeil, Firefighter  
Nicholas Miller, Firefighter  
Kyle Newman, Firefighter  
Torey O'Brien, Firefighter  
Matthew Soucy, Firefighter  
Jeromy Waterman, Firefighter

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

Chris Wyman, Call Lieutenant  
Katherine O'Hara, Volunteer AEMT  
Timothy Dutton, Volunteer EMT  
John O'Neil, Volunteer EMT  
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

## Town Employees (As of 12/31/2022)

---

### **General Government (Cont.)**

Sharon Haynes, PT Secretary  
Robert Chapman, PT Clerical

### **Media Services**

Nicholas Lavallee, Media Services Coordinator  
Justin Slez, Assistant Coordinator  
Colin Marr, PT Media Assistant

### **Library**

#### **Administration**

Yvette Couser, Library Director  
Joanne Marston, Business Manager

#### **Adult Services**

Casey Bernard, Library Assistant  
Stefanie Binette, Library Assistant

#### **Circulation**

Alyssa Jobin, Head of Circulation  
Reggie Bourne, PT Library Assistant  
Alex Jobin, PT Aide I Substitute  
Ben Pittman, PT Aide I  
Kelly Pittman, PT Aide I  
Jennifer Schaeffer, PT Aide I  
Eve Sudol, PT Aide I

#### **Technical Services**

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

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

Catherine Walter, Head of Youth Services  
Jennifer Devost, Library Assistant  
Dina Metivier, PT Aide I  
Michelle Podsiedlik, PT Page/Aide  
Claire Sullivan, Substitute

### **Maintenance**

Jered Ulrich, Maintenance Aide

### **Parks and Recreation**

Matthew Casparius, Director  
James Golisano, Recreation Program Coordinator

### **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  
Peter Uliano, PT Animal Control Officer

#### **Criminal Investigation Bureau**

Christopher Spillane, Detective Lieutenant  
Daniel Lindbom, Detective 1<sup>st</sup> SRO/MMS  
Ryan Milligan, Detective 1<sup>st</sup> SRO/MHS  
Kevin Manuele, Detective 1<sup>st</sup>  
H. Clark Preston, Detective 1<sup>st</sup>  
Jeffrey Sprankle, 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  
Bryan Alvarez, Master Patrol Officer  
Haley Ash, Master Patrol Officer  
John Dudash, Master Patrol Officer  
Amanda Groves, Master Patrol Officer  
Robert Maglio, Master Patrol Officer  
Justin Agraz, Patrol Officer  
Evan Boylan, Patrol Officer  
Tyler Colcord, Patrol Officer  
Steven Colletti, Patrol Officer  
Patrick Donahue, Patrol Officer  
Aaron Filipowicz, Patrol Officer  
Sotiraq Furxhiu, Patrol Officer  
Matthew Guinard, Patrol Officer  
Brian Masker, Patrol Officer  
Jonathan McNeil, Patrol Officer  
Jordan Miranda, Patrol Officer  
Richard Rodrigues, Patrol Officer  
Jared Smith, Patrol Officer  
Shannon Wilcox, Patrol Officer



## Town Employees (As of 12/31/2022)

---

### **PT Crossing Guards**

Stratton Gatzimos  
Patricia Girouard  
Bruce Moreau

### **Communications**

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

### **Public Works**

#### **Administration & Engineering**

Kyle Fox, Director  
Dawn Tuomala, Dep. Director/Town Engineer  
Rebecca Starkey, Executive Secretary

#### **Buildings & Grounds**

Kyle MacLean, Custodian  
Philip Meschino, Custodian  
Roland Lemery, PT Custodian  
Kimberly Russell, PT Custodian  
Tom Russell, PT Custodian

#### **Equipment Maintenance**

Scott Conway, Equipment Maintenance Foreman  
Chris Connacher, Mechanic II  
Patrick Hill, Mechanic II  
Brandon Whitney, 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  
Wayne Lombard, Equipment Operator II  
Henry Boucher, Equipment Operator I  
Robert Burley, Equipment Operator I  
Steven Cook, Equipment Operator I  
Matthew Gilfoy, Equipment Operator I

Robert Golemo, Equipment Operator I  
Robert Lovering Jr., Equipment Operator I  
Joshua Moss, Equipment Operator I  
Justin Morhauser, Equipment Operator I  
Brian Palmer, Equipment Operator I  
Jacob Stevens, Equipment Operator I  
Kenneth Bouchard, Maintainer  
David Martin, Maintainer  
Ryan Shanahan, Maintainer

#### **Solid Waste**

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

#### **Wastewater**

Leo Gaudette, Chief Operator  
Shannon Saari, Secretary  
Joseph Piccolo, Asst. Chief Operator  
Derek Connell, Maintenance Manager  
Michael Gorman, Sewer Inspector  
Chris Ciardelli, Laboratory Manager  
Kevin Wilkins, Operator II/Lab Technician  
Paul Dube, Equipment Operator III  
William Hoyt Jr., Equipment Operator III  
Robert Wells, Equipment Operator III  
David Blaine, Operator I  
Devin Greenhalgh, 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  
Rebecca Gardner, Account Clerk II  
Annette Handy, Account Clerk II  
Donna Lilley, Account Clerk II  
Ruth Puopolo, Account Clerk II

#### **Welfare**

Patricia Murphy, PT Welfare Administrator

## Town Employees (As of 12/31/2022)

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### EMPLOYEES WHO LEFT EMPLOYMENT IN 2022

#### Assessing

Isaiah Koranda, Assistant Assessor

#### Community Development

Casey Wolfe, Assistant Planner

#### Fire and Rescue Department

##### Administration

Shawn Brechtel, Asst. Fire Chief

Paul King, PT Fire Inspector

##### Career Fire Rescue & Emergency Services

Nathan Landry, MFF/Paramedic

Courtney Larabee, Firefighter

##### PT Call Ambulance Attendants

Michelle Creswell, AEMT

Adam Jimenez, AEMT

Marissa Marsella, AEMT

Michelle Othot, AEMT

#### General Government

##### Media Services

David McInnis, On Call Media Assistant

#### Library

##### Adult Services

Maxwell Blanchette, Head of Adult Services

Angela Putnam, PT Library Assistant

##### Circulation

Claudette Simoneau, PT Aide I

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

Samantha Diggins, PT Aide I

#### Police Department

##### Administrative & Support Services

Haylie Gulino, PT Animal Control Officer

Holly Estey, Detectives Secretary

##### Criminal Investigation Bureau

Thomas Prentice, Detective 1<sup>st</sup> SRO/MMS

##### Communications

Dawn Cote, Dispatcher III

Denise Genereux, Dispatcher I

Victoria Lapointe, Dispatcher III

#### Patrol

Aaron Petruccelli, Patrol Officer

#### Public Works

##### Administration

Kevin Anderson, Environmental. Coordinator

Ashley Litwinenko, Environmental Coordinator

##### Buildings and Grounds

Jean-Louis Martin, Custodian

Andrew Pearson, PT Custodian

##### Highway

Kyle Chamberlain, Equipment Operator I

Christopher Donaldson, Equipment Operator I

Peter Jenkins, Equipment Operator I

Scott Merrill, Equipment Operator I

Matthew Rockwell, Equipment Operator I

Dean Stearns, Equipment Operator I

Jason Vachon, Maintainer

##### Equipment Maintenance

Brian Friolet, Equipment Maintenance Foreman

##### Wastewater

Sarita Croce, Asst. Public Works Director

Phillip Appert, Industrial Pretreatment Mgr.

Jason Bellemore, Equipment Operator I

Jeffrey Hargreaves, Asst. Maintenance Mgr.

Taylor Ingerson, Mechanic I

Ronald Miner III, Mechanic II

##### Town Clerk/Tax Collector

Christine Hunt, Account Clerk II

## Employee Recognitions & Retirees

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The following employees were recognized in 2022 for their dedicated years of service:

	<u>Employee Name</u>	<u>Department</u>	<u>Position</u>
<b>5 Years of Service</b>			
	Joshua S. Coulombe	Fire	Master Firefighter
	Christopher T. D'Eon	Fire	Master Firefighter
	Lorenzo DiPaola	Fire	Master Firefighter
	Matthew J. Loranger	Fire	Master Firefighter - Paramedic
	Emmett K. Plourde	Fire	Master Firefighter
	Kenneth H. White	Fire	Master Firefighter - Paramedic
	Jason C. Worster	Fire	Master Firefighter
	Bryan Alvarez	Police	Master Patrol Officer
	Haley E. Ash	Police	Master Patrol Officer
	Amanda R. Groves	Police	Master Patrol Officer
	Victoria M. LaPointe	Police	Dispatcher III
	Kerry O. Tarleton	Police	Office Manager
	Frederic D. Mackey	Public Works - Highway	Equipment Operator III
	Christopher J. Ciardelli	Public Works - Wastewater	Laboratory Manager
	William F. Hoyt Jr	Public Works - Wastewater	Equipment Operator III
<b>10 Years of Service</b>			
	Brandon D. Gagnon	Police	Police Sergeant
	Christopher W. Connacher	Public Works - Equip. Maint.	Mechanic II
	Julio Molinari	Public Works - Solid Waste	Equipment Operator III
<b>15 Years of Service</b>			
	Sean P. McGuire	Police	Police Sergeant
	Richard M. McKenzie	Police	Police Sergeant
	Christopher S. Spillane	Police	Detective Lieutenant
	William M. Vandersyde	Police	Community Services Officer
	Betsy A. Berube	Public Works - Highway	Secretary
	Gregory S. Blecharczyk	Public Works - Highway	Foreman
<b>20 Years of Service</b>			
	Carol A. Miner	Fire & Rescue - Bldg. & Health	Secretary
	Kenneth R. Macleod	Police	Police Captain
	Erika A. Maguire	Police - Communications	Asst. Comm. Supervisor
	Robert N. Golemo	Public Works - Highway	Equipment Operator I
	Ian D. Robinson	Public Works - Solid Waste	Recycling Attendant
<b>25 Years of Service</b>			
	Richard M. Gagne	Fire & Rescue	Fire Captain
	Wayne C. Lombard	Public Works - Highway	Equipment Operator II
<b>35 Years of Service</b>			
	David B. Blaine	Public Works - Wastewater	Operator I

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## Employee Recognitions & Retirees

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The following employees retired from employment in 2022:

<u>Name</u>	<u>Position</u>	<u>Department</u>	<u>Years of Service</u>
Phillip J. Appert	Industrial Pretreat Mgr.	Wastewater	Over 3 years
Brian J. Friolet	Foreman	Public Works - Eq. Maint.	Over 37 years
Thomas M. Prentice	Detective 1 <sup>st</sup> /SRO	Police	Over 21 Years
Dean Stearns	Equipment Operator I	Public Works - Highway	Over 21Years
Shawn P. Brechtel	Asst. Fire Chief	Fire	Over 21 Years
Jean-Louis G. Martin	Custodian	Public Works - Bldg. & Grds.	Over 3 years

## In Memory

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**Alan Buttrick**  
1944-2022

Alan E. Buttrick, age 78, a resident of Nashua and former longtime resident of Chelmsford, passed away at Community Hospice House in Merrimack, NH on Monday, September 5, 2022 surrounded by his loving family. He was the beloved husband of Barbara (Hermance) Buttrick with whom he enjoyed almost 50 years of marriage. He was born in Arlington on January 8, 1944 and raised in Lexington, MA. He was the son of the late Gorham and Grace (Dahlrymple) Buttrick.

He worked in automotive service and repair for 53 years and was the owner of Buttrick's Automotive Center in Chelmsford in the 80s and retired at age 71 from the Town of Merrimack Public Works garage.

In addition to his loving wife, Alan is survived by his daughters, Donna Costa and her significant other Wayne Carolan, and Cynthia McKenzie and her husband Richard.

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**Chief Joseph Robert Devine**  
1933-2022

Chief Joseph Robert Devine, 88, of Merrimack, NH and Edgewater, FL passed away surrounded by family on February 7, 2022. Born February 25, 1933, Joe was the son of Joseph S. Devine and Gladys (Evans) Devine.

Joe proudly served in the US Army during the Korean War. Starting his police career in the Army as a Military Police Officer on Governor's Island in New York. He began his law enforcement career at the Johnston Police Department. Excelling through the ranks, Joe retired as the Deputy Chief in Johnston after 17 years of service. He continued his calling in public safety as a Chief in St. Johnsbury, VT; Claremont, NH and later settled in Merrimack, NH where he proudly served the Town of Merrimack as their

Chief of Police retiring in 2002.

Chief Devine received an Associate of Science degree in Law Enforcement in 1970, and a Bachelor of Science degree in Law Enforcement in 1972 from Bryant College in Smithfield, RI. He was certified by the New Hampshire Police Standards and Training Council in July, 1976.

Chief Devine was also recognized for outstanding service to the Merrimack community in 1992 by Veterans Of Foreign Wars Post #8641, when he was chosen as the "Police Officer of the Year". He also received a Special Commendation from the Town Manager for Police Service in 1990 and received recognition for Level I Accreditation Certification in 1999.

On September 28, 2002 Chief Joseph Devine retired from the Merrimack Police Department with over 21 years of service to the Town of Merrimack.



## In Memory

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### **Lawrence Gay** 1945 – 2022

Lawrence James Gay, 76, of Nashua, New Hampshire, died Wednesday, July 20, 2022.

He was married to the late Carolyn A. (Nelson) Gay who passed away in 2015. Born in Lowell, Massachusetts, he was the son of the late Edward F. and Evelyn (Hart) Gay.

He attended Tewksbury Public Schools prior to joining the U.S. Navy.

Prior to his retirement, Larry gave his all for the Highway Division of Public Works as an Equipment Operator III from 1990 to 2014.

He is survived by his daughters, Mary Mitchell of Lowell and Janette Shanley of Nashua; brother, Daniel and his wife, Barbara Gay, of Minnesota; three sisters, Janice and her husband, Joseph Comtois, of Nashua, Joan and her husband, Richard Bouchard, of Pelham, New Hampshire, and Constance and her husband, David Roy, of Tewksbury, Massachusetts; four grandchildren, James Shanley, Samantha Shanley and Steven Shanley and Michelle Larssen; four great-grandchildren, Jace Shanley, Evalise Shanley, Peyton Shanley and Ariyah Shanley; stepchildren, Richard Larssen, Layla Larssen, Peter Larssen and Carl Larssen; several step-grandchildren as well as several nieces and nephews.

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### **Betty Spence** 1954 – 2022

Betty Jean Spence, 67, of Merrimack, New Hampshire passed away on Saturday, January 8, 2022.

Betty's service to the Town of Merrimack is unparalleled - she was an employee of the Town for over 30 years. Betty served as the Town Clerk/Tax Collector, Assistant Town Manager, Interim Welfare Administrator, volunteer firefighter and an emergency medical technician.

Betty served on the last Board of Selectmen and the first Town Council, at one point, held the position of Vice Chairman of the Board of Selectmen and also Vice Chairman and the Chairman of the Town Council.

On September 2, 2005 Betty retired from the Town of Merrimack. We are forever grateful for all the time and effort that Betty provided to the Town.

## In Memory

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**Phillip N. Straight**  
1946-2022

Phillip N. Straight, 76, of Merrimack passed away on Tuesday October 25th at his home surrounded by his loving family. He was born in Emerson, IA son of Ivan and Zelma Straight. Phil was raised and educated in Iowa and received his civil engineering degree in 1992. He was also a member of the Army National Guard and later went on to work and retire from the state of Iowa Soil Conservation reclaiming mines.

Phil served as a State Representative for the Town of Merrimack for 2 terms and was a Merrimack Conservation Commission member for 6 years and a member of the Zoning Board of Adjustment for over 8 years. He was passionate about serving in his community, his state and his country.

He is survived by his wife Nancy Harrington of 20 years. Phil will also be deeply missed by his daughter Brenda Sale and her husband Jamie and their children Morgan, Katelyn, and Nolan; son PJ Comeau and his wife Christine and their children Brayden Comeau, Julia Bell, Alexis Bell; daughter Michele deBettencourt and her husband Antone III and their children Taylor, Sydney, Dylan; step sons Wes Sowers and his wife Allison; Dusty Sowers and his wife Gaby; brother Larry Straight and sister Dolores Elkins. Phil was predeceased by his siblings Leo, Dale, Kenny, and Dorothy Groves.



# TOWN OF MERRIMACK, NH



## 2022 TOWN MEETING MINUTES AND RESULTS

## 2022 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

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### Deliberative Session – March 9, 2022

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

Moderator Christensen introduced Town Council Chair Tom Koenig. Councilor Koenig welcomed the body to the meeting and introduced Town Council members Nancy Murphy, Andy Hunter, Lon Woods, Barbara Healey, Finlay Rothhaus and Nancy Harrington. Also introduced were Town Manager Paul Micali, Town Attorney Matt Upton, Finance Director Tom Boland and Town Clerk/Tax Collector Diane Trippett. Moderator Christensen then introduced Merrimack's new Fire Chief Mark DiFronzo.

### **Article 2**

Shall the Town vote to raise and appropriate the sum of \$10,102,750 (gross budget) for Waste Water Treatment upgrades to the Wash Water Piping, Compost Facility, Headworks Building and New Screening Building as well as ADA improvements and other miscellaneous upgrades to the main plant, and to authorize the issuance of not more than \$10,102,750 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and to further authorize the Town Council to apply for, obtain and accept any federal, state, or other aid, grants or other funds, that may be made available in conjunction with said purpose that may reduce the amount to be financed with bonds and notes, and to participate in the State Revolving Fund (SRF) RSA 486:14 established for this purpose; and to allow the Town Council to take any other action or to pass any other vote relative thereto.

(Recommended by the Town Council 7-0-0) (3/5th ballot vote required for approval)

**Motion was made by Councilor Hunter and seconded by Councilor Harrington to move Article 2 as printed.**

**Councilor Hunter yielded the floor to Sarita Croce, Assistant Public Works Director. Ms. Croce provided an overview of the Waste Water Treatment Facility and its operations. Ms. Croce stated that this proposed bond is for Phase V upgrades to the treatment facility. Ms. Croce stated that with rising material and transportation costs, and supply chain issues, the bids that were returned for the phase 3 and 4 upgrades came in at \$8.2 million dollars higher than expected. Certain components of the project were removed and the remaining most critical parts to be upgraded have been identified and placed into this new project.**

**This project will entail building a new Influent Screenings building to address the growing issue with flushable wipes. It will also include upgrades to the ventilation system at the compost facility, installation of a washwater piping system and renovations to the administrative spaces, bathrooms and laboratory in the Headworks Building. This building is not ADA compliant and this issue would be addressed with the renovations.**



## 2022 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

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The project is estimated to cost \$10.1 million dollars. Costs will be offset by a \$2 million dollar grant through the American Rescue Plan Act. The remaining \$8.1 million dollars would be bonded by a 20 year loan at 2.5%. Funding for the debt repayment will come from sewer user fees and will not impact property taxes.

John Sauter, 9 Elizabeth Dr, asked if the interest rate of 2.5% was reasonable. Town Manager Micali responded that the bond would be financed through the state revolving fund which offers a lower interest rate than commercial lenders. The 2.5% rate is a good number.

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

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### Article 3

(By Petition)

Shall the Town vote to raise and appropriate the sum of \$3,000,000 (gross budget) for drainage and road repairs to Woodland Drive area (Shady Lane, Evergreen Drive, Glenwood Lane, Deerwood Drive, Birchwood Road, Pinetree Lane, Fernwood Drive, Forest Drive, Hartwood Drive and Timber Lane) and to authorize the issuance of not more than \$3,000,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and to further authorize the Town Council to apply for, obtain and accept any federal, state, or other aid, grants or other funds, that may be made available in conjunction with said purpose that may reduce the amount to be financed with bonds and notes; and to allow the Town Council to take any other action or to pass any other vote relative thereto and to further raise and appropriate the sum of \$40,000 for the purpose of 2022-23 interest on said bonds or serial notes?" (by petition) (Recommended by the Town Council 0-0-0) (3/5th ballot vote required for approval)

Motion was made by Harvey Bloom, 3 Evergreen Dr, and seconded by Elaine Bloom, 3 Evergreen Drive to move Article 3 as printed.

Mr. Bloom stated that the roads in the development have been paved and repaved but are not secure. There are holes, potholes, and drainage and ponding issues in the area. The residents in the development would like to see the roads reviewed, prioritized and re-paved. To support their request to the Public Works Department they crafted this petitioned article and obtained forty-three signatures. They are requesting three million dollars to start the process for the Public Works Department to determine priorities and what needs to be done in this area.

Chairman Koenig asked Public Works Director Kyle Fox what could be accomplished with three million dollars. Mr. Fox responded that the amount requested would not complete the work necessary for the roads in the development but that it would be a good starting point. He stated that Public Works is aware that the roads have not been paved for years due to a drainage issue that exists in the area. Drainage needs to be addressed prior to paving. It's a complicated project as this area is very flat and the largest challenge is in finding a location to discharge storm water. If the bond passed, the town would work in combination with a consultant to conduct a detailed survey and town engineers to design portions of the project. The area has been partially surveyed and there are plans

## 2022 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

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for this project included in the Capital Improvements Program. Preparations are being made for this necessary project; however complete funding for it is not available at this time.

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

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### 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 \$36,218,840? Should this article be defeated, the default budget shall be \$34,355,572, 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.)

Motion was made by Councilor Koenig and seconded by Councilor Rothhaus to move Article 4 as printed.

Councilor Koenig stated this year's proposed budget reflects an increase of \$1.7 million dollar over last year's budget. He noted that the increase is being offset by grants and the rest of the changes with the budget equal a level funded budget as compared to the prior year. The increase shown is primarily attributed to \$827,000 for communications equipment for police, fire and public works and \$853,000 in the fire department budget for staffing eight additional fire fighters. Increases to the budget include: union and non-union wage increases, a change from part-time to full-time in the Town Clerk/Tax Collector's office, new positions for an equipment operator in Public Works and an additional dispatcher in the Police department. There were also increases in sand and salt, maintenance contracts, vehicle fuel, electricity, elections, legal services, and solid waste tipping fees. Reductions to the budget are seen with health insurance premiums, in payroll with 52 weeks being budgeted for verses 53 last year, recycling costs, and debt reduction.

John Sauter, 9 Elizabeth Dr moved to add \$100,000 to the IT budget. Justin Slez, 5 Colonial Dr, seconded the motion.

Mr. Sauter stated he was a member of the Technology Committee that oversaw the use of computers to improve efficiencies. The committee didn't foresee today's issues with ransomware demands. He is concerned that smaller organizations will be targeted and noted that compared to other municipalities Merrimack's IT budget and staffing levels are much smaller than others. This additional funding will allow for a long term plan to improve IT security and move toward a more realistic budget for Merrimack.

Moderator Christensen advised that the change if approved would be a change to the bottom line of the budget only. The Town Council would determine how the monies would be spent.

Town Manager Micali responded that Merrimack's IT is secure. The Town contracts with a third-party provider for ransomware. In addition, the Town has applied for and obtained grants through the State of NH to help with IT and our IT structure to ensure security. The Town has two full-

**2022 Annual Town Meeting**  
Submitted by Diane Trippett, Town Clerk/Tax Collector

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time IT employees on staff who have installed a number of checks and balances to handle ransomware.

Chris Christensen, 27 Greatstone Dr, asked if there are any increases in the IT budget this year for these purposes. Town Manager Micali responded that outside of salaries there were no increases to the IT budget. He noted that equipment purchases needed for ransomware would come from Capital Reserve Funds. Mr. Christensen asked if there were increases to capital reserve funding. Mr. Micali stated funding is the same as last year.

There being no further discussion Moderator Christensen called for a vote on the amendment.

The amendment FAILED.

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

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**Article 5**

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 4.

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

# 2022 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

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

Councilor Harrington stated that Article 5 maintains the long established practice of depositing monies into capital reserve funds, also known as savings accounts. These accounts were previously established to avoid bonding for major equipment and purchases. During the past year, capital reserve funds were used to pay for two fire trucks, a truck for the Public Works Department and various transfer station equipment. These were paid for with cash and not bonded as the funding was there. Funding for deposits into these accounts are required by law to be include in a separate warrant article and not included in the budget.

Councilor Koenig noted that the amounts requested to be added are driven by review of the Capital Improvement Program which looks out 6 years to determine what projects and equipment replacements are coming up and what monies are necessary to fund them. This is a savings account that allows for payment of the items when they are needed.

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

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## Article 6

To see if the town will vote to raise and appropriate the sum of \$500,000 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.)

Motion was made by Councilor Healey and seconded by Councilor Hunter to move Article 6 as printed.

Councilor Healey stated this fund relates only to Waste Water Improvements. It is similar to Article 5 in that it is a savings account designed to pay for expenditures needed to fix and replace items at the Waste Water Treatment Facility.

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

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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 Teamsters, Local 633, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Wage and Benefit
2022-23	2.5%	\$49,759
2023-24	3.0%	\$35,555

## 2022 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

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and further to raise and appropriate the sum of \$49,759, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? 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.)

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

Councilor Woods explained that the contract was a two-year contract covering July 1, 2022 to June 30, 2024. Include in the contract is a 2.5% wage increase in year one and a 3% wage increase in year two. Other changes to the contract include a life insurance benefit increase for spouses and children, a change to on-call Holiday pay to provide for two hours of pay at an employee's base wage when required to be on-call and an allowance of up to \$125.00 every three years for prescription safety glasses.

Shannon Barnes, 55 Lawrence Rd, questioned the roles and responsibilities of the employees in Local 633 bargaining unit. Town Manager Micali responded that this bargaining unit covered Public Works supervisors and secretaries at Highway, Solid Waste and the Waste Water Treatment Facility.

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

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### Article 8

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

PROPOSED AMENDMENT to Charter Article 6-2 A.

There shall be a board of three (3) Trustees of Trust Funds whose powers and duties are provided by New Hampshire State Law. Trustees of Trust Funds shall be elected at the regular Town election for terms of three (3) years, one (1) Trustee each year. Vacancies shall be filled by appointment by the Town Council for the unexpired term; **“further, the board may recommend to the Town Council and the Town Council may appoint up to two (2) Alternates Members for a one-year term.”**

**Motion was made by Councilor Murphy and seconded by Councilor Woods to move Article 8 as printed.**

Councilor Murphy explained the Town Council supports this article and there is no tax impact associated with passage of it. The intent of this article is to allow for alternate members to act in place of an elected trustee who may become unavailable to perform their duties. As a three member board it can be difficult to conduct work when one member is not available as was seen during the past year with the passing of Trustee Jack Balcom. Alternates are a good way to provide for continuity of the board and can provide experience for people considering volunteering for positions. Shannon Barnes, 55 Lawrence Rd, spoke in support of the article. She noted the work of the Trust Fund Trustees and noted that they manage funds for the town and the school district. She agrees



## 2022 Annual Town Meeting

Submitted by Diane Trippett, Town Clerk/Tax Collector

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that it is important to have an alternate to provide for continuity in the event of an unforeseen event with a sitting member.

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

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Cinda Guagliumi, 22 Ministerial Drive, stated that Moderator Christensen is stepping down and not re-running for School District Moderator. She recognized and thanked Mrs. Christensen for her time and dedication to the community.

Councilor Koenig recognized Cinda Guagliumi and Shannon Barnes for their service to the town as School Board members. Both are stepping down and not re-running for School Board. He thanked them for their time and service to the community.

Motion was made by Councilor Koenig and seconded by Councilor Harrington to adjourn the meeting.

The meeting adjourned at 7:52 PM.

Respectfully submitted,



Diane Trippett,

Town Clerk/Tax Collector

**2022 Annual Town Meeting**  
Submitted by Diane Trippett, Town Clerk/Tax Collector

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**Voting Day – April 12, 2022**

The second session of the Merrimack Town Meeting was held on April 12, 2022. The following offices and questions were on the ballot:

<b><u>Town Councilor 3 years</u></b>	<b><u>Vote for not more than two (2)</u></b>
Andy Hunter	1392 votes
Charles Lafond	656 votes
Barbara A. Healey	1581 votes

Andy Hunter and Barbara A. Healey were elected to the position of Town Councilor and were so declared.

<b><u>Town Councilor 1 year</u></b>	<b><u>Vote for not more than one (1)</u></b>
Michael R. Drouin	795 votes
Lon S. Woods	1266 votes

Lon S. Woods was elected to the position of Town Councilor and was so declared.

**Ethics Committee Member 3 years**                      **Vote for not more than two (2)**

No candidates filed for the position. Daniel Brown received 76 write-in votes and Wendy Thomas received 41 write-in votes. Daniel Brown and Wendy Thomas were elected as Ethics Committee Members and were so declared.

<b><u>Library Trustees 3 years</u></b>	<b><u>Vote for not more than one (1)</u></b>
Debra Covell	1631 votes

Debra Covell was elected to the position of Library Trustee and was so declared.

<b><u>Trustee of the Trust Funds 3 years</u></b>	<b><u>Vote for not more than one (1)</u></b>
Chris Christensen	1396 votes
David Rutzkie	476 votes

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

<b><u>Moderator 2 years</u></b>	<b><u>Vote for not more than one (1)</u></b>
Lynn Christensen	1708 votes

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

<b><u>1 Supervisor of the Checklist 4 years</u></b>	<b><u>Vote for not more than one (1)</u></b>
Miriam Gage	1610 votes

Miriam Gage was elected to the position of Supervisor of the Checklist and was so declared.

<b><u>1 Supervisor of the Checklist 6 years</u></b>	<b><u>Vote for not more than (1)</u></b>
Fran L'Heureux	1116 votes
Tarah A. Noonan	876 votes

**2022 Annual Town Meeting**  
Submitted by Diane Trippett, Town Clerk/Tax Collector

---

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

**Article 2**

Shall the Town vote to raise and appropriate the sum of \$10,102,750 (gross budget) for Waste Water Treatment upgrades to the Wash Water Piping, Compost Facility, Headworks Building and New Screening Building as well as ADA improvements and other miscellaneous upgrades to the main plant, and to authorize the issuance of not more than \$10,102,750 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and to further authorize the Town Council to apply for, obtain and accept any federal, state, or other aid, grants or other funds, that may be made available in conjunction with said purpose that may reduce the amount to be financed with bonds and notes, and to participate in the State Revolving Fund (SRF) RSA 486:14 established for this purpose; and to allow the Town Council to take any other action or to pass any other vote relative thereto.

(Recommended by the Town Council 7-0-0) (3/5th ballot vote required for approval)

Yes 1822 votes

No 474 votes

Article 2 passed and was so declared.

**Article 3**

(By Petition)

Shall the Town vote to raise and appropriate the sum of \$3,000,000 (gross budget) for drainage and road repairs to Woodland Drive area (Shady Lane, Evergreen Drive, Glenwood Lane, Deerwood Drive, Birchwood Road, Pinetree Lane, Fernwood Drive, Forest Drive, Hartwood Drive and Timber Lane) and to authorize the issuance of not more than \$3,000,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and to further authorize the Town Council to apply for, obtain and accept any federal, state, or other aid, grants or other funds, that may be made available in conjunction with said purpose that may reduce the amount to be financed with bonds and notes; and to allow the Town Council to take any other action or to pass any other vote relative thereto and to further raise and appropriate the sum of \$40,000 for the purpose of 2022-23 interest on said bonds or serial notes?"

(By petition) (Not Recommended by the Town Council 4-0-3) (3/5th ballot vote required for approval)

Yes 1008 votes

No 1255 votes

Article 3 failed and was so declared.

**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 \$36,218,840? Should this article be defeated, the default budget shall be \$34,355,572, 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.)

**2022 Annual Town Meeting**  
Submitted by Diane Trippett, Town Clerk/Tax Collector

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Yes           1437 votes  
No             809 votes  
Article 4 passed and was so declared.

**Article 5**

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>5,000</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 4.

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

Yes           1648 votes  
No             645 votes  
Article 5 passed and was so declared.

**Article 6**

To see if the town will vote to raise and appropriate the sum of \$500,000 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.)

Yes           1736 votes  
No             542 votes  
Article 6 passed and was so declared.

**2022 Annual Town Meeting**  
Submitted by Diane Trippett, Town Clerk/Tax Collector

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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 Teamsters, Local 633, which calls for the following increases in salaries and benefits at the current staffing levels:

<b>Fiscal Year</b>	<b>Wage Increase</b>	<b>Wage and Benefit Costs</b>
2022-23	2.5%	\$ 49,759
2023-24	3.0%	\$ 35,555

and further to raise and appropriate the sum of \$49,759, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? 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 1681 votes

No 632 votes

Article 7 passed and was so declared.

**Article 8**

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

PROPOSED AMENDMENT to Charter Article 6-2 A.

There shall be a board of three (3) Trustees of Trust Funds whose powers and duties are provided by New Hampshire State Law. Trustees of Trust Funds shall be elected at the regular Town election for terms of three (3) years, one (1) Trustee each year. Vacancies shall be filled by appointment by the Town Council for the unexpired term; **“further, the board may recommend to the Town Council and the Town Council may appoint up to two (2) Alternates Members for a one-year term.”**

Yes 1703 votes

No 531 votes

Article 8 passed and was so declared.

Respectfully Submitted,

*Diane Trippett*

Diane Trippett,  
Town Clerk/Tax Collector



**TOWN OF MERRIMACK, NH**



**2022 FINANCIAL REPORTS  
AND SUMMARIES**

**TOWN OF MERRIMACK,  
NEW HAMPSHIRE**

**ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2022**

# Auditor's Report for Fiscal Year Ending June 30, 2022

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**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2022**

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# Auditor's Report for Fiscal Year Ending June 30, 2022

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**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2022**

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# Auditor's Report for Fiscal Year Ending June 30, 2022

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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 accompanying financial statements of the governmental activities, business-type activities, major governmental and proprietary fund, and aggregate remaining fund information of the Town of Merrimack as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, major governmental and proprietary fund, and aggregate remaining fund information of the Town of Merrimack, as of June 30, 2022, and the respective changes in financial position and where applicable, cash flows thereof, 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 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.

##### *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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 generally accepted auditing standards 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.

# Auditor's Report for Fiscal Year Ending June 30, 2022

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

In performing an audit in accordance with generally accepted auditing standards, 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.

### ***Change in Accounting Principle***

As discussed in Note 2-C to the financial statements, in fiscal year 2022 the Town adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

**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 the 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 accompanying combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also 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 were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules 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, 2022

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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 February 14, 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, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

February 14, 2023  
Concord, New Hampshire



PLODZIK & SANDERSON  
Professional Association

# Auditor's Report for Fiscal Year Ending June 30, 2022

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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, 2022.

### **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 financing decisions. Both the Governmental Funds Balance Sheet and the Governmental Funds Statement of

# Auditor's Report for Fiscal Year Ending June 30, 2022

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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 \$102,435,717 (i.e., net position), an increase of \$3,074,934 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$22,963,967, a decrease of \$1,024,212 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the governmental funds was \$8,979,537, an increase of \$264,900 in comparison to the prior year.
- Cash and cash equivalents plus investments for Governmental Funds totaled \$52,787,999 as of June 30, 2022, as compared to a total of \$51,695,966 as of June 30, 2021.
- Total bonds and notes payable at the close of the current fiscal year was \$16,373,660, an increase of \$6,077,410 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 \$924,000.



# Auditor's Report for Fiscal Year Ending June 30, 2022

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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.

### NET POSITION (In thousands)

	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021 *</u>	<u>2022</u>	<u>2021 *</u>
Current and other assets	\$ 71,879	\$ 69,391	\$ 12,978	\$ 9,050	\$ 84,857	\$ 78,441
Capital assets	<u>72,299</u>	<u>70,410</u>	<u>46,368</u>	<u>40,604</u>	<u>118,667</u>	<u>111,014</u>
Total assets	144,178	139,801	59,346	49,654	203,524	189,455
Deferred outflows of resources	<u>7,290</u>	<u>9,348</u>	<u>396</u>	<u>367</u>	<u>7,686</u>	<u>9,715</u>
Long-term liabilities outstanding	32,513	42,498	6,583	7,374	39,096	49,872
Other liabilities	<u>2,882</u>	<u>1,543</u>	<u>10,378</u>	<u>1,885</u>	<u>13,260</u>	<u>3,428</u>
Total Liabilities	35,395	44,041	16,961	9,259	52,356	53,300
Deferred inflows of resources	<u>52,911</u>	<u>44,429</u>	<u>3,508</u>	<u>2,081</u>	<u>56,419</u>	<u>46,510</u>
Net Position:						
Net investment in capital assets	69,518	67,316	32,775	33,401	102,293	100,717
Restricted	5,296	4,173	-	619	5,296	4,792
Unrestricted	<u>(11,652)</u>	<u>(10,810)</u>	<u>6,499</u>	<u>4,661</u>	<u>(5,153)</u>	<u>(6,149)</u>
Total net position	<u>\$ 63,162</u>	<u>\$ 60,679</u>	<u>\$ 39,274</u>	<u>\$ 38,681</u>	<u>\$ 102,436</u>	<u>\$ 99,360</u>

\* 2021 amounts reflect the prior period adjustment described in Note 19 to the financial statements.

## Auditor's Report for Fiscal Year Ending June 30, 2022

### CHANGES IN NET POSITION (In thousands)

	<u>Governmental</u>		<u>Business-Type</u>		<u>Totals</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021 *</u>	<u>2022</u>	<u>2021 *</u>
Revenues:						
Program revenues						
Charges for services	\$ 2,768	\$ 2,147	\$ 6,245	\$ 5,936	\$ 9,013	\$ 8,083
Operating grants and contributions	2,859	924	171	274	3,030	1,198
General revenues						
Property and other taxes	18,691	17,820	-	-	18,691	17,820
Licenses and permits	6,428	6,676	-	-	6,428	6,676
Grants and contributions not restricted to specific programs	2,160	2,522	-	-	2,160	2,522
Investment income	77	870	15	19	92	889
Other	<u>727</u>	<u>228</u>	<u>-</u>	<u>25</u>	<u>727</u>	<u>253</u>
Total revenues	33,710	31,187	6,431	6,254	40,141	37,441
Expenses:						
General government	4,000	3,348	-	-	4,000	3,348
Public safety	15,792	16,251	-	-	15,792	16,251
Highways and streets	6,439	5,854	-	-	6,439	5,854
Health and welfare	145	148	-	-	145	148
Sanitation	1,947	1,794	-	-	1,947	1,794
Culture and recreation	2,387	2,092	-	-	2,387	2,092
Community development	10	7	-	-	10	7
Interest on long-term debt	87	100	-	-	87	100
Unrealized loss on investments	420	-	15	-	435	-
Sewer operations	-	-	5,823	5,227	5,823	5,227
Total expenses	<u>31,227</u>	<u>29,594</u>	<u>5,838</u>	<u>5,227</u>	<u>37,065</u>	<u>34,821</u>
Change in net position	2,483	1,593	593	1,027	3,076	2,620
Net position - beginning of year	<u>60,679</u>	<u>59,086</u>	<u>38,681</u>	<u>37,654</u>	<u>99,360</u>	<u>96,740</u>
Net position - end 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>

\* 2021 amounts reflect the prior period adjustment described in Note 19 to the financial statements.

## Auditor's Report for Fiscal Year Ending June 30, 2022

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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 \$102,293,067 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 \$5,296,270 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of \$(5,153,620) reflects a deficit 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 \$2,482,504. Key elements of this change are as follows:

Excess (deficiency) of revenues and transfers in over expenditures and transfers out:	
General fund operations	\$ (654,553)
Special revenue funds	(160,464)
Capital project funds	(89,018)
Permanent funds	<u>(120,177)</u>
Subtotal	(1,024,212)
Depreciation in excess of debt service principal paydown	(2,766,024)
Capital assets acquired from current and prior year revenues, non-bonded	4,967,481
Change in recognized pension obligations	1,202,017
Change in recognized OPEB obligations	168,817
Changes in compensated absences, accrued interest expense and accrued landfill postclosure care costs	74,871
Change in deferred tax revenue	<u>(140,446)</u>
Total	<u>\$ 2,482,504</u>



# Auditor's Report for Fiscal Year Ending June 30, 2022

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**Business-type activities.** Business-type activities for the year resulted in a change in net position of \$592,430. This change primarily resulted from an increase in charges for services for the Town's sewer operations.

## 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 \$8,979,537; committed fund balance (non-sewer capital reserves) was \$4,707,944, while total fund balance was \$17,560,045. 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, 2022</u>	<u>June 30, 2021</u>	<u>Change</u>
<u>General Fund</u>			
Unassigned fund balance	\$ 8,979,537	\$ 8,714,637	\$ 264,900
Committed fund balance (Capital Reserves)	4,707,944	4,870,909	(162,965)
Other fund balance	<u>3,872,564</u>	<u>4,629,052</u>	<u>(756,488)</u>
Total fund balance	<u>\$ 17,560,045</u>	<u>\$ 18,214,598</u>	<u>\$ (654,553)</u>
Unassigned fund balance as % of total general fund expenditures	25.9%	27.7%	-1.8%
Committed fund balance (Capital Reserves) as a % of total general fund expenditures	13.6%	15.5%	-1.9%
Total fund balance as % of general fund expenditures	50.7%	58.0%	-7.3%

The total fund balance of the general fund decreased by \$(654,553) during the current fiscal year. Key factors in this change are as follows:

Revenues less than adjusted budget	\$ (2,372,468)
Expenditures less than adjusted budget	7,067,404
Net transfers less than adjusted budget	(2,738,511)
Decrease in encumbrances	798,013
Increase in liabilities	(1,325,844)
Increase in deferred inflows of resources	(2,212,166)
Other	<u>129,019</u>
Total	<u>\$ (654,553)</u>

# Auditor's Report for Fiscal Year Ending June 30, 2022

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**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.

The Unrestricted net position of the Sewer Fund at the end of the year amounted to \$6,498,563. The overall net position of the Sewer Fund increased by \$592,430 in comparison to the prior year, primarily due to higher charges for services for the wastewater treatment facility.

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 \$2,372,000, or 6.7%, lower than budgeted revenues for the fiscal year ended June 30, 2022, primarily as a result of several multi-year grants that were awarded to the Town during the year, along with lower than expected interest income on the Town's invested cash reserves, which were partially offset by higher than anticipated auto registrations, current use taxes, insurance premium rebates, and COVID-19 expense reimbursements from the Federal government. Below is a brief summary of the most significant revenue variances:

- The Town was awarded funds from the American Rescue Plan Act that will be received in the next fiscal year in the amount of \$1.4 million.
- The Fire Department received a multi-year grant to fund additional firefighter personnel. Amounts attributable to future years total approximately \$2.3 million.
- The Police Department received a multi-year grant to fund additional personnel and other expenses aimed at combating the opioid and substance abuse epidemic. Amounts attributable to future years total approximately \$300,000.
- Interest income from investments was lower than budget projections by \$290,000.
- Vehicle registration revenues were higher than projections by \$229,000.
- Federal Highway Block grants were higher than anticipated by \$8,000.
- Ambulance revenues were higher than projections by \$42,000.
- Tax overlay was lower than the budgeted amount by \$20,000.
- Building permits exceeded estimates by \$30,000.
- Revenues generated by the Town's single stream recycling program were lower than the budget by \$40,000.
- Fees charged to users of the Town's Transfer Station facilities exceeded budgeted amounts by \$113,000.
- Interest received on outstanding and delinquent property taxes was lower than budget by \$12,000.
- Current use taxes exceeded budget estimates by \$416,000.
- Police grant revenues were lower than anticipated by \$11,000.
- The Town received unanticipated revenue from insurance premium rebates totaling \$534,000 and from COVID-19 expense reimbursements of \$291,000 in the current fiscal year.

## Auditor's Report for Fiscal Year Ending June 30, 2022

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Overall expenditures, net of transfers from the Town's Capital Reserve Funds, came in over \$4.3 million under budget for the fiscal year. This budget variance includes an offsetting grant expense shortfall of approximately \$4.0 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 \$1,037,000, 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 \$475,000, principally as a result of the turnover referred to above, along with increased demands on the Town's Fire Department resources.
- Payroll taxes and employer funded retirement, dental, health, and disability insurance were lower than budgeted amounts by \$490,000 as a result of the same staffing issues referred to above.
- Payments due to employees upon termination were lower than the budget by \$35,000 as a result of certain expected retirements that did not occur during the current fiscal year.
- Utility expenses for electricity, heating, water, sewer, and telephone were \$7,000 above budget estimates due to general price escalation.
- Vehicle fuel costs came in higher than appropriations by \$12,000 due the increase in gas prices that was experienced in the current fiscal year.
- Legal expenses were higher than budgeted appropriations by \$109,000 mainly due to environmental issues with certain businesses that operate in the Town.
- Buildings and grounds maintenance and repairs expenditures were over budget by \$59,000.
- Vehicle and equipment maintenance and repairs expenditures came in \$44,000 below budget as the replacement of certain older Fire Department vehicles resulted in lower repair costs in the current year.
- Education and training expenses were below budget by \$45,000.
- Salt and sand purchased for winter road treatment came in higher than the budgeted amount by \$99,000 due to higher than expected usage and material cost increases.
- Solid Waste Disposal costs were higher than budgeted appropriations by \$149,000 due to overall market conditions and inflationary pressures.
- Expenditures on office equipment were \$21,000 higher than budgeted amounts.

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

**Capital assets.** Total investment in capital assets for governmental and business-type activities at year-end amounted to \$118,666,727 (net of accumulated depreciation), a change of \$7,652,936 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.



# Auditor's Report for Fiscal Year Ending June 30, 2022

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

**Long-term debt.** At the end of the current fiscal year, total debt outstanding for bonds and notes payable was \$16,373,660 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.

## 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. The economy of Southern New Hampshire in the past year, in what was a year of recovery from the peak effects of the COVID-19 Pandemic, experienced a rate of economic growth that compared favorably with the rest of the state, the New England region, and the country as a whole. The Town's unemployment rate is up to 2.3% from the previous year of 1.9%, but it still compares favorably with the state and national averages of 2.6% and 3.7%, 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 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. 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 are hopeful that these conditions will ease as we get further into the second half of Fiscal 2022-23.

The 2022-23 budget has been adopted, and the 2022 property tax rate (Fiscal Year 2022) was set in November. Municipal appropriations, net of non-tax revenues, have increased by \$755,006 (4.0%) compared to 2021-22 net appropriations, and the municipal portion of the tax rate was set at \$3.86 per thousand. The Town's portion of the tax rate increased by four cents from the prior fiscal year which can primarily be attributed to the general effects of inflation and rising health care costs on overall operating expenses.

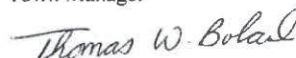
## REQUESTS FOR INFORMATION

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, New Hampshire 03054



Paul T. Micali, CPA  
Town Manager



Thomas W. Boland, CPA  
Finance Director

*BASIC FINANCIAL STATEMENTS*

# Auditor's Report for Fiscal Year Ending June 30, 2022

**EXHIBIT A**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Statement of Net Position**  
**June 30, 2022**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 52,787,999	\$ 6,857,253	\$ 59,645,252
Investments	8,095,024	605,617	8,700,641
Taxes receivables	5,757,411	-	5,757,411
Account receivables (net)	1,085,259	875,970	1,961,229
Intergovernmental receivable	3,223,633	5,255,405	8,479,038
Internal balances	615,688	(615,688)	-
Inventory	228,825	-	228,825
Prepaid items	44,780	-	44,780
Tax deeded property, subject to resale	40,539	-	40,539
Capital assets:			
Land and construction in progress	19,694,093	8,963,741	28,657,834
Other capital assets, net of depreciation	52,604,694	37,404,199	90,008,893
Total assets	<u>144,177,945</u>	<u>59,346,497</u>	<u>203,524,442</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Amounts related to pensions	6,922,221	26,806	6,949,027
Amounts related to other postemployment benefits	367,687	369,326	737,013
Total deferred outflows of resources	<u>7,289,908</u>	<u>396,132</u>	<u>7,686,040</u>
<b>LIABILITIES</b>			
Accounts payable	741,121	84,509	825,630
Accrued salaries and benefits	1,804,956	50,833	1,855,789
Retainage payable	-	604,329	604,329
Contracts payable	-	873,492	873,492
Accrued interest payable	39,006	39,742	78,748
Intergovernmental payable	10,000	-	10,000
Notes payable	-	8,724,971	8,724,971
Escrow and performance deposits	286,009	-	286,009
Long-term liabilities:			
Due within one year	364,556	347,699	712,255
Due in more than one year	32,148,877	6,235,554	38,384,431
Total liabilities	<u>35,394,525</u>	<u>16,961,129</u>	<u>52,355,654</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	42,688,002	-	42,688,002
Unavailable revenue - grants and donations	2,916,498	3,116,303	6,032,801
Amounts related to pensions	7,253,333	386,993	7,640,326
Amounts related to other postemployment benefits	53,522	4,460	57,982
Total deferred inflows of resources	<u>52,911,355</u>	<u>3,507,756</u>	<u>56,419,111</u>
<b>NET POSITION</b>			
Net investment in capital assets	69,517,886	32,775,181	102,293,067
Restricted	5,296,270	-	5,296,270
Unrestricted	(11,652,183)	6,498,563	(5,153,620)
Total net position	<u>\$ 63,161,973</u>	<u>\$ 39,273,744</u>	<u>\$ 102,435,717</u>

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



# Auditor's Report for Fiscal Year Ending June 30, 2022

**EXHIBIT B**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Statement of Activities**  
**For the Fiscal Year Ended June 30, 2022**

	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	\$ 4,000,160	\$ 525,321	\$ 1,995,460	\$ (1,479,379)	\$ -	\$ (1,479,379)
Public safety	15,792,172	1,430,082	274,513	(14,087,577)	-	(14,087,577)
Highways and streets	6,439,924	131,245	589,261	(5,719,418)	-	(5,719,418)
Sanitation	1,947,308	314,264	-	(1,633,044)	-	(1,633,044)
Health	75,649	-	-	(75,649)	-	(75,649)
Welfare	68,241	-	-	(68,241)	-	(68,241)
Culture and recreation	2,387,348	367,070	-	(2,020,278)	-	(2,020,278)
Conservation	9,834	-	-	(9,834)	-	(9,834)
Interest on long-term debt	87,224	-	-	(87,224)	-	(87,224)
Total governmental activities	<u>30,807,860</u>	<u>2,767,982</u>	<u>2,859,234</u>	<u>(25,180,644)</u>	<u>-</u>	<u>(25,180,644)</u>
<b>Business-type activities:</b>						
Sewer	5,822,825	6,244,994	170,759	-	592,928	592,928
Total	<u>\$ 36,630,685</u>	<u>\$ 9,012,976</u>	<u>\$ 3,029,993</u>	<u>(25,180,644)</u>	<u>592,928</u>	<u>(24,587,716)</u>
General revenues:						
Taxes:						
Property				17,719,322	-	17,719,322
Other				971,421	-	971,421
Motor vehicle permit fees				5,854,190	-	5,854,190
Licenses and other fees				574,029	-	574,029
Grants and contributions not restricted to specific progra				2,159,963	-	2,159,963
Unrestricted investment earnings				76,709	14,810	91,519
Miscellaneous				727,223	-	727,223
Total general revenues				<u>28,082,857</u>	<u>14,810</u>	<u>28,097,667</u>
Special item:						
Unrealized loss on investments				(419,709)	(15,308)	(435,017)
Change in net position				2,482,504	592,430	3,074,934
Net position, beginning, as restated (see Note 19)				60,679,469	38,681,314	99,360,783
Net position, ending				<u>\$ 63,161,973</u>	<u>\$ 39,273,744</u>	<u>\$ 102,435,717</u>

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

# Auditor's Report for Fiscal Year Ending June 30, 2022

*EXHIBIT C-1*  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
*Governmental Funds*  
**Balance Sheet**  
*June 30, 2022*

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 50,893,419	\$ 1,894,580	\$ 52,787,999
Investments	4,553,026	3,541,998	8,095,024
Taxes receivable (net)	5,797,399	6,663	5,804,062
Accounts receivable (net)	1,085,259	-	1,085,259
Intergovernmental receivable	3,223,633	-	3,223,633
Interfund receivable	615,688	-	615,688
Inventory	228,825	-	228,825
Prepaid items	44,780	-	44,780
Tax deeded property, subject to resale	40,539	-	40,539
<b>Total assets</b>	<b>\$ 66,482,568</b>	<b>\$ 5,443,241</b>	<b>\$ 71,925,809</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 711,802	\$ 29,319	\$ 741,121
Accrued salaries and benefits	1,804,956	-	1,804,956
Intergovernmental payable	10,000	-	10,000
Escrow and performance deposits	286,009	-	286,009
<b>Total liabilities</b>	<b>2,812,767</b>	<b>29,319</b>	<b>2,842,086</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	43,203,258	-	43,203,258
Unavailable revenue - grants and donations	2,906,498	10,000	2,916,498
<b>Total deferred inflows of resources</b>	<b>46,109,756</b>	<b>10,000</b>	<b>46,119,756</b>
<b>FUND BALANCES</b>			
Nonspendable	859,920	1,950,904	2,810,824
Restricted	650,000	1,835,446	2,485,446
Committed	4,707,944	1,617,572	6,325,516
Assigned	2,362,644	-	2,362,644
Unassigned	8,979,537	-	8,979,537
<b>Total fund balances</b>	<b>17,560,045</b>	<b>5,403,922</b>	<b>22,963,967</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 66,482,568</b>	<b>\$ 5,443,241</b>	<b>\$ 71,925,809</b>

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

# Auditor's Report for Fiscal Year Ending June 30, 2022

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*EXHIBIT C-2*  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
*Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position*  
*June 30, 2022*

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		\$ 22,963,967
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 148,313,439	
Less accumulated depreciation	<u>(76,014,652)</u>	72,298,787
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	\$ 6,922,221	
Deferred inflows of resources related to pensions	(7,253,333)	
Deferred outflows of resources related to OPEB	367,687	
Deferred inflows of resources related to OPEB	<u>(53,522)</u>	(16,947)
Long-term revenue (taxes) is not available to pay current period expenditures, and therefore, is deferred in the governmental funds.		468,605
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(39,006)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 2,580,000	
Unamortized bond premium	200,901	
Compensated absences	1,210,332	
Accrued landfill postclosure care costs	861,000	
Net pension liability	23,548,115	
Other postemployment benefits	<u>4,113,085</u>	(32,513,433)
Net position of governmental activities (Exhibit A)		<u>\$ 63,161,973</u>

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

# Auditor's Report for Fiscal Year Ending June 30, 2022

**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, 2022**

	General	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 18,678,286	\$ 152,903	\$ 18,831,189
Licenses and permits	6,428,219	-	6,428,219
Intergovernmental	4,859,096	-	4,859,096
Charges for services	2,178,789	589,193	2,767,982
Miscellaneous	799,695	164,338	964,033
Unrealized loss on investments	(181,493)	(238,216)	(419,709)
Total revenues	32,762,592	668,218	33,430,810
<b>EXPENDITURES</b>			
Current:			
General government	3,909,414	42,062	3,951,476
Public safety	15,604,181	111,214	15,715,395
Highways and streets	3,677,206	-	3,677,206
Sanitation	1,688,312	-	1,688,312
Health	76,905	-	76,905
Welfare	68,241	-	68,241
Culture and recreation	1,635,922	584,792	2,220,714
Conservation	1,148	8,686	9,834
Debt service:			
Principal	300,000	-	300,000
Interest	108,661	-	108,661
Capital outlay	6,442,564	195,714	6,638,278
Total expenditures	33,512,554	942,468	34,455,022
Deficiency of revenues under expenditures	(749,962)	(274,250)	(1,024,212)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	95,709	300	96,009
Transfers out	(300)	(95,709)	(96,009)
Total other financing sources (uses)	95,409	(95,409)	-
Net change in fund balances	(654,553)	(369,659)	(1,024,212)
Fund balances, beginning	18,214,598	5,773,581	23,988,179
Fund balances, ending	\$ 17,560,045	\$ 5,403,922	\$ 22,963,967

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

# Auditor's Report for Fiscal Year Ending June 30, 2022

*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, 2022*

Amounts reported for governmental activities in the Statement of Activities are different because:		
Net change in fund balances of governmental funds (Exhibit C-3)		\$ (1,024,212)
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 4,967,481	
Depreciation expense	<u>(3,067,604)</u>	1,899,877
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to decrease net position.		
		(10,976)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (96,009)	
Transfers out	<u>96,009</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		(140,446)
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	\$ 300,000	
Amortization of bond premium	<u>12,556</u>	312,556
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	\$ 8,881	
Decrease in compensated absences payable	44,990	
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	1,202,017	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>168,817</u>	1,445,705
Changes in net position of governmental activities (Exhibit B)		<u>\$ 2,482,504</u>

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



# Auditor's Report for Fiscal Year Ending June 30, 2022

**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, 2022**

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 18,181,011	\$ 18,171,799	\$ 18,678,286	\$ 506,487
Licenses and permits	6,164,415	6,164,415	6,428,219	263,804
Intergovernmental	2,591,465	8,383,491	4,859,096	(3,524,395)
Charges for services	1,679,022	1,679,022	2,178,789	499,767
Miscellaneous	299,527	915,823	797,692	(118,131)
Total revenues	<u>28,915,440</u>	<u>35,314,550</u>	<u>32,942,082</u>	<u>(2,372,468)</u>
<b>EXPENDITURES</b>				
Current:				
General government	3,927,966	4,460,338	3,883,769	576,569
Public safety	15,523,593	18,530,623	15,529,021	3,001,602
Highways and streets	3,923,506	3,997,355	3,791,240	206,115
Sanitation	1,717,338	1,717,334	1,862,525	(145,191)
Health	76,905	76,905	76,905	-
Welfare	91,123	92,145	68,241	23,904
Culture and recreation	1,667,940	1,705,581	1,604,939	100,642
Conservation	5,168	5,168	(1,172)	6,340
Debt service:				
Principal	300,000	300,000	300,000	-
Interest	108,662	108,662	108,661	1
Capital outlay	1,350,439	8,787,834	5,490,412	3,297,422
Total expenditures	<u>28,692,640</u>	<u>39,781,945</u>	<u>32,714,541</u>	<u>7,067,404</u>
Excess (deficiency) of revenues over (under) expenditures	<u>222,800</u>	<u>(4,467,395)</u>	<u>227,541</u>	<u>4,694,936</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	7,500	4,697,695	1,959,184	(2,738,511)
Transfers out	(1,880,300)	(1,880,300)	(1,880,300)	-
Total other financing sources (uses)	<u>(1,872,800)</u>	<u>2,817,395</u>	<u>78,884</u>	<u>(2,738,511)</u>
Net change in fund balances	<u>\$ (1,650,000)</u>	<u>\$ (1,650,000)</u>	306,425	<u>\$ 1,956,425</u>
Increase in nonspendable fund balance			(41,525)	
Unassigned fund balance, beginning			8,714,637	
Unassigned fund balance, ending			<u>\$ 8,979,537</u>	

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



# Auditor's Report for Fiscal Year Ending June 30, 2022

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*EXHIBIT E-1*  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Proprietary Fund**  
**Statement of Net Position**  
**June 30, 2022**

	Business-type Activities
	Enterprise Fund
	(Sewer Department)
<b>ASSETS</b>	
Cash and cash equivalents	\$ 6,857,253
Investments	605,617
Accounts receivable	875,970
Intergovernmental receivables	5,255,405
Capital assets:	
Land and construction in progress	8,963,741
Other capital assets, net of depreciation	37,404,199
Total assets	59,962,185
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	369,326
Amounts related to other postemployment benefits	26,806
Total deferred outflows of resources	396,132
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	84,509
Accrued salaries and benefits	50,833
Retainage payable	604,329
Contract payable	873,492
Accrued interest payable	39,742
Internal balances	615,688
Notes payable	8,724,971
Long term liabilities:	
Due within one year	347,699
Due in more than one year	6,235,554
Total liabilities	17,576,817
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - grants	3,116,303
Amounts related to pensions	386,993
Amounts related to other postemployment benefits	4,460
Total deferred inflows of resources	3,507,756
<b>NET POSITION</b>	
Net investment in capital assets	32,775,181
Unrestricted	6,498,563
Total net position	\$ 39,273,744

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

# Auditor's Report for Fiscal Year Ending June 30, 2022

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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, 2022**

	Business-type Activities
	Enterprise Fund
	(Sewer Department)
Operating revenues:	
User charges	\$ 6,213,102
Miscellaneous	31,892
Total operating revenues	6,244,994
Operating expenses:	
Salaries and wages	2,189,249
Operation and maintenance	1,347,106
Contractual services	426,556
Materials and supplies	425,917
Depreciation and amortization	1,329,876
Total operating expenses	5,718,704
Operating gain	526,290
Nonoperating revenue (expense):	
Interest income	14,810
Intergovernmental revenues	170,759
Interest expense	(104,121)
Unrealized loss on investments	(15,308)
Total nonoperating revenues (expense)	66,140
Change in net position	592,430
Net position, beginning, as restated (see Note 19)	38,681,314
Net position, ending	\$ 39,273,744

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

# Auditor's Report for Fiscal Year Ending June 30, 2022

*EXHIBIT E-3*  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
*Proprietary Fund*  
**Statement of Cash Flows**  
*For the Fiscal Year Ended June 30, 2022*

	Business-type Activities
	Enterprise Fund
	(Sewer Department)
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Receipts from customers and users	\$ 6,255,186
Payments to employees	(3,071,299)
Payments to suppliers	(1,774,486)
Net cash provided by operating activities	1,409,401
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
State Aid grants received	170,759
State grant and loan proceeds received	7,001,133
Principal paid on notes	(611,167)
Acquisition and construction of fixed assets	(6,914,675)
Interest paid	(108,789)
Net cash used for capital and related financing activities	(462,739)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>	
Operating transfers in	615,688
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Purchase of investments	(132,798)
Interest on investments	14,810
Net cash used by investing activities	(117,988)
Net increase in cash and cash equivalents	1,444,362
Cash and cash equivalents, beginning	5,412,891
Cash and cash equivalents, ending	\$ 6,857,253
<b>Reconciliation of Operating Gain to Net Cash Provided by Operating Activities</b>	
Operating gain	\$ 526,290
Adjustments to reconcile operating gain to net cash provided by operating activities:	
Depreciation expense	1,150,643
Change in accounts receivable	10,192
Change in intergovernmental receivables	(2,992,628)
Change in deferred outflows related to pensions	(19,534)
Change in deferred outflows related to OPEB	(8,963)
Change in accounts payable	870,883
Change in accrued salaries and benefits	21,609
Change in retainage payable	604,329
Change in compensated absences	29,690
Change in net pension liability	(426,820)
Change in OPEB liability	217,366
Change in other deferred inflows	1,092,546
Change in deferred inflows related to pensions	331,078
Change in deferred inflows related to OPEB	2,720
Total adjustments	883,111
Net cash provided by operating activities	\$ 1,409,401

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

# Auditor's Report for Fiscal Year Ending June 30, 2022

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*EXHIBIT F-1*  
*TOWN OF MERRIMACK, NEW HAMPSHIRE*  
*Fiduciary Funds*  
*Statement of Fiduciary Net Position*  
*June 30, 2022*

	Private Purpose Trust	Other Custodial Funds	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 23,772	\$ 2,834,940	\$ 2,858,712
Investments	361,852	9,111,812	9,473,664
Total assets	<u>\$ 385,624</u>	<u>\$ 11,946,752</u>	<u>\$ 12,332,376</u>
<b>NET POSITION</b>			
Restricted	<u>\$ 385,624</u>	<u>\$ 11,946,752</u>	<u>\$ 12,332,376</u>

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

# Auditor's Report for Fiscal Year Ending June 30, 2022

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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, 2022**

	Private Purpose Trust	All Custodial Funds	Total
<b>ADDITIONS</b>			
Contributions	\$ 42,881	\$ 236,923	\$ 279,804
Investment earnings	25,508	307,724	333,232
Unrealized loss on investments	(16,068)	(423,325)	(439,393)
Taxes collected for other governments	-	65,263,801	65,263,801
Motor vehicle permit fees collected	-	1,694,040	1,694,040
Total additions	52,321	67,079,163	67,131,484
<b>DEDUCTIONS</b>			
Benefits paid	9,708	1,018,706	1,028,414
Payments of taxes to other governments	-	65,263,801	65,263,801
Payments of motor vehicle permit fees	-	1,694,040	1,694,040
Total deductions	9,708	67,976,547	67,986,255
Net increase (decrease) in fiduciary net position	42,613	(897,384)	(854,771)
Net position, beginning	343,011	12,844,136	13,187,147
Net position, ending	\$ 385,624	\$ 11,946,752	\$ 12,332,376

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



**Auditor's Report for Fiscal Year Ending June 30, 2022**

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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, 2022**

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# Auditor's Report for Fiscal Year Ending June 30, 2022

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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, 2022***

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# Auditor's Report for Fiscal Year Ending June 30, 2022

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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, 2022**

**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. 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, 2022

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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, 2022*

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 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 ten 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 the major proprietary fund.

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 fund 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 (assets equal liabilities) 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 also 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, 2022

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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, 2022**

### ***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** – Inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date.

**Level 2** – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency.

**Level 3** – Inputs are significant unobservable inputs, using assumptions in determining the fair value of investments and derivative instruments.

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, is 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. 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.



# Auditor's Report for Fiscal Year Ending June 30, 2022

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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, 2022**

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/expense 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. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The Town has established a threshold of \$10,000 or more and an estimated useful life in excess of one year for capitalization of depreciable 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 or amortized using the straight-line method over the following estimated useful lives:

<b>Capital Asset Classes:</b>	<u><b>Years</b></u>
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.

***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.

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***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 15, 2021, and May 13, 2022, and due on December 1, 2021 and July 1, 2022. 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, 2022 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 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, 2021, utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 4,749,662,763
For all other taxes	\$ 4,902,353,163

The tax rates and amounts assessed for the year ended June 30, 2022 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$3.82	\$ 18,679,041
School portion:		
State of New Hampshire	\$1.51	7,180,915
Local	\$10.94	53,653,239
County portion	\$0.90	4,429,647
Total	\$17.17	\$ 83,942,842

***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, 2022.

***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.

*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 three types of items which



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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. In addition, unavailable revenues from grants 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.

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 and discounts 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 Director 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.

### ***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.

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**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.

**I-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 any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.

**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 Board of Selectmen 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.

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 bonds/notes proceeds, operating transfers, or other financing sources.



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**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 and 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 2022, \$1,650,000 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)	\$ 34,901,266
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	(179,490)
To eliminate transfers between the general fund and blended funds	(1,863,475)
Per Exhibit C-3 (GAAP basis)	<u>\$ 32,858,301</u>

*(Continued)*



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*Budgetary reconciliation to GAAP basis continued:*

Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 34,594,841
Adjustments:	
Basis differences:	
Encumbrances, beginning	2,410,657
Encumbrances, ending	(1,612,644)
GASB Statement No. 54:	
To eliminate transfers between the general fund and blended funds	(1,880,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 33,512,854</u>

**2-C Accounting Change**

Governmental Accounting Standards Board Statement No. 87, *Leases*, was implemented during fiscal year 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The Town held no such leases as of June 30, 2022.

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The Town's deposits 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 \$62,503,964 and the bank balances totaled \$62,131,722.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 59,645,252
Cash per Statement of Net Position - Fiduciary Funds (Exhibit F-1)	2,858,712
Total cash and cash equivalents	<u>\$ 62,503,964</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.

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The Town has the following recurring fair value measurements and maturities as of June 30, 2022:

	Fair Value Hierarchy		
	Level 1	Level 2	Total
Investments type:			
Common stock	\$ 5,619,181	\$ -	\$ 5,619,181
Corporate bonds	-	1,303,301	1,303,301
Certificates of deposit	5,834,577	-	5,834,577
Equity mutual funds	564,926	-	564,926
Fixed income mutual funds	408,187	-	408,187
U.S. Government agency bonds	-	3,878,511	3,878,511
U.S. Treasury bonds	-	565,622	565,622
Total fair value of investments	<u>\$ 12,426,871</u>	<u>\$ 5,747,434</u>	<u>\$ 18,174,305</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
Common stock	\$ 5,619,181	\$ 5,619,181	\$ -	\$ -	\$ -
Corporate bonds	1,303,301	-	49,831	1,153,325	100,145
Certificates of deposit	5,834,577	-	1,326,301	4,508,276	-
Equity mutual funds	564,926	564,926	-	-	-
Fixed income mutual funds	408,187	408,187	-	-	-
U.S. Government agency bonds	3,878,511	-	513,170	3,224,939	140,402
U.S. Treasury bonds	565,622	-	74,438	196,270	294,914
Total	<u>\$ 18,174,305</u>	<u>\$ 6,592,294</u>	<u>\$ 1,963,740</u>	<u>\$ 9,082,810</u>	<u>\$ 535,461</u>

**Credit Risk** - The Town has no formal policy on managing credit risk; however, state law limits investments as explained in Note 1-E. 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	AA-	A	A-	BBB
Common stock	\$ 5,619,181	\$ 5,619,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corporate bonds	1,303,301	-	-	222,671	196,112	738,316	74,402	71,800
Certificates of deposit	5,834,577	5,834,577	-	-	-	-	-	-
Equity mutual funds	564,926	564,926	-	-	-	-	-	-
Fixed Income mutual funds	408,187	408,187	-	-	-	-	-	-
U.S. Government agency bonds	3,878,511	-	3,878,511	-	-	-	-	-
U.S. Treasury bonds	565,622	-	565,622	-	-	-	-	-
Total	<u>\$ 18,174,305</u>	<u>\$ 12,426,871</u>	<u>\$ 4,444,133</u>	<u>\$ 222,671</u>	<u>\$ 196,112</u>	<u>\$ 738,316</u>	<u>\$ 74,402</u>	<u>\$ 71,800</u>

**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.

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Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 8,700,641
Investments per Statement of Net Position - Fiduciary Funds (Exhibit F-1)	9,473,664
Total investments	\$ 18,174,305

**NOTE 5 – TAXES RECEIVABLE**

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of June 30, 2022. The amount has been reduced by an allowance for an estimated uncollectible amount of \$374,959. Taxes receivable by year are as follows:

	Governmental Activities	Governmental Fund General Fund
Property:		
Levy of 2022	\$ 5,263,730	\$ 5,263,730
Unredeemed (under tax lien):		
Levy of 2021	341,196	341,196
Levy of 2020	177,837	177,837
Levies of 2019 and prior	278,014	278,014
Yield	793	793
Land use change	70,800	70,800
Welfare liens	-	46,651
Less: allowance for estimated uncollectible taxes	(374,959)	(374,959)
Taxes receivable	\$ 5,757,411	\$ 5,804,062

**NOTE 6 – OTHER RECEIVABLES**

Receivables at June 30, 2022, consisted of accounts (billings for police details, water, 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, 2022 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 Fund General Fund	Proprietary Fund Sewer
Receivables:				
Accounts	\$ 1,454,388	\$ 875,970	\$ 1,454,388	\$ 875,970
Intergovernmental	3,223,633	5,255,405	3,223,633	5,255,405
Gross receivables	4,678,021	6,131,375	4,678,021	6,131,375
Less:				
Allowance for uncollectibles	(369,129)	-	(369,129)	-
Net total receivables	\$ 4,308,892	\$ 6,131,375	\$ 4,308,892	\$ 6,131,375



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**NOTE 7 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2022 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	1,674,395	723,062	-	2,397,457
Total capital assets not being depreciated	18,971,031	723,062	-	19,694,093
Being depreciated:				
Improvements other than buildings	2,219,178	159,193	-	2,378,371
Buildings and building improvements	12,445,151	-	-	12,445,151
Machinery, vehicles, and furnishings	19,610,684	3,070,159	(1,025,619)	21,655,224
Infrastructure	91,125,533	1,015,067	-	92,140,600
Total capital assets being depreciated	125,400,546	4,244,419	(1,025,619)	128,619,346
Total all capital assets	144,371,577	4,967,481	(1,025,619)	148,313,439
Less accumulated depreciation:				
Improvements other than buildings	(1,351,654)	(65,408)	-	(1,417,062)
Buildings and building improvements	(5,410,521)	(577,626)	-	(5,988,147)
Machinery, vehicles, and furnishings	(11,953,800)	(872,861)	1,014,643	(11,812,018)
Infrastructure	(55,245,716)	(1,551,709)	-	(56,797,425)
Total accumulated depreciation	(73,961,691)	(3,067,604)	1,014,643	(76,014,652)
Net book value, capital assets being depreciated	51,438,855	1,176,815	(10,976)	52,604,694
Net book value, all governmental activities capital assets	\$ 70,409,886	\$ 1,899,877	\$ (10,976)	\$ 72,298,787
	Balance, beginning (as restated)	Additions	Deletions	Balance, ending
<b>Business-type activities:</b>				
At cost:				
Not being depreciated:				
Land	\$ 238,770	\$ -	\$ -	\$ 238,770
Construction in progress	2,058,817	6,666,154	-	8,724,971
Total capital assets not being depreciated	2,297,587	6,666,154	-	8,963,741
Being depreciated:				
Buildings and systems	68,828,548	-	-	68,828,548
Improvements other than buildings	412,390	-	-	412,390
Machinery, vehicles, and furnishings	6,779,158	487,502	(238,981)	7,027,679
Total capital assets being depreciated	76,020,096	487,502	(238,981)	76,268,617
Total all capital assets	78,317,683	7,153,656	(238,981)	85,232,358
Less accumulated depreciation:				
Buildings and systems	(30,130,039)	(420,689)	-	(30,550,728)
Improvements other than buildings	(415,387)	-	-	(415,387)
Machinery, vehicles, and furnishings	(7,168,352)	(909,187)	179,236	(7,898,303)
Total accumulated depreciation	(37,713,778)	(1,329,876)	179,236	(38,864,418)
Net book value, capital assets being depreciated	38,306,318	(842,374)	(59,745)	37,404,199
Net book value, all business-type activities capital assets	\$ 40,603,905	\$ 5,823,780	\$ (59,745)	\$ 46,367,940

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Depreciation/amortization 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	\$ 88,516
Public safety	550,273
Highways and streets	2,187,077
Sanitation	140,660
Culture and recreation	101,078
Total depreciation expense	<u>\$ 3,067,604</u>
<b>Business-type activities:</b>	
Sewer	<u>\$ 1,329,876</u>

**NOTE 8 – INTERFUND BALANCES AND TRANSFERS**

**Interfund Balances** - The composition of interfund balances as of June 30, 2022 is as follows:

Receivable Fund	Payable Fund	Amount
General	Sewer (Proprietary)	<u>\$ 615,688</u>

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

**Interfund Transfers** - The composition of interfund transfers for the year ended June 30, 2022 is as follows:

	Transfers In:		
	Governmental		
	General Fund	Nonmajor	Total
Transfers out:			
General fund	\$ -	\$ 300	\$ 300
Nonmajor fund	95,709	-	95,709
Total	<u>\$ 95,709</u>	<u>\$ 300</u>	<u>\$ 96,009</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, 2022, were as follows:

	Governmental Activities	Proprietary Fund Sewer	General Fund
Salary and employee benefits	\$ 1,224,106	\$ -	\$ 1,224,106
Current portion of compensated absences	580,850	50,833	580,850
Total accrued liabilities	<u>\$ 1,804,956</u>	<u>\$ 50,833</u>	<u>\$ 1,804,956</u>



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

Deferred outflows of resources at June 30, 2022 are as follows:

	Governmental Activities	Business-type Activities	Proprietary Fund Sewer
Amounts related to pensions, see Note 12	\$ 6,922,221	\$ 26,806	\$ 26,806
Amounts related to OPEB, see Note 13	367,687	369,326	369,326
Total deferred outflows of resources	<u>\$ 7,289,908</u>	<u>\$ 396,132</u>	<u>\$ 396,132</u>

Deferred inflows of resources are at June 30, 2022 as follows:

	Governmental Activities	Business-type Activities	Governmental Funds		Proprietary Fund
			General	Governmental	Sewer
Deferred property taxes not collected within 60 days of fiscal year-end	\$ -	\$ -	\$ 515,256	\$ -	\$ -
Property taxes collected in advance	42,688,002	-	42,688,002	-	-
Grants and donations	2,916,498	3,116,303	2,906,498	10,000	3,116,303
Amounts related to pensions, see Note 12	7,253,333	386,993	-	-	386,993
Amounts related to OPEB, see Note 13	53,522	4,460	-	-	4,460
Total deferred inflows of resources	<u>\$ 52,911,355</u>	<u>\$ 3,507,756</u>	<u>\$ 46,109,756</u>	<u>\$ 10,000</u>	<u>\$ 3,507,756</u>

**NOTE 11 – LONG-TERM LIABILITIES**

Changes in the Town's long-term liabilities consisted of the following for the year ended June 30, 2022:

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Due Within One Year	Due In More Than One Year
<b>Governmental activities:</b>						
Bonds payable:						
Direct placements	\$ 2,880,000	\$ -	\$ (300,000)	\$ 2,580,000	\$ 310,000	\$ 2,270,000
Premium	213,457	-	(12,556)	200,901	12,556	188,345
Total bonds payable	3,093,457	-	(312,556)	2,780,901	322,556	2,458,345
Compensated absences	1,255,322	-	(44,990)	1,210,332	-	1,210,332
Accrued landfill postclosure care costs	882,000	-	(21,000)	861,000	42,000	819,000
Net pension liability	32,984,360	-	(9,436,245)	23,548,115	-	23,548,115
Net other postemployment benefits	4,282,998	-	(169,913)	4,113,085	-	4,113,085
Total long-term liabilities	<u>\$ 42,498,137</u>	<u>\$ -</u>	<u>\$ (9,984,704)</u>	<u>\$ 32,513,433</u>	<u>\$ 364,556</u>	<u>\$ 32,148,877</u>
<b>Business-type activities:</b>						
Direct borrowings - notes payable	\$ 5,478,955	\$ -	\$ (611,167)	\$ 4,867,788	\$ 347,699	\$ 4,520,089
Compensated absences	90,096	29,690	-	119,786	-	119,786
Net pension liability	1,683,200	-	(426,820)	1,256,380	-	1,256,380
Net other postemployment benefits	121,933	217,366	-	339,299	-	339,299
Total long-term liabilities	<u>\$ 7,374,184</u>	<u>\$ 247,056</u>	<u>\$ (1,037,987)</u>	<u>\$ 6,583,253</u>	<u>\$ 347,699</u>	<u>\$ 6,235,554</u>

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Long-term bonds/notes are comprised of the following:

<b>Governmental activities:</b>	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2022	Current Portion
Bonds payable						
Direct placements:						
Drainage improvement	\$ 1,708,000	2007	2023	4.47%	\$ 155,000	\$ 155,000
Highway garage	\$ 3,300,000	2018	2038	2.86%	2,425,000	155,000
Total					<u>2,580,000</u>	<u>310,000</u>
Bond premium					200,901	12,556
Total					<u>\$ 2,780,901</u>	<u>\$ 322,556</u>
<b>Business-type activities:</b>						
Direct borrowings - notes payable						
Water pollution	\$ 6,953,982	2017	2036	2.00%	<u>\$ 4,867,788</u>	<u>\$ 347,699</u>

The annual requirements to amortize all general obligation bonds/notes outstanding as of June 30, 2022, including interest payments, are as follows:

<b>Governmental activities:</b>			
Fiscal Year Ending	Principal	Interest	Total
June 30,			
2023	\$ 310,000	\$ 100,731	\$ 410,731
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
2028-2032	750,000	221,625	971,625
2033-2037	750,000	94,875	844,875
2038	150,000	4,838	154,838
Totals	<u>\$ 2,580,000</u>	<u>\$ 731,219</u>	<u>\$ 3,311,219</u>

<b>Business-type activities:</b>			
Fiscal Year Ending	Principal	Interest	Total
June 30,			
2023	\$ 347,699	\$ 97,356	\$ 445,055
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
2028-2032	1,738,496	243,389	1,981,885
2033-2037	1,390,797	69,540	1,460,337
Totals	<u>\$ 4,867,788</u>	<u>\$ 730,169</u>	<u>\$ 5,597,957</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.

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**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, 2022, drawdowns received to date totaling \$8,724,971 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 recognition of these landfill postclosure care costs is based on the amount of the landfill used through the end of the year. The estimated liability for landfill postclosure care costs has a balance of \$861,000 as of June 30, 2022. 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, 2022. 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, 2022 were as follows:

Purpose	Unissued Amount
WWTF Upgrade (CWSRF)	\$ 13,895,029

**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:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
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.



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**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 2022, the Town contributed 30.67% for police, 29.78% for fire and 13.75% for other employees. The contribution requirement for the fiscal year 2022 was \$2,571,310 which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At June 30, 2022 the Town reported a liability of \$23,548,115 in the governmental activities and \$1,256,380 in the business-type activities for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021, the Town's proportion was 0.56% which was an increase of 0.02% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Town recognized pension expense of \$1,981,974. At June 30, 2022 the Town reported deferred outflows of resources of \$6,922,221 and \$369,326 and deferred inflows of resources related to pensions of \$7,235,333 and \$386,993 in the governmental activities and business-type activities, respectively, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 738,952	\$ 443,391
Changes in assumptions	2,590,690	-
Net difference between projected and actual investment earnings on pension plan investments	-	6,937,249
Differences between expected and actual experience	694,562	259,686
Contributions subsequent to the measurement date	3,267,343	-
Total	\$ 7,291,547	\$ 7,640,326

The \$3,267,343 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, 2023. 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,	
2022	\$ (676,602)
2023	(361,546)
2024	(487,374)
2025	(2,090,600)
Totals	\$ (3,616,122)

**Actuarial Assumptions** – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions which, accordingly, apply to 2021 measurements:

Inflation:	2.0%
Salary increases:	5.6% 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.



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The actuarial assumptions used in the June 30, 2021 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 weighing 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 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2021
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	20.00%	
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	15.00%	
Real estate	10.00%	6.60%
Total	100.00%	

**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, 2021	\$ 35,473,266	\$ 24,804,495	\$ 15,904,998

**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.

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**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 2020 Comprehensive Annual Financial Report, which can be found on the system's website at [www.nhrs.org](http://www.nhrs.org).

**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 2020 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 2021, 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 2022, the Town contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2022 was \$285,766 which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At June 30, 2022, the Town reported a liability of \$2,259,720 in the governmental activities and \$121,649 in the business-type activities for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. 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, 2021, the Town's proportion was 0.59% which was an increase of 0.01% from its proportion measured as of June 30, 2020.



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For the year ended June 30, 2022, the Town recognized OPEB expense of \$163,930. At June 30, 2022, the Town reported deferred outflows of resources of \$257,426 and \$13,858 and deferred inflows of resources related to OPEB of \$28,699 and \$1,545 in the governmental and business-type activities, respectively, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 675	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	29,747
Differences between expected and actual experience	-	497
Contributions subsequent to the measurement date	270,609	-
Total	\$ 271,284	\$ 30,244

The \$270,609 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, 2023. Other 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,	
2022	\$ (6,626)
2023	(6,250)
2024	(7,006)
2025	(9,687)
Totals	\$ (29,569)

**Actuarial Assumptions** – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2020 and a measurement date of June 30, 2021. 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:	5.6 % 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, 2020, 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 weighing the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2021
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	20.00%	
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	15.00%	
Real estate	10.00%	6.60%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2021, 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.

**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, 2021	\$ 2,588,735	\$ 2,381,369	\$ 2,200,947

**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. The benefits are provided through the New Hampshire Health Trust.



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**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	<u>194</u>
Total participants covered by OPEB plan	<u><u>271</u></u>

**Total OPEB Liability** – The Town's total OPEB liability of \$2,071,015 (\$1,853,365 and \$217,650 in the governmental and business-type activities, respectively) was measured as of June 30, 2022, and was determined by an actuarial valuation of July 1, 2021.

**Actuarial Assumptions and Other Inputs** – The total OPEB liability of \$2,071,015 (\$1,853,365 and \$217,650 in the governmental and business-type activities, respectively) in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.77%
Healthcare Cost Trend Rates:	
Current Year Trend	7.00%
Second Year Trend	6.75%
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 three 20-year bond indices as of July 1, 2021.

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.

**Changes in the Total OPEB Liability**

	June 30,	
	2021	2022
OPEB liability, beginning of year	\$ 1,801,375	\$ 1,882,634
Changes for the year:		
Service cost	18,248	19,804
Interest	37,007	70,975
Assumption changes	26,004	97,602
OPEB liability end of year:	<u>\$ 1,882,634</u>	<u>\$ 2,071,015</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 3.77%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$1,937,439 or by 6.45%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$2,352,395 or by 13.59%.

	Discount Rate		
	1% Decrease	Baseline 3.77%	1% Increase
Total OPEB Liability	<u>\$ 2,352,395</u>	<u>\$ 2,071,015</u>	<u>\$ 1,937,439</u>

# Auditor's Report for Fiscal Year Ending June 30, 2022

**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2022**

**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 7.00%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$2,207,698 or by 6.60%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$1,930,512 or by 6.78%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 7.00%	1% Increase
Total OPEB Liability	\$ 1,930,512	\$ 2,071,015	\$ 2,207,698

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2022, the Town recognized OPEB expense of \$111,286. At June 30, 2022, the Town reported deferred outflows of resources of \$110,261 and \$12,948 and deferred inflows of resources related to OPEB of \$24,823 and \$2,915 in the governmental and business-type activities, respectively, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 123,209	\$ 27,738

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,	
2023	\$ 20,507
2024	20,507
2025	16,154
2026	18,569
2027	19,734
Thereafter	-
Totals	\$ 95,471

**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	\$ 345,671	\$ 17,629	\$ 363,300
C-909 WWTF Phase II & Compost Facility Upgrade	1,182,179	212,793	1,394,972
	\$ 1,527,850	\$ 230,422	\$ 1,758,272

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.

# Auditor's Report for Fiscal Year Ending June 30, 2022

**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2022**

At June 30, 2022 the Town is due to receive the following annual amounts to offset debt payments:

<b>Business-type activities:</b>			
Fiscal Year Ending	Principal	Interest	Total
June 30,			
2023	\$ 138,673	\$ 29,520	\$ 168,193
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
2028-2032	347,700	69,540	417,240
2033-2037	347,700	34,770	382,470
2038-2039	139,080	4,173	143,253
Total	<u>\$ 1,527,850</u>	<u>\$ 230,422</u>	<u>\$ 1,758,272</u>

**NOTE 15 – COMMITMENTS**

The Town has active construction projects as of June 30, 2022. At year-end, the Town commitments with contractors for specific projects are as follows:

<u>Business-type Activities</u>	<u>Spent to Date</u>	<u>Remaining Commitment</u>
Sewer WWTF Phase III (Metheun Construction)	<u>\$ 6,043,288</u>	<u>\$ 13,930,618</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, 2022 are as follows:

General fund:	
General government	\$ 82,513
Public safety	54,914
Highways and streets	257,495
Sanitation	177,380
Culture and recreation	92,781
Capital outlay	947,561
Total encumbrances	<u>\$ 1,612,644</u>

**NOTE 17 – GOVERNMENTAL AND 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, 2022 include the following:

	<u>Government-wide Financial Statements</u>			<u>Fiduciary Funds</u>
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	
Net investment in capital assets:				
Net book value, all capital assets	\$ 72,298,787	\$ 46,367,940	\$ 118,666,727	\$ -
Less:				
Direct placements - bonds payable	(2,580,000)	-	(2,580,000)	-
Unamortized bond premiums	(200,901)	-	(200,901)	-
Direct borrowings - notes payable	-	(4,867,788)	(4,867,788)	-
Direct borrowings - SRF	-	(8,724,971)	(8,724,971)	-
Total net investment in capital assets	<u>69,517,886</u>	<u>32,775,181</u>	<u>102,293,067</u>	<u>-</u>

*(Continued)*



# Auditor's Report for Fiscal Year Ending June 30, 2022

**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2022**

*Governmental and business-type activities, and fiduciary funds net position continued:*

	Government-wide Financial Statements			Fiduciary Funds
	Governmental Activities	Business-type Activities	Total	
Restricted net position:				
Capital projects	800,142	-	800,142	-
Perpetual care - nonexpendable	1,950,904	-	1,950,904	-
Perpetual care - expendable	1,685,304	-	1,685,304	-
Other nonspendable	859,920	-	859,920	-
Individuals, organizations, and other governments	-	-	-	12,332,376
Total restricted net position	5,296,270	-	5,296,270	12,332,376
Unrestricted	(11,652,183)	6,498,563	(5,153,620)	-
Total net position	<u>\$ 63,161,973</u>	<u>\$ 39,273,744</u>	<u>\$ 102,435,717</u>	<u>\$ 12,332,376</u>

**NOTE 18 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at June 30, 2022 include the following:

	General Fund	Nonmajor Funds	Total Governmental Funds
<b>Nonspendable:</b>			
Prepaid items	\$ 44,780	\$ -	\$ 44,780
Tax deeded property	40,539	-	40,539
Long-term receivable	545,776	-	545,776
Permanent fund - principal balance	-	1,950,904	1,950,904
Inventory	228,825	-	228,825
Total nonspendable fund balance	859,920	1,950,904	2,810,824
<b>Restricted:</b>			
Capital projects	650,000	150,142	800,142
Permanent fund - income balance	-	1,685,304	1,685,304
Total restricted fund balance	650,000	1,835,446	2,485,446
<b>Committed:</b>			
Expendable trust	4,707,944	-	4,707,944
Cable television	-	182,207	182,207
Library fines	-	173,465	173,465
Fire protection	-	69,233	69,233
Heritage	-	21,384	21,384
Conservation commission	-	47,945	47,945
Current use	-	1,002,058	1,002,058
Recreation revolving	-	121,280	121,280
Total committed fund balance	4,707,944	1,617,572	6,325,516
<b>Assigned:</b>			
Encumbrances	1,612,644	-	1,612,644
Contingency	750,000	-	750,000
Total assigned fund balance	2,362,644	-	2,362,644
<b>Unassigned</b>	8,979,537	-	8,979,537
Total governmental fund balances	<u>\$ 17,560,045</u>	<u>\$ 5,403,922</u>	<u>\$ 22,963,967</u>



# Auditor's Report for Fiscal Year Ending June 30, 2022

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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, 2022**

**NOTE 19 – PRIOR PERIOD ADJUSTMENT**

Net position at July 1, 2021 was restated to give retroactive effect to the following prior period adjustment:

	Business-type Activities
	Proprietary Fund
	Sewer
To restate for additional construction in progress not previously reported	\$ 334,980
Net position, as previously reported	38,346,334
Net position, as restated	\$ 38,681,314

**NOTE 20 – 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 2022, 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, 2021 to June 30, 2022 by Primex<sup>3</sup>, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each properly 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 2021-22 the Town paid \$265,046 and \$400,882 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 21 – 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, 2022.

**NOTE 22 – COVID-19**

As a result of the spread of COVID-19, Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

**NOTE 23 – 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.

# Auditor's Report for Fiscal Year Ending June 30, 2022

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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, 2022*

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 24 – 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 February 14, 2023, the date the June 30, 2022 financial statements were available to be issued, and no events occurred that requires recognition or disclosure.

*REQUIRED SUPPLEMENTARY INFORMATION*

# Auditor's Report for Fiscal Year Ending June 30, 2022

**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, 2022**  
*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
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
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%
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
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
Town's proportionate share of the net pension liability as a percentage of its covered payroll	258.40%	222.69%	210.28%	265.96%	232.88%	212.22%	205.14%	255.36%	182.71%
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%

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, 2022

**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, 2022*  
*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
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
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
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)
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
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%

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, 2022

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## *TOWN OF MERRIMACK, NEW HAMPSHIRE*

### *NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION – PENSION LIABILITY*

#### *FOR THE FISCAL YEAR ENDED JUNE 30, 2022*

##### *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, 2022. 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, 2022

**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, 2022*  
*Unaudited*

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Town's proportion of the net OPEB liability	0.41%	0.44%	0.63%	0.63%	0.63%	0.59%
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
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
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%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%

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, 2022

**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, 2022*  
*Unaudited*

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Fiscal year-end						
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Contractually required contribution	\$ 239,958	\$ 260,311	\$ 279,058	\$ 287,082	\$ 267,479	\$ 285,766
Contributions in relation to the contractually required contribution	(239,958)	(260,311)	(279,058)	(287,082)	(267,479)	(285,766)
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
Contributions as a percentage of covered payroll	2.20%	2.14%	2.23%	2.22%	1.97%	2.27%

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, 2022

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**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, 2022*  
*Unaudited*

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

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, 2022

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**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFIT LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2022**

***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, J, and K represent the actuarial determined costs associated with the Town's other postemployment benefits at June 30, 2022. 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***

The following drove the changes in the total other postemployment benefits liability and related ratios when compared to the prior implemented liability:

- Change in discount rate assumption from 2.09% to 3.77% decreased the liability.
- Change in other assumptions (e.g., plan costs, decrement tables) since the prior valuation.
- Change in number of employees since the prior valuation.

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, 2022. 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, 2022

*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, 2022*

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 17,537,426	\$ 17,796,179	\$ 258,753
Land use change	150,000	480,727	330,727
Yield	5,700	3,767	(1,933)
Timber	250,000	250,000	-
Payment in lieu of taxes	7,543	7,247	(296)
Interest and penalties on taxes	221,130	140,366	(80,764)
Total from taxes	<u>18,171,799</u>	<u>18,678,286</u>	<u>506,487</u>
<b>Licenses, permits, and fees:</b>			
Motor vehicle permit fees	5,625,000	5,854,190	229,190
Building permits	225,000	210,944	(14,056)
Other	314,415	363,085	48,670
Total from licenses, permits, and fees	<u>6,164,415</u>	<u>6,428,219</u>	<u>263,804</u>
<b>Intergovernmental:</b>			
State:			
Meals and rooms distribution	1,997,671	1,997,671	-
Highway block grant	580,815	589,261	8,446
Other	136,985	203,923	66,938
Federal:			
Other	5,668,020	2,068,241	(3,599,779)
Total from intergovernmental	<u>8,383,491</u>	<u>4,859,096</u>	<u>(3,524,395)</u>
<b>Charges for services:</b>			
Income from departments	1,679,022	2,178,789	499,767
<b>Miscellaneous:</b>			
Sale of municipal property	48,050	120,366	72,316
Interest on investments	233,927	73,480	(160,447)
Other	633,846	603,846	(30,000)
Total from miscellaneous	<u>915,823</u>	<u>797,692</u>	<u>(118,131)</u>
<b>Other financing sources:</b>			
Transfers in	4,697,695	1,959,184	(2,738,511)
Total revenues and other financing sources	40,012,245	<u>\$ 34,901,266</u>	<u>\$ (5,110,979)</u>
Unassigned fund balance used to reduce tax rate	1,650,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 41,662,245</u>		

See Independent Auditor's Report.



# Auditor's Report for Fiscal Year Ending June 30, 2022

**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, 2022*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Election and registration	\$ -	\$ 19,947	\$ 14,171	\$ -	\$ 5,776
Revaluation of property	24,742	336,876	341,618	-	20,000
Planning and zoning	11,625	562,905	520,230	38,065	16,235
General government buildings	4,837	330,175	293,542	28,640	12,830
Other	66,954	3,210,435	2,739,853	15,808	521,728
Total general government	<u>108,158</u>	<u>4,460,338</u>	<u>3,909,414</u>	<u>82,513</u>	<u>576,569</u>
Public safety:					
Police	25,345	7,440,854	7,170,907	13,967	281,325
Fire	104,729	9,727,684	7,102,579	40,947	2,688,887
Building inspection	-	479,121	492,757	-	(13,636)
Emergency management	-	882,964	837,938	-	45,026
Total public safety	<u>130,074</u>	<u>18,530,623</u>	<u>15,604,181</u>	<u>54,914</u>	<u>3,001,602</u>
Highways and streets:					
Administration	16,779	549,444	551,532	9,402	5,289
Highways and streets	126,682	2,878,823	2,644,180	173,093	188,232
Other	-	569,088	481,494	75,000	12,594
Total highways and streets	<u>143,461</u>	<u>3,997,355</u>	<u>3,677,206</u>	<u>257,495</u>	<u>206,115</u>
Sanitation:					
Solid waste disposal	3,167	1,717,334	1,688,312	177,380	(145,191)
Health:					
Health agencies	-	76,905	76,905	-	-
Welfare:					
Administration and direct assistance	-	92,145	68,241	-	23,904
Culture and recreation:					
Parks and recreation	30,569	504,013	529,008	4,925	649
Library	93,195	1,148,236	1,078,013	87,856	75,562
Patriotic purposes	-	51,000	28,696	-	22,304
Other	-	2,332	205	-	2,127
Total culture and recreation	<u>123,764</u>	<u>1,705,581</u>	<u>1,635,922</u>	<u>92,781</u>	<u>100,642</u>
Conservation	2,320	5,168	1,148	-	6,340
Debt service:					
Principal of long-term debt	-	300,000	300,000	-	-
Interest on long-term debt	-	108,661	108,661	-	-
Interest on tax anticipation notes	-	1	-	-	1
Total debt service	<u>-</u>	<u>408,662</u>	<u>408,661</u>	<u>-</u>	<u>1</u>
Capital outlay	1,899,713	8,787,834	6,442,564	947,561	3,297,422
Other financing uses:					
Transfers out	-	1,880,300	1,880,300	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 2,410,657</u>	<u>\$ 41,662,245</u>	<u>\$ 35,392,854</u>	<u>\$ 1,612,644</u>	<u>\$ 7,067,404</u>

See Independent Auditor's Report

# Auditor's Report for Fiscal Year Ending June 30, 2022

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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, 2022*

Unassigned fund balance, beginning		\$ 8,714,637
Changes:		
Unassigned fund balance used to reduce 2021-22 tax rate		(1,650,000)
2021-22 Budget summary:		
Revenue shortfall (Schedule 1)	\$ (5,110,979)	
Unexpended balance of appropriations (Schedule 2)	<u>7,067,404</u>	
Budget surplus		1,956,425
Increase in nonspendable fund balance		<u>(41,525)</u>
Unassigned fund balance, ending		<u>\$ 8,979,537</u>

See Independent Auditor's Report.

# Auditor's Report for Fiscal Year Ending June 30, 2022

**SCHEDULE 4**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**June 30, 2022**

	Special Revenue Funds				
	Cable Television	Library Fines	Fire Protection	Heritage	Conservation Commission
<b>ASSETS</b>					
Cash and cash equivalents	\$ 210,563	\$ 113,571	\$ 69,233	\$ 21,384	\$ 47,945
Investments	-	59,894	-	-	-
Taxes receivable	-	-	-	-	-
Total assets	<u>\$ 210,563</u>	<u>\$ 173,465</u>	<u>\$ 69,233</u>	<u>\$ 21,384</u>	<u>\$ 47,945</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 18,356	\$ -	\$ -	\$ -	\$ -
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - cable television	10,000	-	-	-	-
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	182,207	173,465	69,233	21,384	47,945
Total fund balances	<u>182,207</u>	<u>173,465</u>	<u>69,233</u>	<u>21,384</u>	<u>47,945</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 210,563</u>	<u>\$ 173,465</u>	<u>\$ 69,233</u>	<u>\$ 21,384</u>	<u>\$ 47,945</u>

## Auditor's Report for Fiscal Year Ending June 30, 2022

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Special Revenue Funds		Capital Projects Funds			Permanent Fund	Total
Current Use	Recreation Revolving	General	Highway Garage			
\$ 997,360	\$ 130,278	\$ 150,142	\$ -	\$ 154,104	\$ 1,894,580	
-	-	-	-	3,482,104	3,541,998	
6,663	-	-	-	-	6,663	
<u>\$ 1,004,023</u>	<u>\$ 130,278</u>	<u>\$ 150,142</u>	<u>\$ -</u>	<u>\$ 3,636,208</u>	<u>\$ 5,443,241</u>	
\$ 1,965	\$ 8,998	\$ -	\$ -	\$ -	\$ 29,319	
-	-	-	-	-	10,000	
-	-	-	-	1,950,904	1,950,904	
-	-	150,142	-	1,685,304	1,835,446	
1,002,058	121,280	-	-	-	1,617,572	
<u>1,002,058</u>	<u>121,280</u>	<u>150,142</u>	<u>-</u>	<u>3,636,208</u>	<u>5,403,922</u>	
<u>\$ 1,004,023</u>	<u>\$ 130,278</u>	<u>\$ 150,142</u>	<u>\$ -</u>	<u>\$ 3,636,208</u>	<u>\$ 5,443,241</u>	

See Independent Auditor's Report.



# Auditor's Report for Fiscal Year Ending June 30, 2022

**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, 2022**

	Special Revenue Funds				
	Cable Television	Library Fines	Fire Protection	Heritage	Conservation Commission
<b>REVENUES</b>					
Taxes	\$ 146,240	\$ -	\$ -	\$ -	\$ -
Charges for services	-	18,004	105,206	-	-
Miscellaneous	467	490	-	561	100
Unrealized loss on investments	-	-	-	-	-
Total revenues	<u>146,707</u>	<u>18,494</u>	<u>105,206</u>	<u>561</u>	<u>100</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	111,214	-	-
Culture and recreation	257,845	19,856	-	363	-
Conservation	-	-	-	-	-
Capital outlay	68,262	2,452	-	-	-
Total expenditures	<u>326,107</u>	<u>22,308</u>	<u>111,214</u>	<u>363</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(179,400)</u>	<u>(3,814)</u>	<u>(6,008)</u>	<u>198</u>	<u>100</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	300	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>300</u>	<u>-</u>
Net change in fund balances	(179,400)	(3,814)	(6,008)	498	100
Fund balances, beginning	361,607	177,279	75,241	20,886	47,845
Fund balances, ending	<u>\$ 182,207</u>	<u>\$ 173,465</u>	<u>\$ 69,233</u>	<u>\$ 21,384</u>	<u>\$ 47,945</u>

## Auditor's Report for Fiscal Year Ending June 30, 2022

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Special Revenue Funds		Capital Projects Funds			Permanent Fund	Total
Current Use	Recreation Revolving	General	Highway Garage			
\$ 6,663	\$ -	\$ -	\$ -	\$ -	\$ 152,903	
-	334,738	131,245	-	-	589,193	
2,058	115	446	-	160,101	164,338	
-	-	-	-	(238,216)	(238,216)	
<u>8,721</u>	<u>334,853</u>	<u>131,691</u>	<u>-</u>	<u>(78,115)</u>	<u>668,218</u>	
-	-	-	-	42,062	42,062	
-	-	-	-	-	111,214	
-	306,728	-	-	-	584,792	
8,686	-	-	-	-	8,686	
-	-	125,000	-	-	195,714	
<u>8,686</u>	<u>306,728</u>	<u>125,000</u>	<u>-</u>	<u>42,062</u>	<u>942,468</u>	
35	28,125	6,691	-	(120,177)	(274,250)	
-	-	-	-	-	300	
-	-	-	(95,709)	-	(95,709)	
-	-	-	(95,709)	-	(95,409)	
35	28,125	6,691	(95,709)	(120,177)	(369,659)	
1,002,023	93,155	143,451	95,709	3,756,385	5,773,581	
<u>\$ 1,002,058</u>	<u>\$ 121,280</u>	<u>\$ 150,142</u>	<u>\$ -</u>	<u>\$ 3,636,208</u>	<u>\$ 5,403,922</u>	

See Independent Auditor's Report.

# Auditor's Report for Fiscal Year Ending June 30, 2022

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**SCHEDULE 6**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Custodial Funds**  
**Combining Schedule of Fiduciary Net Position**  
**June 30, 2022**

	Custodial Funds			Total
	Taxes	Trust Funds	State of NH Motor Vehicle Registrations	
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 2,834,940	\$ -	\$ 2,834,940
Investments	-	9,111,812	-	9,111,812
Total assets	-	11,946,752	-	11,946,752
<b>NET POSITION</b>				
Restricted	\$ -	\$ 11,946,752	\$ -	\$ 11,946,752

See Independent Auditor's Report.

# Auditor's Report for Fiscal Year Ending June 30, 2022

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**SCHEDULE 7**  
**TOWN OF MERRIMACK, NEW HAMPSHIRE**  
**Custodial Funds**  
**Combining Schedule of Changes in Fiduciary Net Position**  
**For the Fiscal Year Ended June 30, 2022**

	Custodial Funds			Total
	Taxes	Trust Funds	State of NH Motor Vehicle Permit Fees	
<b>Additions:</b>				
Contributions	\$ -	\$ 236,923	\$ -	\$ 236,923
Investment earnings	-	307,724	-	307,724
Unrealized loss on investments	-	(423,325)	-	(423,325)
Tax collections for other governments	65,263,801	-	-	65,263,801
Motor vehicle permit fees collected	-	-	1,694,040	1,694,040
Total additions	65,263,801	121,322	1,694,040	67,079,163
<b>Deductions:</b>				
Trust fund reimbursements	-	1,018,706	-	1,018,706
Payments of taxes to other governments	65,263,801	-	-	65,263,801
Payments of motor vehicle permit fees	-	-	1,694,040	1,694,040
Total deductions	65,263,801	1,018,706	1,694,040	67,976,547
Change in net position	-	(897,384)	-	(897,384)
Net position, beginning	-	12,844,136	-	12,844,136
Net position, ending	\$ -	\$ 11,946,752	\$ -	\$ 11,946,752



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

# Auditor's Report for Fiscal Year Ending June 30, 2022

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## PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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

### **INDEPENDENT AUDITOR'S 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**

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, the financial statements of the governmental activities, business-type activities, each governmental and proprietary major funds, and the aggregate remaining fund information of the Town of Merrimack, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Merrimack's basic financial statements, and have issued our report thereon dated February 14, 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, 2022

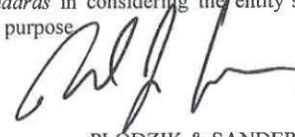
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*Town of Merrimack  
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other  
Matters Based on an audit of Financial Statements Performed in Accordance With Government  
Auditing Standards*

***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.

February 14, 2023  
Concord, New Hampshire



PLODZIK & SANDERSON  
Professional Association

# Auditor's Report for Fiscal Year Ending June 30, 2022

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## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

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### ***INDEPENDENT AUDITOR'S 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 the Town of Merrimack's major federal programs for the year ended June 30, 2022. 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 types of 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, 2022.

##### ***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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 generally accepted auditing standards, *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 omission,



# Auditor's Report for Fiscal Year Ending June 30, 2022

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## *Town of Merrimack Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance*

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.

In performing an audit in accordance with generally accepted auditing standards, *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.

### ***Report on Internal Control over Compliance***

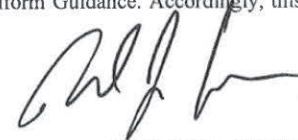
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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.

February 14, 2023  
Concord, New Hampshire



PLODZIK & SANDERSON  
Professional Association

**Auditor's Report for Fiscal Year Ending June 30, 2022**

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**SCHEDULE I  
TOWN OF MERRIMACK  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2022**

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**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

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Internal control over financial reporting:

- Material weakness(es) identified?                     \_\_\_\_\_ yes       X   no
- Significant deficiency(ies) identified?             \_\_\_\_\_ yes       X   none reported

Noncompliance material to financial statements noted?             \_\_\_\_\_ yes       X   no

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?                     \_\_\_\_\_ yes       X   no
- Significant deficiency(ies) identified?             \_\_\_\_\_ yes       X   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       X   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

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

Auditee qualified as low-risk auditee?                     \_\_\_\_\_ yes       X   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, 2022

**SCHEDULE II**  
**Town of Merrimack**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2022**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
Passed Through the New Hampshire Department of Transportation				
Highway Planning and Construction	20.205	40300	\$ -	\$ 83,143
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Passed Through the New Hampshire Department of Safety				
State and Community Highway Safety	20.600	22-118	-	6,562
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				
Passed Through the State of New Hampshire Department of Environmental Services				
Clean Water State Revolving Fund (Note 4)	66.458	CS-330215-11	-	5,968,309
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Passed Through the New Hampshire Department of Safety				
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4516-DR-NH	-	291,407
<b>DIRECT FUNDING</b>				
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Bulletproof Vest Partnership Program	16.607	N/A	-	2,696
<b>U.S. DEPARTMENT OF TREASURY</b>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	1,448,167
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	N/A	-	236,266
<b>Total Expenditures of Federal Awards</b>			<b>\$ -</b>	<b>\$ 8,036,550</b>

The accompanying notes are an integral part of this schedule.



# Auditor's Report for Fiscal Year Ending June 30, 2022

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*TOWN OF MERRIMACK, NEW HAMPSHIRE*  
*NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS*  
*FOR THE YEAR ENDED JUNE 30, 2022*

**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, 2022. 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, 2022. 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>Total Outstanding Balance at June 30, 2022</u>
66.458	Clean Water State Revolving Fund	\$5,968,309



## Expendable Trust Funds

For Fiscal Year Ending June 30, 2022

### Fire Equipment Capital Reserve Fund

<b>Balance - 07/01/21</b>	<b>\$ 59,072.88</b>
Expenditures:	
MTS Power Load	(30,039.26)
Stair Pro	(2,761.20)
New SCBA equipment	(14,404.00)
MultiRae Lite 4 Gas/PID meter	(2,052.97)
Transfer from General Fund	400,000.00
Investment income	<u>1,133.52</u>
<b>Balance - 06/30/22</b>	<b>\$ 413,001.94</b>

### Ambulance Capital Reserve Fund

<b>Balance - 07/01/21</b>	<b>\$ 203,476.32</b>
Expenditures:	
None	0.00
Transfer from General Fund	100,000.00
Investment income	<u>1,554.00</u>
<b>Balance - 06/30/22</b>	<b>\$ 305,030.32</b>

### Highway Equipment Capital Reserve Fund

<b>Balance - 07/01/21</b>	<b>\$ 578,091.09</b>
Expenditures:	
6-Wheel Dump Truck	(143,250.00)
Switch-N-Go System	(27,300.00)
F-550 Truck	(62,218.00)
F-550 Truck	(51,807.00)
F-250 Truck	(42,207.20)
Miscellaneous	(5,765.00)
Transfer from General Fund	400,000.00
Investment income	<u>4,617.84</u>
<b>Balance - 06/30/22</b>	<b>\$ 650,161.73</b>

### Property Revaluation Capital Reserve Fund

<b>Balance - 07/01/21</b>	<b>\$ 37,376.15</b>
Expenditures:	
Revaluation	(48,354.00)
Transfer from General Fund	15,000.00
Investment income	<u>277.68</u>
<b>Balance - 06/30/22</b>	<b>\$ 4,299.83</b>

### Land Bank Capital Reserve Fund

<b>Balance - 07/01/21</b>	<b>\$ 442,072.86</b>
Investment income	<u>2,975.67</u>
<b>Balance - 06/30/22</b>	<b>\$ 445,048.53</b>

### Playground Equip. Capital Reserve Fund

<b>Balance - 07/01/21</b>	<b>\$ 48,326.33</b>
Investment income	<u>325.30</u>

<b>Balance - 06/30/22</b>	<b>\$ 48,651.63</b>
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### Sewer Line Extension Capital Reserve Fund

<b>Balance - 07/01/21</b>	<b>\$ 51,497.06</b>
Expenditures:	
Transfer from General Fund	-
Investment income	<u>346.63</u>
<b>Balance - 06/30/21</b>	<b>\$ 51,843.69</b>

### Library Building Maintenance CRF

<b>Balance - 07/01/21</b>	<b>\$ 210,959.63</b>
Expenditures:	
Transfer from General Fund	75,000.00
Investment income	<u>1,558.27</u>
<b>Balance - 06/30/22</b>	<b>\$ 287,517.90</b>

### Road Infrastructure Capital Reserve Fund

<b>Balance - 07/01/21</b>	<b>\$ 1,679,155.49</b>
Expenditures:	
Drainage Projects	(67,785.00)
US Rt 3 Bridge	(145,332.89)
Souhegan River trail	(81,415.30)
Turkey Hill Roundabout	(575,370.90)
Transfer from General Fund	545,000.00
State Funds	181,398.54
Private Grants	0.00
Investment income	<u>12,724.45</u>
<b>Balance - 06/30/22</b>	<b>\$ 1,548,374.39</b>

### Sewer Infrastructure Capital Reserve Fund

<b>Balance - 07/01/21</b>	<b>\$ 613,724.50</b>
Expenditures:	
Grinder	(45,925.00)
New Vac Truck	(377,129.00)
Transfer from Sewer Fund	500,000.00
Investment income	<u>5,039.12</u>
<b>Balance - 06/30/22</b>	<b>\$ 695,709.62</b>

### Computer Equipment Capital Reserve Fund

<b>Balance - 07/01/21</b>	<b>\$ 61,278.89</b>
Expenditures:	
DocStar Update and maintenance	(12,558.00)
Transfer from General Fund	35,000.00
Investment income	<u>476.59</u>
<b>Balance - 06/30/22</b>	<b>\$ 84,197.48</b>

## Expendable Trust Funds

For Fiscal Year Ending June 30, 2022

### Communication Equipment CRF

<b>Balance - 07/01/21</b>	<b>\$ 368,325.94</b>
Expenditures:	
New Dispatch Console	(29,974.50)
New RMS System	(127,000.00)
Transfer from General Fund	100,000.00
Investment income	<u>2,658.52</u>
<b>Balance - 06/30/22</b>	<b>\$ 314,009.96</b>

### Salt Shed Capital Reserve Fund

<b>Balance - 07/01/21</b>	<b>\$ 21,989.52</b>
Transfer from General Fund	-
Investment income	<u>148.00</u>
<b>Balance - 06/30/22</b>	<b>\$ 22,137.52</b>

### Athletic Fields Capital Reserve Fund

<b>Balance - 07/01/21</b>	<b>\$ 143,561.33</b>
Expenditures:	
Transfer from General Fund	5,000.00
Investment income	<u>975.55</u>
<b>Balance - 06/30/22</b>	<b>\$ 149,536.88</b>

### Daniel Webster Highway CRF

<b>Balance - 07/01/21</b>	<b>\$ 274,445.38</b>
Expenditures:	
Transfer from General Fund	50,000.00
Investment income	<u>1,939.49</u>
<b>Balance - 06/30/22</b>	<b>\$ 326,384.87</b>

### Road Improvement Capital Reserve Fund

<b>Balance - 07/01/21</b>	<b>\$ 257.07</b>
Expenditures:	
Transfer from General Fund	-
Investment income	<u>1.74</u>
<b>Balance - 06/30/22</b>	<b>\$ 258.81</b>

### Traffic Signal Pre-Emption CRF

<b>Balance - 07/01/21</b>	<b>\$ 27,920.45</b>
Transfer from General Fund	5,000.00
Investment income	197.15
<b>Balance - 06/30/22</b>	<b>\$ 33,117.60</b>

### Fire Station Improvement CRF

<b>Balance - 07/01/21</b>	<b>\$ 293,909.81</b>
Expenditures:	
Feasibility Study	(9,530.50)
Investment income	<u>1,978.19</u>
<b>Balance - 06/30/22</b>	<b>\$ 268,357.50</b>

### Solid Waste Equip. Capital Reserve Fund

<b>Balance - 07/01/21</b>	<b>\$ 142,893.78</b>
Expenditures:	
Live Floor Trailer w/ Roll Tarp	(82,697.00)
Live Floor Trailer w/ Roll Tarp	(82,697.00)
Transfer from General Fund	125,000.00
Investment income	<u>1,186.90</u>
<b>Balance - 06/30/22</b>	<b>\$ 103,686.68</b>

### GIS Capital Reserve Fund

<b>Balance - 07/01/21</b>	<b>\$ 120,866.88</b>
Transfer from General Fund	5,000.00
Investment income	<u>822.79</u>
<b>Balance - 06/30/21</b>	<b>\$ 126,689.67</b>

### Milfoil Expendable Trust

<b>Balance - 07/01/21</b>	<b>\$ 10,614.10</b>
Expenditures:	
Milfoil at Naticook & Horseshoe	(9,925.00)
Transfer from General Fund	10,000.00
State grants	4,400.00
Investment income	<u>89.68</u>
<b>Balance - 06/30/22</b>	<b>\$ 15,178.78</b>

### Self Insurance Trust Funds

<b>Balance - 07/01/21</b>	<b>\$ 10,021.67</b>
Expenditures:	
Claims paid	(164,933.54)
Claims Reimbursed by Insurance	164,933.54
Transfer to General Fund	(10,000.00)
Transfer from General Account	10,000.00
Investment income	67.49
<b>Balance - 06/30/22</b>	<b>\$ 10,089.16</b>

### Special Conservation Trust Fund

<b>Balance - 07/01/21</b>	<b>\$ 47,845.55</b>
Expenditures:	
Transfer from General Fund	-
Private grant	-
Investment income	<u>98.94</u>
<b>Balance - 06/30/22</b>	<b>\$ 47,944.49</b>

### Use Change Tax Conservation Trust Fund

<b>Balance - 07/01/21</b>	<b>\$ 1,002,022.92</b>
Expenditures:	
Consultant & Contractual Services	(8,685.81)
Land use change tax	6,662.89

## Expendable Trust Funds

For Fiscal Year Ending June 30, 2022

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Other Revenue	-
Investment income	<u>2,057.01</u>
<b>Balance - 06/30/22</b>	<b>\$ 1,002,057.01</b>

### **Grand Total**

<b>Balance - 07/01/21</b>	<b>\$ 6,449,705.60</b>
Expenditures	(2,084,131.56)
Land use change tax	6,662.89
Transfer to General Fund	(10,000.00)
Transfers from General Fund	1,880,000.00
Transfers from WWTF	500,000.00
Intergovernmental Transfers	185,798.54
Investment income	<u>43,250.52</u>
<b>Balance - 06/30/22</b>	<b>\$ 6,971,285.99</b>

## Long-Term Debt Principal And Interest Payment Schedules

For Fiscal Year Ending June 30, 2022

\$1,708,000 2007 Drainage Bond			
4.47% Interest			
Year Ending - June 30	Principal – August 15	Interest – August 15	<u>Total</u>
2023	<u>155,000.00</u>	<u>3,681.25</u>	<u>158,681.25</u>
	<u>\$155,000.00</u>	<u>\$3,681.25</u>	<u>\$ 158,681.25</u>

\$6,953,982 Phase II Upgrade and Compost Facility			
2.00% Interest			
Year Ending – June 30	Principal – August 15	Interest – February 1	<u>Total</u>
2023	347,699.00	97,355.75	445,054.75
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>\$4,867,786.00</u>	<u>\$ 730,168.08</u>	<u>\$ 5,597,954.08</u>



## Long-Term Debt Principal And Interest Payment Schedules

For Fiscal Year Ending June 30, 2022

<b>\$3,300,000 Highway Garage</b>				
<b>2.8582% Interest</b>				
Year Ending – June 30	Principal – August 15	Interest – August 15	Interest – February 15	<u>Total</u>
2023	155,000.00	48,525.00	48,525.00	252,050.00
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
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>\$ 2,425,000.00</u>	<u>\$ 363,768.75</u>	<u>\$ 363,768.75</u>	<u>\$ 3,152,537.50</u>

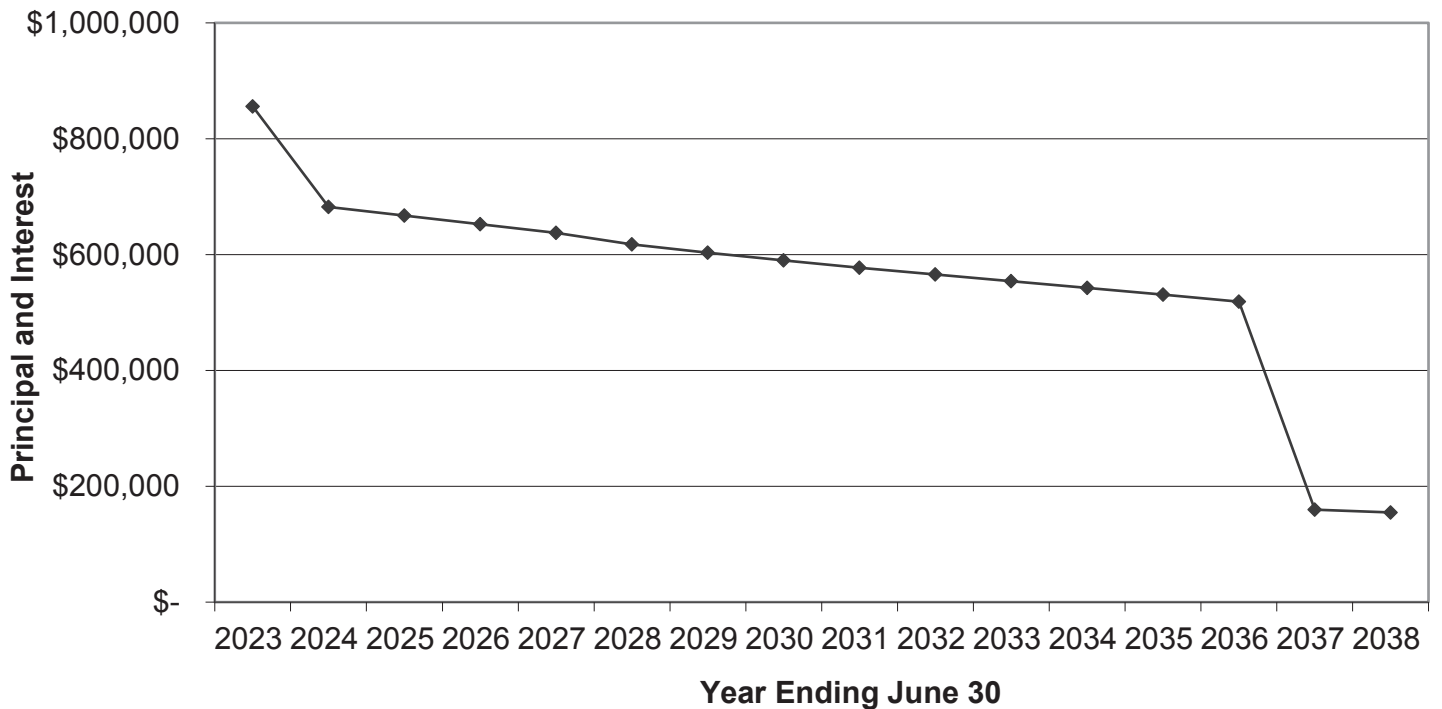
<b>Total Debt Service</b>			
Year Ending – June 30	Principal	Interest	<u>Total</u>
2023	657,699.00	198,087.00	855,786.00
2024	502,699.00	179,546.76	682,245.76
2025	502,699.00	164,687.78	667,386.78
2026	502,699.00	149,828.80	652,527.80
2027	502,699.00	134,969.82	637,668.82
2028	497,699.00	120,110.84	617,809.84
2029	497,699.00	105,506.85	603,205.85
2030	497,699.00	92,402.87	590,101.87

# Long-Term Debt Principal And Interest Payment Schedules

For Fiscal Year Ending June 30, 2022

Continued from previous page			
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>\$ 7,447,786.00</u>	<u>\$ 1,461,386.83</u>	<u>\$ 8,909,172.83</u>

### Annual Debt Service



## Tax Rate History

Submitted by Thomas Boland, 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>
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
1992	12.61	4.22	1.61	-	18.44	1.34	24.71

# Tax Rate History

Submitted by Thomas Boland, Finance Director

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

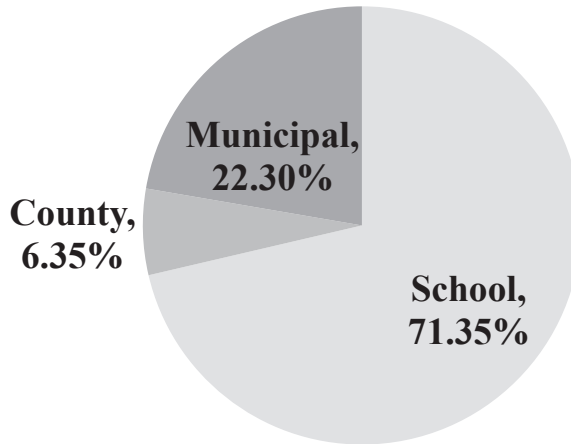
A - Reflects new state school tax and education adequacy grants

B - Reflects property revaluation

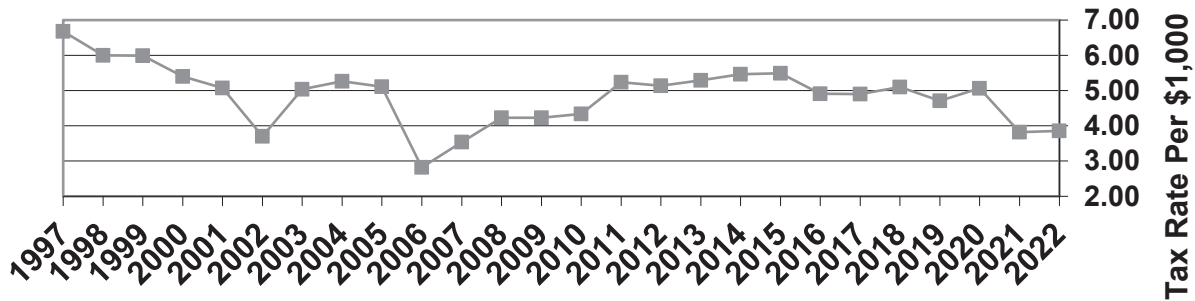
C - Reflects general 30% valuation reduction

D - Reflects on average a general 15% valuation reduction

## Historic Tax Rate Breakdown



## Municipal Property Tax Rate





## Summary of Inventory Valuation

For Fiscal Year Ending June 30, 2022

		<u>Assessed Valuation</u>	
		<u>Taxable</u>	<u>Total</u>
<b>Land:</b>	<u>Acres</u>		
Current use	2,429.85	342,219	
Discretionary Preservation Easement	0.07	300	
Residential	8,547.73	1,466,546,500	
Commercial/Industrial	<u>2,747.79</u>	<u>293,745,000</u>	
Total taxable land	13,725.44	1,760,634,019	1,760,634,019
Tax exempt and non-taxable	5,305.46		54,463,300
<b>Buildings:</b>			
Residential		2,099,389,568	
Manufactured housing		15,938,800	
Commercial/Industrial		1,017,237,181	
Discretionary Preservation Easement		<u>5,300</u>	
Total of taxable buildings		3,132,570,849	3,132,570,849
Tax exempt and non-taxable			203,840,632
<b>Public utilities:</b>			
Water		18,911,700.00	
Gas		20,683,400.00	
Electric		<u>138,732,700.00</u>	
Total public utilities		<u>178,327,800.00</u>	<u>178,327,800.00</u>
<b>Total valuation before exemptions</b>		<b>5,071,532,668.00</b>	<b>5,329,836,600.00</b>
<b>Exemptions:</b>		<u>Number</u>	
Blind	3.00	45,000	
Elderly	229.00	28,075,000	
Disabled - veterans	4.00	1,791,100	
Disabled – other	25.00	1,869,300	
School Dining/Dormitory/Kitchen	1.00	150,000	
Handicapped	2.00	19,500	
Solar	<u>56.00</u>	<u>677,600</u>	
Total exemptions	320	<u>32,627,500</u>	
<b>Net valuation on which municipal, county, and local school tax rates are computed</b>		<b>5,038,905,168</b>	
<b>Less public utilities</b>		<b><u>178,327,800</u></b>	
<b>Net valuation on which state school tax rate is computed</b>		<b>4,860,577,368</b>	

## Statement of Appropriations, Estimated Revenues & Property Tax Assessed

### Appropriations

Election and voter registration .....	38,522.00
Property revaluation .....	340,919.00
Community development .....	518,925.00
General government building maintenance .....	345,141.00
Other general government .....	2,772,954.00
Police .....	7,616,149.00
Fire and ambulance .....	7,696,080.00
Emergency management.....	115,048.00
Building Inspection .....	491,800.00
Other public safety .....	984,014.00
Public works administration.....	553,913.00
Highways and streets.....	3,001,159.00
Other highways and streets .....	499,132.00
Solid waste disposal.....	1,747,661.00
Sewage collection and disposal .....	4,141,230.00
Health agencies .....	78,568.00
Welfare administration and direct assistance .....	90,771.00
Parks and recreation .....	526,158.00
Library .....	1,145,728.00
Patriotic Purposes .....	51,000.00
Other culture and recreation.....	327,268.00
Conservation .....	5,168.00
Principal - long-term bonds and lease obligations .....	657,699.00
Interest - long-term bonds and lease obligations .....	198,087.00
Interest - tax anticipation notes .....	1.00
Land .....	1.00
Machinery, vehicles, and equipment .....	1,104,303.00
Buildings.....	3,400.00
Improvements other than buildings.....	11,320,250.00
Transfer to capital projects.....	0.00
Transfer to capital reserve funds .....	2,437,250.00
Transfer to other expendable trust funds .....	10,300.00
<b>Total appropriations.....</b>	<b>\$ 48,818,599</b>

### Estimated Revenues

Land Use Change Tax.....	175,000
Timber yield taxes.....	3,000
Cable television franchise tax.....	400,000
Interest and penalties on delinquent taxes .....	202,050
Excavation Tax .....	0.00
Motor vehicle permit fees.....	5,625,000
Building permits.....	265,000
Other licenses and permits .....	341,669
Federal Grants.....	853,082
State meals and rooms tax distribution .....	2,366,927
State highway block grant.....	599,819
State water pollution grants.....	168,193

## Statement of Appropriations, Estimated Revenues & Property Tax Assessed

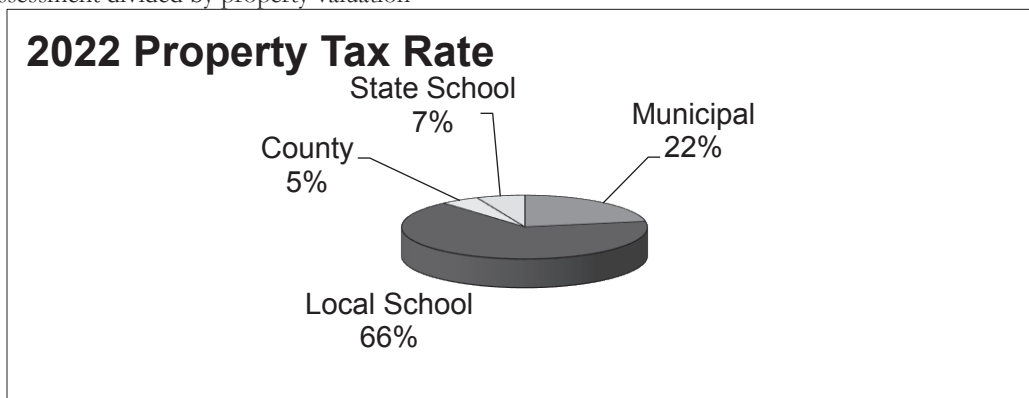
Other state aid.....	183,736
From Trust & Fiduciary Funds .....	12,000
Charges for services.....	7,247,314
Sale of municipal property.....	20,750
Interest on deposits and investments .....	450,000
Payments in lieu of taxes .....	7,247
Trust funds .....	0.00
Capital Project fund.....	135,000
Bond Funding .....	10,102,750
Other sources .....	<u>60,925</u>
<b>Total estimated revenues .....</b>	<b>\$ 29,219,462</b>

### Property Tax Assessed

Total appropriations.....	48,818,599
Total estimated revenues .....	<u>29,219,462</u>
Net municipal appropriations .....	19,599,137
Tax overlay.....	332,507
Use of Fund balance.....	(1,350,000)
War service tax credits .....	<u>837,080</u>
Net municipal assessment .....	19,418,724
Net local school assessment.....	58,119,759
Net county assessment.....	4,458,199
State education assessment.....	<u>5,381,547</u>
<b>Total municipal, local school, and county assessments .....</b>	<b>\$ 87,378,229</b>

<u>Tax Rate Computation</u>	<u>Assessment</u>	<u>Assessed Valuation (\$1,000's)</u>	<u>Tax Rate*</u>
Municipal	19,418,724	5,038,905.168	3.86
Local School	58,119,759	5,038,905.168	11.53
County	4,458,199	5,038,905.168	0.88
State School	<u>5,381,547</u>	4,860,577.368	<u>1.11</u>
<b>Total</b>	<b>\$ 87,378,229</b>		<b>17.38</b>

\* Tax rate = assessment divided by property valuation



## Net Assessed Valuation History

For Fiscal Year Ending June 30, 2022

<u>Year</u>	<u>Net Assessed Valuation</u>	<u>Ratio</u>	<u>Estimated 1.00 Valuation</u>
2022	5,038,905,168.00	1.00	5,038,905,168.00
2021 B	4,902,353,163.00	1.00	4,902,353,163.00
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: 2021	Year: 2020	Year: 2019	
Property Taxes	3110		\$6,107,044.73			
Resident Taxes	3180					
Land Use Change Taxes	3120		\$124,250.00			
Yield Taxes	3185		\$374.43			
Excavation Tax	3187					
Other Taxes	3189		\$145,814.30	\$13,905.46		
Property Tax Credit Balance		(\$110,912.84)				
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2021	
Property Taxes	3110	\$42,562,168.00	\$40,749,990.00	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$70,800.00	\$416,590.00	
Yield Taxes	3185		\$3,766.71	
Excavation Tax	3187			
Other Taxes	3189	\$852,872.00	\$1,279,740.56	

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2021	2020	2019
Property Taxes	3110	\$216,956.33			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$67.98	\$69,239.47	\$1,394.79	
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$43,591,951.47</b>	<b>\$48,896,810.20</b>	<b>\$15,300.25</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

<b>Credits</b>				
Remitted to Treasurer	Levy for Year of this Report	2021	Prior Levies	
			2020	2019
Property Taxes	\$37,531,559.86	\$46,438,848.99		
Resident Taxes				
Land Use Change Taxes		\$429,240.00		
Yield Taxes		\$3,347.73		
Interest (Include Lien Conversion)	\$42.98	\$61,922.47	\$583.29	
Penalties	\$25.00	\$7,317.00	\$811.50	
Excavation Tax				
Other Taxes	\$762,864.30	\$1,383,727.48	\$7,128.57	
Conversion to Lien (Principal Only)		\$428,004.80	\$6,772.76	
<input style="width: 100%;" type="text"/>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2021	Prior Levies	
			2020	2019
Property Taxes		\$4,621.54		
Resident Taxes				
Land Use Change Taxes		\$111,600.00		
Yield Taxes				
Excavation Tax				
Other Taxes		\$228.00	\$4.13	
<input style="width: 100%;" type="text"/>				
Current Levy Deeded	\$7,427.00			

**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		
		2021	2020	2019
Property Taxes	\$5,318,798.22			
Resident Taxes				
Land Use Change Taxes	\$70,800.00			
Yield Taxes		\$793.41		
Excavation Tax				
Other Taxes	\$89,551.70	\$27,158.78		
Property Tax Credit Balance	(\$189,117.59)			
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$43,591,951.47</b>	<b>\$48,896,810.20</b>	<b>\$15,300.25</b>	<b>\$0.00</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$5,317,984.52</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$797,047.60</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: 2021	Year: 2020	Year: 2019
Unredeemed Liens Balance - Beginning of Year			\$291,913.21	\$489,878.16
Liens Executed During Fiscal Year		\$447,774.58	\$7,724.21	
Interest & Costs Collected (After Lien Execution)		\$2,012.08	\$14,052.80	\$60,365.17
<b>Total Debits</b>	<b>\$0.00</b>	<b>\$449,786.66</b>	<b>\$313,690.22</b>	<b>\$550,243.33</b>

**Summary of Credits**

	Last Year's Levy	Prior Levies		
		2021	2020	2019
Redemptions		\$89,799.55	\$105,877.70	\$192,131.57
Interest & Costs Collected (After Lien Execution) #3190		\$2,012.08	\$14,052.80	\$60,365.17
Abatements of Unredeemed Liens		\$1,127.93	\$554.77	
Liens Deeded to Municipality		\$15,651.34	\$15,368.19	\$19,731.51
Unredeemed Liens Balance - End of Year #1110		\$341,195.76	\$177,836.76	\$278,015.08
<b>Total Credits</b>	<b>\$0.00</b>	<b>\$449,786.66</b>	<b>\$313,690.22</b>	<b>\$550,243.33</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$5,317,984.52</b>
Total Unredeemed Liens (Account #1110 -All Years)	<b>\$797,047.60</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

7/1/2022

**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, Tax Collector*

Preparer's Signature and Title

## Town Clerk Report for Year Ending June 30, 2022

Submitted by Diane Trippett, Town Clerk / Tax Collector

Description	Debit	Credit
STATE WASH ACCOUNT	\$1,775,108.25	
CASH	\$6,270,414.41	\$1,775,108.25
Local Boat Registration Fees		\$8,269.85
Local Boat Clerk fee		\$430.00
Auto Registrations		\$5,858,653.43
Title Applications		\$11,724.00
Dog Licenses		\$28,904.00
State Dog License Fees		\$12,390.50
Marriage Licenes		\$1,638.00
Marriage Licenses State		\$10,062.00
Boat Agent Fees		\$2,865.00
Municipal Agent Fees		\$102,563.50
State Bad Check		\$88.00
Vitals Certified Copies Town		\$22,192.00
Certified Copies 1st		\$9,328.00
Vitals Certified Copies 2nd		\$14,030.00
Mail-In Program Fees		\$33,444.00
Miscellaneous		\$4,513.13
UCC Filings		\$7,965.00
Civil Forfeitures		\$9,657.00
Cash Over & Short		(\$48.00)
Road Improvement		\$131,745.00
<b>GRAND TOTALS</b>	<b>\$8,045,522.66</b>	<b>\$8,045,522.66</b>

**Treasurer's Report**  
For Fiscal Year Ending June 30, 2022

**POOLED CASH ACCOUNT**

**Balance - July 1, 2021 ..... \$56,081,328.76**

**Receipts:**

General Government.....	113,480.65
Cable Television.....	396,239.90
Assessing.....	163.00
Fire and Ambulance.....	984,880.57
Police.....	383,013.52
Highway, Public Works Administration, Building & Grounds.....	19,025.00
Solid Waste Disposal.....	314,263.36
Wastewater Treatment.....	4,601,533.79
Parks and Recreation.....	344,033.66
Community Development.....	51,392.03
Code Enforcement.....	280,663.00
Town Clerk/Tax Collector.....	101,940,081.91
Welfare.....	7,368.71
Interest on pooled deposits and investments.....	87,577.14
Federal and state aid.....	5,017,895.16
Private grants.....	53,926.78
Trust fund reimbursements.....	2,286,529.23
Other expense reimbursements.....	<u>1,022,382.88</u>
<b>Total receipts.....</b>	<b><u>117,904,450.29</u></b>

**Total cash available..... 173,985,779.05**

**Less orders paid..... 115,247,538.75**

**Balance - June 30, 2021..... \$58,738,240.30**

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, 2022 and interest earned by each fund during the year then ended are as follows:

<u>Fund</u>	<u>Interest</u>	<u>Equity</u>
General Fund	73,397.38	49,671,507.60
Sewer Fund	10,712.41	6,782,247.17
CATV Fund	467.40	210,562.81
Fire Protection Area Fund	198.83	69,233.64
Capital Projects	485.85	807,723.56
Special Conservation Fund	98.94	47,944.49
Use Change Tax Conservation Fund	2,057.01	997,359.34
Heritage Fund	43.84	21,383.92
Revolving Fund Parks & Recreation	115.48	130,277.77
	<b>\$87,577.14</b>	<b>\$58,738,240.30</b>



## Trustees of Trust Funds

Submitted by Chris Christensen, William Wilkes, and Pat Heinrich

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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 \$21,962,886.90.

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.merrimacknh.gov](http://www.merrimacknh.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 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, 2022

<b>TOWN</b>		
MU - AMBULANCE FUND	1/1/1976	305,030.32
MU - ATHLETIC FIELDS	7/1/2000	149,536.88
MU - COMMUNICATION EQUIPMENT FUND	7/1/1978	314,009.96
MU - COMPUTER EQUIPMENT	7/1/1999	84,197.48
MU - DW HIGHWAY IMPROVEMENT FUND	7/1/2000	326,384.87
MU - EMERGENCY TRAFFIC SIGNAL	7/1/2003	33,117.60
MU - FIRE EQUIPMENT FUND	7/1/1972	413,001.94
MU - FIRE STATION IMPROVEMENT	7/1/2008	291,122.75
MU - GEOGRAPHIC INFORMATION SYSTEM	7/1/2014	126,689.67
MU - HIGHWAY EQUIPMENT FUND	7/1/1986	650,161.73
MU - LAND BANK	7/1/1989	445,048.53
MU - LIABILITY INSURANCE	7/1/1987	5,923.38
MU - LIBRARY BUILDING MAINTENANCE	7/1/2008	287,517.90
MU - MILFOIL EXP. TRUST FUND	7/1/2006	15,178.78
MU - PLAYGROUND EQUIPMENT	7/1/1999	48,651.63
MU - PROPERTY REVALUATION FUND	7/1/1986	4,299.83
MU - PROPERTY/CASUALTY INSURANCE	7/1/1987	4,165.78
MU - ROAD IMPROVEMENT	7/1/2001	258.81
MU - ROAD INFRASTRUCTURE	7/1/2008	1,548,374.39
MU - SALT SHED	7/1/2000	22,137.52
MU - SEWER EXTENSION FUND	7/1/1994	51,843.69
MU - SEWER INFRASTRUCTURE	7/1/2008	695,709.62

MU - SOLID WASTE FUND	7/1/2005	<u>103,686.68</u>
<b>TOTAL</b>		<b>\$5,926,049.74</b>

<b>SCHOLARSHIPS</b>		
SP - GIBSON SCHOLARSHIP - NON-EXPENDABLE*	7/1/2007	225,197.38
SP - GREENLEAF SCHOLARSHIP - NON-EXPENDABLE*	7/1/2005	20,756.42
SP - WATSON SCHOLARSHIP FUND EXPENDABLE	7/1/2004	<u>27,857.73</u>
<b>TOTAL</b>		<b>\$273,811.53</b>
<b>*Income is expendable</b>		

<b>SCHOOL DISTRICT</b>		
SD - REMEDIAL READING/MATH	7/1/2003	93,901.16
SD - REPAIR FUND	7/1/2004	508,822.65
SD - SCHOOL REPAVING	7/1/1992	1,364.68
SD - SCHOOL ROOF	7/1/1992	3,552.92
SD - SPECIAL EDUCATION	7/1/2001	<u>523,250.95</u>
<b>TOTAL</b>		<b>\$1,130,892.36</b>

<b>VILLAGE DISTRICT</b>		
WD - EQUIPMENT AND FACILITY FUND	3/26/1996	2,922,496.41
WD - EMERGENCY WATER PURCHASE	3/30/2021	100,682.22
WD - LAND ACQUISITION	3/26/1996	1,563,170.09
WD - LEGAL FEES FUND	5/24/2019	103,920.46
WD - SYSTEM DEVELOPMENT FUND	3/30/2010	<u>1,068,919.65</u>
<b>TOTAL</b>		<b>\$5,759,188.83</b>

# Summary Report of Trustees of Trust Funds - Permanent Funds

For Fiscal Year Ending June 30, 2022

FUND NAME	PURPOSE	HOW INVESTED	DATE OF CREATION	PRINCIPAL BEGIN BALANCE	PRINCIPAL ENDING FAIR VALUE	INCOME BEGIN BALANCE	INCOME	INCOME EXPENDED	INCOME ENDING BALANCE
<b>CEMETERY</b>									
CN - PERPETUAL CARE	Cemetery Perpetual Care	Common Investment	1/1/1900	872,850.68	750,696.42	611,348.71	89,825.80	(118.50)	701,056.01
CN - CEMETERY (MULTIPLE)	Cemetery Perpetual Care	Common Investment	1/1/1956	104,104.73	91,401.87	33,686.18	10,312.26	(15,068.13)	28,930.31
CN - EVERETT PARKER	Cemetery Trust (Other)	Common Investment	1/1/1969	8,297.26	7,222.76	5,000.23	826.63	0.00	5,826.86
CN - GRIFFIN FENCE FUND	Cemetery Perpetual Care	Common Investment	1/1/1970	16,291.22	14,179.36	9,831.81	1,624.04	0.00	11,455.85
CN - GRIFFIN LOT CARE	Cemetery Perpetual Care	Common Investment	1/1/1970	1,421.48	1,235.69	868.17	142.52	0.00	1,010.69
<b>FIRE</b>									
CN - GEORGE CARROLL	Fire Department Donation	Common Investment	1/1/1951	272,771.34	230,197.50	213,314.67	30,676.47	0.00	243,991.14
CN - SHEDD HARRIS FUND	Fire Department Donation	Common Investment	1/1/1925	886,472.26	768,330.93	556,769.57	89,928.64	0.00	646,698.21
<b>LIBRARY</b>									
CN - LAWRENCE	Library	Common Investment	1/1/1964	42,760.61	38,949.80	14,112.95	3,425.94	0.00	17,538.89
CN - PATTERSON, LAWRENCE & CARROLL	Library	Common Investment	1/1/1917	54,898.57	48,689.93	27,002.72	4,793.27	(3,000.00)	28,795.99
CN - QJIMBY MEMORIAL FUND	Library	Common Investment	4/23/2021	40,487.38	37,463.59	100.05	683.48	0.00	783.53
<b>SCHOOL</b>									
CN - GAGE & LAWRENCE	Educational Purposes	Common Investment	1/1/1854	617,907.75	531,518.20	415,363.07	64,635.55	0.00	479,998.62
CN - MASTRICOLA FUND	Educational Purposes	Common Investment	1/1/1950	151,144.68	131,562.60	91,141.87	15,061.87	0.00	106,203.74
CN - STOCKLEY	Educational Purposes	Common Investment	1/1/1960	4,559.03	3,973.88	2,711.85	451.65	0.00	3,163.50
CN - WATKINS	Educational Purposes	Common Investment	1/1/1965	2,317,576.68	2,085,613.35	936,499.54	184,297.53	(170,200.00)	950,597.07
CN - WATKINS FOREST INCOME	Educational Purposes	Common Investment	1/1/1965	513,988.58	454,229.90	263,817.69	47,919.55	0.00	311,737.24
CN - WATKINS PRIZE SPEAKING	Educational Purposes	Common Investment	1/1/1945	21,803.24	19,031.40	12,790.18	2,147.17	0.00	14,937.35
CN - WATKINS PRIZE SPELLING	Educational Purposes	Common Investment	1/1/1945	21,120.55	18,776.00	10,091.21	1,915.43	0.00	12,006.64
CN - WATKINS TOWN FOREST	Educational Purposes	Single Investment (Non-Comm)	1/1/1965	1,575.00	1,575.00	0.00	0.00	0.00	0.00
<b>PARKS &amp; RECREATION</b>									
CN - BEAR CHRISTENSEN FUND	Recreation	Common Investment	11/19/2021	31,000.04	35,000.15	8,488.95	1,454.32	(510.00)	9,433.27
<b>TOTALS</b>				5,981,031.08	5,269,648.33	3,212,939.42	550,122.12	(188,896.63)	3,574,164.91

# Capital Improvement Program - Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year 2022/23	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6
						2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Assessing	2007		Ford Focus	Budget	-	27,000	-	-	-	-	-
Assessing			Revaluation	Revaluation CRF	-	-	-	-	125,000	-	-
Building & Grounds			Sprinkler System Town Hall	Budget	-	200,000	-	-	-	-	-
Building & Grounds			Reconstruct Parking Lots (Lower PD lot, Church lot)	Budget	-	50,000	-	-	35,000	-	-
Building & Grounds			Replace brick veneer siding (Police-contingent on safety complex)	Budget	-	150,000	-	-	-	-	-
Building & Grounds	2011	12	450 4x4 w/ Dump Body, Plow (formerly H-7)	Budget	-	65,000	-	-	-	-	-
Building & Grounds			HVAC (PD)	Budget	-	-	-	120,000	-	-	-
Communications			Body Camera	Communication CRF	100,000	285,000	-	-	-	-	-
Communications			Communications Recorder	Communication CRF	25,000	-	-	-	-	25,000	-
Communications			Radio Base Stations (VHF Backup)	Communication CRF	-	-	-	-	25,000	-	-
Communications			CAD/RMS Server replacement/Dispatch upgrade	Communication CRF	-	-	-	-	40,000	-	-
Communications			Access Control / Facility Monitoring	Communication CRF	-	-	30,000	-	-	-	-
Communications			Fire Dispatch Station 1, Radio Base Stations	Communication CRF	-	-	-	-	-	30,000	-
Communications			Simulcast system (800 Mhz site for Parker Road)	Communication CRF/Budget	762,754	-	-	-	-	-	-
Community Development			GIS Update & Maintenance Program	GIS CRF	-	-	-	-	200,000	-	-
Fire			Building Upgrade to Reeds Ferry (Station 3)	Shed Harris Fund	-	-	-	-	-	95,000	-
Fire		100K miles	Ambulance 231	Ambulance CRF	-	225,000	-	-	-	-	-
Fire		100K miles	Cardiac Defibrillator/Monitor/Transmitter	Ambulance CRF	-	200,000	-	-	-	-	-
Fire		100K miles	Pumper E-3	Fire Equip CRF	-	650,000	-	-	-	-	-
Fire		EOL	Automatic Rescue CPR Devices	Ambulance CRF	-	-	-	45,000	-	-	-
Fire		EOL	Ambulance 234	Ambulance CRF	-	-	-	225,000	-	-	-
Fire	2021	10 yrs First Due	Pumper E-1	Fire Equip CRF	-	-	-	-	-	-	-
Fire	2021	10 yrs First Due	Pumper E-2	Fire Equip CRF	-	-	-	-	-	-	-
Fire		20 yr Review	Ambulance 233	Ambulance CRF	-	-	-	-	-	250,000	-
Fire		EOL	Utility Truck 1	Fire Equip CRF	-	76,000	-	-	-	-	-
Fire		EOL	Pumper E-5	Fire Equip CRF	-	-	-	-	-	-	-
Fire		EOL	Tower Ladder (Bond or Lease)	Fire Equip CRF	-	-	-	-	-	-	-
Fire		EOL	Heavy Rescue	Fire Equip CRF	-	-	-	-	-	-	-
Fire		EOL	Pickup/Forestry 2	Fire Equip CRF	-	50,000	-	-	-	-	-
Fire		EOL	Boat Rigid Hull/inflatable/equipment	Fire Equip CRF	-	45,000	-	-	-	-	-
Fire		EOL	Large Diameter Hose	Fire Equip CRF	-	-	10,000	-	-	-	-
Fire		25 yr	Fire Command Vehicle	Fire Equip CRF	-	-	-	-	-	-	-
Fire		EOL	Gator/Forestry Trailer	Fire Equip CRF	-	-	12,000	-	-	-	-
Fire		EOL	Thermal Imaging Cameras	Fire Equip CRF	-	-	25,000	-	-	-	-
Fire		EOL	Fire Suppression Hose	Fire Equip CRF	-	-	-	10,000	-	-	-
Fire		EOL	Toxic Gas Meiers	Fire Equip CRF	-	-	-	15,000	-	-	-
Fire		EOL	Boat, Portable inflatable	Fire Equip CRF	-	-	-	-	-	-	-
Fire		EOL	162 SD SC Chassis Utility	Fire Equip CRF	-	-	-	-	-	-	-
Fire		EOL	Equipment Trailer	Fire Equip CRF	-	-	-	-	-	-	-
Fire		EOL	Special ops. Trailer	Fire Equip CRF	-	-	-	-	-	-	-
Fire		EOL	Hazmat Trailer	Fire Equip CRF	-	-	-	-	-	-	-
Fire		EOL	Rescue/Forestry UTV	Fire Equip CRF	-	-	-	-	-	-	-
Fire		EOL	Extrication Tools	Fire Equip CRF	-	-	-	-	-	-	-
Fire		EOL	Computer Upgrade/Replacement	Fire Equip CRF	-	-	-	-	-	-	-
Fire		EOL	Fire Command Vehicle	Fire Equip CRF	-	-	-	50,000	-	-	-
Fire		EOL	SCBA Filling System	Fire Equip CRF	-	-	-	-	-	-	-
Fire		EOL	SCBA RIT cylinders 1 hour (10 x \$1441)	Fire Equip CRF	-	-	-	-	-	14,410	-
Fire		EOL	SCBA RIT cylinders 30 minute (40 x 1085)	Fire Equip CRF	-	-	-	-	21,700	-	-
Fire		EOL	SCBA Packs	Fire Equip CRF	-	-	-	-	-	150,000	150,000
Fire		EOL	Portable Radios	Fire Equip CRF	-	-	-	-	-	175,000	175,000
Fire		EOL	Emergency Management Training Grounds	Fire Equip CRF	-	-	-	-	-	-	-
Fire		EOL	Pumper E-4	Fire Equip CRF	-	-	-	-	710,000	-	-
Fire		EOL	Fire Command Vehicle	Fire Equip CRF	77,000	-	-	-	-	-	-
Fire		EOL	Utility Truck 2 (Plow)	Fire Equip CRF	76,000	-	-	-	-	-	-
Fire		EOL	SABA Tech Rescue bottles 10 min (10 x \$585)	Budget	-	-	-	-	-	-	-



# Capital Improvement Program - Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year 2022/23	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6
						2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
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	2018	14 yrs	SUV H-1	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2009	10 yrs	6 Wheel Truck H-29	Highway Equip CRF	180,000	-	-	-	-	-	-
Highway	2019	12 yrs	Pickup Truck H-2	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2012	11 yrs	¾ T Pickup H-5	Highway Equip CRF	40,000	-	-	-	-	-	-
Highway	1987	25 yrs	Athletic Field Groomer	Highway Equip CRF	35,000	-	-	-	-	-	-
Highway	2008	12 yrs	Message Board MB-7	Highway Equip CRF	20,000	-	-	-	-	-	-
Highway	2020	11 yrs	¾ T Pickup H-6	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2022	10 yrs	1 Ton Dump H-7	Highway Equip CRF	-	-	-	-	-	-	-
Highway	1998	25 yrs	Trailer, Brine MN-080	Highway Equip CRF	15,000	-	-	-	-	-	-
Highway	2013	10 yrs	1 Ton Dump H-11	Highway Equip CRF	-	75,000	-	-	-	-	-
Highway	2022	10 yrs	1 Ton Dump H-10	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2013	10 yrs	1 Ton Dump H-9	Highway Equip CRF	-	70,000	-	-	-	-	-
Highway	2014	10 yrs	1 Ton Dump H-8	Highway Equip CRF	-	70,000	-	-	-	-	-
Highway	2019	15 yrs	Wheeled Excavator H-13	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2022	15 yrs	Wood Chipper H-15	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2013	11 yrs	¾ T Pickup H-3	Highway Equip CRF	-	50,000	-	-	-	-	-
Highway	2008	15 yrs	Catch Basin Cleaner H-19 (replace with vacuum truck)	Highway Equip CRF	-	400,000	-	-	-	-	-
Highway	2014	11 yrs	6 Wheel Dump H-23	Highway Equip CRF	-	200,000	-	-	-	-	-
Highway	2015	10 yrs	Loader H-16	Highway Equip CRF	-	-	180,000	-	-	-	-
Highway	2020	12 yrs	6 Wheel Dump H-20	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2002	25 yrs	Trailer - Black MN-143	Highway Equip CRF	-	-	-	15,000	-	-	-
Highway	2018	12 yrs	6 Wheel Dump H-22	Highway Equip CRF	-	-	-	-	-	-	-
Highway	1997	25 yrs	Grader H-12	Highway Equip CRF	-	-	-	-	-	300,000	-
Highway	2003	25 yrs	Drainage Trailer MN-255	Highway Equip CRF	-	-	-	-	-	15,000	-
Highway	2013	15 yrs	1 Ton Utility Truck, M-1	Highway Equip CRF	-	-	-	-	-	-	70,000
Highway	2022	11 yrs	¾ T Pickup H-4	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2019	11 yrs	6 Wheel Dump H-27	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2019	9 yrs	Mower, Exmark Master 175	Budget	-	-	-	-	-	14,000	-
Highway	2020	12 yrs	6 Wheel Dump H-30	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2015	11 yrs	6 Wheel Dump H-24	Highway Equip CRF	-	-	200,000	-	-	-	-
Highway	2022	12 yrs	10 Wheel Dump H-33	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2018	12 yrs	6 Wheel Dump H-34	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2021	12 yrs	6 Wheel Dump H-35	Highway Equip CRF	-	-	-	-	-	-	-
Highway	NEW	12 yrs	6 Wheel Dump H-32	Highway Equip CRF	180,000	-	-	-	-	-	-
Highway	2002	20 yrs	John Deere Tractor H-41	Highway Equip CRF	95,000	-	-	-	-	-	-
Highway	2015	11 yrs	6 Wheel Dump H-25	Highway Equip CRF	-	-	-	-	200,000	-	-
Highway	2019	9 yrs	Mower, Exmark Master 176	Budget	-	-	-	-	-	14,000	-
Highway	2014	11 yrs	6 Wheel Dump H-26	Highway Equip CRF	-	-	200,000	-	-	-	-
Highway	2012	11 yrs	MV Sidewalk tractor H-44	Highway Equip CRF	-	155,000	-	-	-	-	-
Highway	2009	14 yrs	DPM-3	Highway Equip CRF	-	35,000	-	-	-	-	-
Highway	1988	25 yrs	Trailer Landscape MN-054	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2022	25 yrs	Trailer, Roller MN-031	Highway Equip CRF	-	-	-	-	-	-	-
Highway	1996	25 yrs	Trailer Landscape MN-063	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2023	30 yrs	Calcium Tank (liquid)	Budget	-	12,000	-	-	-	-	-
Highway	2016	9 yrs	Mower, Exmark Master 166	Budget	-	14,000	-	-	-	-	-
Highway	2006	12 yrs	Bucket Truck H-18 (replacing lift in 2022, truck in good condition)	Highway Equip CRF	-	-	-	-	130,000	-	-
Highway	2014	15 yrs	Kubota Tractor H-42	Highway Equip CRF	-	-	-	-	-	-	105,000
Highway	2005	25 yrs	Trailer - Black MN-122	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2011	25 yrs	Roller, Steel Drum	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2015	25 yrs	Hudson Trailer MN-003	Highway Equip CRF	-	-	-	-	-	-	-
Highway	2015	11 yrs	6 Wheel Dump H-21	Highway Equip CRF	-	-	-	200,000	-	-	-
Highway	2013	15 yrs	Backhoe/loader H-17	Highway Equip CRF	-	-	-	-	-	180,000	-

## Capital Improvement Program - Minor Projects

Department	Year	Replace SCH	Model	Funding Source	Current Year 2022/23	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6
						2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Highway	2017	11 yrs	Trackless Sidewalk Tractor H-43	Highway Equip CRF	-	-	-	-	-	160,000	-
Highway	2016	12 yrs	Message Board MB-11	Highway Equip CRF	-	-	-	-	-	20,000	-
Highway	2021	9 yrs	Mower, Exmark Master 148	Budget	-	-	-	-	-	-	-
Highway	2021	9 yrs	Mower, Exmark Master 167	Budget	-	-	-	-	-	-	-
Highway	2021	15 yrs	Cement Mixer	Budget	-	-	-	-	-	-	-
Highway	2017	12 yrs	6 Wheel Dump H-31	Highway Equip CRF	-	-	-	-	-	-	200,000
Library			New Phone System	Budget	-	75,000	-	-	-	-	-
Parks & Recreation	2013		F-150	Budget	-	-	-	-	-	-	-
Parks & Recreation			Wasserman Park Beach - Phase 4	Budget	-	-	-	100,000	-	-	-
Parks & Recreation			Skateboard Park Replacement	Playground CRF	-	-	-	174,700	-	-	-
Parks & Recreation			Wasserman Park Road and Parking Improvement	Budget	-	230,000	-	-	-	-	-
Parks & Recreation			Martel Field and Greenfield Farms Lighting (Placeholder)	Athletic Field CRF	-	-	-	-	-	-	-
Parks & Recreation			Function Hall Generator	Budget	-	-	-	-	-	25,000	-
Parks & Recreation			Wasserman Cabin Roof Replace (5 Cabins)	Budget	32,500	-	-	-	-	-	-
Parks & Recreation			Function Hall basement Retro fit	Budget	-	-	100,000	-	-	-	-
Parks & Recreation			Irrigation Wasserman Park	Budget	-	62,000	-	-	-	-	-
Parks & Recreation			Dog Park Lighting Project	Budget	-	-	-	-	20,000	-	-
Police	Var		Patrol Vehicles	Budget	121,500	145,000	135,000	139,050	143,222	-	-
Police		5 yrs	Special Response Team Body Armor Replaces (10 team members)	Budget	-	-	-	27,000	-	-	-
Police	Var		Administrative Vehicle	Budget	-	35,000	-	-	-	-	-
Police			Crime Scene vehicle replacement	Budget	-	-	-	-	-	-	-
Solid Waste Disposal	2021	10 yrs	100 CY Trailer, live floor T1	Solid Waste CRF	-	-	-	-	-	-	-
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	2021	10 yrs	100 CY Trailer live floor, T4	Solid Waste CRF	-	-	-	-	-	-	-
Solid Waste Disposal	2005	20 yrs	Truck Cab & Chassis - International Tractor L6	Solid Waste CRF	-	-	150,000	-	-	-	-
Solid Waste Disposal	2020	20 yrs	Truck Cab & Chassis - International Tractor L7	Solid Waste CRF	-	-	-	-	-	-	-
Solid Waste Disposal	2020	15 yrs	Fork Lift L11	Solid Waste CRF	-	-	-	-	-	-	-
Solid Waste Disposal	2021	12 yrs	Transfer Station Loader L5	Solid Waste CRF	-	-	-	-	-	-	-
Solid Waste Disposal	2013	12 yrs	Transfer Station Loader L4	Solid Waste CRF	-	300,000	-	-	-	-	-
Solid Waste Disposal	2019	15 yrs	Skid Steer Loader L9	Solid Waste CRF	-	-	-	-	-	-	-
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	2010	12 yrs	Pickup Truck w/ Plow L8	Solid Waste CRF	40,000	-	-	-	-	-	-
Solid Waste Disposal	2004	20 yrs	Office Trailer	Budget	-	95,000	-	-	-	-	-
Technology			Fiber Optic Project Highway	Budget/Computer CRF	-	23,437	16,752	16,752	16,752	75,000	-
Technology			Storage System Upgrade	Computer CRF	-	90,000	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 360	Computer CRF/Budget	46,000	54,400	54,400	54,400	54,400	54,400	54,400
Town Clerk/Tax Collector			Computer Equipment	Computer CRF	-	10,000	-	-	-	10,000	-
<b>TOTAL GENERAL FUND</b>					<b>\$1,865,754</b>	<b>\$2,092,837</b>	<b>\$2,594,152</b>	<b>\$1,812,202</b>	<b>\$1,709,074</b>	<b>\$2,493,510</b>	<b>\$1,187,000</b>

## 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
						2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Wastewater Treatment	2017	ongoing	Manhole/Sewer Line Rehabilitation	User Fees - Budget	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Wastewater Treatment	2017	11 yrs	CCTV Camera Equipment for Sewer System	User Fees	-	-	-	-	-	100,000	-
Wastewater Treatment	2017	8 yrs	Bobcat Skid Steer Loaders - compost facility	User Fees	-	50,000	-	-	-	-	-
Wastewater Treatment	2017	8 yrs	Bobcat Skid Steer Loaders - compost facility	User Fees	-	50,000	-	-	-	-	-
Wastewater Treatment	2008	15 yrs	Ford Explorer - Pretreatment Manager	User Fees	30,000	-	-	-	-	-	-
Wastewater Treatment	2014	10 yrs	Loader C-1 - compost facility (Bought used 2014 in 2016)	Wastewater CRF	-	-	-	280,000	-	-	-
Wastewater Treatment	2015	10 yrs	Loader C-2 - compost facility (Bought used 2015 in 2016)	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	Kubota Loader R503	User Fees	-	-	-	-	-	-	-
Wastewater Treatment	2020	15 yrs	Ford Focus Assistant DPW	User Fees	-	28,000	-	-	-	-	-
Wastewater Treatment	2014	11 yrs	Ford F-250 4X4 Maintenance / plow vehicle	User Fees	-	50,000	-	-	-	-	-
Wastewater Treatment	2010	10 yrs	Husquama 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	2017	10 yrs	Golf cart E-260	User Fees - Budget	-	-	-	8,000	-	-	-
Wastewater Treatment	1986	15 yrs	Ingersol Rand Compressor (Trailer mounted)	User Fees - Budget	-	-	-	8,000	-	-	20,000
Wastewater Treatment	2005	20 yrs	Genie Lift (55 feet)	User Fees	-	100,000	-	-	-	-	-
Wastewater Treatment	NEW	20 yrs	Scissor Lift (26 foot)	User Fees	-	45,000	-	-	-	-	-
Wastewater Treatment	2016	11 yrs	Ford F-250 4X4 Pick-up w/plow (Operations/Collections)	User Fees	-	-	-	-	50,000	-	-
Wastewater Treatment	1988	15 yrs	International Crane Truck	User Fees	125,000	-	-	-	-	-	-
Wastewater Treatment	OLD	25 yrs	MIG/ITG Welder	User Fees - Budget	-	7,500	-	-	-	-	-
Wastewater Treatment	2019	5-yr program	Sewer System Assessment Program - Added a year	User Fees - Budget	12,500	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	27,000	33,000	33,000	33,000	33,000	-	-
			<b>TOTAL SEMER FUND</b>		<b>219,500</b>	<b>356,000</b>	<b>365,500</b>	<b>80,500</b>	<b>404,000</b>	<b>405,000</b>	<b>45,000</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	-	-	-	-	-
Cable Television			Public Access Studio Equipment	Franchise Fees	20,000	-	-	-	-	-	20,000
Cable Television			Public Access Editing Systems	Franchise Fees	10,000	-	-	-	-	-	10,000
Cable Television			Media Staff Hardware	Franchise Fees	-	-	-	-	-	15,000	-
Cable Television			Public Access Cameras and Audio Equipment	Franchise Fees	10,000	-	-	-	-	-	10,000
Cable Television			Lower Power FM	Franchise Fees	-	-	40,000	-	-	-	-
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>\$ 55,000</b>	<b>\$ 55,000</b>	<b>95,000</b>	<b>95,000</b>	<b>55,000</b>	<b>\$55,000</b>
			<b>TOTALS</b>		<b>\$2,140,254</b>	<b>\$2,503,837</b>	<b>\$3,014,652</b>	<b>\$1,747,702</b>	<b>\$2,208,074</b>	<b>\$2,953,510</b>	<b>\$1,287,000</b>
			<b>CRF</b>		<b>934,000</b>	<b>1,241,000</b>	<b>1,972,000</b>	<b>1,140,000</b>	<b>1,249,700</b>	<b>2,351,110</b>	<b>1,117,600</b>
			<b>Funded through Budget</b>		<b>931,754</b>	<b>851,837</b>	<b>622,152</b>	<b>472,202</b>	<b>364,374</b>	<b>142,400</b>	<b>69,400</b>
			<b>Bonds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
			<b>User Fees/Bonds</b>		<b>219,500</b>	<b>356,000</b>	<b>365,500</b>	<b>80,500</b>	<b>404,000</b>	<b>405,000</b>	<b>45,000</b>
			<b>Private Donation</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95,000</b>	<b>-</b>	<b>-</b>
			<b>Cable Franchise Fees</b>		<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>95,000</b>	<b>95,000</b>	<b>55,000</b>	<b>55,000</b>

# Capital Improvements Program - Major Projects

DEPARTMENT	PROJECT DESCRIPTION	FUNDING SOURCE	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	Planning Board comments	
Fire	Fire House Location Study	Fire Station CRF	20,000							N/A	
Fire/Police	Public Safety Complex (\$11,025,000)	Land Bank CRF	-	429,000	-	-	-	-	-	-	
		Budget/Other	-	2,500,000	-	-	-	-	-	-	II - Necessary
		Bond	-	15,000,000	-	-	-	-	-	-	-
Fire	South Fire Station (\$650,000)	Private Donation	-	265,000	-	-	-	-	-	-	
		Fire Station CRF (South)	-	265,000	-	-	-	-	-	-	II - Necessary
		Private Donation	-	365,000	-	-	-	-	-	-	
Admin/Engineering*	Bridge Replacement - US 3 (DW Hwy)/Baboosic Brook (\$6,503,273) (Engineering & ROW 2022 (\$538,094) Construction 2025 (\$5,965,179))	Road Infrastructure CRF	107,619	-	579,780	-	-	-	-	-	II - Necessary
		State Funding - SB401 Bridge Aid	-	-	613,256	-	-	-	-	-	II - Necessary
Admin/Engineering	Bridge Rehabilitation - US 3 (DW Hwy)/Souhegan River - Chamberlain Bridge (\$350,000)	State Funding	430,475	-	4,772,143	-	-	-	-	-	
Admin/Engineering	Stormwater Drainage Improvements	Road Infrastructure CRF	275,000	325,000	325,000	350,000	350,000	375,000	400,000	II - Necessary	
Admin/Engineering	Retro Fit Drainage for MS4 Permit Compliance (MCM 3 & 6) (\$642,000)	Road Infrastructure CRF	-	-	75,000	-	-	-	757,000	II - Necessary	
Admin/Engineering	Sidewalks	Budget	-	200,000	-	-	-	-	-	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 (Deenwood, Birchwood, Pine-tree, 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	135,000	135,000	135,000	135,000	135,000	II - Necessary	
Admin/Engineering	Paving - Infrastructure Improvements - Gravel Roads	Budget	1,025,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	II - Necessary	
Admin/Engineering	DW Hwy (Bedford Rd-Woodbury St) - Bonded Wearing (\$585,000)	Road Infrastructure CRF	-	-	-	-	585,000	-	300,000	II - Necessary	
Admin/Engineering	DW Highway (Greely St- Woodbury St) - Bonded Wearing (\$515,000)	DW Highway CRF	200,000	315,000	-	-	-	-	-	II - Necessary	
Admin/Engineering*	Wire Road Intersection Improvements (TYP, FY2025)	Road Infrastructure CRF	-	21,353	201,522	-	-	-	-	II - Necessary	
Admin/Engineering	Memmack River Boat Ramp Access Improvement	Federal Funding	-	85,414	806,086	-	-	-	-	II - Necessary	
Admin/Engineering	Seaverns Bridge Canoe Launch Ramp - Slope Stabilization	Road Infrastructure CRF	-	-	-	-	-	-	400,000	III - Desirable	
Admin/Engineering*	Souhegan River Trail (total w/ prev. years \$1,170,941; new \$936,960)	Federal Funding	45,000	30,000	-	-	-	-	-	II - Necessary	
Admin/Engineering*	DWH Sidewalk Improvements Plan (2021 TAP Applications) (FY2032)	Road Infrastructure CRF	92,402	94,990	-	-	-	-	-	II - Necessary	
Admin/Engineering	Sewer Line Extensions (McQuestion & Mayflower Sewer Basins)	Federal Funding	369,610	379,958	-	-	-	-	-	II - Necessary	
Admin/Engineering	Depot Street Boat Ramp Repairs	Road Infrastructure CRF	-	30729	-	-	-	-	291,079	III - Desirable	
Admin/Engineering*	Pedestrian bridge over Souhegan River (FY 2032)	Federal Funding	-	122,914	-	-	-	-	1,164,318	III - Desirable	
Highway	Replace fuel tanks, piping, and island w/ canopy	Bond	-	-	2,360,000	2,360,000	-	-	-	II - Necessary	
Library	HVAC	Road Infrastructure CRF	150,000	-	-	-	-	-	-	II - Necessary	
Library	Sprinkler System	State Funding	-	-	233,462	-	-	-	708,800	II - Necessary	
Library	Sidewalk	Road Infrastructure CRF	-	100,000	-	-	-	-	-	II - Necessary	
Library	Slate Roof	Library Maintenance CRF	-	-	-	-	-	-	-	II - Necessary	
Library	Elevator	Library Trustee Funds	200,000	-	-	-	-	-	-	II - Necessary	
Library	New Library (place holder)	Library Maintenance CRF	184,000	-	-	-	-	-	-	II - Necessary	
Community Dev.	Master Plan	Bond	-	-	200,000	-	-	6,000,000	-	II - Necessary	
Parks & Recreation	New Athletic Fields (place holder)	Budget	-	-	810,000	750,000	-	-	-	II - Necessary	
	<b>TOTAL GENERAL FUND</b>		<b>3,609,106</b>	<b>24,509,358</b>	<b>13,544,615</b>	<b>3,548,000</b>	<b>3,445,000</b>	<b>9,185,000</b>	<b>7,366,397</b>		



## Capital Improvements Program - Major Projects

DEPARTMENT	PROJECT DESCRIPTION	FUNDING SOURCE	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	Planning Board comments
Wastewater	Relocate sewer connector under F.E. Tpk. (fka Exec. Pk. Pump Station)	Wastewater CRF	-	-	500,000	-	-	-	-	II - Necessary
Wastewater	Chlorine Building	Town ARPA Funding	2,300,000	-	-	-	-	-	-	II - Necessary
Wastewater	Phase V Activities Removed from Project due to cost - SRF Loan	Wastewater CRF	488,319	-	-	-	-	-	-	II - Necessary
Wastewater	Compost Building, Headworks Building (2 <sup>nd</sup> floor), Screening Building	User Fee State Loan SRF	8,000,000	-	-	-	-	-	-	II - Necessary
Wastewater	Cost, Washwater System	Remaining Balance-NHDES ARPA Grant Funding	2,000,000	-	-	-	-	-	-	II - Necessary
Wastewater	Pennichuck Square Pump Station	Wastewater CRF	50,000	500,000	-	-	-	-	-	II - Necessary
Wastewater	Screw Press Gear Box Replacement	Wastewater CRF - Budget	-	-	100,000	-	-	-	-	II - Necessary
Wastewater	Peaason Road Pump Station - Merrimack Contribution	Wastewater CRF	-	-	25,000	-	-	-	-	II - Necessary
Wastewater	Burt Street Pump Station	Bedford Contribution	-	-	225,000	-	-	-	-	II - Necessary
Wastewater	Heron Cove Pump Station	Wastewater CRF	250,000	-	-	-	-	-	-	II - Necessary
Wastewater	Telemetry Project (Pump Station Communications)	Wastewater CRF	-	-	-	200,000	-	-	-	II - Necessary
Wastewater	Agitator PLC Upgrade	Wastewater CRF - Design	25,000	-	-	-	-	-	-	II - Necessary
Wastewater	Nutrient Removal (Placeholder)	Wastewater CRF	140,000	-	-	-	-	-	-	II - Necessary
Wastewater	Hypo Feed System Upgrade (Placeholder)	Wastewater CRF	-	-	-	-	250,000	-	-	II - Necessary
<b>TOTAL SEWER FUND</b>			<b>13,253,319</b>	<b>500,000</b>	<b>850,000</b>	<b>200,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	
* Included in CIP just in case we are a recipient of TAP Grant										
		CRF	1,449,021	2,036,072	1,614,667	1,413,000	1,310,000	1,050,000	3,078,279	
		Funded through Budget	1,025,000	6,100,000	2,200,000	2,000,000	2,000,000	2,000,000	2,000,000	
		Bonds	-	15,000,000	3,170,000	-	-	6,000,000	-	
		Road Improve (RSA261:153)	135,000	135,000	135,000	135,000	135,000	135,000	135,000	
		Private Donation	200,000	650,000	-	-	-	-	-	
		State Aid	430,475	-	5,618,862	-	-	-	988,800	
		Federal Aid	369,610	588,286	806,086	-	-	-	1,164,318	
		WWTF User Fees/Bonds	13,253,319	500,000	850,000	200,000	250,000	250,000	-	
		<b>TOTAL</b>	<b>16,862,425</b>	<b>25,009,358</b>	<b>14,394,615</b>	<b>3,748,000</b>	<b>3,695,000</b>	<b>9,435,000</b>	<b>7,366,397</b>	



# TOWN OF MERRIMACK, NH



## 2022 BOARDS, COMMISSIONS AND COMMITTEE REPORTS

## Conservation Commission

Submitted by Steven Perkins, Chair

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The Merrimack Conservation Commission (MCC) was established in 1967 per the Town Charter and operates in accordance with state law RSA 36-A. The MCC is made up of volunteers responsible for the proper utilization and protection of the natural and watershed resources in Town. This includes our streams, rivers, forests, wetlands, wildlife habitats, open space, and drinking water resources. The MCC reviews all projects that are proposed in the Aquifer Conservation District and in Wellhead Protection Areas. The MCC also reviews Dredge and Fill permits for the New Hampshire Department of Environmental Services (NHDES).

The MCC is the steward of over 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).

At this time, active subcommittees help with the maintenance and management of GW, HHNP, Sklar, and WFCA.

In 2022, Steve Perkins was re-elected as Chair and Mike Boisvert was re-elected as Vice-Chair. Ellen Kolb took over from Gina Rosati as MCC secretary, and the commission thanks Gina for her past service. With its six full members, three alternate members, and Town Council representative the MCC has zero vacancies.

In 2022, MCC's work has included the following.

- In cooperation with Currier Orchard, we held the 22nd Annual Seedling Giveaway for Merrimack residents. We purchased 450 plants and gave away more than 400; the remaining seedlings were planted on conservation properties.
- Reviewed and sent comments to Planning Board on several construction projects seeking Town permits. MCC evaluates plans for potential impacts to wetlands, town aquifers, storm water management, invasive species control and conservation management.
- Completed revision of Chapter 111 of the Town of Merrimack code. This was a lengthy project that benefited from the extensive work of former MCC member Tim Tenhave. Chapter 111 includes a list of MCC properties and regulations. The Town Council approved the revision on June 23, 2022.
- MCC members, subcommittee members and volunteer groups to include the New England Mountain Bike Association (MEMBA) worked to maintain, rehabilitate, and replace a number of trail bridges. A bridge on the Loop Trail in wildcat Falls was completely replaced, some of the materials from that old bridge were harvested/reclaimed and repurposed to rehabilitate a bridge on the Salamander Trail at Grater Woods.

MCC is grateful for the important support we have received from:

- Papergraphics, which continues to donate maps for several MCC properties as needed.
- The New England Mountain Bike Association (NEMBA), Litter Crew, Boy Scouts and Girl Scouts, and student volunteers from MHS and the photograph walking group at the Merrimack Middle School.
- The staff of the Town Community Development Department, Department of Public Works, Police and Fire Departments, and the Town Manager.

## Conservation Commission

Submitted by Steven Perkins, Chair

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The MCC receives funding in the Town budget for its business-related activities, but its primary operating budget is fueled from the 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, and the other accounts received small interest payments. At the end of the 2021/22 fiscal year (June 30, 2022), the balances in these funds were as follows:

- 51 – Special Conservation Fund	\$47,944
- 53 – Land-Use Change Conservation Fund	\$1,001,879
- Horse Hill Nature Preserve Fund	\$571

The MCC continues to work on land maintenance, volunteer training, education events and promotion of the properties.

The MCC is always looking for new members and volunteers to support the properties in Merrimack. If you would like to be involved, please email the MCC 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.

Sadly, Ralph Gerenz moved residency and left the Heritage Commission. We thank him for his years of dedicated service and the positive enthusiasm he brought to the committee. John Frechette has agreed to step up to fill his vacancy as Co-Chair with Chip Pollard. Anita Creager continues serving as a member, and Barbara Healey serves as the Town Council representative. We are actively seeking two additional members and three alternates.

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.

## **Projects in 2022 and continuing into 2023 include:**

- Worked toward researching and 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, and with services donated by David Palance of Milford.
- Research and identify the locations of twelve district schoolhouses 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 the collaborative efforts to clean, restore, and repair the tombstones at our town's graveyards.
- Continued tracing and documenting the location of "old" stone walls in cooperation with the New Hampshire Preservation Alliance, NHPA.
- The tour brochures for all four villages continue to be very popular. All are available at the Town Hall, at the Library, at the Merrimack Historical Society, and the Town website.

## **Initiatives for 2023**

- Work in cooperation with the Merrimack Historical Society to identify and document a "New Passaconaway" Champion Tree with pedestrian access and signage.
- 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 twice in 2022. A resident brought before the committee their safety concerns regarding the Naticook Road and Camp Sargent Road intersection. We voted to support the DPW Capital Improvement Plan for the intersection of Naticook Road and Camp Sargent Road. We also heard from a resident regarding a crosswalk at Shaws Plaza, 570 Daniel Webster Highway. The committee supported to further investigate and study the need for and location of pedestrian crossing in front of Shaw's Plaza. Lastly, the committee supported a resident's request to erect horse advisory signs on Naticook Road.

# Nashua Regional Planning Commission

Submitted by Jay Minkarah, Executive Director

The Nashua Regional Planning Commission (NRPC), the oldest of the state’s nine regional planning commissions, serves 13 communities in southern New Hampshire: 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 environmental, land use, transportation, and regional planning issues as well as offering mapping and data services that utilize the latest technologies.

## Highlights of 2022 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. In May 2022, NRPC was selected by the EPA to receive a \$500,000 Brownfields Assessment Grant to continue supporting the clean-up, reuse and redevelopment of contaminated properties.

FY23 NRPC Revenue Sources	
Special Services & Misc. Revenue	1%
Local Contracts	7%
State of NH Grants	7%
Local Dues	8%
Federal Grants	10%
HHW Program Support	10%
Federal Transportation Funds	57%
	100%

**COVID-19 Regional Economic Development Recovery Plan:** With support from the Economic Development Administration (EDA), NRPC developed a comprehensive economic development recovery plan for the greater Nashua region which addressed the impacts of COVID-19 on the region’s economy. The project grew to include a branding initiative – SPARK - and development of a new dedicated website to serve as a resource hub for businesses and entrepreneurs. Visit the website at [spark.nashuarpc.org](http://spark.nashuarpc.org)

## **Greater Nashua Regional Coordination Council for Community Transportation (RCC7):**

The Nashua RCC works to leverage the efforts and resources of many organizations and individuals to work collaboratively on coordinated strategies to improve transportation services for all residents in need of assistance. Some committee activities in 2022 included continued collaboration with the Statewide Coordination Council (SCC), the hiring of a Regional Mobility Manager, continued support of the Souhegan Valley Rides demand response bus service, and informal coordination between council members and area human service providers.

**Household Hazardous Waste (HHW) Collection:** On behalf of the Nashua Regional Solid Waste Management District (NRSWMD), NRPC held six HHW Collection events in 2022: 5 in Nashua and 1 in Milford. 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 2022, the District collected 135,736 pounds of waste from over 1,400 households.

**Lower Merrimack River Corridor Management Plan:** The Lower Merrimack River Corridor Management Plan provides guidance for the Lower Merrimack River Local Advisory Committee (LMRLAC) and the four communities within the corridor: Merrimack, Litchfield, Nashua, and Hudson. NRPC completed an update to the plan in 2022, thanks to a Local Sourcewater Protection Grant.

**Nashua Complete Streets Advisory Committee:** NRPC collaborates with communities throughout the region who are working to develop local bicycle and pedestrian infrastructure, complete streets, and multi-use trail projects. Activities in 2022 included completing a story map exploring how the concept of

# Nashua Regional Planning Commission

Submitted by Jay Minkarah, Executive Director

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Complete Streets applies to the communities in the NRPC region ([Complete Streets Story Map](#)) and the regional bike/ped counting initiative.

**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 2022, the MPO approved one amendment to the FY 2021-2024 Transportation Improvement Program. NRPC administered the project solicitation process for the FY2025-2034 Ten Year Plan and sent a list of ranked projects to NHDOT for potential inclusion in the plan. The completed Congestion Management Process was adopted in March 2022.

**New Standard Maps:** In 2022, NRPC’s GIS team created new standard maps for the 13 communities in our region. NRPC maintains four poster-size thematic maps that display streets, land use, conservation and recreation features, and zoning. All are available for download at no charge.

**NH GeoData Portal:** In 2022, NRPC completed an initiative of UNH/Granit and the nine NH regional planning commissions to establish a new regional GIS Hub which seamlessly integrates with a new and modern statewide GIS portal housed at UNH. Visit the Hub at [gis.nharpc.org](https://gis.nharpc.org)

**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:** Under a grant from the Coronavirus State and Local Fiscal Recovery Fund, NRPC continued an assessment of the regional need for housing for persons and families at all levels of income. In 2022, NRPC conducted surveys and focus groups to learn more about residents’ needs and collaborated with the eight other regional planning commissions to characterize existing conditions, assess Fair Housing and Equity, and develop strategies and future recommendations. The assessment will be based on a consistent data and analysis methodology developed in partnership with all NH regional planning commissions.

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## **Nashua Regional Planning Commission Staff**

### ***Administration***

Jay Minkarah, Executive Director  
Camille Pattison, Assistant Director  
Kate Lafond, Finance Director  
Kristin Wardner, Administrative Assistant

### ***GIS Team***

Sara Siskavich, GIS Manager  
Ryan Friedman, Senior GIS Planner  
Tyrel Borowitz, GIS Analyst

### ***Land Use Team***

Caleb Cheng, Regional Planner III  
Emma Rearick, Regional Planner II

### ***Transportation Team***

Matt Waitkins, MPO Coordinator  
Donna Marceau, Mobility Manager  
Vince Noga, Transp./Planning Analyst



Nashua Regional Planning Commission  
30 Temple Street, Suite 310, Nashua, NH 03060  
(603) 417-6570 | [nashuarpc.org](https://nashuarpc.org)

**Nashua Regional Planning Commission  
2022 Annual Report - Merrimack, NH**

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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 2022, 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 Sklar Waterfront Park. The project is anticipated to be completed in 2023.

**Assistance to Merrimack Village District (MVD):**

NRPC continues to provide ongoing technical support and GIS tasks for Merrimack Village District in support of their inventory and asset management initiatives.

**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 2022: **\$2,092**

**Household Hazardous Waste (HHW) Collection:** [nashuarpc.org/hhw](http://nashuarpc.org/hhw)

NRPC held six HHW Collection events in 2022 for residents to properly dispose of hazardous household products. **182 Merrimack households** participated in these events.

**Other Local Technical Assistance:**

NRPC conducted turning movement counts at Wire Road and Daniel Webster Highway to support redesign of the intersection. In addition, NRPC assisted the Town Center Committee with an update to the Town Center Pedestrian Map.

**Traffic Counting:** [arcg.is/Ovm8q](http://arcg.is/Ovm8q)

Under contract with the N.H. Department of Transportation or by local request, NRPC conducted **15 traffic volume counts** in Merrimack to support travel demand modeling and prediction and 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:** Tim Thompson, Kyle Fox, Dawn Tuomala

**Nashua Regional Solid Waste Management District (NRSWMD) Representatives:** Kris Perreault, Patrick Davis

Merrimack FY23 Dues: \$20,893

*Respectfully Submitted – Jay Minkarah, Executive Director*



## 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 Lon Woods/Town Council, Matt Casparius/PR Director, Tracy McGraw/Chairperson, Christine Lavoie/Co-Chair, Michelle Creswell/secretary, Laura Jaynes (alternative member), Naomi Halter/School Board, Rick Grenier/MYA, Maureen Hall/Seniors, Cameron Gaumont/Student Rep, and members Julie Poole, David Shaw, and Phil Przybyszewski.

**WASSERMAN/LAKE FRONT:** The retaining wall, steps and grassy area/sand was completed at Wasserman Park. The new docks were purchased, and the shape of the docks were changed to allow for more flow, and the center dock used as a floating dock. A fishing dock was installed.

**WASSERMAN:** Repaired a septic line that was damaged. Created Pickle Ball lines on tennis courts.

**DOG PARK:** the dog park is gaining in use. 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. DPW paved the entire parking lot with millings from old pulverized pavement and built berms to help with the water runoff into the dog park play areas, saving the quality of the park. DPW has helped with rocks to protect the fence from vehicle damage, and with donations and help from DPW, we have been refilling the bark mulch for a better play area for the pups. The Lions Club graciously donated money to the dog park to purchase the necessary tools needed to maintain the park. Mosquito Joe donated their services for flea/tick/mosquito treatment for the dog park.

**COMMUNITY EVENTS:** The Winter Carnival on 2/26/22 was another success. There was a family skate on 2/6/22 at Watson Park. 4/9/22 we conducted the 30<sup>th</sup> Annual Easter Egg Hunt, with over 10,000 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. There were Concerts in the Park at the Gazebo, Movies in the Park with a large outdoor screen at Wasserman. Some of the movies had to be postponed due to weather. The 5k Sparkler race, 4<sup>th</sup> of July parade and fireworks all took place this year. 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 87 runners incorporating an obstacle course. Halloween party took place on 10/29/22. 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. In December, the town's annual Christmas Parade took place, followed by a tree lighting and caroling at the Gazebo.

**NEW PROGRAM:** working on a new afterschool program, after Town Council approval, along with a new full time position for camp/after school.

**RENTALS:** field, building, to help defray costs, and free rentals of for the Abbie Griffin Gazebo and Watson park with registration to avoid conflicts.

**CAMP:** Naticook Day Camp was open the summer of 2022, and while we had some difficulty staffing, camp was fully booked and staffed. The price went up slightly, but remained lower than neighboring towns, and the

## Parks and Recreation Committee

Submitted by Tracy McGraw, Chair

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programs offered a wide range of crafts, sports and other activities. Swimming lessons were limited due to shortage of life guards.

**COMMUNITY GARDEN:** plots were rented with a new plan which worked out better for the gardeners. DPW tilled the plots in May 2022, and 2 parking spots were created and an additional ADA parking spot.

**SCOUTS:** An Eagle Scout project created a Gaga Ball pit at Watson Park. Another Eagle Scout project built steps at Twin Bridge for easier access to lower fields and playground from parking lot. An Eagle Scout project to build a canoe/kayak holder lake front at Wasserman. Girl Scout Troop 11143 cleaned up Cabin 5 over the summer.

**SUB-COMMITTEE REPORTS:** SENIORS: The John O'Leary Senior Center was open in 2022, members are increasing, including senior couples, held yard sales, trips. Held annual fair in October 2022 MYA: sports registrations remain high in all sports, and the PR Committee continues to work toward obtaining new fields, 4 programs finished state champs, 6 other teams in the top 5. STUDENT REP: students returned to school, and their student lives are returning to normal, and they are making suggestions on improvements effecting the students, including the request for Frisbee Golf. SCHOOL BOARD: schools allowed MYA and Hawks to use gyms, finished concession stand and bricks at high school, and replaced playground eqpt at Thornton's Ferry.

**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.

Thank you to the Merrimack Town Council for supporting the goals of the Parks & Recreation Committee and Department.

## Planning Board

Submitted by Robert Best, Chair

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The Merrimack Planning Board held 22 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 1 new conventional residential building lot, compared to 9 lots in 2021, 9 lots in 2020, 4 lots in 2019 and 15 lots in 2018.

The Planning Board approved 2 commercial, 7 industrial and 4 residential site plans during the year, including various other minor projects such as plan amendments, lot line adjustments and conditional use permits. 467,000 sq. ft. of new commercial and industrial space has been approved following some notable site plans included conditional approval for a 340,000 square foot warehouse off Crow's Nest Circle, the conversion of the former DCU property at 105 Daniel Webster Highway into an automotive service & repair use.

An additional 234 new residential apartment have been approved following the conversion of the former Brookstone World Headquarters building off Manchester Street into 90 multi-family apartment units, an expansion of the Gilbert Crossing multi-family residential apartment development by 96 units, and 48 new workforce housing units at The Commons Planned Unit Development.

In May, Robert Best was re-elected as Chair and Paul McLaughlin was re-elected as Vice Chair to the Board. Haleem Mediouni joined the Board as an Alternate in August. At year-end, the Board consists of 7 full members and 3 alternate (see table below). There are currently no positions available. Residents interested in serving when any vacancies arise can contact the Town Staff for more information.

Community Development Director Tim Thompson, Planning & Zoning Administrator Robert Price, Assistant Planner Colleen Olsen, former Assistant Planner Casey Wolfe, the clerical staff, Rhonda Fleming & Stefanie Brinn, and Fuss & O'Neill engineering consultants provided invaluable support to the Planning Board. Additional assistance was provided to the Board by the Public Works Department, the Fire Department, Merrimack Village District and the Nashua Regional Planning Commission.

## Souhegan River Local Advisory Committee (SoRLAC)

Submitted by Cory Ritz, Chair

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Souhegan River Local Advisory Committee (SoRLAC) is pleased to provide this annual report and to announce a successful grant submission to create the 2023 Souhegan River Corridor Management Plan (award expected in 2023). The grant submission to the state's revolving allotment for Water Quality Planning 604(b) fund was a result of a year-long effort by members of SoRLAC. Our goal was to pursue an updated stream management plan and to identify projects to improve water quality. We sent a survey to several hundred watershed residents and evaluated the needs in the watershed. SoRLAC worked in coordination with the Nashua Regional Planning Commission and NH Department of Environmental Services (NH DES) to complete the grant request. The corridor management plan will update the 2006 Souhegan River Watershed Management Plan, address risks to the river, human health, and record changes in the river corridor. We also worked with the Souhegan Watershed Association to create a water sampling plan for Escherichia coli (E. coli) issues in the watershed. The sampling plan will identify the source organism of E. coli with DNA tests. NH DES is assisting our request to the US Environmental Protection Agency to run these analyses in 2023.

This year SoRLAC held 11 regular meetings, 2 working sessions, completed 1 site tour, and reviewed 8 plans of permit applications for projects near or on the Souhegan River. Our team volunteered more than 264 hours. Reviewed projects were varied and included a review of a proposed dog park, pesticide application, building projects and wastewater treatment facility upgrade. Minutes and other details are posted on the Nashua Regional Planning Commission website (<https://nashuarpc.org>).

The Souhegan River runs 34 miles through multiple towns including New Ipswich, Greenville, Wilton, Milford, Amherst, and Merrimack. The watershed also includes parts of Massachusetts, Temple, Lyndeborough, Greenfield, New Boston, Bedford, Brookline, and Mason. The river has a rich history and provides benefits such as wildlife habitat, hydropower, recreation, agricultural and industrial use. The Souhegan River is a state-designated river. The designation in accordance with RSA 483 means the state along with the NH Rivers Management and Protection Program offers an extra layer of protection for the Souhegan River. The program supports the partnership between the state and local citizens through Local Advisory Committees.

## 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 done by the Nashua Regional Planning Commission (NRPC) for the Town of Merrimack.

During 2022 the TCC has continued its efforts toward accomplishing the several "Action Items" of the "Town Center Pedestrian & Trail Master Plan" iTrac Study.

Work has continued on the planning for the Souhegan River Hiking Trail (SRHT). In 2015 the Town of Merrimack received a grant awarded through the Federal Transportation Alternative Program (TAP), administered by the NH Department of Transportation to construct the Souhegan River Hiking Trail 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 for the Town and Quantum Construction Consultants has been selected to implement the project design and construction. A set of final design documents have been prepared, approved by the NHDOT and bids have been solicited for construction. Unfortunately, the single contractor bid obtained in November this year exceeded the budget for the project. Working with NHDOT we have amended the contract bid specifications (allowing more time for completion) and are currently expecting NHDOT approval for an extended time contract. We now anticipate a solicitation and construction bid in 2023.

The newly constructed Woodbury Street Sidewalk has been officially opened this spring. This sidewalk provides a safe walking path from the Merrimack High School to Connell's Shopping Center and other downtown businesses.

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.

TCC outreach programs to keep Merrimack citizens informed as to the projects being undertaken by the committee were enhanced through the work of Nicholas Lavalley and the Media Services Department as members of the TCC. This Department has created several video tapes of the Town Center projects and more are planned for next year. Nicholas and his team have created a Facebook Page for the TCC. The link to the Town Center Facebook page is [Facebook.com/Town Center Committee](https://www.facebook.com/TownCenterCommittee). Further details on the Town Center Committee activities can be found at Town of Merrimack NH/Town Center Committee.

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 2023 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 Rotary Fourth of July Pancake Breakfast.



## Town Center Committee

Submitted by Nelson Disco, Chair

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The Committee worked with the Nashua Regional Planning Commission to create an updated map and handout brochures showing the sidewalks that have been completed and where significant gaps still exist in the Town Center Area.

The Committee would like to recognize Bill Cummings for his 7 years of service as a member of the Town Center Committee. Bill's public service and devotion has had a valuable effect upon the Town of Merrimack. We wish to extend our sincere appreciation for your service.

## Zoning Board

Submitted by Rich Conescu, Chair

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The Merrimack Zoning Board of Adjustment held 12 regular meetings, hearing 57 applications for variances, special exceptions, equitable waivers of dimensional requirement and appeals of administrative decision.

The Board granted 38 variances, 2 special exceptions, 4 equitable waivers, 0 appeals of administrative decision and 0 requests for rehearing. The Board denied 11 variances, 0 special exceptions, 0 appeals of administrative decision and 0 requests for rehearing. The Board also had 2 variance applications and 1 appeal of administrative decision withdrawn. 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 Rod Buckley as Vice Chair.

At year-end, the Board consisted of five full members and one alternate member (see table below). There are two alternate positions available. Residents interested in serving when any vacancies arise can contact Town Staff for more information.

Community Development Director Tim Thompson, Planning & Zoning Administrator Robert Price, Assistant Planner Colleen Olsen, former Assistant Planner Casey Wolfe, and the clerical staff, Rhonda Fleming & Stefanie Brinn, provided invaluable support to the Zoning Board of Adjustment.



# TOWN OF MERRIMACK, NH



## 2022 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 every day assessing issues. This year we welcomed our new Assistant Assessor Brenda Pabon. Brenda came to Merrimack after 17 years of service with State of New Hampshire Department of Revenue. Brenda came with the credential needed to hit the ground running. 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 2022 we have continued to see real estate values appreciating. Real estate sales in Merrimack continue to soar. Properties are not sitting on the market very long. 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.

For 2022, the median home assessment is \$368,100. We qualified and granted approximately 358 property tax exemptions including blind, improvements to assist those with disabilities, solar panels, elderly and disabled taxpayers. We have 1,214 properties receiving a veteran's tax credit. There are 80 property owners who have their property assessed under the current use program.

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. As the market has been rapidly appreciating since our last town wide update, most property owners saw a steep rise in their assessment. That did not mean that taxes went up because when the total value of the Town increases, the tax rate must decrease proportionally. The tax rate was reduced from \$24.06 in 2020 to \$17.17 in 2021.

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 levied against those assessments is decided by you, the voter. Every vote DOES count!



## Community Development Department

Submitted by Tim Thompson, AICP, 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.

Despite the increase in mortgage rates and inflationary pressures of the national economy, the housing market in Merrimack continues to be robust. During 2022 approvals were granted for 90 residential units in a conversion of the former Brookstone Headquarters building on Innovation Way, 96 additional units in Gilbert Crossing, and 48 workforce housing units on Twin Bridge Road.

On the non-residential side of the development spectrum, there continues to be growth in the warehouse/distribution and light industrial sectors locally, with some other commercial development projects as well. Highlighting the industrial development approvals during 2022 are: a 340,000 s.f. warehouse/distribution facility on Crow's Nest Circle (off Mast Road), a 100,115 square foot warehouse facility on DW Highway (south of Harris Pond), and additional support buildings at the BAE Systems facility on DW Highway. In addition, the Planning Board also granted approvals for Merrimack Premium Outlets to add temporary event uses and electric vehicle charging stations, Home Health & Hospice (Naticook Road) will add over 8,000 square feet of space to their facility, Merrimack Smiles Dental will be constructing a new facility at 75 DW Highway (following the demolition of the former Luna Caprese restaurant), and the UDM group is redeveloping the former DCU financial institution at 105 DW Highway into an automotive service facility including a 9,250 square foot addition.

Additional development and proposed changes are also slated to be before the Planning Board in early 2023 for two of Merrimack's mixed use developments. The Flatley Mixed Use project along DW Highway has begun construction on 100,000 square feet of flex-industrial space, and is proposing a modification to their conditional use permit to allow a self-storage use in lieu of a portion of the proposed future commercial/retail development. Merrimack Park Place is also slated to approach the Board in early 2023 to significantly change the residential density and commercial development ratios in what may be a contentious process, given the lack of support for the proposed changes conceptually during two meetings in 2022.

The Community Development Department remains committed to facilitating investments in non-residential development to achieve the Department's goals of broadening the tax base for the community.

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 2023.

Last, but certainly not least, I would like to thank all of my staff for their dedication and commitment in support of the Department's mission. Best wishes to former Assistant Planner Casey Wolfe as she moves on to work for the Town of Epping, and a warm welcome to new Assistant Planner Colleen Olsen, who started with the Department in December.

## Finance Department

Submitted by Thomas Boland, 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 2021-22. 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 2022-23.

## Fire and Rescue Department

Submitted by Fire Chief Mark W. DiFronzo

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It is with great pride that I submit the 2022 annual report for Merrimack Fire Rescue. The year of 2022 continued to bring many changes and challenges to Merrimack Fire Rescue. The Department continued to have some very significant personnel changes in 2022 with the retirement of Assistant Chief Shawn Brechtel. I would like to say **“Thank You”** for your commitment and dedication to the Department and the Town of Merrimack. You were a tremendous asset to the Department and you will be deeply missed. We also had some promotions within the Department. Congratulations to Dan Newman (Assistant Chief); Mark Bickford (Captain) and Lorenzo DiPaola (Lieutenant). The year also brought us a number of new faces. Please make sure you review the “Town Employees” section of this book to see a list of all our Department members.

The Department continues to be vigilant while responding to calls for COVID – 19 and other respiratory illnesses. The extra efforts to take all precautions and follow protocols has ensured our staff to remain healthy and provide continued services to the Town of Merrimack.

The year of 2022 certainly brought challenges and changes, one thing that didn’t change was our members’ commitment and dedication to our mission. Through the continued supply chain issues and other slowdowns that seemed to dominate every aspect of the past year, our personnel rose to the occasion. Across all of our Divisions – Operations, Support Services, Building, Health, and Fire Prevention, our personnel found ways to continue to deliver quality services to the community. Merrimack Fire Rescue members developed and implemented techniques and methods to continue to safely provide emergency response, inspections, plan reviews, public education and a variety of other public safety services to our community.

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.

With the ending of 2022 comes the next year with next set of tasks for us. I am confident that Merrimack Fire Rescue is ready to overcome whatever these new challenges may bring.

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.

### **OPERATIONS DIVISION** - Submitted by Assistant Fire Chief Daniel Newman

The Operations Division includes the men and women whom you see responding to emergency calls throughout our community 365 days of the year. The Operations Division includes the Firefighters, Paramedics, EMTs, Captains and Lieutenants that staff our fleet of Engines, Ambulances, and other specialized apparatus that respond to hundreds of emergency calls every month. If you call 911 for a fire or medical emergency in our community, it will be these personnel who respond; ready, willing, able and equipped to help you in your time of need.

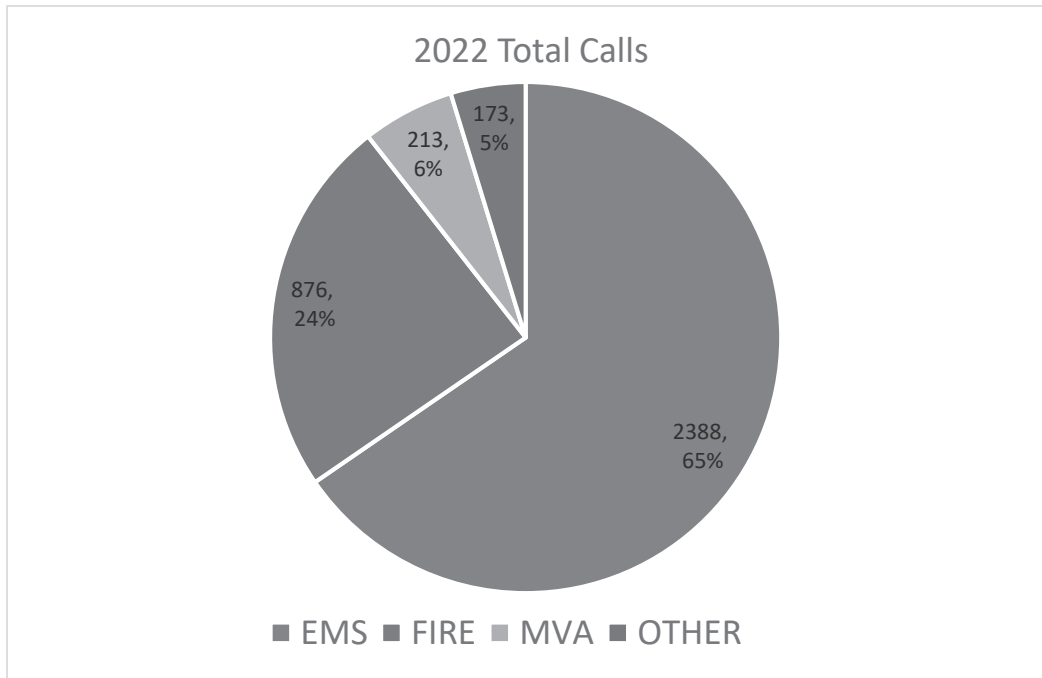
# Fire and Rescue Department

Submitted by Fire Chief Mark W. DiFronzo

The EMS and Operations Division saw two major changes occur (among others) in 2022. First and foremost in February our staffing level increased to 11 personnel on duty 24 hours a day 7 days a week. Secondly the Communications Division of the Police department (our dispatching agency) moved to a Computer Aided Dispatch system (CAD) for notification of emergency calls. These changes have increased our ability to provide efficient appropriate response, and care to those in need. Our division is made up of 36 Firefighters (9 Paramedics, 15 Advanced EMTs, and 12 Basic EMTs), 8 Officers (1 Paramedic, 4 Advanced EMTs, and 3 Basic EMTs) and an Assistant Chief (Paramedic).

## 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.



**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).

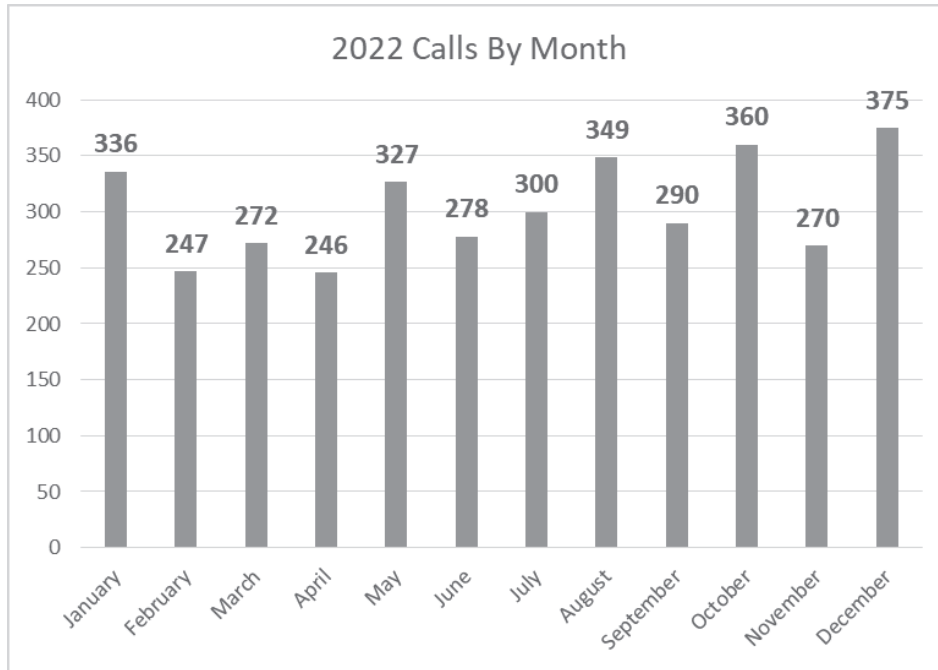
**FIRE** responses not only include actual fire with flame whether residential, commercial or wildland but also our hazardous materials responses and fire alarms.

**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.

# Fire and Rescue Department

Submitted by Fire Chief Mark W. DiFronzo



## Training

To keep our members current and relevant, training is at the forefront of our Department’s philosophy. The training requirements for each of the various operational disciplines are significant. In 2022 Merrimack Fire Rescue personnel spent numerous hours training. Below is the minimum amount of hours of training a member conducted in house. This does not take into consideration all the outside classes our members attended (NH Fire Academy, FEMA, etc).

EMS	182 hours
Technical Rescue	88 hours
Fire Operations	230 hours
Fire Ground Survival	42 hours
Officer Professional Development	12 hours

As we put 2022 behind us there are three different takeaways that are important to highlight. First, in a 7 day period in September our members successfully revived 3 cardiac arrest patients with one even walking out of the hospital a week later and coming back to thank us. Secondly, a residential fire occurred that was well involved prior to our arrival. Our firefighters were able to stop the advancing fire from destroying the house as it transitioned from the attached garage to the residence allowing the occupants to save items of importance. Lastly we saw the number motor vehicle accidents increase not only on our highways but on our other roadways as well. We would like to remind all drivers to slow down, pay attention, and be courteous to each other in 2023!

## SUPPORT SERVICES DIVISION - Submitted by Assistant Fire Chief Richard Harris

The Support Services Division is under the direction of Assistant Chief Richard Harris. Assistant Chief Harris started with the department in July of 2020 and reports directly to the Fire Chief. The Support Services position is second in command, and in the absence of the Fire Chief, is in charge of the entire Department.



## Fire and Rescue Department

Submitted by Fire Chief Mark W. DiFronzo

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The Support Services Chief's primary duties are to oversee the Department's three divisions concerning Code Enforcement – Fire Prevention, Health and Building. This includes the direct supervision of all members assigned to the Division.

The Support Services Chief has responsibilities including but not limited too; internal and external investigations, purchasing, employee evaluations, strategic planning, budget management, major emergency response, and vehicle maintenance. The Support Services Chief works closely with the town Human Resource Director to ensure the Department adheres to applicable personnel laws and policies. 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** - Submitted by Fire Marshal John Manuele

Fire Prevention and the Fire Department as a whole continue to move forward. While COVID 19 restriction were eased as the year progressed, there were still changes to adapt to. We were able to partner with the Reeds Ferry School to participate in the annual Fun Day. All schools also received their annual safety inspections. We were able to hold the annual Fire Department Open House this year. It was held on a Saturday and we had a great turnout!! Everyone that came by got see some great demonstrations, tour the station and trucks and have a slice of pizza. Special THANK YOU to our pizza establishments in Town for donating the pizza for this great event!! Anheuser Busch began returning to a more normal event schedule, with Bacon and Beer, Poutine Fest, Rib Fest and a concert being held, along with several car shows.

We continue to try and increase our presence on various social media platforms to try and get our messages out for fire safety and other department goings on.

Merrimack continues its rapid growth rate which presents challenges for the Fire Prevention Division. The many new construction projects and major renovations in town all require numerous plan and code reviews prior to approval and construction, as well as inspections during the construction process. The Gilbert Crossing development has 5 of the 7 approved apartment buildings of 48 units per building completed and fully occupied. They are planning on building at least 5 more apartment buildings for a total of 576 apartments. Currently under construction are 3 flexible use industrial buildings with a 50,000 square foot self-storage building and a 100,000 square foot warehouse approved and ready to start construction. The Edgebrook Heights project, located on the Nashua line off Daniel Webster Highway has also been completed. This project consists of three 48 unit apartment buildings as well as a 72 unit over 55 apartment building and a self-storage complex. The large Slate Project has started on Premium Outlets Boulevard with construction of the 240 unit apartment building nearly completed, and construction of a 100 room hotel and standalone restaurant building expected to start soon. The developer plans an additional 204 unit apartment building to start when the first phase is completed. A 40 unit apartment building is under construction at 366 Daniel Webster Highway as is a 24 unit one at 46 Bowers Landing Drive with 2 more to follow. The former Brookstone Co. office building is currently being converted into a 90 unit apartment building. A 24 unit apartment has been completed at 2 Crosswoods Path Boulevard. The Overlook Estates 65 unit age restricted townhouse development on East Chamberlain Drive has been completed also. There are approved plans for a further two 24 unit workforce housing apartment buildings on Twin Bridge road that construction should be starting on soon. In addition to all the apartment construction there are now multiple approved warehouse buildings that will be starting construction shortly. These range in size from 100,000 square feet to 360,000 square feet. All of these developments have required many plan reviews, consultations and inspections. Due to the speed of construction as well as the continuing difficulty the developers are having in finding subcontractors a large

## Fire and Rescue Department

Submitted by Fire Chief Mark W. DiFronzo

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amount of time has been spent on finding and correcting mistakes with the sprinkler, fire alarm, fire stopping and gas system installations. In addition, any new roads require coordination between the Merrimack Fire Marshal's office, the US Postal Service, NH-911 and the Merrimack DPW to ensure proper naming and addressing is completed.

Single family residential construction continues without slowing down, several new developments are under construction including Whitetail Ridge on Wilson Hill Road with 13 homes expected, as well as the first firefighting water cistern in Merrimack. The 14<sup>th</sup> phase of Greenfield Farms is now complete, with 72 homes located on six new roads between Wire Road and Whispering Pines Road, and the same developer has begun construction on the Level Acres project, which was approved in 1965 but never started. This development is 35 single family homes off Cathy and Constance Streets. Fire Prevention continues to average over 3000 fire and life safety inspections within our community each year. We once again lost our part time Fire Inspector, Paul King, to another town in April but we were able to bring Merrimack Call Lieutenant Christopher Wyman over to the Fire Inspectors position. Chris recently retired from the State of New Hampshire's Fire Marshal's Office and brings a wealth of experience and knowledge in fire inspection, investigation code compliance etc. with him. Chris has previously worked for the Merrimack Fire Department as a Fire Inspector in the 1990's and has been a Call firefighter since that time.

The Inspection and building/site plan review process generated over \$38,146.00 in revenue to the Town of Merrimack, almost an exact match with last year.

We continue to average over 2200 consultations each year conducted by personnel from the Fire Prevention/Fire Marshal's Office. These consultations included providing fire/safety advice and education to local citizens and contractors on various subjects such as generator safety, smoke and carbon monoxide detectors, fire extinguishers, wood and pellet stoves, emergency exits, code requirements and compliance. Additionally, consultations with businesses included life safety and fire code requirements, fire alarms, fire sprinkler requirements, building and room capacity requirements, egress and exit requirements, removal of oil and propane tanks, school safety, and construction requirements.

The Fire Marshal's Office investigated 11 fires this year, including 2 vehicle fires, 1 of which resulted in the driver receiving serious burn injuries, 3 structure fires, including 1 that involved an illegal marijuana growing operation 2 brush fires, and 2 dryer fires. The largest fire was a multiple alarm house fire at 11 Forest Drive. Several hoarding situations were also investigated as were citizen complaints such as blocked fire exits, fireworks complaints, dangerous conditions in buildings and code violations. The working relationship of the Fire Prevention/Fire Marshal's Office and Building and Health Divisions is continuing to result in improved customer service and efficiency when working with developers and contractors in all aspects of plan review and construction. This has been especially helpful for our many large-scale projects both commercial and residential.

Merrimack Fire Rescue's Fire Prevention Division appreciates the opportunity to serve the community and share our knowledge with the community through appearances and programs.

**Health Division** - Submitted by Health Officer Erin Olson

**Prevent. Promote. Protect.** In 2022 The Merrimack Health Division continued in its response efforts combatting the ongoing COVID-19 Pandemic. Pandemics require an "all hands on deck" response, highlighting the importance of state and local departments collaborating to share and utilize resources, knowledge, and experience.

# Fire and Rescue Department

Submitted by Fire Chief Mark W. DiFronzo

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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. Water quality monitoring is critical in detecting harmful algae blooms, including cyanobacteria that can pose potential health risks to humans, pets, and wildlife. The Health Division works closely with the NH Department of Environmental Services to issue public health advisories when bacteria levels are detected that exceed the States standards.

## 2022 Health Division Highlights

- On September 8th, 2022, the Merrimack Board of Health, comprised of Merrimack Town Council members, held its first meeting to complete the Merrimack Health Divisions' first "Summary of Readiness to Address Local Public Health Threats." The Health Divisions' readiness report was submitted to the New Hampshire Department of Health & Human Services to meet new requirements under NH RSA 128: Town Health Officers.
- The Merrimack Health Officer continued to serve as a member of the Greater Nashua Public Health Advisory Executive Committee (PHAC) and Greater Nashua Public Health Network (GNPHN) in 2022. 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.
- The Merrimack Health Officer serves as a member of the Merrimack School Districts Health and Safety Taskforce, providing education, data, and assistance in developing essential procedures and protocols to help minimize the effects of COVID-19 in our schools.
- The Merrimack Health Division serves as a partner to the Greater Nashua Public Health Network (GNPHN) and the Regional Public Health Emergency Preparedness Management team. Public Health Emergency Preparedness Coalition (PHEP) brings regional partners together to be better prepared to respond to large-scale public health emergencies within our community. The focus is to coordinate with key stakeholders to develop comprehensive community preparedness and response plans to be able to effectively mitigate and respond to the impacts of a large-scale public health emergency.

## Health Inspections and Licenses

Food Establishment Inspections	271	Grease Trap (FOG) Inspections	25
Mobile/Temporary Food Inspections	99	COVID-19 Inquires / Assistance	16
Food Establishment Plan Reviews	14	School Inspections (Public and Private)	6
Food Establishment Licenses Issued	145	Childcare Inspections	7
Public Bathing Area Inspections	29	Foster Care Inspections	6
Public Bathing Area Licenses Issued	28	General Health Inspection / Services	69
Septic: Test Pit Inspections	45	Complaint Investigation Inspections	34
Septic: Bed Bottom Inspections	44	Emergency Response	11

# Fire and Rescue Department

Submitted by Fire Chief Mark W. DiFronzo

## Building Division - Submitted by Building Official Richard Jones

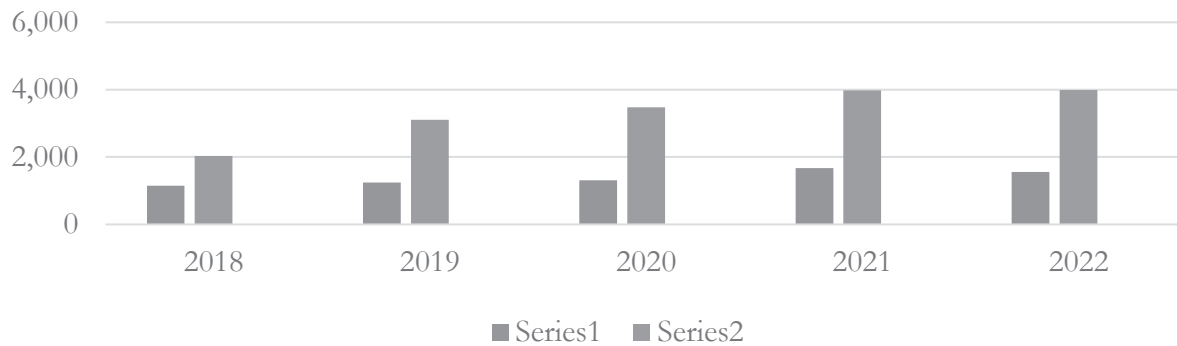
In 2022, the Building and Health Department remains steady with a moderate increase in operations as a result of a continued new development and ongoing large-scale, multi-unit residential construction projects within the community.

The increase led to the need of staffing an additional part-time inspector (Fred Kelley) to ensure code compliance is achieved in a thorough and timely manner. The Building and Health Department has successfully been able to maintain a positive connection and constructive involvement with the general public. Fred was excited to return and help us and community out. We again, wish to thank our dedicated department staff for their outstanding accomplishments and ongoing commitment to public service this year.

The Building Division continues to work with town residents, contractors and local businesses towards final approval of construction projects, instilling code compliance throughout all phases of construction. We continue the practice of helping guide home owners, businesses and contractors that want to build within our community, comply with all state code requirements, to be firm but fair while conducting inspections, all while achieving full code compliance.

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 Permit/ Inspection Ratio



## Fire and Rescue Department

Submitted by Fire Chief Mark W. DiFronzo

### 2022 Revenue: Building and Health Permit & Inspection Fees

Building Permit Fees	7304	<b>\$217,000.00</b>
Septic Fees	7305	<b>\$6,400.00</b>
Sewer Insp Fees	7306	<b>\$1,700.00</b>
Application Fees	7307	<b>\$13,200.00</b>
Test Pit Fees	7315	<b>\$2,300.00</b>
Copy Fees	7429	<b>\$254.00</b>
<b>Total Building Fees</b>		<b>\$240,854.00</b>
Food License Fees	7323	\$24,170.00
Public Pool/Spa Fees	7331	\$1,875.00
<b>Total Health Fees</b>		<b>\$26,045.00</b>
<b>Total Building &amp; Health Fees</b>		<b>\$266,899.00</b>

### Building Division Activities and Inspections Types

Applications	1,562	Hot Water Heater	65
Plan/ Permit Reviews	839	Solar Array/Final	111
Training/ Recertification	8	Generator – Standby	87
Code Consultation	63	Building Final	324
Foundations/Footings/Drains	186	Gas Piping	183
Framing	518	Pool/Spa Final	62
Electrical	887	Septic/Sewer/Test Pits	121
Plumbing	434	Virtual Inspections	17
Insulation	211	General Inspection	14
Boiler/ Furnace	84	Failed Inspections	392
HVAC	180	<b>Total</b>	<b>6,348</b>

### Building Division Construction Highlights

#### Completion of New Residential, Multi-Dwelling Apartments and Commercial Buildings

- Edgebrook Estates – Multi- Unit Apartment Building
- 2 Crosswoods Path - Multi- Unit Apartment Building
- 4 Benning Court – Storage Building
- Two Family Dwellings- 6 Total New Homes
- Single Family Dwellings - 38 Total New Homes
- 14 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.

Throughout 2022 Merrimack TV proved that pandemic-influenced changes and additions to our resources are now an expectation of services provided to residents. 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. In 2022 we added real-time instant replays during our sports coverage. We've added a "Scorelink" device that provides the score and time clock data on-screen with graphics including team logos.

Our fiber optic connection in the press box at the high school football field enabled us to transmit our highest quality coverage of varsity football games, complete with performances from the MHS Marching Band. Other fiber optic connections, at the Library and Middle School, are planned to be used beginning in 2023.

Regular series productions by staff, "Merrimack in Motion" and "Merrimack Moment", keep residents informed and serves as local news for the community. Staff produced videos shined a spotlight on services from the Library, Parks and Recreation, Police, Fire, and Public Works. Community based segments featured "The Longest Day" event with the Alzheimer's Association, the children's business fair at Watson Park, and an introduction to Mack the MPD Comfort Dog.

Merrimack worked with the Town Manager and Council to produce the "Become Involved" series that details our various Boards and Committees while encouraging residents to participate.

Staff produced over 200 Board and Committee meetings, most of which were LIVE, and produced multi-camera coverage of the ground breaking ceremony at the Wastewater Treatment Facility's new screenings facility.

Merrimack TV produced live coverage of Town and Mid-Term elections featuring interviews with Town Moderator and special programming as we awaited results.

Our channels are available 24/7 in high definition on Roku, Apple TV, and Amazon Fire TV devices via "Cablecast Screenweave". The 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, the page has grown to over 2,000 followers.

The Town Council proclaimed October 20, 2022 "Community Media Day" in Merrimack. The Media Division celebrated for a week leading up to Community Media Day with special programming featuring our community channel producers and an open-house.

Long time 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 2022 she revisited her community channel roots several times with episodes about exercise, wellness, and Alzheimer's research.

## Media Division

Submitted by Nicholas Lavalée, Media Services Coordinator

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Merrimack TV's longest running community channel show, "Outdoors with Bob" hosted by Bob L'Heureux, submitted new programs about preserving Merrimack's graveyards, stained glass art, and the history on the Bells of Peace.

One of our most recent additions to the community channel, "Let Freedom Ring" produced by Dan Beaulieu, recorded their 100th episode. The program continues to feature an eclectic group of guests discussing their interests, pop culture, and more.

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 platforms.

## 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.*

We have been eager to return to our role serving as a welcoming and inclusive place where people can meet, work, or unwind. We completed several building upgrades that included replacing the interior main stairwell railing to address safety and compliance concerns, replacing the 20+ year old carpet throughout the building, replacing the fire panel in the mechanical room, upgrading our security system, and replacing the burglar alarm panel. There are a few projects that we continue to research and anticipate completing next year, and these include upgrades to the elevator and HVAC system, repairs to the slate roof, and the replacement of the granite steps at the D.W. entrance.

After we installed the new carpet, we returned the soft seating to the public spaces. We also replaced the computer carrels with a new-to-us computer table. Finally, we completed the magazine shelving project by relocating a portion of this collection from a long, low bookcase to wall mounted flip up shelving.

We also implemented changes to our services, perhaps the two most notable are the change to “Fine Free” status and the addition of a new member to the GMILCS consortium. In January, the Library Board of Trustees voted to discontinue the long-held practice of charging late fees for overdue materials. In April, the GMILCS Consortium welcomed our newest member, the George and Ella Rodgers Memorial Library in Hudson allowing us to provide our patrons with access to this wonderful library. We hope these innovations will greatly benefit our residents.

As in-person activity continued to increase over the course of the year, our programming and outreach efforts kept pace. You may have seen Library staff at school visits, the Senior Fair, National Night Out, the YMCA’s Color Run, or our Summer Reading Program events and the Storywalks in our Town parks. If you have a child in first grade, there’s a good chance that their class visited the library and received information about how to get their first library card. If you have a child you are educating at home, you might have attended one of the hands-on STEM programs geared specifically for homeschooling families.

We continued enriching our community with both new and established partnerships. We collaborated with Cooking Matters/New Hampshire Food Bank by hosting a program teaching families in need how to meal plan and cook healthy meals for the whole family. To celebrate Child Life Month in March, patrons created artwork that was sent to the Children’s Hospital at Dartmouth (CHaD) to decorate the hospital. Towards the end of the year, we hosted a gift tree for Operation Santa sponsored by the Lioness Club of Merrimack and collected non-perishable items for the town-wide food drive. We received a NH Humanities grant to present Glenn Knoblock’s virtual program on *Covered Bridges of New Hampshire*. In July we hosted a student from IMPAACT Academy in Nashua so they could gain work experience in a public library. Thank you to Brownie Troop 60165 for creating hiking safety book marks and posters to accompany our hiking books display and launch of hiking backpacks in May. Thank you also to Junior Girl Scout Troop 58261 who created bookmarks featuring different endangered marine mammals to accompany our Summer Reading book display. Thank you to resident and artist Annick Bouvier-Selwyn for allowing us to display her art quilt “STOP! Ouvrons Les Yeux! (STOP! Let’s Open Our Eyes!) created with recycled items to focus on the Great Pacific Garbage Patch between Hawaii and California. And of course, a hearty thanks to our Friends of the Library group for sponsoring many of our programs, organizing book sales, and providing baby bags

# Merrimack Public Library

Submitted by Yvette Couser, Library Director and Debra Covell, Library Board of Trustees Chair

to new parents, and to the Merrimack Public Library Development Fund for overseeing donations toward the library's future and improvement.

We would like to acknowledge and congratulate Circulation Staff Jennifer Schaefer for celebrating 10 years of employment and to Technical Services and Executive Department Head Jennifer Stover for celebrating 25 years of employment with the library.

We are deeply honored when you consider the Library to assist with memorials, provide program funding, and donate materials to our collections. A few gifts we should note: books in memory of Edward Joseph Herman; children's books in memory of Brayden William; and remote printing provided with funding from The Barry Quimby Memorial Trust. With a donation from the NAREA, we purchased a teaching easel to use in Storytimes and Tonieboxes pre-literacy audio players. With monies from the Watson fund and 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. Welcome back. We are so glad to be part of this wonderful community: The Library is for everyone!

## Merrimack Public Library Board of Trustees

The Merrimack Public Library has a 5-member Board of Trustees who are elected by the general population and each serve a 3-year term with staggered election dates. The Town Charter also allows for up to 3 Board Alternates who are each appointed by the Town Council to serve for a 1-year term.

## July 2020 - June 2021 Library Statistical Report

Total Physical holdings	76,336	<b>Cooperative Circulation (GMILCS Activity)</b>	
Total items added this year	4,738	MMK Patrons to GMILCS Libraries	838
Total deleted this year	6,612	Items borrowed by MMK patrons	9,643
<b>Circulation - Physical Items</b>		GMILCS Patrons to MMK Library	486
Adult Books	35,601	Items borrowed by GMILCS Patrons	3,008
Teen Books	4,826	<b>Circulation – Digital Items</b>	
Juvenile Books	58,695	eAudio (books, music)	17,705
DVD/Blu-Ray	14,544	eBook (books, magazines, graphic)	16,061
Audiobooks	3,487	efilm (movies, tv)	2,166
Music CDs	1,218	<b>Telecommunication Access</b>	
Video Games	2,655	Website (Google Analytics)	169,825
Periodicals	2,282	Database Usage	195,103
Kits	688	Computer Users in Library	3,975
Library of Things	902	<b>Meeting Room Usage</b>	
Museum Passes	835	Children's Events/Total Attending	348/6,520
Inter-Library Loan	758	Teen Events/Total Attending	20/119
<b>Total Physical Circulation</b>	<b>126,491</b>	Adult Events/Total Attending	126/1,159
GMILCS Van Delivery from MMK	9,675	Library Meetings/Total Attending	13/58
GMILCS Van Delivery to MMK	19,885	Other Meetings/Total Attending	27/270
<b>Total Physical + Van to MMK</b>	<b>156,051</b>	Outreach Events/Total Attending	16/3,654
		<b>Customer Door Counter (visits)</b>	55,720

# Merrimack Public Library

Submitted by Yvette Couser, Library Director and Debra Covell, Library Board of Trustees Chair

## July 2021 – June 2022 Annual Financial Report

	<b><u>Total</u></b>
<b>DCU-Fines</b>	
Beginning Balance .....	\$5,079.96
<b>Ending Balance .....</b>	<b>\$5,956.28</b>

### FINES INCOME SOURCES

Copier.....	\$3,718.29
e-Commerce in.....	\$444.20
Fines .....	\$2,286.36
IGE Income.....	\$43.50
<b>Total.....</b>	<b>\$6,492.35</b>

### FINES EXPENSES

(F) Materials.....	\$2,148.70
(F) Supplies.....	\$296.88
Copier Expense.....	\$1,997.29
E-Commerce Ex.....	\$1,600.00
Library Fees/ILL.....	\$115.27
Museum Membership Passes...	\$4,590.00
<b>Total.....</b>	<b>\$10,748.14</b>

### DCU-Special

Beginning Balance .....	\$28,866.83
<b>Ending Balance .....</b>	<b>\$42,350.35</b>

### SPECIAL INCOME SOURCES

Donation.....	\$1,028.53
DCU .....	\$5,000.00
Memorial.....	\$100.00
Friends of the Library .....	\$1,550.00
Grants.....	\$600.00
Non-Resident Cards.....	\$200.00
Passports.....	\$22,597.80
Town Trust.....	\$3,000.00
Bank Dividend.....	\$54.28
<b>Total.....</b>	<b>\$34,130.61</b>

### Expenses

Special Expenses	
(SP) Materials.....	\$5,027.96
Book Sale Ex.....	\$124.25
Equipment.....	\$79.99

Equipment Purchases .....	\$1,205.98
Equipment Repairs.....	\$64.94
Equipment Supplies .....	\$ 1,101.13
Friends of the Library Ex.....	\$100.00
Finance Charges.....	\$1.00
LBOT .....	\$160.00
Furnishing.....	\$669.12
Passport Ex.....	\$4,477.69
Programs .....	\$3,528.22
Summer Reading.....	\$253.31
Seasonal Decor.....	\$336.37
Staff.....	\$962.51
Special Occasions .....	\$1,854.51
<b>Total .....</b>	<b>\$19,946.98</b>

### DCU Primary Savings

Beginning Balance.....	\$998.29
<b>Ending Balance .....</b>	<b>\$1,058.34</b>

### DCU LTD Fines Savings

Beginning Balance.....	\$55,655.69
<b>Ending Balance .....</b>	<b>\$51,446.01</b>

### DCU-Special Savings

Beginning Balance.....	\$20,561.21
<b>Ending Balance .....</b>	<b>\$20,602.46</b>

### Fidelity Fines Account

Beginning Balance FBGRX.....	\$13,922.77
Ending Balance FBGRX .....	\$9,472.47
Beginning Balance FDVLX .....	\$7,002.00
Ending Balance SPAXX.....	\$6,495.66
<b>Total Fidelity Fines Account .....</b>	<b>\$15,968.13</b>

### Fidelity Special Account

Beginning Balance FNCMX .....	\$13,327.97
Ending Balance FNCMX .....	\$10,220.00
Beginning Balance FDVLX .....	\$8,078.00
Ending Balance FDVLX .....	\$7,493.87
Beginning Balance FBALX.....	\$30,224.00
Ending Balance FDVLX .....	\$26,211.79
<b>Total Fidelity Special Account ..</b>	<b>\$43,925.66</b>




# Merrimack Public Library

Submitted by Yvette Couser, Library Director and Debra Covell, Library Board of Trustees Chair

## Merrimack Public Library 2021-22 Statistics

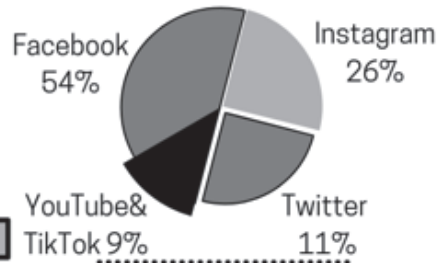


**55,720 visits**




Patrons spent  
**142,609 minutes**  
working on  
library computers

### Social Media Followers




### All Items Borrowed:

**197,656**  
Museum Passes  
Used  
**835 Times**



**163,491**  
Physical  
Materials  
checked out




**17,705**  
e-audiobooks  
& e-music  
checked out



**16,061 e-books,  
e-magazines, &  
e-comics**  
checked out



**8,130 Questions**  
Answered



### LIBRARIES ARE FOR



**EVERYONE**

**162 3D  
Printer  
Requests  
Completed**



**621 Passport  
Applications  
Completed**



### Merrimack's Most Wanted

- #1 Adult Fiction: **Golden Girl**
- #1 Adult Nonfiction:  
**Half-Baked Harvest Super Simple: more than 125 recipes for instant, overnight, meal-prepped, and easy comfort foods**
- #1 Picture Book: **Snail Crossing** (NH Ladybug Award winner 2021!)
- #1 Chapter Book:  
**Diary of a Wimpy Kid: Old School**
- #1 Children's Series:  
**Afternoon on the Amazon**
- #1 Teen Fiction:  
**A Court of Thorns and Roses**
- #1 Teen Graphic Novel:  
**Spider-Man: Miles Morales, Vol. 2**
- #1 Video Game:  
**Pokemon Sword** for Nintendo Switch
- #1 DVD: **Stillwater**
- #1 overall item: **Hot Spots**

Farthest distance traveled for an Inter-Library Loan request was **3,055 miles**, the item coming from the John Spoor Broome Library, California State University, Camarillo, CA

**652 Documents Notarized**



**494 Events & Activities**



**7,798 Attendees**




### New Programs & Services:

- Library Trustees voted to eliminate Late Fees
- Collaborated with the Moose Mountain Seed Savers Group to start a Seed Lending Collection
- Friends of the Library Book Sales resumed

**5 Virtual & in person  
Author Visits**

### "Oceans of Possibilities"

**2022 Summer Reading  
Challenge**  
**1,254 Beanstack  
Badges earned!**




## Parks and Recreation Department

Submitted by Matthew Casparius, CPRE, Parks and Recreation Director

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2022 was a great year for the for the Parks & Recreation Department as we finally escaped from out of restrictions from to the COVID-19 pandemic and we saw a significant increase in the number of participants registering for Parks & Recreation programs.

### 2022 Department Highlights:

- The 30<sup>th</sup> Annual Winter Carnival was held on Saturday, February 26<sup>th</sup> to great weather. We had 23 businesses providing free games and outdoor winter activities which attracted close to 1000 participants to this Annual Event.
- In February, renovation of the Wasserman Park beach was completed making the Town beach a much nicer experience for Merrimack Residents. As part of this project, the Town's aging docks were replaced with brand new docks and a new pier specific for fishing was installed outside of the swimming area.
- A 30<sup>th</sup> Annual Easter Egg Hunt returned to Wasserman Park with large crowds of approximately 900 people. As we have done for many years, we were able to give out 10,000 Easter Eggs at this year's event.
- The Department took over management of the Community Garden at Wasserman Park after the Agricultural Commission dispended the previous winter. With improvements made to the Garden and online registration made available, we increased from 39 Garden Plots used in 2021 to 63 garden plots used in 2022.
- Summer Concerts returned to the Abbie Griffin Park Bandstand for the 26<sup>th</sup> year and 9 concerts were held between June 22<sup>nd</sup> and August 17<sup>th</sup> and an average weekly attendance of 140 people each week.
- The Department offered three free family Movie Nights in the Park this summer with an average attendance of 85 attendees for each movie.
- Naticook Day Camp & Camp Trek Teen Adventure Camp returned in 2022 with a summer that was completely sold out for the entire summer and the highest enrollment in the Summer Camp's 29 Year history.
- The Town of Merrimack's Annual 4<sup>th</sup> of July Parade returned this year with one of the largest turnouts in recent history with more than 70 groups participating in the Annual Parade. The Annual Parade was followed by a perfect evening of fireworks at Merrimack High School.
- The 30th Annual Halloween Party was held at at Wasserman Park was held this year with 23 local business & community groups providing free games and activities which drew an estimated 800 people to the event.
- The 29<sup>th</sup> Annual Holiday Parade returned on December 4<sup>th</sup> with 19 floats participating in the Annual Parade which was followed by the Tree Lighting featuring the Merrimack High School Marching Band, Broadway Bound, and Santa Claus. Approximately 600 people were in attendance at the event.

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 2023!

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 2022 calendar year.

In 2022, we were excited to get back to normal with community programs such as Rape Aggression Defense (RAD) training, firearms safety training program, and “Coffee with a Cop”. We also introduced a highly successful new community event “Cone with a Cop” at Haywards Ice Cream. The police department will continue to engage the community in 2023 with exciting events.

Perhaps the most exciting news for the department in 2022 was in the introduction of the comfort dog program. An anonymous donor gave \$10,000 to start the program. A social media post was created to let the community know about the new addition along with asking for assisting in naming the dog. There were several suggestions however “Mack” seemed to be the perfect name. Mack was an instant celebrity and has been an invaluable addition to the department. There was another small change within the department that probably went unnoticed by most in the community. We moved to a more comfortable and versatile uniform instead of the traditional uniform pants and shirts. The shirts and pants are more flexible and have been a hit with the officers.

In June, we deployed a new records management system. This system called CSI Infoshare allows us to be connected the State J-One project. J-One’s mission is to capture New Hampshire’s criminal justice information at its source and to share that information electronically with all interested and authorized criminal justice partners in order to keep New Hampshire one of the safest states in the nation.

The department disbanded their Special Response Team in order to join the Southern New Hampshire Special Operations Unit. Joining the unit provides more critical equipment that is necessary to carry out operations. It also allows us to have a force multiplier during critical incidents by activating the unit. The unit is comprised of officers from 14 different communities; Merrimack Police Department has 6 members on the team.

The Merrimack Police Volunteer Program is comprised of citizens who selflessly give their time to help our organization. In 2022, members of this valuable volunteer group gave over 284 hours of their time for the Merrimack community. We appreciate them and are grateful for all of their service.

## Police Department

Submitted by Police Chief Brian K. Levesque

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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 Special Response Team, K9 program, Drone program, along with supporting us at many community events. We are grateful to have their support.

The Merrimack Police Department continues to have to have personnel changes as we continue to struggle to fill 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.

The dedicated men and women of the police department continue to improve their skills through constant training despite the cancellations of many in-person courses. In 2022, our personnel completed over 3,000 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.

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 2022, we received 7,266 “911” emergency calls from the E911 Center in Concord and approximately 49,000 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 tools 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 in excess of 15,000 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 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 2022, your Police Department handled **27,257** calls for service, and also affected **402** arrests. A call for service can be any contact with the public that generates a report.*

# Police Department

Submitted by Police Chief Brian K. Levesque

## Request for Service by Time of Day

	<u>2020</u>	<u>2021</u>	<u>2022</u>
0800 – 1600	14172	12379	10556
1600 – 0000	10687	9092	8189
0000 – 0800	10510	9573	8512

## Motor Vehicle Accident Summary

	<u>2020</u>	<u>2021</u>	<u>2022</u>
Fatal Accidents	0	0	0
Personal Injury Accidents	93	77	38
Property Damage Accidents	294	317	456
M/V Off the road (No Damage)	12	11	13
Uninvestigated Accidents	12	6	11
Hit & Run / Personal Injury	2	2	0
Hit & Run / Property Damage	37	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.	=	260
4 P.M. – 12 A.M	=	238
12 A.M. – 8 A.M.	=	58

During 2022, between the hours listed above, a total of **556** traffic accidents occurred within our Town.

## Motor Vehicle Enforcement Summary

	<u>2020</u>	<u>2021</u>	<u>2022</u>
Motor Vehicle Summons	655	748	697
Traffic Warnings/Defective Equipment	7276	6606	8511

## Animal Control

	<u>2020</u>	<u>2021</u>	<u>2022</u>
Animal Control Complaints - Total	781	624	720
Cruelty Reports	9	2	3
Bites Reported	59	41	63
Running at Large	190	138	134
Nuisance Offense	45	43	22
Summons Served	52	110	63
Stray Farm Animals	3	2	11
Wild Life & Bear Calls	142	162	150
Dogs Released to Animal Rescue League	8	0	2
Cats & Miscellaneous	17	25	21
Quarantines	35	37	55
Paperwork Service	50	88	76
Unlicensed Dogs		773	125



# Police Department

Submitted by Police Chief Brian K. Levesque

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## 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 children while they are at school, and continue to be a positive influence in the children's lives.

Detective Prentice served as the SRO at the Merrimack Middle School until he retired in June of 2022. Detective Lindbom took over for him in August of 2022. Detective Milligan and Officer Miranda shared time as the SRO at the Merrimack High School. 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, 2022 and December 31, 2022 and is a combination between the Merrimack High School and Merrimack Middle School.

	<u>MHS</u>	<u>MMS</u>	<u>Total</u>
Calls for service	63	16	79
Arrests	1	0	1
Accidents	24	1	25
Thefts	20	6	26
Criminal Mischief	9	12	21
Assaults	18	6	24
Court	0	0	0
Counsel Students	234	190	424
Parental Consultations	81	30	111
Classroom Lectures	9	12	21
Truancies	1	2	3
Agency referrals	18	4	22
Meetings	54	16	70
Events attended	30	2	32
Mediations	2	1	3
Meetings with JPPO	5	10	15

## Public Works Department

Submitted by Kyle Fox, Director

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The Department of Public Works consists of six Divisions: Public Works Administration and Engineering, Buildings & Grounds, Equipment Maintenance, Highway Maintenance, Solid Waste and Wastewater. The Department has 62 full time employees along with 6 part time, five summer maintainers and six summer engineering intern positions.

The State of New Hampshire officially declared Public Works Staff as First Responders in 2022 and are viewed the same as police, fire and EMS personnel. The entire Public Works Staff work tirelessly to serve the citizens and businesses of Merrimack without delay or interruption. Public Works staff not only serve the public but also assist other Town Departments when needed. The Administration would like to send a special Thank You to all of the Staff who have worked with pride, dedication and distinction to serve the citizens and the businesses of the Town of Merrimack.

The Public Works Administration Division provides the oversight, management and coordination between all six Divisions of Public Works. The Administration Division not only coordinates between the Divisions but also provides technical assistance to other Town Departments, Local Land Use Boards and Commissions, Town Administration as well as serving on the Town Center Committee and the Highway Safety Committee. The Administration Division also participates in meetings with State, Regional and Federal agencies to help coordinate improvements throughout the Town for our roads, bridges, parks and recreation facilities, along with drainage and sewer infrastructure projects. Significant time and effort was given this year to providing managers and supervisors with specialized wellness training – topics focused on working through uncertainty and change, communication tendencies, mindfulness, how to step back when stressed, and conflict management.

The Administration Division participates in the monthly Transportation Technical Advisory Committee (TTAC) meetings where upcoming State Highway and Regional projects are discussed. Current Regional Projects include corridor widenings for both the FE Everett Turnpike and NH Route 101A. On the local level, the pedestrian bridge replacement over the Souhegan River was added to the State's Ten Year Plan. Two other projects were presented for consideration into the NH DOT Ten year Plan, they are the Chamberlain Bridge repairs and the reconfiguration of the Y intersection at Naticook Road and Camp Road into a "T" intersection for safety.

The Environmental Coordinator position oversees the environmental operations throughout the Town to ensure regulatory compliance mandated by the EPA under our Municipal Separate Storm Sewer System (MS4) permit. The Environment Coordinator is also responsible for updating and maintaining the Stormwater portion of the Town's GIS system. The Division continues to coordinate and participate in the NH Lower Merrimack Valley Stormwater Coalition group, working collaboratively together with the State and other Towns in the region to gain compliance under the permit while working to reduce the costs associated with the program. This year the position was redefined to include handling the PFOA and the perlite issues that need to be addressed in Town, again at the local and State levels.

The Engineering section of the Division is responsible for 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). The

## Public Works Department

Submitted by Kyle Fox, Director

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Engineering Section manages and coordinates with consultants on the design, inspection and construction of the larger projects including the past bridge projects. Projects presently under design are the US Route 3 Bridge over Baboosic Brook (scheduled to be constructed in 2027). The NHDOT has also decided to combine the bridge project with the Wire Road intersection so that both projects will occur at the same time and will save on costs and timing.

The Souhegan River Trail (scheduled to be constructed in 2023 - 24). The Daniel Webster Highway Sidewalk Project was also accepted in 2022 under the State's Transportation Alternative Program (TAP) and put into NH DOT 10 Year Plan for funding. Gail Road drainage upgrade was installed and the road reconstructed. Four Hundred feet of drainage pipe at the intersection of Gail Road and Jay Road was cleared of roots and then lined to prevent the roots from intruding in the future.

The Engineering Division has 6 summer College Engineering Students as interns. Two of the six were returning from the previous year and hit the ground running. Two of the interns were assigned to the Wastewater Division to help with the updating of the Asset Management System. The other four worked primarily on various aspects of the MS4 permit under the guidance of the Town Engineer. They continued the sampling of dry weather outfalls as well as the GPS location of drainage outfalls and structures including detention basins and treatment swales. They created various documents required for reporting under the MS4 permit.

They also performed topographic field surveys to help assist with the needed information for the design and repairs of various drainage issues on roads such as Gail Road, North Jebb Road, Timber and Fernwood Roads. They worked on plan and bid preparation for the Woodland Phase II Drainage project. They were able to verify the subgrades for proposed new roads such as Captain Bannon.

Under the Town wide paving program this past year, 3,500 feet of Turkey Hill Road underwent a total reconstruction from the Roundabout to the intersection with McQuestion Road. Almost a mile of Amherst Road received a total reclamation. Main collector roads such as Baboosic Lake Road, Joppa Road Extension and Naticook Road, totaling 1.9 miles were preserved through shimming and adding wearing course of pavements.

In 2022 the Town received additional revenues from the State for Paving, under these funds an additional 1.9 miles of road were able to be shimmed and paved. The additional road included Wilson Hill from the Amherst Town Line to McQuestion; Peaslee from Dena to Naticook, Naticook to Westborn; Woodward Road from Parkhurst Road to Hitchinpost Lane and Greatstone Drive from Baboosic Lake Road to #12 Greatstone Drive.

Following the rule of keeping the "good roads good", another 17.5 miles of town roads underwent Pavement Preservation treatment of crack sealing. 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.

## Public Works Department

Submitted by Kyle Fox, Director

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### **Building and Grounds Division – Submitted by Kyle Fox, 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. The Division also provides assistance when needed to set up and break down for elections.

Building maintenance makes the necessary repairs to windows, doors, floors, walls, bathroom fixtures, lighting as well as the painting of the walls on the interior of each of the buildings. When needed, they call in and oversee contractors to work on the specialty items such as the fire sprinkler system, generators, electrical systems, HVAC system along with the key locks and doors and pest control. Duties also include picking up recyclables and bringing them to the transfer station. They have been vigilant to ensure the filters in the HVAC systems in each of the buildings are changed and cleaned. Kudos to these employees for keeping the staff and visitors to our buildings safe!

The Grounds maintenance on the exterior of all facilities including signs, 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 they are responsible to shovel the snow from the sidewalks and plowing the parking lots.

At the Abbie Griffin Park they repair 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. They will occasionally assist Departments at other locations such as Wasserman and Watson Park.

### **Highway Division – Submitted by Lori Halverson, Operations Manager**

The Highway Division is responsible for maintaining over 180 centerline miles of local roadways and 14 bridges, to include snow and ice removal, asphalt repairs, pavement marking, street sweeping, grading of the Town’s 22 gravel roads, shoulder repairs, tree trimming and roadside mowing. 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, community 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.

Again this year we completed hundreds of service requests, completing pavement repairs, tree trimming, catch basin improvements, beaver dam maintenance and swale restoration. We are responsible for maintaining our drainage system and this work includes clearing vegetation from 3.4 acres of drainage detention or retention ponds and redefining about 1 mile of roadside ditch lines/swales. The crews were

## Public Works Department

Submitted by Kyle Fox, Director

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responsible for cleaning and inspecting 926 of the Towns 3,000+ catch basins and rebuilding 19 damaged ones.

There were 125 Right of Way permits issued and 68 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.

We have continued the Mill and Fill program for repairing damaged areas of pavement. This year we paved 94 tons in areas that needed repair but were not yet included in our paving program. These areas included patches on roads including; Turkey Hill Road, Windsor Dr., McQuestion Rd., S. Baboosic Lake Rd., This work will extend the useful life of these roads while eliminating the need for constant and costly pothole repairs. 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.

Similar to the past few years, the COVID-19 pandemic, prohibited us from hosting the Open House/Touch-A-Truck event at the Highway Garage. We did resume hosting the Merrimack School District's first grade field trips. We educated the towns' 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.

One of our principal responsibilities is to respond to winter snow and ice events. There were 32 winter events that we responded to during the calendar year 2022. The division responded to 8 plowable events, five of which were multiple day events. Our winter operations also include plowing the sidewalk, treating municipal parking lots and hauling snow.

The Highway Division assists other departments for events throughout the Town. This past year some of those included setting up for three elections, placing American flags and banners along Baboosic Lake Road and DW Highway, and preparing Town cemeteries in honor of Memorial Day, Independence Day, and Veterans Day – in particular, support was given to the Historical Society's wonderful work restoring the gravestones and monuments at the burial grounds. In addition, we assisted in coordinating the Town wide food drive during the holiday season that resulted in donations being delivered to two food pantries in town.

### **Adopt A Road/Adopt A Spot**

Adopt-A-Road/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. Adopt-A-Road/Spot sponsors are asked to perform their roadside litter clean-up every spring and fall. Many sponsors perform ongoing pickup during daily or weekend exercise walks. Our current sponsors are: American Legion Post, American Legion Post Auxiliary, Bailey's Towing & Autobody, Bell Family, Boy Scouts of America, Troop 15, CAMP Systems International, Charlie McCaffery, Masiello Real Estate, Cub Scout Pack 48/Boy Scout Troop 48, The Debelis Family, The F. Thornton Family, Granite State Contractors, Jon's Angels, Jon Simeone, Klara Drive Friends & Families, Knights of Columbus, Queen of Peace Council, Merrimack Friends and Families, Merrimack Lioness, Merrimack



## Public Works Department

Submitted by Kyle Fox, Director

Lions, Merrimack High School Interact Club, Reagh Greenleaf, Sr., Rotary Club of Merrimack, Steven Miller, Tanya Shenk / Candy Simeone, Transupport, Inc., The Trippett Family, Weichert Realtors, Thornton Family

We would like to extend a very big ‘THANK YOU!’ to all of our past and continuing participants! The Adopt-A-Road program has been very successful, but we would also like to see more participants in the Adopt-A-Spot program to help beautify Merrimack. Individuals, businesses, or groups that are interested may call the Highway Garage at (603) 423-8551, or visit our website:

[http://www.merrimacknh.gov/dpw/highway/adopt\\_a\\_road\\_program](http://www.merrimacknh.gov/dpw/highway/adopt_a_road_program)

### 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 has been challenging during the pandemic but they worked 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 2022, we collected and transported 7,278 tons of municipal solid waste and recycled 2,153 tons of recyclables including single-stream material (1,267 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												
2022	Commercial Trash	Commercial Demolition	Total Commercial	Residential Trash	Residential Demolition	Total Residential	Total Solid Waste	Commerical Recycling	Residential Recycling	Scrap Metal	Electronic Goods	% Recycling
January	62.87	29.06	91.93	381.52	14.29	395.81	487.74	10.49	74.33	37.30	0.00	20.02%
February	83.33	34.27	117.60	431.30	20.48	451.78	569.38	6.94	128.74	30.82	8.28	23.49%
March	82.81	45.38	128.19	558.32	53.66	611.98	740.17	7.54	95.94	42.96	0.00	16.52%
April	126.06	108.82	234.88	557.38	79.06	636.44	871.32	6.03	103.59	69.23	7.59	17.63%
May	88.59	97.06	185.65	584.43	90.89	675.32	860.97	7.25	95.50	72.97	7.14	17.52%
June	128.63	82.17	210.80	554.87	118.86	673.73	884.53	6.83	98.53	67.54	7.35	16.93%
July	122.37	87.68	210.05	580.51	64.96	645.47	855.52	12.43	91.66	70.01	0.00	16.91%
August	98.01	96.71	194.72	563.03	93.01	656.04	850.76	5.65	99.31	73.76	7.82	17.98%
September	157.42	118.31	275.73	576.20	48.24	624.44	900.17	8.31	95.77	65.96	0.00	15.89%
October	127.52	100.12	227.64	557.88	38.32	596.20	823.84	9.58	78.62	64.36	0.00	15.62%
November	141.37	156.16	297.53	606.84	43.74	650.58	948.11	7.70	105.97	79.72	6.32	17.40%
December	131.45	81.57	213.02	616.81	43.72	660.53	873.55	10.84	99.15	43.03	7.87	15.55%
<b>Total Tons</b>	<b>1,350.43</b>	<b>1,037.31</b>	<b>2,387.74</b>	<b>6,569.09</b>	<b>709.23</b>	<b>7,278.32</b>	<b>9,666.06</b>	<b>99.59</b>	<b>1,167.11</b>	<b>717.66</b>	<b>52.37</b>	<b>17.40%</b>
<b>Monthly Avg. Tons</b>	<b>117.05</b>	<b>91.66</b>	<b>208.71</b>	<b>562.51</b>	<b>63.18</b>	<b>625.68</b>	<b>834.39</b>	<b>8.10</b>	<b>99.34</b>	<b>61.85</b>	<b>4.76</b>	<b>17.40%</b>
<b>% of Total SW</b>			<b>24.70</b>			<b>74.99</b>						

## Public Works Department

Submitted by Kyle Fox, Director

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We also collected and composted 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 continue promoting social distancing and to 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 – March 31st to September 8th.

There were six household hazardous waste collection days open to residents this year (five at the temporary site at the Nashua City Park & Ride located at 25 Crown Street and one in Milford at the Public Works Department at 289 South St.).

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.

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.

Through a partnership with Eversource and New Hampshire Saves, we were able to offer residents of Merrimack a day of free disposal of Freon based appliances (October 15<sup>th</sup>, 2022). During the event, Merrimack residents recycled 126 refrigerators, air conditioners, dehumidifiers and freezers. Eversource covered the \$1,890 in disposal fees for these items. We hope to be able to offer similar events during the coming year.

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. The following charts and figures reflect data from waste collection events held during 2022.

Six events were held during the 2022 season: five in Nashua and one satellite event in Milford. Residents from any of the eleven NRSWMD member municipalities could participate in any event. A satellite event is typically held in Pelham in odd-numbered years.

In 2022, a total of 1,416 households participated in the HHW collections. Of those, 12.9%, or 182 households, came from Merrimack. According to the 2020 United States Census, the population of the NRSWMD region is approximately 226,314. The 2020 Census shows a population of 26,632 for the Town of Merrimack, which is 11.8% of the district's total population. Merrimack residents utilized the collection events at slightly higher than the rate expected based on its share of the regional population. The most popular event for Merrimack residents was on November 5.

## Public Works Department

Submitted by Kyle Fox, Director

27% of the participants from Merrimack indicated attending a HHW collection every few years, 55% reported attending for their first time, while 18% reported attending an event every year.

Households	Apr 23	May 7 (Milford)	June 2	Aug 6	Oct 8	Nov 5	Total	Share of Region
<b>Merrimack</b>	24	13	27	35	33	50	182	11.8%
<b>NRSWMD</b>	253	145	198	263	280	277	1416	100%
<b>Share of Event</b>	9.5%	9.0%	13.6%	13.3%	11.8%	2.2%	12.9%	

NRSWMD began charging a \$10 user fee per vehicle in 2008, which was raised to \$15 in 2019. While participation rates trended consistently upward between 2012 and 2017, they have fluctuated up and down since 2018. The district went from holding seven events to six events in 2018, and only four events were held in 2020 due to the Covid-19 Pandemic. The 2021 season showed rebounding attendance and record volumes of waste. 2022 attendance dipped back down, perhaps related to the record low number of houses listed for sale and fewer people preparing to move.

Households	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Merrimack	132	168	206	200	211	273	250	211	132	244	182
District	1,280	1,532	1,623	1,696	1,736	1,808	1,603	1,734	1,258	1,659	1,416
Merrimack % of Total	10.3%	11.0%	12.7%	11.8%	12.2%	15.1%	15.6%	12.2%	10.5%	14.7%	12.9%

By tracking how participants learn about HHW events, the district can better target its marketing and outreach. In 2022, most Merrimack participants learned about the collection events from the transfer station (60 vehicles) or the town website (66 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 Solid Waste District manifested a total of 135,736 pounds of waste during the 2022 collection season. Of this, 121,857 pounds were hazardous, and 13,879 pounds were universal wastes. This is an increase of 1,492 pounds from the 2021 total (134,244 total pounds of waste in 2021: 123,347 pounds hazardous and 10,897 pounds universal).

### 2022 Volume by Event (Pounds)

Date	Haz	Non-Haz	Total
4/23	27,452	4,642	32,094
5/7	10,151	700	10,851
6/2	14,286	1,721	16,007
8/6	34,255	2,669	36,924
10/8	18,705	2,006	20,711
11/5	17,008	2,140	19,148
2022 Totals	121,857	13,879	135,736

## Public Works Department

Submitted by Kyle Fox, Director

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Participant surveys provide more detailed information on the types of waste being collected from each community. The types of waste collected in 2022, as reported on participant surveys, are shown in two charts below: one highlighting Merrimack and the other with data from the entire district.

Merrimack households reported paint/stain (107 vehicles), household cleaner (51 vehicles), and lawn/garden (45) as the three most common types of waste. Merrimack households mirrored the district trends, as paint/stain continues to be the most common item reported: more than 700 vehicles in the district brought paint/stain to a collection event. Lawn/garden was the second most common item reported this year (391 vehicles), followed closely by household cleaners (381 vehicles).

This question was not asked during the 2020 and 2021 collection seasons because the district used a shorter survey in order to reduce contact between staff and the public.

Total district attendance decreased since last year. A tight housing market and busy post-pandemic schedules may have impacted household interest and participation. Meanwhile, the volume of waste being handled through the collection program has continued to increase. The Covid-19 pandemic's lingering impact on labor, supply chains and waste streams has put pressure on our communities and environmental contractor. The proper disposal of household hazardous waste is enormously important as it lessens 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 Sarita Croce, Assistant Director Wastewater

The Town of Merrimack approved the Phase V Upgrade Project by Town vote on April 12, 2022. Project components include:

- Building New Influent Screenings Building
- Upgrade Compost Facility Ventilation System
- Replace Washwater Piping System
- Renovation to Headworks Building Administrative Spaces, Bathrooms, and Laboratory
- Total Cost for Project is \$10,102,750

The above components were removed from the Phase III/IV project after the March 17, 2021 bid was received. The base bid was \$7.1 million dollars over budget. The Town also submitted and received a NHDES American Rescue Plan Act (ARPA) Grant in the amount of \$2,000,000. The grant reduced the bond amount for the Phase V Upgrade to \$8,102,750. The project components included in the Phase III/IV upgrade per the March 17, 2021 bid were:

- Upgrade of Main Pump Station, Souhegan and Thornton's Ferry Pump Stations,
- Replacement of clarifier mechanisms,
- New emergency generators;
- Sludge storage tank upgrade;
- Piping upgrade in headworks building, and miscellaneous electrical/plc upgrades.

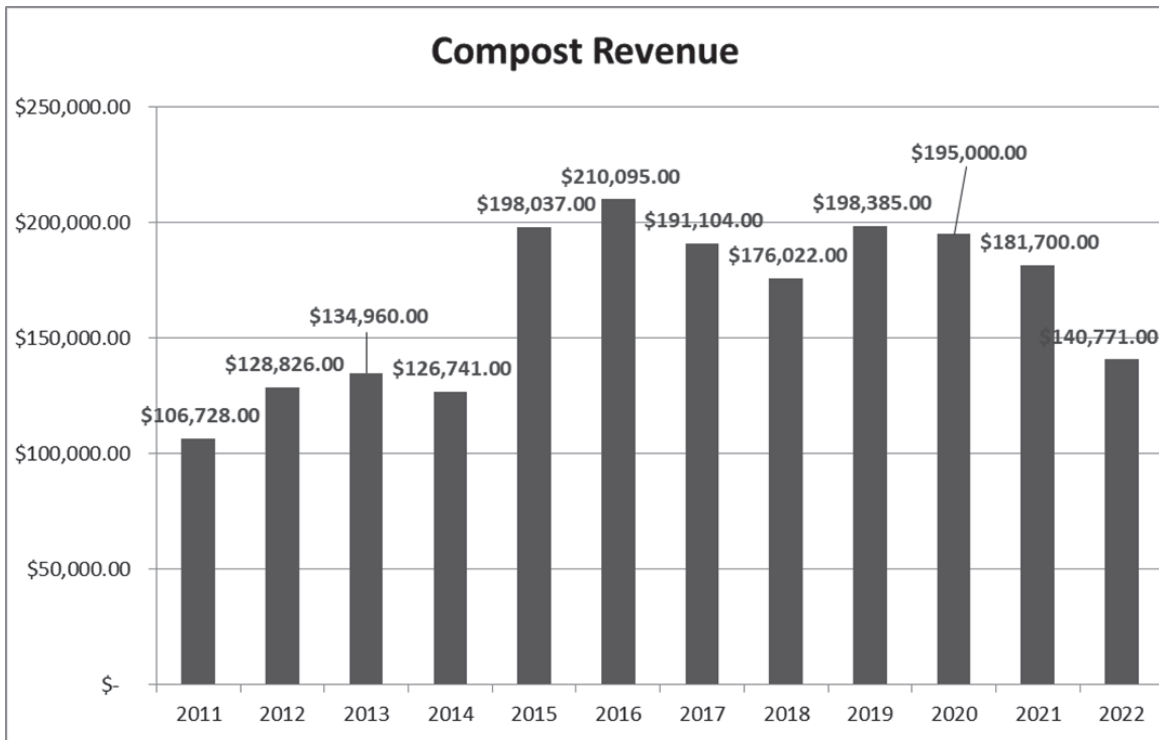
# Public Works Department

Submitted by Kyle Fox, Director

The construction activities began in August 2021. As of December 30, 2022 the project was 40% complete. The scheduled completion date is June 2024.

The Wastewater Treatment Facility (WWTF) processed 633 million gallons of wastewater with a removal efficiency of 93% for biochemical oxygen demand and 95% for suspended solids. The average daily flow was 1.735 million gallons per day. The WWTF met all permit requirements for air, compost (including other states we market to) and plant effluent.

Agresource marketed over 12,513 cubic yards of compost for the Town. An additional 364 yards of compost were distributed locally to Merrimack residents plus surrounding communities and local contractors. The total revenue for compost sales was approximately \$140,771.



The WWTF received and treated 4.4 million gallons of septage from the towns of Merrimack, Hollis, Amherst, Brookline, Mont Vernon, Wilton, Temple, Lyndeborough, and Mason, resulting in revenues of \$341,615.00. Septage is the liquid or solid material removed from a septic tank, cesspool, and a portable toilet. Septage is a much stronger waste than typical domestic wastewater. The Town received 5145 tons of sludge from the towns of Jaffrey, Hooksett, Bristol, Henniker, Milford, Sunapee, Franklin, and Winchester for composting, generating revenues of \$354,404. The electrical usage increased at the WWTF in 2021/22 by 6.2 million kilowatt hours.

The WWTF received \$236,000 in connection fees in calendar year 2022. The sewer crew maintained, and cleared sewer easements to allow access and condition assessment of the pipes and manhole structures in 2022. The Town owns approximately 90 miles of sewer pipe. The Town began assessing the condition of the sewer system using a video camera in the spring of 2018.



## Town Clerk/Tax Collector

Submitted by Diane Trippett, Town Clerk/Tax Collector

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2022 was another busy year for the department. The town's growth is evident with continued increases for services. 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

During the past year, elections and voting were highly focused on. The department conducted three elections, two of which dealt with the mid-terms. These two elections saw high interest and intense public scrutiny. "Voter confidence" was a mantra with state and local election officials. The NH Secretary of State's office began holding public information sessions with election officials and members of the public to discuss elections and procedures in an effort to disseminate information and instill confidence with NH's elections processes.

Merrimack also took additional steps to inform and educate our voters on election workings. Most election processes are required to be conducted in public and notices of the dates and times they are occurring are posted with the public welcome to attend. Prior to this year, it was rare to have any public participation. This year, MGTV was invited to these sessions and they recorded and broadcast these preparations on the local access channels for the public to view. In addition, numerous people came to the public preparation sessions that were held and saw first-hand the checks and balances that are in place to keep elections running smoothly, and most importantly accurately.

During the year, the department was busy with vehicle registrations. Not due to new vehicles, but rather due to the growth with new residents in town as several new apartment complexes became occupied. New vehicle registrations were extremely low during the past year as auto dealers continued to be plagued with low vehicle inventories brought on by supply chain issues and semi-conductor chip shortages due to COVID-19. This situation is quite unique and the department has never experienced such a long duration of time with very few new vehicles to register.

During the past few years, driven in part by COVID, our online processing presence has grown. In 2022 a new vendor, Invoice Cloud, was selected for online sewer and property tax payment processing. The change in providers allows a taxpayer to create an account and be notified when a bill is issued. In addition, copies of the tax bills are uploaded to the site making it easy for a taxpayer, mortgage holder, lender, or real estate agent to obtain a copy. This aspect has significantly reduced contact with the office from persons seeking a duplicate bill. In addition, the site is user-friendly and intuitive. The public appears to be comfortable with it as online collections have increased approximately 3% since the change.

## Town Clerk/Tax Collector

Submitted by Diane Trippett, Town Clerk/Tax Collector

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In 2019 the department began offering extended evening hours on the first Tuesday of each month. The department has tracked customer use and evaluated the effectiveness of these evening hours. In 2022, a total of 66 persons utilized the hours. This is an average of 5 per evening; some evenings saw no customers. November saw the highest number for usage with 14 customers. Almost all transactions that evening were election related.

Currently, the public demand for these hours is simply not there. Since COVID many municipalities have suspended their evening hours in combination with a lack of use and growth with online transaction processing. Merrimack is seeing a similar pattern and beginning in 2023 will suspend the extended hours. Should the need arise, especially when supply chain issues ease and auto manufacturers begin rolling new vehicles off assembly lines, we will be happy to revisit this offering.

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 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>
Reimbursements	\$ 13,456	\$ 2,559	\$ 14,520
Total Operating Budget	\$163,302	\$164,999	\$168,029
Client Expenditures	\$ 22,060	\$ 23,388	\$ 17,720
Health & Social Service Agencies	\$ 75,833	\$ 75,833	\$ 76,905
<u>Client Expenditures Broken Down:</u>			
Housing	\$ 20,937	\$ 21,243	\$ 14,520
Oil/Gas/Propane	\$ 0	\$ 808	\$ 57
Electricity	\$ 1,123	\$ 192	\$ 138
Food	\$ 0	\$ 0	\$ 0
Prescriptions	\$ 0	\$ 0	\$ 0
Other(burials & vehicle fuel)	\$ 0	\$ 745	\$ 3,005
Crisis/ Heating Donation Funds	\$ 0	\$ 400	\$ 0

## Summary and Highlights

The Welfare Department dealt with the COVID 19 Pandemic for a third year. Housing was a less than 0.5% vacancy rate for the fourth year causing a major crisis. This resulted in Homelessness with another record increase of 44 households contacted in 2022 the welfare office: 5 assisted and 20 referred to shelters or other services. There was another year of record number of calls from residents searching for affordable and subsidized housing. NH Housing Relief Program for COVID relief on rent and utilities ended 12/31/22. The Welfare Department organized 2 COVID Vaccination Clinics in 2022 at John O’Leary Adult Community Center in the spring and in the fall.

### **Thank you to all the generous Community Organizations and Private Residents:**

Bear Trust Fund	2 Camp Scholarships.
Merrimack Fire Fighters Union	11 Thanksgiving Food Boxes
Merrimack Friends & Families	26 Easter Baskets, 18 School Supplies, 15.5 Camp Scholarships.
Merrimack I BPO Police Union	10 Holiday Food Boxes
Merrimack Lions Club	4 Camp Scholarships.
Merrimack Lioness Club	Operation Santa for 64 residents for 21 families.
Merrimack Rotary Club	6 Christmas Trees & New Coats for 35 children
Other Private Donators	Extra Holiday Gifts for 4 children of 2 families.



# TOWN OF MERRIMACK, NH



## 2022 VITAL STATISTICS



# Registered Births Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT BIRTH REPORT  
01/01/2022 - 12/31/2022**

-- MERRIMACK --

01/11/2023

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
DANFORTH, ELLA MARIA	01/02/2022	NASHUA, NH	DANFORTH, LOGAN MARCUS	DANFORTH, VALERIA
LELAND, SHELBY ANN	01/09/2022	CONCORD, NH	LELAND, CLIFFORD ROBERT	LELAND, JESSICA MARIE
HIGAONNA, DANIEL AMARI	01/09/2022	NASHUA, NH	HIGAONNA, ALEXANDER RYAN	BILLETDEAUX, KELSIE LYNN
MILLER, FINNEGAN MERTON	01/10/2022	NASHUA, NH	MILLER, HAYDEN MERTON	MILLER, KRISTEN LEIGH
LAURENT, SPENCER NORMAN	01/12/2022	NASHUA, NH	LAURENT, CHAD NORMAN	LAURENT, MARY JEAN
COMOLLI, OWEN THOMAS	01/14/2022	MERRIMACK, NH	COMOLLI, BRIAN STEPHEN	COMOLLI, EMILY ANN
CHARBONNEAU, JUNIPER ELIZABETH-JOAN	01/18/2022	NASHUA, NH	CHARBONNEAU, STEPHEN ROBERT	CHARBONNEAU, LINDSEY ELIZABETH
WALLACE, OLIVIA MARIE	01/18/2022	MANCHESTER, NH	WALLACE, JEFFREY JOSEPH	SILVA, SHANNON LYNN
OLMO, JAMES WILLIAM	01/19/2022	MANCHESTER, NH	OLMO JR, GERMAN JUNIOR	OLMO, ASHLEY NICOLE
GRIFFIN, HARRIGAN PRESLEY	01/20/2022	MANCHESTER, NH	GRIFFIN, DANIEL ROBERT	GRIFFIN, SAMANTHA DAWN
MINICH, OLIVIA PAIGE	01/24/2022	NASHUA, NH	MINICH, STEVEN HARRISON	MINICH, GINA LOUISE
MORGAN, BENJAMIN ALEXANDER	01/26/2022	NASHUA, NH	MORGAN, JASON MICHAEL	MORGAN, VANESSA LYNNE
LO SQUADRO, OWEN WAYNE	01/27/2022	NASHUA, NH	LO SQUADRO, PATRICK THOMAS	LO SQUADRO, STEFANIE JANET
OLSON, DECLAN RHETT	01/28/2022	MERRIMACK, NH	OLSON, ERIK DOUGLAS	OLSON, KELSEY LYNN
MAZERALL, BODIE MYLES	01/31/2022	MANCHESTER, NH	MAZERALL, DAVID MACINTYRE	MAZERALL, JARICA LAFOUNTAIN
HAYES, MILA CAROLINE	01/31/2022	NASHUA, NH	HAYES, ALAN EDWARD	HAYES, HOLLY CAROLINE
STOLLER, JULIE LEAH	02/02/2022	MANCHESTER, NH	STOLLER, DANIEL MARTIN	WHITE, JENNIFER MARIE
CONNELL, AUBRIANNA NOELLE	02/02/2022	NASHUA, NH	CONNELL, DEREK JAMES	CARROLL, ANASTASIA NATASHA
JOINER, AMOS MICHAEL	02/03/2022	MERRIMACK, NH	JOINER, DANIEL RICHARD	JOINER, MEAGHAN ANN
HAND, EMMA LEE	02/05/2022	NASHUA, NH	HAND, ADAM DOUGLAS	HAND, CAITLIN ELIZABETH
RUTLEDGE, ANNIKA JOSEPHINE	02/10/2022	MANCHESTER, NH	RUTLEDGE, ERIC BENJAMIM	ROCKWELL, KATHARINE MARINA
JOYCE, SUTTON EDWARD	02/10/2022	MILFORD, NH	JOYCE, TIMOTHY JONATHAN	MORSE, SAMANTHA MARIE
INGERSON, MAISIE MARIE	02/14/2022	MANCHESTER, NH	INGERSON, TAYLOR JAMES	INGERSON, KELLY MARIE
BURNHAM, DEACON ARTHUR	02/18/2022	NASHUA, NH	BURNHAM, MATTHEW THOMAS	BURNHAM, CLAUDIA MAY
OPPENLAENDER, OLIVIA ROSE	02/19/2022	MANCHESTER, NH	OPPENLAENDER, MATTHEW THOMAS	OPPENLAENDER, JENNA LYNN
MOHAMMED, SHIFA HASSAN	02/25/2022	NASHUA, NH	MOHAMMED, AZIZ SYED	MOHAMMED, FAROZAN
SYLVESTER, CHARLOTTE AMELIA	02/27/2022	MANCHESTER, NH	SYLVESTER, JOSEPH DANIEL	SYLVESTER, LINDSEY ROSE
CLARK, RONAN MARTIN	03/02/2022	NASHUA, NH	CLARK, JORDAN MICHAEL	CLARK, ASHLEIGH ANN
RODERICK, ETHAN RICHARD	03/05/2022	MANCHESTER, NH	RODERICK, THOMAS JOSEPH	HARDT, CAROLYN MARIE
DURRANCE-LYTLE, OLIVER TATE	03/09/2022	NASHUA, NH		DURRANCE-LYTLE, CIERRA ASHLEY
POLING, HUDSON PETER	03/13/2022	MANCHESTER, NH	POLING, CHRISTOPHER ANTHONY	POLING, MEGHAN RITA
ROGALSKI, NATALIE ANN	03/13/2022	NASHUA, NH	ROGALSKI, PAUL ANTHONY	ROGALSKI, ALLYSON KATHRYN

# Registered Births Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT BIRTH REPORT  
01/01/2022 - 12/31/2022**

-- MERRIMACK --

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
WEBB, PENELOPE JEAN	03/19/2022	NASHUA, NH	WEBB, JACOBSON MCGREGOR	WEBB, LINDSEY JEAN
REUTHER, MACKENZIE JUPITER	04/02/2022	NASHUA, NH	REUTHER JR, JAMES FREDRICK	REUTHER, COURTNEY RICHELLE
LAPIERRE, MCKENNA ANNE	04/07/2022	MANCHESTER, NH	LAPIERRE, GREGORY MICHAEL	STRAHAN, KATELYN ELIZABETH
MOHR, LIAM JAMES	04/13/2022	NASHUA, NH	MOHR, ANDREW JAMES	MCKELVEY, KATHLEEN MARIE
MCRBERTS, EMMETT MATTHEW	04/13/2022	NASHUA, NH	MCRBERTS, DAVID ANDREW	MCRBERTS, MELISSA
NADEAU, WREN VICTORIA	04/19/2022	MANCHESTER, NH	NADEAU, JOSHUA SCOTT	NADEAU, KRYSTARA ELIZABETH
CHATEAUNEUF, GAGE TIMOTHY	04/20/2022	NASHUA, NH	CHATEAUNEUF JR, TIMOTHY MARK	LORD, JESSICA ELIZABETH
MARTIN EZ, AROLINAH ZEMORIE	04/23/2022	NASHUA, NH	MARTINEZ, JONATAN	PORTER, LAUREN NICOLE
PARISEAU, BLAKE ANDREW	04/23/2022	MANCHESTER, NH	PARISEAU, PATRICK JEAN	PARISEAU, SIERRA MARIE
LAMB, EMERSYN CARMEL	04/28/2022	NASHUA, NH	LAMB, JAMES LEO	LAMB, LINDSAY MICHELLE
CHRISTIANSEN, ANTHONY DAVID	04/27/2022	MANCHESTER, NH	CHRISTIANSEN, KYLE JOHN	CHRISTIANSEN, SAMANTHA NOREEN
CHRISTIANSEN, BRYCE KYLE	04/27/2022	MANCHESTER, NH	CHRISTIANSEN, KYLE JOHN	CHRISTIANSEN, SAMANTHA NOREEN
NEFF, MADISON DANIELLE	05/01/2022	NASHUA, NH	NEFF, JASON WILSON	NEFF, KRISTY LEE
LOCKE, ELISABETH GRACE	05/01/2022	NASHUA, NH	LOCKE, JOSHUA MARSHALL	LOCKE, EMILY GRACE
MORRISSEY, CHARLES THOMAS	05/05/2022	NASHUA, NH	MORRISSEY, CHARLES MICHAEL	MORRISSEY, MELISSA JEANNE
RENZI, ARIANA JULIE	05/09/2022	NASHUA, NH	RENZI, DANIEL RICHARD	RENZI, AMANDA JULIE
BUCKLEY, ELEANOR JAMES	05/10/2022	MANCHESTER, NH	BUCKLEY, JAMES THOMAS	BUCKLEY, ELIANA MARJORIE
BAUER, HAZEL MARIE	05/13/2022	NASHUA, NH	BAUER, TREVOR ALLAN	BAUER, MELANIE ELIZABETH
BEERS, LILIANA MARIE	05/13/2022	NASHUA, NH	BEERS, AARON KYLE	BEERS, LINDSEY MARIE
BOLEN, FINLEY ANN	05/14/2022	NASHUA, NH	BOLEN, TIMOTHY SEAN	BOLEN, KATHERINE ANN
ABREU, KENZO GRAYSON	05/15/2022	NASHUA, NH	ABREU, OMAR ERNESTO	ABREU, MARANJELLIE
OSTERGARD, AUTUMN LYNN	05/18/2022	NASHUA, NH	OSTERGARD, NICHOLAS JAMES	OSTERGARD, ERICA LYNN
GILL, GEORGIANA GRACE	05/18/2022	NASHUA, NH	GILL JR, MICHAEL JAMES	ANAYA, TRICIA JEAN
GALATAS, CADEN JAMES	05/21/2022	NASHUA, NH	GALATAS, STEVEN JAMES	CINTRON, ADRIANA MONZRATTE
WILLIAMS, MACKENZIE LEIGH	05/22/2022	NASHUA, NH	WILLIAMS, CORY ANDREW	WILLIAMS, ASHLEY CAROLYN
OUELLETTE JR, MICHAEL DAVID	05/25/2022	NASHUA, NH	OUELLETTE SR, MICHAEL DAVID	OUELLETTE, SHANNON LEE
NOTON, FINLEY PAUL	05/27/2022	MANCHESTER, NH	NOTON, TRAVIS PAUL	NOTON, MICHELLE LYNN
ALVARADO, BEATRIZ ELIZABETH	05/30/2022	NASHUA, NH	ALVARADO II, CARLOS RENE	ALVARADO, VICTORIA ELIZABETH
FLERRA, RICHARD STEPHEN	06/02/2022	NASHUA, NH	FLERRA, RICHARD FRANCIS	PIERCE, HOLLY ELEANOR
CARDIN, TRACE EDMUND	06/05/2022	MANCHESTER, NH	CARDIN, MICHAEL JOHN	CARDIN, ASHLEY ROSE
JOYCE, JACOB REED RONALD	06/08/2022	MANCHESTER, NH	JOYCE, SCHYLER AUSTIN	JOYCE, REBECCA ANN
STEWART, VIOLET ELEANOR	06/11/2022	MANCHESTER, NH	STEWART, CHRISTOPHER MICHAEL	STEWART, ERIN ELIZABETH
GRANDMAISON, COLE JAMES	06/13/2022	MANCHESTER, NH	GRANDMAISON, JAMES REGIS	GRANDMAISON, ERIN MICHELE

# Registered Births Report

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**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT BIRTH REPORT  
01/01/2022 - 12/31/2022**

-- MERRIMACK --

01/11/2023

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
CASE, ALEXANDER JAMES	06/13/2022	NASHUA, NH	CASE, BRYAN RICHARD	CASE, SAMANTHA JEAN
MCCLINTICK, CAMERON ALEXANDER	06/17/2022	MANCHESTER, NH	MCCLINTICK, ANDREW PETER	MCCLINTICK, ANNA CLAIRE
HASLAM, JOVIE OFA	06/21/2022	NASHUA, NH	HASLAM, BRYAN TODD	HASLAM, ELISABETH HOPE
DEMPSEY, LINCOLN CHARLES	06/21/2022	NASHUA, NH	DEMPSEY, JUSTIN MICHAEL	DEMPSEY, AJA BETH
AHMAD, SAMMY ABDELRAHMAN	06/22/2022	NASHUA, NH	AHMAD, ABDELRAHMAN ALI	ABU JAROUR, OLA MAZEN
ELL, WILLIAM DAVID	06/25/2022	MANCHESTER, NH	ELL, DAVID GEORGE	SAWYER, KELLI MICHELLE
TANGUAY, MASON ARTHUR	06/29/2022	MANCHESTER, NH	TANGUAY, TRAVIS KEVIN	TANGUAY, ALICIA MARIE
NORRIS, AVERY JEAN	07/01/2022	NASHUA, NH	NORRIS, JONATHAN GRANT	DODIER, SARA ELIZABETH
ROSE, JACKSON KEVIN	07/06/2022	NASHUA, NH	ROSE, NICHOLAS GEORGE	ROSE, MIA SHEILA
COOPER, MAVERICK WILLIAM	07/07/2022	MANCHESTER, NH	COOPER, ADAM JAMES	COOPER, HANNAH JANE
PHILBRICK, CLAUDIA GRACE	07/07/2022	MANCHESTER, NH	PHILBRICK, ZECHARIAH TIMOTHY	PHILBRICK, JULIA RAE
FLEMING, TROY ALEXANDER	07/08/2022	MANCHESTER, NH	FLEMING, HAVILAND JAMES	FLEMING, HALIE ALYSSA
DEMARY, RUBY	07/09/2022	NASHUA, NH	DEMARY, PETER RICHARD	DEMARY, RADHIKA MAHESH
HERSEY, ISAAC DOUGLAS	07/12/2022	MANCHESTER, NH	HERSEY, ANTHONY MICHAEL	HERSEY, JESSICA MARIE
HENCHHEY, KELSEY JOAN	07/14/2022	MERRIMACK, NH	HENCHHEY, BRIAN PATRICK	HENCHHEY, JILL KATHRYN
TOWER, ANDREW ALLEN IRVIN	07/14/2022	NASHUA, NH	TOWER, JASON EARLE	TOWER, KIMBERLY KRISTEN
CADAVID, CARTER TIMOTHY	07/16/2022	MANCHESTER, NH	CADAVID, RICHARD	OSGOOD, AMBER JOY
DUNCAN, CHARLOTTE ANNALIEE	07/17/2022	NASHUA, NH	DUNCAN, WILLIAM KENT	DUNCAN, CASSANDRA COBURN
KRIEGLSTEIN, CONNOR	07/20/2022	NASHUA, NH	KRIEGLSTEIN, DUSTIN RAINER	KRIEGLSTEIN, SARA SIMONE
CONLEY, AYDEN MICHAEL	07/22/2022	MANCHESTER, NH	CONLEY JR, MICHAEL PATRICK	CONLEY, ASHLEY MARIE
ZUNIGA, ROMAN LEONARDO	07/26/2022	NASHUA, NH	ZUNIGA, LEONARDO	PREVITE, CHRISTINA MARIE
DINIZ, THEODORE PHILIP RODRIGUES	07/28/2022	NASHUA, NH	DINIZ RODRIGUES, VITOR	DINIZ, NICOLE MARIE
MAZZONE, LUCY JOSEPHINE	07/31/2022	NASHUA, NH	MAZZONE, JOSEPH WARREN	MAZZONE, KELLY ELIZABETH
STRATTON, BRYSON OLIVER	08/02/2022	MANCHESTER, NH	STRATTON, PATRICK ARTHUR	MAAS, JESSICA LYNN
MELANSON, BRAVE ATUKUNDA	08/03/2022	NASHUA, NH	MELANSON III, JAMES ARTHUR	MELANSON, BRENDA
CELI, ELEANORA ROSE	08/06/2022	MANCHESTER, NH	CELI, CHRISTOPHER JOSEPH	CELI, MALLORY ROSE
PRICE, ADDISON RAE	08/07/2022	MANCHESTER, NH	PRICE, JOHN PHILIP	KENDALL, JACKLYN RAE
SHUTT, VIOLET WALTA	08/09/2022	MERRIMACK, NH	SHUTT, WILLIAM KELLY	SHUTT, VALERIE MARGARET
BISHOP, MADISON CAREY	08/17/2022	NASHUA, NH	BISHOP, BRIAN COPELAND	BISHOP, ALLYSON ELAINE
BARRETT, EVANGELINE LINDA	08/17/2022	NASHUA, NH	BARRETT, JUSTIN MICHAEL	BARRETT, ABIGAIL MAE
O'KEEFE, THEOPHILUS PATRICK	08/19/2022	MANCHESTER, NH	O'KEEFE, JONATHAN MITCHELL	O'KEEFE, VICTORIA ELIZABETH
EWIS, HABIBA TAREK	08/25/2022	NASHUA, NH	EWIS, TAREK ALY	AHMED, ABEER ABDELSAMIEH
ROWELL, OLIVER DAICHI	08/31/2022	NASHUA, NH	ROWELL, CHRISTOPHER MICHAEL	ROWELL, YOSHIKO HAYASE



# Registered Births Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT BIRTH REPORT  
01/01/2022 - 12/31/2022**

-- MERRIMACK --

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
DAY, NEVAEH FAITH	09/06/2022	NASHUA, NH		DAY, KARA LYNN
DAY, KINGSLEY ROSE	09/06/2022	NASHUA, NH		DAY, KARA LYNN
NYE, CHLOE MADELAINE JEAN	09/07/2022	MANCHESTER, NH	NYE, JASON CARLTON	HARRINGTON-NYE, NICOLE SUZANNE
HOFFMANN PARPINELLI, CLARA	09/09/2022	NASHUA, NH	PARPINELLI, ROBERT DA SILVA	HOFFMANN PARPINELLI, SANDY
IMANISHIMWE, SHANE	09/12/2022	NASHUA, NH	IMANISHIMWE, EVALDE	IMANISHIMWE, CLAUDETTE
ROBERTS, JAXSON EMERSON	09/14/2022	NASHUA, NH	ROBERTS, BRYAN EARL	ROBERTS, LAUREN ELIZABETH
YADAV, VITI	09/19/2022	NASHUA, NH	YADAV, PRADEEP	SINGH, VANDANA
BOUTIN, WILLIAM CHARLES	09/27/2022	MANCHESTER, NH	BOUTIN, BRUCE WILLIAM	PINO, ANNY PAOLA
WEBB, MARLEY JAYNE	09/29/2022	NASHUA, NH	WEBB, DAVID JUSTIN	WEBB, JESSICA LAURIN
PENN-FOSTER, ISABELLE KATHLEEN	09/30/2022	NASHUA, NH	PENN-FOSTER, TOURE RESEAN	HAYES, COURTNEY LEE
HAYNES, ROWYN SHAE	10/05/2022	NASHUA, NH	HAYNES, BRETT AARON	DEMOURA, KELLY ROSE
PAIM, LUCA ALEXANDER	10/09/2022	NASHUA, NH	PAIM, RENATO OLIVEIRA	PAIM, TAYNAN
PIMENTEL, AVA MARIE	10/18/2022	MANCHESTER, NH	PIMENTEL, ANTHONY LEONARD	BROWN, NICOLE MARIE
RUDDOCK, MEARA SKYE	10/20/2022	NASHUA, NH	RUDDOCK, JUSTIN GARRETT	PETRIDES, ELIZABETH ANN
HOBBS, JULIETTE JUDY	10/22/2022	CONCORD, NH	HOBBS, TAYLOR JASON	HOBBS, LAUREN NICOLE
GROTKE, CALVIN DAVID	10/27/2022	NASHUA, NH	GROTKE, JOHNATHAN RONALD	LOGAN, HAYLEY MARIE
RANA, KIAAN	10/27/2022	NASHUA, NH	RANA, BHARGAV	LOGAN, HAYLEY MARIE
MCGINNIN, ELIANA JEANNE	10/28/2022	MANCHESTER, NH	MCGINNIN JR, TIMOTHY JOHN	MCINNIN, SELINA RUBIELA
WILL, PHOENIX FORRESTER	10/28/2022	MERRIMACK, NH	WILL JR, PATRICK MICHAEL	MERCHANT, AMANDA GAIL
HANLON, NORA JUNE	10/30/2022	NASHUA, NH	HANLON, DAVID ADAM	HANLON, MAIA SOPHIA
REYNOLDS, CASEY THOMAS	11/04/2022	MANCHESTER, NH	REYNOLDS, CHRISTOPHER ADAM	REYNOLDS, JACYLYN MARIE
WRIGHT, DELANEY KAMDYN SOL	11/11/2022	MANCHESTER, NH	WRIGHT, NICHOLAS STEVEN	WRIGHT, KAYLA DELANEY
BOYCE, BAILEY ROSE	11/12/2022	NASHUA, NH	BOYCE, JACOB MICHAEL	BURK, SAMANTHA ANN
BURT, CHLOE BENNETT	11/12/2022	MANCHESTER, NH	BURT, NICHOLAS JOHN	BURT, ABIGAIL BENNETT
BRIGGS, NOAH JACOB	11/14/2022	MANCHESTER, NH	BRIGGS JR, KEITH ALLEN	BRIGGS, MEAGAN MARIE
ISABELLE, WINTER EMBER MAGNOLIA	11/18/2022	NASHUA, NH	ISABELLE, GREGORY ROBERT	ISABELLE, MEAGAN FRANCES
STEPHENSON, LEAH ARI	11/19/2022	NASHUA, NH	STEPHENSON, JONATHAN DAVID	THEBODEAU, JENNIFER DENISE
PETERSON, CHASE DAVID	11/22/2022	NASHUA, NH	PETERSON, JOSEPH MICHAEL	PETERSON, HEATHER MARIE
BELLEMORE, ELLIOT LORI	11/25/2022	MANCHESTER, NH	BELLEMORE, ELIZABETH LYNNE	BELLEMORE, OLIVIA ANN
TOMASWICK, OLIVIA CHARLOTTE	11/28/2022	NASHUA, NH	TOMASWICK III, JAMES ROBERT	TOMASWICK, COLLEEN ERIN
PERRAULT, BRAYDEN MICHAEL	12/01/2022	NASHUA, NH	PERRAULT, STEVEN MARK	PERRAULT, STEPHANIE ERIN
DUBE, LANDRI GREY	12/05/2022	NASHUA, NH	DUBE, MATTHEW PAUL	PARROTT, HAYLEY DAWN
KALIMISSETTY, SRIMAYUKH	12/10/2022	NASHUA, NH	KALIMISSETTY RAMA VENKATA BABU, SUMANTH KUMAR	BOGAVALLI, LAVANYA

# Registered Births Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

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**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**

**RESIDENT BIRTH REPORT**

01/01/2022 - 12/31/2022

-- MERRIMACK --

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
MASCETTI, AISLEIGH PATRICK	12/13/2022	NASHUA, NH	MASCETTI, PASQUALE RUDY	MASCETTI, CARA ANNE
FERGUSON, OPAL ROSE	12/16/2022	NASHUA, NH	FERGUSON, JEREMY RYAN	FIGARELLA, ELIZABETH STEPHANIE
FRENETTE, EMMALYN GRACE	12/19/2022	MANCHESTER, NH	FRENETTE, MARK EDWARD	FRENETTE, SHELBY LEIGH

Total number of records 134



# Registered Deaths Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**

**RESIDENT DEATH REPORT**

01/10/2022 - 12/31/2022

--MERRIMACK, NH --

01/11/2023



Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
LAVOIE-ADAMS, JOANNE EVELYN	01/01/2022	NASHUA	LAVOIE, ROGER	MCGRELLIS, MARY	N
PRINGLE, PATRICIA ANN	01/02/2022	MERRIMACK	CLEMENT, RICHARD	BERGERON, LUCILLE	N
BARBOUR, KENNETH	01/05/2022	MERRIMACK	BARBOUR, UNKNOWN	UNKNOWN, LILLIAN	N
LORENTO, CARMELLA ANN	01/06/2022	WARNER	RACITI, JEROME	LOGALBO, ANTOINETTE	N
PARRINELLO, ROSANNE	01/06/2022	MERRIMACK	PARRINELLO, JOSEPH	DEGREGORIO, ELEANOR	N
HOLDGATE, STEPHANIE LYNN	01/08/2022	MERRIMACK	WENDT, HARRY	DEPRIEST, MARSHA	N
GRYGIEL, AMBER ROSE	01/09/2022	MERRIMACK	GRYGIEL, BRIAN	PAQUETTE, PAMELA	N
DEMANCHE, CLAUDETTE PAULINE	01/08/2022	MERRIMACK	PARENT, LEO	PELLETIER, OLIDA	N
DUMAIS, JANICE SERENE	01/09/2022	MERRIMACK	BABB, LEONARD	UNKNOWN, JEAN	N
NANTEL, RICHARD MAURICE JOSEPH	01/09/2022	MERRIMACK	NANTEL, MAURICE	SHAMPOIS, EDITH	Y
MCCARTHY, STEPHEN MICHAEL	01/11/2022	MILFORD	MCCARTHY, JOHN	LYONS, ROSEMARY	N
SMITH, BETTY JENKINS	01/12/2022	MERRIMACK	JENKINS, GEORGE	BUSHEY, WILMA	N
BOUDREAU, JAMES	01/15/2022	MERRIMACK	BOUDREAU, JAMES	SARGENT, DOROTHY	N
CONNORS, CATHERINE SILL	01/18/2022	NASHUA	GREIG, JAMES	MURPHY, CAROL	N
MANIGLIA, ANTHONY	01/22/2022	HUDSON	MANIGLIA, DIEGO	IERENO, ROSINA	Y
FULLERTON, JEANNE MARIE	01/24/2022	MERRIMACK	BULLA, JOHN	BUCKETT, JOANNE	N
GREENLEAF, PEGGY ANN	01/27/2022	MERRIMACK	BUSH, LEON	MINER, FRANCES	N
RAGAZZO, NANCY GENEVIEVE	01/29/2022	NASHUA	HEFFRON, CHARLES	DALEY, GERTRUDE	N

# Registered Deaths Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**

**RESIDENT DEATH REPORT**

01/10/2022 - 12/31/2022

--MERRIMA CK, NH --

01/11/2023



Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
ROTKIEWICZ, DANIELZ	01/29/2022	MERRIMACK	ROTKIEWICZ, JOSEPH	WARSOCKI, HELENA	Y
PROVENCHER, PAUL ALBERT	01/29/2022	GOFFSTOWN	PROVENCHER, ARMAND	GOBIN, DOROTHY	Y
GURKE, REINHOLD PAUL	01/31/2022	MERRIMACK	GURKE, REINHOLD	KLENK, KATHERINE	Y
SCHALK, ELIZABETH ANNE	02/01/2022	MERRIMACK	SCHARTNER, DAVID	SCHULTZ, VIRGINIA	N
CHAMPAGNE, PETER DONALD	02/02/2022	MANCHESTER	CHAMPAGNE, RODNEY	TARDIF, CELINE	N
HOWE, KEVIN SCOTT	02/02/2022	MERRIMACK	HOWE, THOMAS	GALLANT, PATRICIA	N
KAVECKAS, JONATHAN MARTIN	02/06/2022	MERRIMACK	KAVECKAS, JOHN	BYRON, CATHERINE	N
DEVINE, JOSEPH ROBERT	02/07/2022	MERRIMACK	DEVINE, JOSEPH	EVANS, GLADYS	Y
SMITH, PHILIP EUGENE	02/09/2022	BEDFORD	SMITH, RAYMOND	COYLE, MARGERET	Y
KRAUSE, JURGEN	02/10/2022	MERRIMACK	KRAUSE, KARL	TIMM, GERTRUDE	Y
THOMAS, GREGORY WORTHINGTON	02/12/2022	NASHUA	THOMAS, JON	GOODE, ELIZABETH	N
RIVARD, ROBERT RAYMOND	02/13/2022	MILFORD	RIVARD, HENRY	PRINCE, IRENE	Y
WINN, MICHAEL LEE	02/19/2022	NASHUA	WINN, OLIVER	HEDGCOCK, MARY	N
MEHR, FARHANG	02/28/2022	MANCHESTER	FAYZMEHR, FAYZOLLAH	VAHDATI, ASHRAF	N
EKSTROM, EDWARD CHARLES	03/10/2022	MERRIMACK	EKSTROM, ROLAND	RUF, LOUISE	Y
DRAPEAU JR, WILFRED	03/12/2022	BEDFORD	DRAPEAU SR, WILFRED	DION, LILLIAN	Y
SAUNDERS JR, JOHN IRVING	03/12/2022	MERRIMACK	SAUNDERS SR, JOHN	REDINGTON, ELIZABETH	N
SMALL, SHIRLEY RICE	03/19/2022	MANCHESTER	RICE, GARDINER	LASSOR, CECELIA	N

# Registered Deaths Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**

**RESIDENT DEATH REPORT**

01/10 1/2022 - 12/31/2022

--MERRIMACK, NH --

01/11/2023



Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
GARDNER, MARIE ANN	03/21/2022	MANCHESTER	SPADAFORE, LOUIS	MARTINEZ, MONIQUE	N
WILSON, MARY LEE	03/22/2022	MANCHESTER	YOUNG, EDWARD	STEWART, RITA	N
ANDROY, ROLAND RAY	03/22/2022	MANCHESTER	ANDROY, LEM	HITE, WILMA	Y
GAGNON, LUCILLE I	03/23/2022	NASHUA	COLTY, HENRY	THEROUX, RITA	N
BARTLETT, VIRGINIA MAE	03/28/2022	MERRIMACK	GOODHUE, RICHARD	MORGAN, VIRGINIA	N
BANCROFT, SARAH ELIZABETH	03/28/2022	MERRIMACK	BANCROFT, ROBIN	MELIA, SUSAN	N
MORRISON, DONALD PETER	03/28/2022	MERRIMACK	MORRISON, JAMES	GAIDES, ANNA	N
BURNS, JOEL EDWARD	03/30/2022	MERRIMACK	BURNS, EDWARD	WHITEHEAD, EILEEN	N
MARTIN, RONNIE	03/31/2022	HUDSON	MARTIN, JOSEPH	HARRIS, HELEN	Y
DONLAN, JAMES M	03/31/2022	MERRIMACK	DONLAN, JOSEPH	BRADY, MARY	N
OLIVER, STEVEN	04/01/2022	MERRIMACK	OLIVER, JOHN	FAWCETT, JOAN	N
SPOONER, SANDRA FLEURETTE	04/05/2022	MERRIMACK	BUREAU, THEODORE	OUELLETTE, FLEURETTE	N
PERRON, PAUL GREGORY	04/08/2022	MERRIMACK	PERRON, ELMER	HARER, MARIE	N
VENNARD, PETER	04/12/2022	MERRIMACK	VENNARD, RAYMOND	MCSHEEHY, MARY	N
VELCHECK, LOIS DELILAH	04/18/2022	MERRIMACK	MOWREY, MARION	WIAR, HELEN	N
BROWN, CAROLE	04/20/2022	MANCHESTER	STEVENSON, GEORGE	JONES, EDNA	N
MACRAE, ALEXANDER ALAN	04/27/2022	MERRIMACK	MACRAE, WILHELM	MACKINNON, ISABEL	Y
CROCKETT, YVETTE A	04/27/2022	MANCHESTER	COUILLARD, ARMAND	DUBE, YVONNE	N



# Registered Deaths Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**

**RESIDENT DEATH REPORT  
01/01/2022 - 12/31/2022  
--MERRIMACK, NH --**

01/11/2023



Decedent's Name	Death Date	Death Place	Father's Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
JARRY, ALEXANDER STEVEN	05/01/2022	MERRIMACK	JARRY, STEVEN	VINECOMBE, WENDY	N
PARTHASARATHY, KANNAN	05/01/2022	MANCHESTER	MAGANIPATTU KRISHNASWAMY, PARTHASARATHY	PARTHASARATHY, CHUDAMANI	N
KNOLL, ROBERT JAMES	05/03/2022	MERRIMACK	KNOLL, ERNEST	WILLIAMS, NORMA	Y
COLBURN II, DALE EDWARD	05/03/2022	MANCHESTER	COLBURN, DALE	HARRIS, MARSHA	Y
TRICKETT, JOSEPH E	05/04/2022	MANCHESTER	TRICKETT, KENNETH	HEAD, SARAH	Y
HAGEN, ANTONIETTA A	05/04/2022	NASHUA	D'ALFONSO, FRANCESCO	RAPONE, ELSA	N
SONTI, ANANTHA P	05/09/2022	MANCHESTER	SONTI, LAKSHMI	MUSHTI, PADMAVATHI	N
HARTFORD, JOHN ELLIS	05/17/2022	WARNER	HARTFORD, NELSON	BELANGER, ELIZABETH	Y
CARON, ALFRED ALBERT	05/20/2022	MERRIMACK	CARON, JOSEPH	BENOIT, MARY-ROSE	N
PATON, IRVING BERNARD	05/20/2022	MERRIMACK	PATON SR, IRVING	WILCOX, JENNIE	N
HUX, RACHEL LOUISE	05/22/2022	MERRIMACK	HUX, HAROLD	CRAIG, JOSEPHINE	N
RYAN, FRANCIS EDWARD	05/23/2022	MERRIMACK	RYAN, FRANCIS	MYATT, NARRETTA	Y
DELISLE, BETTY A	05/25/2022	MERRIMACK	HASTINGS, JAMES	THAYER, HELEN	N
RUDOLPH, JOHN W	05/27/2022	PORTSMOUTH	RUDOLPH, EVERETT	UNKNOWN, RUTH	Y
PINET, LUCILLE FLORENCE	05/27/2022	MERRIMACK	PINET, LEO	GAGNON, ANDREA	Y
DEBETTENCOURT JR, ANTONE JOHN	05/28/2022	MERRIMACK	DEBETTENCOURT SR, ANTONE	COUTINHO, GLORIA	Y
MUTARELLI, CHARETTA C	05/28/2022	MERRIMACK	CHIAMPI, CHARLES	CUTLER, ETTA	N
TOUSIGNANT, PAUL JOSEPH	05/28/2022	MERRIMACK	TOUSIGNANT, EDMOND	TOBIN, PHYLLIS	N



DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2022 - 12/31/2022

--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
METHOT, PATRICIA ANN	05/29/2022	NASHUA	CLARK, WARDELL	MCNAMARA, ELEANOR	N
OUELLETTE, ARLENE JOAN	05/31/2022	MERRIMACK	SURDANN, KESTER	TROW, BARBARA	N
CONGDON, CLAIRE A	06/02/2022	MERRIMACK	DESMARAIS, ALFRED	THERIAULT, LUCILLE	N
REILLY, JAMES M	06/04/2022	MERRIMACK	REILLY, WILLIAM	CLEVELAND, CECIL	Y
RODRIGUEZ, RICHARD NELSON	06/07/2022	MERRIMACK	RODRIGUEZ, JUAN	ALVARADO, CARMEN	N
HASKELL, ANN ELIZABETH	06/10/2022	MERRIMACK	KING, RICHARD	AUGER, NELLIE	N
DYER JR, JOSEPH WALTER	06/10/2022	MERRIMACK	DYER SR, JOSEPH	WALTER, MARIE	N
VAN ERON, DENNIS PETER	06/13/2022	MERRIMACK	VAN ERON, GEORGE	ANASTASIO, LUCY	N
HUNT, JOHN JOSEPH	06/15/2022	MERRIMACK	HUNT, DAVID	DENNEHY, PEARL	Y
THIBEAULT, ERIC MICHAEL	06/16/2022	MANCHESTER	THIBEAULT, MARCEL	GREENLEAF, MILDRED	N
DURST, DAVID CALVIN	06/17/2022	MERRIMACK	DURST, CALVIN	BOUCHER, THERESA	N
SHERRARD, BARBARA ANNE	06/18/2022	NASHUA	GILLAN, JOHN	DEVENY, MARY	N
KENNEDY, MICHAEL WILLIAM	06/20/2022	MERRIMACK	KENNEDY, WILLIAM	POWERS, JOANNE	N
NEWKIRK, CAROLINE ANN	06/20/2022	BEDFORD	CHRISTENSEN, JOSEPH	BECHOFER, SIDONIE	N
O'BRIEN, DENNIS ALAN	06/22/2022	NASHUA	O'BRIEN, JAMES	BUTTON, MARILYN	N
MACDONALD, ROBERT A	06/25/2022	NASHUA	MACDONALD, ALTON	WALTERS, MARY	N
MEGALAITIS, STACEY ROBIN	06/26/2022	MERRIMACK	BURAK, ALBERT	GOLDMAN, HARRIET	N
SIMON, MICHAEL JOSEPH	06/28/2022	BEDFORD	SIMON, PETER	COREY, SADIE	Y



# Registered Deaths Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

01/11/2023



**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**

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**RESIDENT DEATH REPORT**

01/10/1/2022 - 12/31/2022

--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
GROVER, STEVEN DOUGLAS	06/29/2022	NASHUA	GROVER, ARTHUR	RINDONE, BETTY	N
LAROCQUE, DAVID EDWARD	07/10/2022	MERRIMACK	LAROCQUE, ROGER	BOWEN, BEVERLY	Y
BURZYNSKI, CATHERINE MARIE	07/10/2022	MERRIMACK	PROULX, JOHN	KALISH, LAURE	N
MERCIER, NANCY	07/05/2022	MANCHESTER	MERCIER, GASTON	BOULANGER, SUZANNE	N
GROVE, MICHAEL LEE	07/16/2022	MANCHESTER	GROVE, MARK	GOLDSTEIN, JULESE	N
LAVALLEE, JEAN MARCEL	07/17/2022	MERRIMACK	LAVALLEE, GEORGE	MARIER, ALIDA	Y
BUCHANAN, EARL ROBERT	07/28/2022	NASHUA	BUCHANAN, DALE	BRINK, CECELIA	N
MURCH, CARMELLE GABRIELLE	08/10/2022	MERRIMACK	LABRECQUE, EDGAR	LANGLAIS, BLANCHE	N
JANAS, EDWARD	08/10/2022	MERRIMACK	JANAS, JACOB	LUS, MARY	Y
MOONEY, CHRISTOPHER THOMAS	08/05/2022	MANCHESTER	MOONEY, FRANK	NOEL, PAULINE	N
CROSS, EVELYN CECELIA	08/06/2022	MILFORD	SMITH, EARL	LABRIE, ANGELINE	N
HAYDEN, ANNE M	08/06/2022	NASHUA	LUND, WINTHROP	OTIS, ISABELLE	N
JASINSKI, JUDITH MAY	08/11/2022	MERRIMACK	KALISZ, FRANK	MAGOON, ALMA	N
FONTAINE, DIANA L	08/14/2022	NASHUA	RICKER, HENRY	SWEENEY, FLORENCE	N
JALBERT, GERALD L	08/14/2022	MERRIMACK	JALBERT, EUGENE	BOUCHER, ROSE	N
BONISLAWSKI, JOHN FRANCIS	08/15/2022	MERRIMACK	BONISLAWSKI, STANLEY	MCDONOUGH, MARYANNE	N
REUTER, MICHAEL F	08/15/2022	MERRIMACK	REUTER, FRANK	DEMPSEY, ROSEMARY	N
LAU, RENEE MARIE	08/17/2022	LEBANON	GAPINSKI, CHESTER	MARASCO, DOROTHY	N

# Registered Deaths Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**

**RESIDENT DEATH REPORT  
01/01/2022 - 12/31/2022  
--MERRIMACK, NH --**

01/11/2023



Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
HOLT, BRIAN ALVIN	08/19/2022	MERRIMACK	HOLT SR, JAMES	KEARN, VIRGINIA	N
REILLY JR, JOSEPH BERNARD	08/20/2022	MANCHESTER	REILLY SR, JOSEPH	PODUNE, OLGA	Y
SYLVIA, SUSAN MARIE	08/24/2022	MERRIMACK	HANEY, STANLEY	ARSENAULT, ALICE	N
CALHOUN SR, WILLIAM WALLACE	08/28/2022	MERRIMACK	CALHOUN, WILLIAM	WALLACE, MILDRED	Y
SAULNIER JR, HARVEY JAMES	08/29/2022	MERRIMACK	SAULNIER SR, HARVEY	MACDONALD, LORRAINE	N
MATSON, DEBORAH ELLEN	08/29/2022	MERRIMACK	MATSON, GEORGE	BOWLER, ANNE	N
PARKER, PHYLLIS ANNE	09/06/2022	MANCHESTER	VALENTI, MICHAEL	DISCHIULLO, DOMINICA	Y
BUCHANAN, DALE ROBERT	09/14/2022	MERRIMACK	BUCHANAN, EARL	DIXON, WENONA	Y
VANDER PLOEG, SHARON ANN	09/20/2022	MERRIMACK	BEGIN, EDGAR	PICHETTE, PAULINE	N
DAVIS, KRISTY LEE	09/22/2022	NASHUA	BOUCHER, KEITH	COBB, CAROL	N
CORDOVA JR, RONALD JOSEPH	09/23/2022	MERRIMACK	CORDOVA SR, RONALD	ST GERMAIN, CAROLE	N
CARON, CRAIG ALPHONSE	09/25/2022	MERRIMACK	CARON, ODA	LEVESQUE, LORRAINE	N
MOREAU, MARION LOUISE	09/27/2022	MANCHESTER	HAYWARD, LOUIS	RICHARDSON, ESTHER	N
FAULKNER, CRAIG WILLIAM	09/28/2022	MANCHESTER	FAULKNER, PAUL	PASTANA, DIANE	N
GAUTHIER, HELENE KAY	09/29/2022	MERRIMACK	LAWRENCE, HOWARD	BEZANSKI, BERTHA	N
CROCKETT, DAVID F	10/02/2022	MANCHESTER	CROCKETT, E	GEROW, HELEN	Y
HOBBERGER, REGINA	10/03/2022	MERRIMACK	GREENE, EDWARD	HEGEDUS, ELIZABETH	N
DESGROSSEILLIERS, WILLIAM JOSEPH	10/06/2022	MERRIMACK	DESGROSSEILLIERS, EMILE	LACASSE, ALICE	Y



DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

## RESIDENT DEATH REPORT

01/10/1/2022 - 12/31/2022

--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
LAW, MARK S	10/07/2022	NASHUA	LAW SR, WILLIAM	FAGAN, DOROTHY	N
ABRAMO, ROBERT CHARLES	10/07/2022	MERRIMACK	ABRAMO, ANTHONY	COLE, JEANNE	Y
BROOME SR, JAMES CHRISTOPHER	10/08/2022	MERRIMACK	BROOME, EDWARD	DEVLIN, ELIZABETH	N
GONICKI, WACLAW	10/09/2022	MANCHESTER	GONICKI, FRANCISZEK	CICHA, MARIANNA	N
LOEWY, BRENDA ANN	10/18/2022	NASHUA	BLAINE JR, EDWARD	HARDCASTLE, JUDITH	N
MULVEY, JAMES WATERS	10/19/2022	MERRIMACK	MULVEY, JAMES	WATERS, MARY	N
EDWARD, JACK	10/23/2022	NASHUA	UNKNOWN, UNKNOWN	MURPHY, RUBY	Y
PEREIRA, NOE MENDES	10/25/2022	MERRIMACK	PEREIRA, ANTONIO	MENDES, DELFINA	N
STRAIGHT, PHILLIP NOLAN	10/25/2022	MERRIMACK	STRAIGHT, IVAN	SELLERS, ZELMA	Y
LEAHEY, JOHN W	10/28/2022	MERRIMACK	LEAHEY, DENNIS	SULLIVAN, HELEN	Y
GLOVER, EMMA LOUISE	10/28/2022	MERRIMACK	MATHYS, JOHN	SIMMONS, BEATRICE	N
TRUBENBACHER, MICHAELLOIS	10/29/2022	MERRIMACK	TRUBENBACHER, RUDY	GRUBER, IRMENGARD	N
WYATT, MARION ANN	10/30/2022	PORTSMOUTH	PANTONI, JOSEPH	PIO, VICTORIA	N
WRIGHT, LAWRENCE CARL	11/02/2022	MERRIMACK	WRIGHT, CLAYTON	RAY, DOROTHY	N
CHANEY, SUSAN M	11/07/2022	MANCHESTER	CHANEY, EDWARD	CARRIGAN, ELIZABETH	N
GENAO BAEZ, YONATAN	11/08/2022	MERRIMACK	GENAO, GEORGE	BAEZ, MARTINA	Y
GRANT JR, GEORGE B	11/15/2022	MERRIMACK	GRANT SR, GEORGE	GOTT, IDA	N
JONES, GENE LARON	11/19/2022	MERRIMACK	UNKNOWN, UNKNOWN	JONES, AMANDA	N



# Registered Deaths Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

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**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**

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**RESIDENT DEATH REPORT  
01/10/2022 - 12/31/2022  
--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
TOOMEY, LINDSAY D	11/21/2022	MERRIMACK	MAYNARD, BRIAN	FLEMMING, DONINA	N
GREENDA, CAROLYN JULIA	11/24/2022	MERRIMACK	GREENDA, CHESTER	POREDA, VARGIE	N
DOPSON, JOANN MAE	11/26/2022	MANCHESTER	BARBER, THOMAS	RUSSELL, BERNIECE	N
LANIGAN, JAMES RUSSELL	11/27/2022	NASHUA	LANIGAN, THOMAS	SMITH, PHYLLIS	Y
RAITT, BRENDA ERMA	11/29/2022	MERRIMACK	RICE, CARL	CALLAHAN, PATRICIA	N
ANCTIL, BRADFORD CHARLES	11/29/2022	NASHUA	ANCTIL, ROLAND	LAFONTAINE, GERMAINE	Y
STROUS, ELAINE M	12/01/2022	MANCHESTER	CALDWELL, CHESTER	DIEHL, ANGELA	N
CORRENTI, ROY LOUIS	12/07/2022	MERRIMACK	CORRENTI, JOSEPH	MONTALTO, ALFINA	Y
HAMBLETON, JOAN	12/09/2022	MERRIMACK	BARVERCHAK, JOHN	POLLY, HELEN	N
O'CONNELL, MICHAEL JOSEPH	12/10/2022	MERRIMACK	O'CONNELL, CORNELIUS	CURTIN, CHRISTINE	Y
MCLEAN, DIANNE L	12/12/2022	MERRIMACK	JOHNSON, CLARENCE	SHIMON, LUCILLE	N
CLEMENT, JOYCE C	12/12/2022	MILFORD	CLEMENT III, WILLIAM	NICHOLS, VIOLA	Y
HAMILTON, JOHN FRANCIS	12/15/2022	MERRIMACK	HAMILTON, RAYMOND	HANIGAN, ROSE MARIE	Y
HUBLEY, CHERYL A	12/16/2022	MERRIMACK	LANDRY, LEONARD	DULLIVAN, GERTRUDE	N
HEBERT, FREDERICK HENRY	12/18/2022	HUDSON	HEBERT, JOSEPH	SHELLENGER, GERTRUDE	Y
SWABOWICZ, PATRICIA ANN	12/20/2022	BEDFORD	BROWN, OTIS	COTE, ALICE	N
BIXBY, MARILYN BERYL	12/24/2022	MERRIMACK	BIXBY JR, GEORGE	KEANE, RITA	N
MILTON, BRENDA GWENDOLINE	12/27/2022	EPSOM	DODDS, WILLIAM	FARMER, BRENDA	N

Registered Deaths Report  
Submitted by Diane Trippett, Town Clerk/Tax Collector

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT  
01/01/2022 - 12/31/2022  
--MERRIMA CK, NH --

Mother's/Parent's Name Prior to  
First Marriage/Civil Union  
SMALL, DELORA  
Military  
N

Father's/Parent's Name  
PARKER, HARRISON

Death Date  
12/27/2022

Death Place  
NASHUA

Decedent's Name  
DOBBS, ANITA PARKER

Total number of records 163

01/11/2023





# Registered Marriages Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT MARRIAGE REPORT**

01/01/2022 - 12/31/2022

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
DENNEHY, CATHERINE A MERRIMACK, NH	SANTOS, ANTHONY T MERRIMACK, NH	MERRIMACK	LONDONDERRY	01/08/2022
ELLIOTT, MORGAN R MERRIMACK, NH	TOMER, IAN M MERRIMACK, NH	MERRIMACK	MEREDITH	02/19/2022
ATAMIAN, DEREK D MERRIMACK, NH	BISHOP, KAITLIN K MERRIMACK, NH	MERRIMACK	MERRIMACK	02/20/2022
ELIAS, ANUAR SADIK B MERRIMACK, NH	AHMAD ZAWAMI, NOR AMIRA AZUA B MERRIMACK, NH	MERRIMACK	MERRIMACK	03/01/2022
FERNANDO, TINA M MERRIMACK, NH	WOODWARD, JAMES K MERRIMACK, NH	MERRIMACK	MERRIMACK	03/03/2022
GENDRON, KAITLYN A MERRIMACK, NH	ZAMORANO, ANGEL MERRIMACK, NH	MERRIMACK	MERRIMACK	03/26/2022
PERRAULT, FREDERICK A MERRIMACK, NH	SWEENEY, JANET M MERRIMACK, NH	MERRIMACK	MERRIMACK	03/28/2022
COLL, EDWARD A MERRIMACK, NH	SCHNEIDER, DAWN M KINGSTON, NH	KINGSTON	KINGSTON	04/17/2022
CROSS, MELANIE A MERRIMACK, NH	WESCOTT, JOSHUA H MERRIMACK, NH	MERRIMACK	EXETER	04/22/2022
BOLAND, KELLY J MERRIMACK, NH	VALENTIN-PEREZ, CARLOS J MERRIMACK, NH	MERRIMACK	MERRIMACK	04/24/2022
BANTZ-LUCENTE, KAYLA M MERRIMACK, NH	MAZZOLA, MICHAEL E MERRIMACK, NH	MERRIMACK	CONCORD	04/30/2022

# Registered Marriages Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**

**RESIDENT MARRIAGE REPORT**

01/01/2022 - 12/31/2022

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
CAROZZA, DARWIN J MERRIMACK, NH	DANEAU, KATHERINE I MERRIMACK, NH	MERRIMACK	WINDHAM	05/07/2022
WEILBRENNER, JENNIFER A HILLSBOROUGH, NH	MIGLIORE, JOSEPH J MERRIMACK, NH	HILLSBOROUGH	HILLSBOROUGH	05/12/2022
BURKE, TIMOTHY P MERRIMACK, NH	BUTEAU, MAEGAN A MERRIMACK, NH	MERRIMACK	PLYMOUTH	05/13/2022
CANTARA, JACQUELINE R MERRIMACK, NH	MOSER, NATHAN M MERRIMACK, NH	MERRIMACK	MERRIMACK	05/13/2022
ABBE, MELANIE E MERRIMACK, NH	HUME, JOHN W MERRIMACK, NH	MERRIMACK	CHESTER	05/14/2022
CAMERON, KASEY R MERRIMACK, NH	DRECKMANN, SARAH A MANCHESTER, NH	MERRIMACK	MERRIMACK	05/14/2022
BROUILLETTE, JILLIAN M MERRIMACK, NH	HOWE, JACOB T MERRIMACK, NH	MERRIMACK	NEWBURY	05/21/2022
COOPER, MATTHEWE MERRIMACK, NH	MORGAN, ALEXIS E MERRIMACK, NH	LONDONDERRY	DERRY	05/22/2022
BETANZOS, JOSEPH MERRIMACK, NH	SPINOZA, STEPHANIE MERRIMACK, NH	MERRIMACK	MERRIMACK	05/26/2022
BENNETT, MARK R MERRIMACK, NH	WONG, MELANIE R MERRIMACK, NH	MERRIMACK	BRISTOL	05/28/2022
HELMIG, KELSEA N MERRIMACK, NH	SICKLER, JACOB J WILTON, NH	GREENFIELD	GREENFIELD	06/03/2022

# Registered Marriages Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT MARRIAGE REPORT  
01/01/2022 - 12/31/2022  
-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
DESMOND, DANIEL J MERRIMACK, NH	WILSON, JENNIFER R MERRIMACK, NH	MERRIMACK	MERRIMACK	06/11/2022
BLANKENSHIP, SABRINA L MERRIMACK, NH	HOLDGATE V, EDWARD MERRIMACK, NH	MERRIMACK	LEE	06/12/2022
BROUGH, KYLIE E MERRIMACK, NH	O'DONNELL, MICHAEL R MERRIMACK, NH	MERRIMACK	ATKINSON	06/12/2022
COOK, BRYAN R NASHUA, NH	HOLMES, JILLIAN M MERRIMACK, NH	NASHUA	MILFORD	06/18/2022
KNIGHT, MARAJKA A AMHERST, NH	CARPENTER, DANIEL J MERRIMACK, NH	AMHERST	AMHERST	06/18/2022
FERRAZZANI, MATTHEW G MERRIMACK, NH	STEERE, ALEXIS K MERRIMACK, NH	MERRIMACK	DERRY	06/18/2022
LILLEY, JEFFREY S MERRIMACK, NH	VACCARO, DONNA M MERRIMACK, NH	MERRIMACK	MERRIMACK	06/22/2022
KLEIN, CAMERON J MERRIMACK, NH	SHEEHAN, MICHAILA E NASHUA, NH	NASHUA	WATERVILLE VALLEY	06/24/2022
CROWLEY, KIERA C MERRIMACK, NH	MAIONE, CHRISTOPHER J MERRIMACK, NH	JACKSON	JACKSON	07/02/2022
CLARK, MATTHEW R MERRIMACK, NH	HAGEN, JESSICA M MERRIMACK, NH	CANDIA	CANDIA	07/08/2022
BUCKLEY, JEREMY T SPOFFORD, NH	TWISS, VALERIE E MERRIMACK, NH	MERRIMACK	HAMPTON	07/09/2022

# Registered Marriages Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT MARRIAGE REPORT  
01/01/2022 - 12/31/2022  
-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
DIERCKSEN, KURT P MERRIMACK, NH	HEIBERG, CHELSEY R MERRIMACK, NH	MERRIMACK	NORTH WOODSTOCK	07/17/2022
HUSSEY, KYLE E MERRIMACK, NH	ZINS, LAUREN N MERRIMACK, NH	MERRIMACK	CONCORD	07/23/2022
BENCOSME, RODWY MERRIMACK, NH	WATSON, KATIE J MERRIMACK, NH	MERRIMACK	WINDHAM	07/28/2022
GIALOUSIS, CHRISTINE M MERRIMACK, NH	OSBORNE, STEPHEN A MERRIMACK, NH	MERRIMACK	NASHUA	07/30/2022
HILL, KEVIN J RINDGE, NH	JARVIE, HAYLEY R MERRIMACK, NH	RINDGE	RINDGE	08/06/2022
BAILEY, JOHNATHIN A MERRIMACK, NH	POIRIER, KATE M MERRIMACK, NH	MERRIMACK	MILFORD	08/14/2022
BONNER, JESSICA L MERRIMACK, NH	CARTER, BRENDAN J MERRIMACK, NH	MERRIMACK	WINDHAM	08/19/2022
LAMBERT, MICHELLE V MERRIMACK, NH	MCINTYRE, STEVEN M MERRIMACK, NH	MERRIMACK	HARRISVILLE	08/20/2022
REYNOLDS, DARIANE A MERRIMACK, NH	SULLIVAN JR, PATRICK D MERRIMACK, NH	MERRIMACK	MILFORD	08/20/2022
KLAMMER, SHAUN J MERRIMACK, NH	ARIAZI, ELIZABETH L CHESHIRE, MA	AMHERST	MERRIMACK	08/24/2022
KAVOOSI, SHAYAN A MERRIMACK, NH	MITCHELL, JILLIAN M MERRIMACK, NH	MERRIMACK	CONCORD	08/26/2022

# Registered Marriages Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

**DEPARTMENT OF STATE**  
**DIVISION OF VITAL RECORDS ADMINISTRATION**  
**RESIDENT MARRIAGE REPORT**  
 01/01/2022 - 12/31/2022  
 -- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
DAVIS, SEAN M MERRIMACK, NH	TOWNSEND, SARA R MERRIMACK, NH	MERRIMACK	WHITEFIELD	08/27/2022
KAROS, NICHOLAS J MERRIMACK, NH	TSATSA, HEATHER A MERRIMACK, NH	MERRIMACK	CONCORD	09/02/2022
AUFIERO, KEVIN J MERRIMACK, NH	COMSTOCK, HEATHER E MERRIMACK, NH	MERRIMACK	SOMERSWORTH	09/04/2022
REAGAN, RYAN M MERRIMACK, NH	REXFORD, JASMIN M GOFFSTOWN, NH	GOFFSTOWN	LOUDON	09/04/2022
STAMP, KAITLYN M MERRIMACK, NH	TOUBA, ZACHARY J MERRIMACK, NH	MERRIMACK	WINDHAM	09/09/2022
COMPAGNA, ALEXIS A MERRIMACK, NH	SIMPSON, MATTHEW J MERRIMACK, NH	MERRIMACK	LISBON	09/10/2022
CASSERLY, SHANE P MERRIMACK, NH	HALVATZES, STEPHANIE D MERRIMACK, NH	MERRIMACK	MILFORD	09/17/2022
BILODEAU, RUSSELL J MERRIMACK, NH	SCOPA, CAROL A MERRIMACK, NH	MERRIMACK	MERRIMACK	09/22/2022
COOK JR, CLIFTON L MERRIMACK, NH	LEVESQUE, MICHELE L MERRIMACK, NH	MERRIMACK	MERRIMACK	09/24/2022
LIVINGSTON, SONIA M MERRIMACK, NH	LONG, JASON M MERRIMACK, NH	MERRIMACK	MILFORD	10/01/2022
AIERLE, NICHOLAS P MERRIMACK, NH	SCHREIB, CAITLYN M MERRIMACK, NH	MERRIMACK	LACONIA	10/01/2022



# Registered Marriages Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

**DEPARTMENT OF STATE**  
**DIVISION OF VITAL RECORDS ADMINISTRATION**  
**RESIDENT MARRIAGE REPORT**  
 01/01/2022 - 12/31/2022  
 -- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BROWN, WILLIAM M MERRIMACK, NH	TERRIZZI, BRIANNA M MERRIMACK, NH	MERRIMACK	MERRIMACK	10/01/2022
AZIZ, JULIE A MERRIMACK, NH	SULLIVAN, JEFFREY P MERRIMACK, NH	MERRIMACK	BEDFORD	10/07/2022
INGRAM, CLARK J MERRIMACK, NH	PUNCER, ELIZABETH A NASHUA, NH	MERRIMACK	NASHUA	10/07/2022
MARCHAND, MAKAYLA R MERRIMACK, NH	PAULSON, AVERY M MERRIMACK, NH	MERRIMACK	MERRIMACK	10/08/2022
GRANT, JILLIAN J MERRIMACK, NH	STILLMAN, MARK A NASHUA, NH	MERRIMACK	MERRIMACK	10/08/2022
ROTELLI, MARK T MERRIMACK, NH	TINKLER, EMILY P MERRIMACK, NH	MERRIMACK	DERRY	10/13/2022
CHRETIEN, ANDREW D MERRIMACK, NH	MEINERTZ, EMILY A MERRIMACK, NH	MERRIMACK	CHICHESTER	10/14/2022
DANIS, KEITH A MERRIMACK, NH	ROOD, JENNIFER L MERRIMACK, NH	BEDFORD	WILTON	10/15/2022
MORIN, ALISHA H MERRIMACK, NH	YOUNG, TIMOTHY M MERRIMACK, NH	MERRIMACK	MERRIMACK	10/15/2022
CARON, MAURICER MERRIMACK, NH	RONDEAU, KITTI D MERRIMACK, NH	MERRIMACK	MERRIMACK	10/22/2022
GRAY JR, JOHN R MERRIMACK, NH	VANAGEL, KAYLA M MERRIMACK, NH	MERRIMACK	ANDOVER	10/22/2022

# Registered Marriages Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT MARRIAGE REPORT  
01/01/2022 - 12/31/2022  
-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
DISPENSA, KAITLYN M MANCHESTER, NH	FLYNN, CHRISTOPHER W MERRIMACK, NH	MERRIMACK	MANCHESTER	10/31/2022
FOGG, DANIEL F MERRIMACK, NH	PRESTIPINO, CATHERINE M MERRIMACK, NH	MERRIMACK	MERRIMACK	11/03/2022
HOYT, DEREK V MERRIMACK, NH	POLIN, LINDSAY M MERRIMACK, NH	MERRIMACK	WHITEFIELD	11/05/2022
FOTI, MARK J MERRIMACK, NH	PEMBERTON, LILA MERRIMACK, NH	MERRIMACK	DERRY	11/06/2022
JOSEPHSON, ROBERT D MERRIMACK, NH	BEAUCHESNE, JULIE R MERRIMACK, NH	BEDFORD	DERRY	11/11/2022
BRYANT, ALEXANDER C MERRIMACK, NH	KENNEY, KATIE A MERRIMACK, NH	MERRIMACK	LONDONDERRY	11/11/2022
ALEXANDER, KRISTEN L MERRIMACK, NH	SHAW JR, DAVID N MERRIMACK, NH	MERRIMACK	HEBRON	11/11/2022
LEUNG, MALAYA L MERRIMACK, NH	OUNG, ANDY MERRIMACK, NH	MERRIMACK	CONCORD	11/15/2022
GARGATE CRUZ, JESUS R MERRIMACK, NH	DIAZ, MARIA L MERRIMACK, NH	NASHUA	NASHUA	11/18/2022
MORGAN, ABIGAIL M MERRIMACK, NH	SPEIR, MATTHEW J MERRIMACK, NH	MERRIMACK	HAMPSTEAD	11/18/2022
GENEST, ANDREWE MERRIMACK, NH	TORCHETTI, ERICA M MERRIMACK, NH	MERRIMACK	HOLLIS	11/28/2022

# Registered Marriages Report

Submitted by Diane Trippett, Town Clerk/Tax Collector

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT MARRIAGE REPORT**

01/01/2022 - 12/31/2022

-- MERRIMACK --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
FULLING, CHRISTIE A MERRIMACK, NH	PAYNE, CHRISTOPHER C MERRIMACK, NH	MERRIMACK	DURHAM	12/03/2022
ARSENEAULT, MEGAN L MERRIMACK, NH	FOLLANSBEE, STEPHEN S MERRIMACK, NH	MERRIMACK	MANCHESTER	12/07/2022
CHAMPAGNE, CHRISTOPHER D MERRIMACK, NH	LEPORE, LAUREN L MERRIMACK, NH	BEDFORD	BEDFORD	12/10/2022
RILEY, SEAN M MERRIMACK, NH	SCIBILIA, ROBIN M MERRIMACK, NH	MERRIMACK	MERRIMACK	12/11/2022
JANDRIC, ALEN MERRIMACK, NH	O'HARA, SHANNON K MERRIMACK, NH	MERRIMACK	DERRY	12/11/2022
MCDEVITT, MARCI MERRIMACK, NH	TUCCI, MICHAEL J MERRIMACK, NH	MERRIMACK	BEDFORD	12/16/2022
DIAS, JESSICA A MERRIMACK, NH	KILUK JR, EDWARD G MERRIMACK, NH	MERRIMACK	MERRIMACK	12/27/2022

Total number of records 84

# TOWN OF MERRIMACK, NH



## 2023 TOWN MEETING GUIDE



SAMPLE BALLOT

ANNUAL TOWN ELECTION
MERRIMACK, NEW HAMPSHIRE
APRIL 11, 2023

Diane Trippett
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.

Grid for voting on Town Councilor, Ethics Committee Member, Trustee of the Trust Funds, and Library Trustees. Includes names like Charles Lafond, Jennifer McCormack, Elizabeth Petrides, etc.

QUESTIONS

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. YES NO

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

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:

Table with 2 columns: Fund Name and Amount. Includes Liabilty Trust Fund (10,000), Ambulance (115,000), Communications Equipment (100,000), etc.

Milfoil 10,000
Total GENERAL FUND 1,947,250

YES NO

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.)

VOTE BOTH SIDES OF BALLOT



## QUESTIONS CONTINUED

### 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.

YES   
NO

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

### 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:

<u>Fiscal Year</u>	<u>Wage and Benefit Costs Increase</u>
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.

YES   
NO

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

### 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:

<u>Fiscal Year</u>	<u>Wage and Benefit Costs Increase</u>
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.

YES   
NO

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

### 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:

<u>Fiscal Year</u>	<u>Wage and Benefit Costs Increase</u>
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.

YES   
NO

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

**VOTE BOTH SIDES OF THE BALLOT**

## Voter's Guide to 2023 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 11, 2023, 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*

#### **Municipal Operating Budget**

The Municipal Operating Budget, which is the subject of Article 2, funds the general costs of operating all Town departments. The Municipal Operating Budget is summarized on the attached chart by department.

The recommended 2023-24 Municipal Operating Budget is \$38,801,878. 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 2023-24 Operating Budget does not include Capital Reserve Fund (CRF) deposits. These will be voted on separately in Articles 3 and 4.

The 2023-24 appropriations are \$2,583,038 or 7.13% greater than in 2022-23.

Included in the 2023-24 Budget are increases in estimated revenues. Those revenue increases include:

■ C.O.S.S.A.P. Grant for Police Dept.	\$112,200	<b>(Note: Offset by expenses)</b>
■ Interest on Pooled Cash	\$261,000	
■ Solid Waste Revenues	\$190,800	
■ Use of Fund Balance	\$1,034,500	

There were some revenues that decreased that offset the before mentioned increases. Those reductions include:

■ Building Permits	\$64,500
■ Current Use Taxes	\$50,000
■ State contribution to retirement expenses	\$179,000

## Voter's Guide to 2023 Official Ballot

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### Personal Services Costs

Of the Town's six union contracts, one expired on June 30, 2022, two expire on June 30, 2023, two expire on June 30, 2024 and one expires on June 30, 2025. The Town has reached a tentative agreement with all three of the unions whose contracts expire on or before June 30, 2023. These tentative agreements are put forth for voter approval in Articles 5-7. Each of the three unions that are already under contract will receive a 3% pay increase for the 2023-24 year. In addition, there is a proposed 3.5% raise for non-union employees in the 2023-24 Budget.

The Town Council's Budget includes one (1) new full-time position and one (1) upgraded position. In addition, two (2) full-time positions were not funded in the current budget. The Town Council has also increased the Fire and Police overtime budgets by \$23,000 and \$21,000, respectively. Below is a breakout of the net cost for the new positions less the non-funded positions totaling \$17,000:

- 1 New Police Officer - \$112,000 (**Note: Paid for by C.O.S.S.A.P. Grant**)
- 1 Position Upgrade – DPW Administration: Environmental Director - \$40,000
- 1 Police Records Secretary eliminated – (\$71,000)
- 1 Town Clerk/Tax Collector Clerk Position not funded – (\$64,000)

In summary, the 2023-24 proposed budget contains a net increase for personnel costs and benefits of approximately \$408,000, primarily as the result of contractual raises of \$187,000, non-union pay increases of \$171,000, increases to health insurance costs of \$270,000, the staffing changes listed above of \$17,000, and the increases to fire and police overtime of \$23,000 and \$21,000, respectively. These increases were partially offset by decreases in required retirement contributions and compensated absences of \$177,000 and \$100,000, respectively. 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 \$511,000 in the proposed 2023-24 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 addition, the Town is increasing its budget for Information Technology by approximately \$45,000 as a result of necessary enhancements to internet security, antivirus protection, and data backup expenses.

### 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 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

## Voter's Guide to 2023 Official Ballot

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communication equipment, Highway Division trucks and heavy equipment, as well as for other major capital outlay needs. The deposits into CRF's are voted on separately in Articles 3 and 4.

In addition, other proposed capital outlays of \$3,872,424 consist of the following:

Buildings & Grounds - Town Hall Sprinkler System	\$150,000
Buildings & Grounds - Parking Lot reconstruction	\$92,424
Police - Vehicles	\$150,000
Highway - Updated Fuel Distribution System	\$1,400,000
Highway - Brine Storage Tank	\$25,000
Solid Waste - New Office Trailer	\$95,000
Road Infrastructure	<u>\$1,960,000</u>
<b>Total</b>	<b>\$3,872,424</b>

### Debt Service

There are 4 outstanding bond issues (5 in the prior year): 2015 Phase II Wastewater Treatment Facility (WWTF) upgrade - \$2,361,747; 2015 Compost Facility Upgrade - \$2,158,342; 2017 Highway Garage Bond - \$2,270,000; and 2019-2021 Phase III-V Wastewater Treatment Facility (WWTF) upgrade - \$30,722,750 (no debt service until 1 year from the date of substantial completion of the improvement project – scheduled for 2024). Debt service costs for 2023-24 represent a decrease of \$173,540 and consist of the following:

2015 Phase II Upgrade WWTF Facility	228,908
2015 Compost Upgrade	209,193
2017 Highway Garage Bond	244,145
Contingency for tax anticipation notes	<u>1</u>
Total	\$682,247

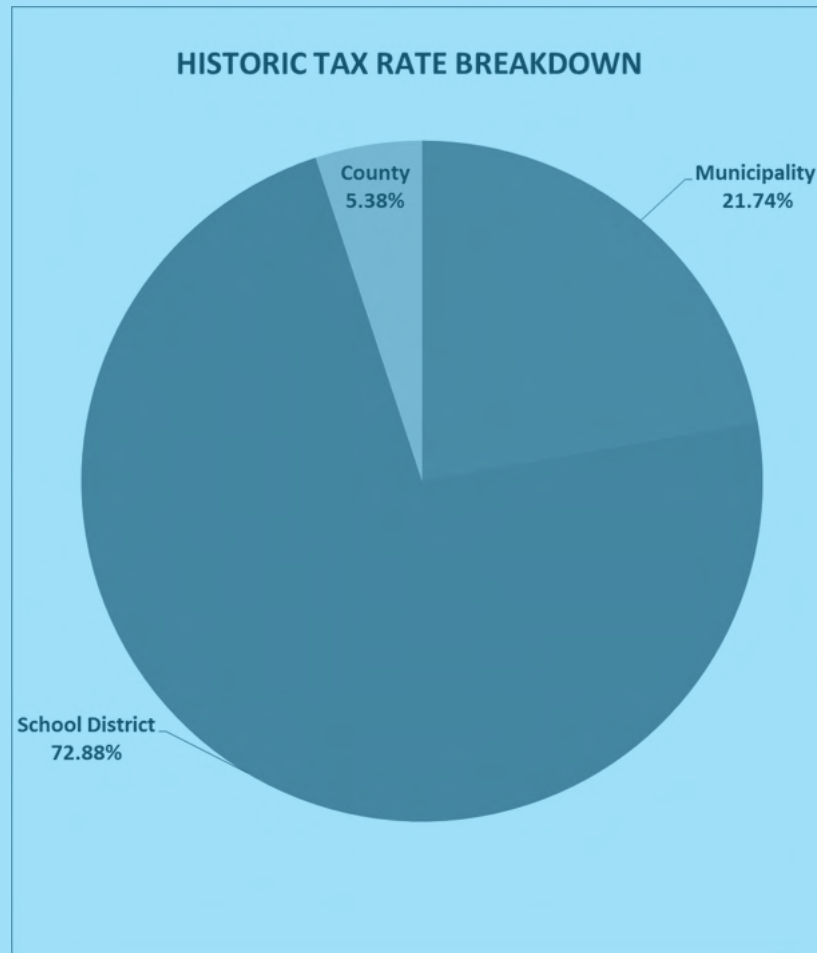
### Projected Tax Rate

Based on the recommended budget (Article 2) and current estimates of 2023 net assessed valuations and 2023-24 non-tax revenues, the municipal portion of the 2023 property tax rate is expected to be \$3.64, which correlates to a tax bill of \$364 per \$100,000 of assessed valuation. This would represent an increase of \$0.17 or 4.90% compared to the 2022 rate.

## Voter's Guide to 2023 Official Ballot

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The chart below is a historic representation of how your tax bill is broken down.



### *Default Budget*

If the proposed budget of \$38,801,878 in Article 2 should fail, an appropriation of \$35,300,821 (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 2023-24 Default Budget, the difference between the default budget and the current operating budget of \$38,801,878 is (\$3,501,057).



## Voter's Guide to 2023 Official Ballot

<b>Chart 3 - Default Calculations</b>		
	2022-23	2023-24
	<u>Voted Budget</u>	<u>Default Budget</u>
General Town operations and charges - Article 4	36,218,840	36,268,599
<b>Union Contracts:</b>		
NEPBA 112 (article 6 2020-21)		18,296
NEPBA 12 (article 7 2020-21)		133,348
Teamsters (article 7 2022-23)	49,759	35,555
<b>Union Contract Benefit Increases (decreases) {2023-24}</b>		
Health Insurance		190,000
NHRS Decrease (2023)		(189,981)
Workers Comp		(15,543)
<b>Eliminated Position (2023-24)</b>		
Police Department - Detective's Secretary		(71,140)
Town Clerk - Tax Collector - Account Clerk II		(64,009)
<b>One Time Purchases (2022-23)</b>		
One Time Capital Expenses		(830,764)
<b>Debt service:</b>		
2022-23		(855,787)
2023-24	<u>-</u>	<u>682,247</u>
	<b>36,268,599</b>	<b>35,300,821</b>
Default Appropriations		35,300,821
Proposed Council 2023-24 budget		<u>38,801,878</u>
Difference		(3,501,057)

## Voter's Guide to 2023 Official Ballot

<b>Default Calculations</b>		
	2022-23	2023-24
	<u>Voted Budget</u>	<u>Default Budget</u>
General Town operations and charges - Article 4	36,218,840	36,268,599
<b>Union Contracts:</b>		
NEPBA 112 (article 6 2020-21)		18,296
NEPBA 12 (article 7 2020-21)		133,348
Teamsters (article 7 2022-23)	49,759	35,555
<b>Union Contract Benefit Increases (decreases) {2023-24}</b>		
Health Insurance		190,000
NHRS Decrease (2023)		(189,981)
Workers Comp		(15,543)
<b>Eliminated Positions (2023-24)</b>		
Police Department - Detective's Secretary		(71,140)
Town Clerk - Tax Collector - Account Clerk II		(64,009)
<b>One Time Purchases (2022-23)</b>		
One Time Capital Expenses		(830,764)
<b>Debt service:</b>		
2022-23		(855,787)
2023-24	-	682,247
<b>Total</b>	<b>36,268,599</b>	<b>35,300,821</b>
<b>2023-24 Default Tax Rate Comparison</b>		
		Est. Default
		<u>2023 Tax Rate</u>
Default Appropriations		35,300,821
Estimated Default Revenues (see below)		(19,150,214)
Use of Fund balance		
Tax overlay		350,000
Veterans exemptions		837,080
Property tax levy		17,337,687
Valuation for property tax rate		5,062,905.168
Default property tax rate		3.42
Proposed Budget tax rate		3.64
Variance		(0.22)
<b>Revenue comparison:</b>		
2023-24 revenue Proposed Budget	(21,534,714)	
Less:		
Use of Fund balance	<u>2,384,500</u>	
		(19,150,214)
<b>Appropriation Comparison</b>		
2023-24 Proposed Budget Comparison		38,801,878
Default Budget (from above)		<u>35,300,821</u>
Decrease in appropriations (default verses proposed budget)		(3,501,057)
Tax Rate variance Appropriations		(0.69)
Tax Rate variance Revenue (Use of Fund Balance)		<u>0.47</u>
Overall tax rate variance		(0.22)

## Voter's Guide to 2023 Official Ballot

### ARTICLE 3

#### 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 2022-23 budget to the 2023-24 proposed budget.

<b>2023-24 Proposed Capital Reserve Deposits</b>					
	<b>2022-23</b>	<b>EST. 2023-24</b>		<b>\$\$ Diff</b>	<b>% Diff</b>
<b>Liability Trust Fund</b>	10,000	10,000		-	0.00%
<b>Ambulance</b>	115,000	115,000		-	0.00%
<b>Communications Equipment</b>	100,000	100,000		-	0.00%
<b>Computer Equipment</b>	35,000	35,000		-	0.00%
<b>Daniel Webster Highway</b>	50,000	50,000		-	0.00%
<b>Fire Equipment</b>	400,000	400,000		-	0.00%
<b>Highway Equipment</b>	425,000	425,000		-	0.00%
<b>Library Building Maintenance Fund</b>	75,000	75,000		-	0.00%
<b>Property Revaluation</b>	17,250	17,250		-	0.00%
<b>Solid Waste Disposal</b>	100,000	100,000		-	0.00%
<b>Traffic Signal Pre-emption</b>	5,000	5,000		-	0.00%
<b>GIS</b>	5,000	5,000		-	0.00%
<b>Road Infrastructure CRF</b>	595,000	595,000		-	0.00%
<b>Atheletic Fields CRF</b>	<u>5,000</u>	<u>5,000</u>		<u>-</u>	<u>-</u>
<b>Total CRF</b>	<b>1,937,250</b>	<b>1,937,250</b>		-	0.00%
<b>Milfoil</b>	10,000	10,000		-	0.00%
<b>Total GENERAL FUND</b>	<b>1,947,250</b>	<b>1,947,250</b>		-	0.00%

*Estimated 2023 Property Tax Bill Impact: - \$0.39*

# Voter's Guide to 2023 Official Ballot

## ARTICLE 4

### Wastewater Treatment Fund Capital Reserve Fund (CRF) Deposits

**Funding for Article 4 comes from sewer user fees, NOT TAXES.**

#### Sewer Fund Deposits into Capital Reserve Funds

Like Article 3, Article 4 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 2022-23 budget to the 2023-24 proposed budget.

2023-24 Proposed Capital Reserve Deposits					
	2022-23	EST. 2023-24		\$\$ Diff	% Diff
Sewer Infrastructure Improvements	500,000	550,000		50,000	10.00%

*Estimated 2023 Property Tax Bill Impact: None*

## ARTICLE 5

### IAFF, Local 2904, Collective Bargaining Agreement

By approving Article 5, the Town would ratify the proposed Collective Bargaining Agreement between the Town of Merrimack and the International Association of Firefighters (IAFF) Local 2904 and approve the wage and benefit adjustments contained therein for a three year contract ending on June 30, 2026. This agreement covers the Firefighters and Paramedics of the Fire Department. Included is a 3% wage increase in the each year of the contract. In addition, all union members will receive an increase to their base hourly rate of \$0.10 per hour for the first full pay period upon the inception of the contract and certain stipends previously paid separately upon the achievement of certain certifications will be incorporated into the employee's base rate of pay prior to the wage increase of 3% described above. The negotiated contract also includes some changes to uniform allowances and an increase in benefits from Town funded life insurance for employees and their dependents.

The associated cost has been estimated at \$154,367 in the first year. The following is a breakdown of the IAFF Local 2904 Contract cost for fiscal year 2023-24:

	Cost	
Wage Adjustments	\$ 47,023	
Overtime + Benefits	\$ 13,548	
Annual Wage Increase	\$ 93,796	
<b>Total Year 1</b>		<b>\$ 154,367</b>

*Estimated 2023 Property Tax Bill Impact: - \$0.03*

## Voter's Guide to 2023 Official Ballot

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### *ARTICLE 6*

#### **AFSCME, Local 3657, Collective Bargaining Agreement**

By approving Article 6, the Town would ratify the proposed Collective Bargaining Agreement between the Town of Merrimack and the American Federation of State, County, and Municipal Employees (AFSCME) Local 3657 and approve the wage and benefit adjustments contained therein for a four year contract ending on June 30, 2027. This agreement covers the supervisory employees of the Fire and Police Departments. Included is a 3% wage increase in each year of the contract. In addition, all union members will receive an increase to their base hourly rate of \$2.00 per hour for the first full pay period upon the inception of the contract prior to the wage increase of 3% described above. In Year 2, Fire Captains will receive an additional increase of \$1.50 per hour prior to the 3% increase described above. In Year 3, Fire Captains will receive an additional increase of \$1.00 per hour and Police Supervisors will receive an increase of \$0.50 per hour prior to the 3% increase described above. Also, certain stipends previously paid separately upon the achievement of certain certifications will be incorporated in the employee's base rate of pay. There is also an increase in the maximum weekly disability insurance benefit payment, from \$600 to \$700, to bring these employees in line with what other Town employees are eligible for.

The associated cost has been estimated at \$153,941 in the first year. The following is a breakdown of the AFSCME Local 3657 Contract cost for fiscal year 2023-24:

	<b>Cost</b>	
Wage Adjustments	\$ 92,715	
Overtime + Benefits	\$ 5,563	
Annual Wage Increase	\$ 55,663	
<b>Total Year 1</b>		<b>\$ 153,941</b>

*Estimated 2023 Property Tax Bill Impact: - \$0.03*

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### *ARTICLE 7*

#### **AFSCME, Local 2986, Collective Bargaining Agreement**

By approving Article 7, the Town would ratify the proposed Collective Bargaining Agreement between the Town of Merrimack and the American Federation of State, County, and Municipal Employees (AFSCME) Local 2986 and approve the wage and benefit adjustments contained therein for a three year contract ending on June 30, 2026. This agreement covers the laborers of the Highway, Solid Waste Disposal, Wastewater Treatment and Equipment Maintenance Divisions of the Public Works Department. Included is a 3% increase in Year 2 of the contract and a 3% increase in Year 3. In addition, the hourly pay scale for all union members will be increased by an average of \$1.33 per hour for the first full pay period upon the inception of the contract, and by an additional average of \$0.72 per hour in Year 2, and new step wage increases will be incorporated into the pay scale. The negotiated contract also includes some changes to uniform allowances, overtime requirements, vacation, and on-call provisions, and an increase in benefits from Town funded life insurance for employees and their dependents. There is also an increase in the maximum weekly disability insurance benefit payment, from \$600 to \$700, to bring these employees in line with what other Town employees are eligible for.



## Voter's Guide to 2023 Official Ballot

The associated cost has been estimated at \$162,748 in the first year. Of this total, the amount of \$59,980 towards the first year's payment will come from sewer fees from the Waste Water Enterprise Fund. The following is a breakdown of the AFSCME Local 2986 Contract cost for fiscal year 2023-24:

	<b>Cost</b>	
Step Wage Increases	\$ 52,785	
Wage Scale Adjustments	<u>\$109,963</u>	
<b>Total Year 1</b>		<b>\$ 162,748</b>

*Estimated 2023 Property Tax Bill Impact: - \$0.02*

### Review of 2023 Proposed Tax Rate

Article 2	Operating Budget	\$3.64
Article 3&4	Deposits into CRF	\$0.39
Article 5	IAFF Local 2904 Collective Bargaining Agreement	\$0.03
Article 6	AFSCME Local 3657 Collective Bargaining Agreement	\$0.03
Article 7	AFSCME Local 2986 Collective Bargaining Agreement	<u>\$0.02</u>
Projected 2023 Tax Rate		\$4.11
2022 Tax Rate		\$3.86
<b>Proposed \$0.25 increase in the municipal portion of the tax rate</b>		

# 2023 Town Warrant

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2023 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 15, 2023 (snow date Friday, March 17, 2023), at 7:00 o'clock in the evening (pm) for explanation, discussion, and debate of each Warrant Article. Warrant Articles may be amended at this session per RSA 40:13, IV.

You are hereby notified that the Second Session (*Ballot Voting*) of the Annual Meeting of the Town of Merrimack will be held on Tuesday, April 11, 2023, 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.

- Two (2) Town Councilors 3-year term
  - Two (2) Library Trustee for a 3-year term
  - Two (2) Ethics Committee Member for a 3-year term
  - One (1) Trustee of Trust Funds for a 3-year term
-

## 2023 Town Warrant

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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 \$38,791,564? 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.)

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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>5,000</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 6-0-0) (Majority vote required.)

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## 2023 Town Warrant

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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.

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

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### 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.)

## 2023 Town Warrant

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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.)

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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 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:

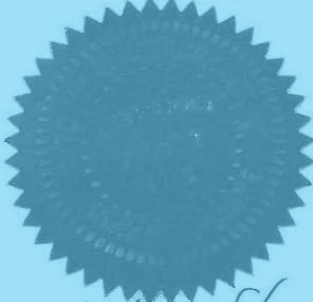
<b>Fiscal Year</b>	<b>Wage and Benefit Costs Increase</b>
2023-24	\$ 162,748
2024-25	130,167
2025-26	82,414

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 6-0-0) (Majority vote required.)




2023 Town Warrant

Given under our hands and seal this 16th day of February, in the year of our Lord, Two  
Thousand twenty-three.



MERRIMACK TOWN COUNCIL

  
Nancy M. Harrington, Vice Chair

  
Andy Hunter, Councilor

  
Lon Woods, Councilor

  
Finlay C. Rothhaus, Chairman

  
Thomas P. Koenig, Councilor

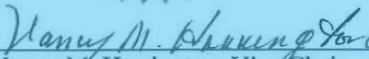
  
Barbara Healey, Councilor

  
Nancy Murphy, Councilor


Attest: a true copy of the Warrant




MERRIMACK TOWN COUNCIL

  
Nancy M. Harrington, Vice Chair

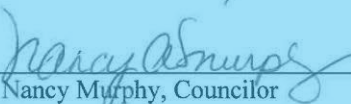
  
Andy Hunter, Councilor

  
Lon Woods, Councilor

  
Finlay C. Rothhaus, Chairman

  
Thomas P. Koenig, Councilor

  
Barbara Healey, Councilor

  
Nancy Murphy, Councilor

# 2023 Town Warrant

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## 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 27th day of February 2023.

### MERRIMACK TOWN COUNCIL

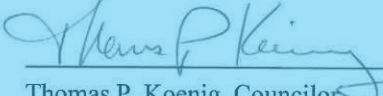


  
\_\_\_\_\_  
Nancy M. Harrington, Vice Chair

  
\_\_\_\_\_  
Andy Hunter, Councilor

  
\_\_\_\_\_  
Lon Woods, Councilor

  
\_\_\_\_\_  
Finlay C. Rothhaus, Chairman

  
\_\_\_\_\_  
Thomas P. Koenig, Councilor

  
\_\_\_\_\_  
Barbara Healey, Councilor

  
\_\_\_\_\_  
Nancy Murphy, Councilor



New Hampshire  
Department of  
Revenue Administration

2023  
MS-636

**Proposed Budget  
Merrimack**

For the period beginning July 1, 2023 and ending June 30, 2024

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: \_\_\_\_\_

**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.

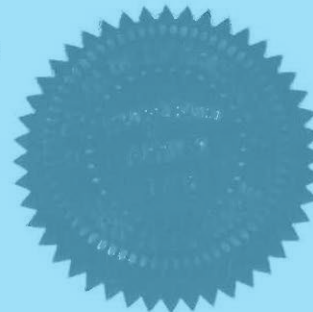
Name	Position	Signature
FINLAY C. ROTHHAUS	Town Councilor	
NANCY M. HARRINGTON	Town Councilor	
Anthony Hunter	Town Councilor	
BARBARA HEALEY	Town Councilor	
Thomas P Koenig	Town Councilor	
Lon S. Woods	Town Councilor	
Nancy A. Murphy	Town Councilor	

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/>







2023 - 24 Proposed Budget (MS-636)



New Hampshire  
Department of  
Revenue Administration

2023  
MS-636

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Proposed Appropriations for period ending 6/30/2024	
					(Recommended)	(Not Recommended)
<b>Sanitation</b>						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	02	\$1,688,312	\$1,747,661	\$1,860,784	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	02	\$4,356,066	\$4,141,230	\$4,318,239	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$6,044,378</b>	<b>\$5,888,891</b>	<b>\$6,179,023</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	02	\$76,905	\$78,568	\$81,245	\$0
<b>Health Subtotal</b>			<b>\$76,905</b>	<b>\$78,568</b>	<b>\$81,245</b>	<b>\$0</b>
<b>Welfare</b>						
4441-4442	Administration and Direct Assistance	02	\$68,241	\$90,771	\$95,911	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>			<b>\$68,241</b>	<b>\$90,771</b>	<b>\$95,911</b>	<b>\$0</b>
<b>Culture and Recreation</b>						
4520-4529	Parks and Recreation	02	\$529,008	\$526,158	\$542,054	\$0
4550-4559	Library	02	\$1,078,013	\$1,145,728	\$1,180,712	\$0
4583	Patriotic Purposes	02	\$28,696	\$51,000	\$41,000	\$0
4589	Other Culture and Recreation	02	\$326,312	\$327,268	\$331,675	\$0
<b>Culture and Recreation Subtotal</b>			<b>\$1,962,029</b>	<b>\$2,050,154</b>	<b>\$2,095,441</b>	<b>\$0</b>



2023 - 24 Proposed Budget (MS-636)



New Hampshire  
Department of  
Revenue Administration

2023  
MS-636

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Proposed Appropriations for period ending 6/30/2024	
					(Recommended)	(Not Recommended)
<b>Conservation and Development</b>						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation	02	\$1,148	\$5,168	\$5,168	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>			<b>\$1,148</b>	<b>\$5,168</b>	<b>\$5,168</b>	<b>\$0</b>
<b>Debt Service</b>						
4711	Long Term Bonds and Notes - Principal	02	\$911,167	\$657,699	\$502,699	\$0
4721	Long Term Bonds and Notes - Interest	02	\$217,450	\$198,087	\$179,547	\$0
4723	Tax Anticipation Notes - Interest	02	\$0	\$1	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$1,128,617</b>	<b>\$855,787</b>	<b>\$682,247</b>	<b>\$0</b>
<b>Capital Outlay</b>						
4901	Land	02	\$0	\$1	\$1	\$0
4902	Machinery, Vehicles, and Equipment	02	\$1,005,494	\$1,104,303	\$413,938	\$0
4903	Buildings	02	\$34,840	\$3,400	\$257,000	\$0
4909	Improvements Other than Buildings	02	\$5,402,230	\$11,320,250	\$3,452,424	\$0
<b>Capital Outlay Subtotal</b>			<b>\$6,442,564</b>	<b>\$12,427,954</b>	<b>\$4,123,363</b>	<b>\$0</b>
<b>Operating Transfers Out</b>						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	02	\$300	\$300	\$300	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$300</b>	<b>\$300</b>	<b>\$300</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$38,791,564</b>	<b>\$0</b>

2023 - 24 Proposed Budget (MS-636)



New Hampshire  
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Revenue Administration

2023  
MS-636

Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2024	
			(Recommended)	(Not Recommended)
4915	To Capital Reserve Fund	03	\$1,937,250	\$0
	<i>Purpose: General Fund CRF Deposits</i>			
4915	To Capital Reserve Fund	04	\$550,000	\$0
	<i>Purpose: WWTF CRF Deposit</i>			
4916	To Expendable Trusts/Fiduciary Funds	03	\$10,000	\$0
	<i>Purpose: General Fund CRF Deposits</i>			
<b>Total Proposed Special Articles</b>			<b>\$2,497,250</b>	<b>\$0</b>

2023 - 24 Proposed Budget (MS-636)



New Hampshire  
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Revenue Administration

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Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2024	
			(Recommended)	(Not Recommended)
4210-4214	Police	06 <i>Purpose: To ratify a four-year agreement with AFSCME 3657</i>	\$59,441	\$0
4220-4229	Fire	05 <i>Purpose: To ratify a three-year agreement with IAFF 2904</i>	\$154,367	\$0
4220-4229	Fire	06 <i>Purpose: To ratify a four-year agreement with AFSCME 3657</i>	\$87,098	\$0
4299	Other (Including Communications)	06 <i>Purpose: To ratify a four-year agreement with AFSCME 3657</i>	\$7,402	\$0
4312	Highways and Streets	07 <i>Purpose: To ratify a three-year agreement with AFSCME 2986</i>	\$72,331	\$0
4319	Other	07 <i>Purpose: To ratify a three-year agreement with AFSCME 2986</i>	\$16,023	\$0
4323	Solid Waste Collection	07 <i>Purpose: To ratify a three-year agreement with AFSCME 2986</i>	\$14,414	\$0
4326-4328	Sewage Collection and Disposal	07 <i>Purpose: To ratify a three-year agreement with AFSCME 2986</i>	\$59,980	\$0
<b>Total Proposed Individual Articles</b>			<b>\$471,056</b>	<b>\$0</b>

2023 - 24 Proposed Budget (MS-636)



New Hampshire  
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Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2022	Estimated Revenues for period ending 6/30/2023	Estimated Revenues for period ending 6/30/2024
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund	02	\$480,727	\$150,000	\$125,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	02	\$3,767	\$5,700	\$3,000
3186	Payment in Lieu of Taxes	02	\$7,247	\$7,543	\$7,500
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	02	\$396,240	\$400,000	\$385,575
3190	Interest and Penalties on Delinquent Taxes	02	\$140,366	\$221,130	\$162,050
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$1,028,347</b>	<b>\$784,373</b>	<b>\$683,125</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$5,854,190	\$5,625,000	\$5,625,000
3230	Building Permits	02	\$210,944	\$225,000	\$200,500
3290	Other Licenses, Permits, and Fees	02	\$363,085	\$315,204	\$368,880
3311-3319	From Federal Government	02	\$0	\$0	\$860,000
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$6,428,219</b>	<b>\$6,165,204</b>	<b>\$7,054,380</b>
<b>State Sources</b>					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	02	\$1,997,671	\$1,997,671	\$2,370,000
3353	Highway Block Grant	02	\$589,261	\$591,603	\$592,000
3354	Water Pollution Grant		\$170,759	\$170,759	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	02	\$293,628	\$2,191	\$277,828
3379	From Other Governments		\$1,978,536	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$5,029,855</b>	<b>\$2,762,224</b>	<b>\$3,239,828</b>
<b>Charges for Services</b>					
3401-3406	Income from Departments	02, 04	\$8,518,978	\$7,547,529	\$7,791,756
3409	Other Charges	02	\$131,245	\$125,000	\$135,000
<b>Charges for Services Subtotal</b>			<b>\$8,650,223</b>	<b>\$7,672,529</b>	<b>\$7,926,756</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	02	\$92,801	\$21,800	\$20,750
3502	Interest on Investments	02	\$73,480	\$232,677	\$711,800
3503-3509	Other	02	\$631,410	\$72,050	\$51,575
<b>Miscellaneous Revenues Subtotal</b>			<b>\$797,691</b>	<b>\$326,527</b>	<b>\$784,125</b>





2023 - 24 Proposed Budget (MS-636)



**New Hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-636**

**Budget Summary**

<b>Item</b>	<b>Period ending 6/30/2024</b>
Operating Budget Appropriations	\$38,791,564
Special Warrant Articles	\$2,497,250
Individual Warrant Articles	\$471,056
<b>Total Appropriations</b>	<b>\$41,759,870</b>
Less Amount of Estimated Revenues & Credits	\$22,144,694
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$19,615,176</b>

# 2023 - 24 Default Budget



New Hampshire  
Department of  
Revenue Administration

2023  
MS-DTB

## Default Budget of the Municipality

### Merrimack

For the period beginning July 1, 2023 and ending June 30, 2024

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: \_\_\_\_\_

#### 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 C. ROTHHAUS	Town Councilor	
NANCY M. HARRINGTON	Town Councilor	
Anthony Hunter	Town Councilor	
BARBARA HEALEY	Town Councilor	
Thomas P Koenig	Town Councilor	
Lon S. Woods	Town Councilor	
Nancy A Murphy	Town Councilor	

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/>



# 2023 - 24 Default Budget



**New Hampshire**  
Department of  
Revenue Administration

**2023  
MS-DTB**

## Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
4130-4139	Executive	\$0	\$0	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics	\$38,522	\$0	\$0	\$38,522
4150-4151	Financial Administration	\$0	\$0	\$0	\$0
4152	Revaluation of Property	\$340,919	\$0	\$0	\$340,919
4153	Legal Expense	\$0	\$0	\$0	\$0
4155-4159	Personnel Administration	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	\$518,925	\$0	\$0	\$518,925
4194	General Government Buildings	\$345,141	\$0	\$0	\$345,141
4195	Cemeteries	\$0	\$0	\$0	\$0
4196	Insurance	\$0	\$0	\$0	\$0
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$2,772,954	(\$64,009)	\$0	\$2,708,945
<b>General Government Subtotal</b>		<b>\$4,016,461</b>	<b>(\$64,009)</b>	<b>\$0</b>	<b>\$3,952,452</b>
<b>Public Safety</b>					
4210-4214	Police	\$7,616,149	\$31,009	\$0	\$7,647,158
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$7,696,080	(\$44,332)	\$0	\$7,651,748
4240-4249	Building Inspection	\$491,800	\$0	\$0	\$491,800
4290-4298	Emergency Management	\$115,048	\$0	\$0	\$115,048
4299	Other (Including Communications)	\$984,014	\$29,041	\$0	\$1,013,055
<b>Public Safety Subtotal</b>		<b>\$16,903,091</b>	<b>\$15,718</b>	<b>\$0</b>	<b>\$16,918,809</b>
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations	\$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	Administration	\$553,913	\$0	\$0	\$553,913
4312	Highways and Streets	\$3,001,159	\$34,074	\$0	\$3,035,233
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other	\$499,132	\$3,046	\$0	\$502,178
<b>Highways and Streets Subtotal</b>		<b>\$4,054,204</b>	<b>\$37,120</b>	<b>\$0</b>	<b>\$4,091,324</b>
<b>Sanitation</b>					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	\$1,747,661	\$10,212	\$0	\$1,757,873
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$4,141,230	\$37,485	\$0	\$4,178,715
4329	Other Sanitation	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>		<b>\$5,888,891</b>	<b>\$47,697</b>	<b>\$0</b>	<b>\$5,936,588</b>

## 2023 - 24 Default Budget



**New Hampshire**  
Department of  
Revenue Administration

**2023  
MS-DTB**

### Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Water Distribution and Treatment</b>					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>					
4411	Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$78,568	\$0	\$0	\$78,568
<b>Health Subtotal</b>		<b>\$78,568</b>	<b>\$0</b>	<b>\$0</b>	<b>\$78,568</b>
<b>Welfare</b>					
4441-4442	Administration and Direct Assistance	\$90,771	\$0	\$0	\$90,771
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$90,771</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,771</b>
<b>Culture and Recreation</b>					
4520-4529	Parks and Recreation	\$526,158	\$0	\$0	\$526,158
4550-4559	Library	\$1,145,728	\$0	\$0	\$1,145,728
4583	Patriotic Purposes	\$51,000	\$0	\$0	\$51,000
4589	Other Culture and Recreation	\$327,268	\$0	\$0	\$327,268
<b>Culture and Recreation Subtotal</b>		<b>\$2,050,154</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,050,154</b>
<b>Conservation and Development</b>					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$5,168	\$0	\$0	\$5,168
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	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>



## 2023 - 24 Default Budget



**New Hampshire**  
Department of  
Revenue Administration

**2023  
MS-DTB**

### Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Debt Service</b>					
4711	Long Term Bonds and Notes - Principal	\$657,699	(\$155,000)	\$0	\$502,699
4721	Long Term Bonds and Notes - Interest	\$198,087	(\$18,540)	\$0	\$179,547
4723	Tax Anticipation Notes - Interest	\$1	\$0	\$0	\$1
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$855,787</b>	<b>(\$173,540)</b>	<b>\$0</b>	<b>\$682,247</b>
<b>Capital Outlay</b>					
4901	Land	\$1	\$0	\$0	\$1
4902	Machinery, Vehicles, and Equipment	\$1,104,303	\$0	(\$798,264)	\$306,039
4903	Buildings	\$3,400	\$0	\$0	\$3,400
4909	Improvements Other than Buildings	\$1,217,500	\$0	(\$32,500)	\$1,185,000
<b>Capital Outlay Subtotal</b>		<b>\$2,325,204</b>	<b>\$0</b>	<b>(\$830,764)</b>	<b>\$1,494,440</b>
<b>Operating Transfers Out</b>					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$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>\$36,268,599</b>	<b>(\$137,014)</b>	<b>(\$830,764)</b>	<b>\$35,300,821</b>



# 2023 - 24 Default Budget



**New Hampshire**  
Department of  
Revenue Administration

**2023**  
**MS-DTB**

## Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4220-4229	Union benefits
4312	Union benefits
4909	Cabin Roofs
4721	Bond payoff
4711	Bond payoff
4902	800MHZ System, Base radios, Plan cabinets
4319	Union benefits
4299	Union wages and benefits
4199	Eliminated position
4210-4214	Union wages and benefits
4326-4328	Union benefits
4324	Union benefits



## 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**  
Timothy Thompson, Director

**Finance Department .....(603) 424-7075**  
Thomas Boland, Director  
Xenia Simpson, Assistant 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  
Vacant, 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**  
Vacant, Assistant Director  
Leo Gaudette, Chief Operator

**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

