



# COUNTY OF MERRIMACK

333 DANIEL WEBSTER HIGHWAY, SUITE 2  
BOSCAWEN, NEW HAMPSHIRE 03303-2415  
(603) 796-6800 FAX: (603) 796-6840  
[www.merrimackcounty.net](http://www.merrimackcounty.net)



## COMMISSIONERS

TARA REARDON, Chair, Concord  
STUART D. TRACHY, Vice Chair, Franklin  
DAVID M. LOVLIE JR., Clerk, Pembroke

COUNTY ADMINISTRATOR  
ROSS L. CUNNINGHAM

November 27<sup>th</sup>, 2023

TO: Members of the Merrimack County Delegation  
Chair, Merrimack County Select Boards  
Honorable James Bouley, Mayor City of Concord  
Honorable David M. Scanlan, Secretary of State  
Honorable Jo Brown, Mayor City of Franklin

Dear Ladies and Gentlemen,

In compliance with NH RSA 24:21-a, we are providing you with a copy of the proposed Merrimack County budget for calendar year 2024.

The proposed \$102,592,397 budget includes a 9.0% increase in tax revenue, a \$4,254,825 increase. Our average increase from 2020 to the 2023 budget was only 0.67%. The 2024 budget reflects an overall increase of general fund expenses of 8.75%, or \$8,220,612, above the 2023 budget. The 2024 budget utilizes \$4,226,285 of fund balance to balance.

Nursing Home revenue is projected to increase by \$4,788,085 and our alternative care reimbursement and the Department of Corrections revenues are decreasing by \$942,000 in aggregate. Health insurance rates have increased by roughly 7.72% for a \$539,959 increase. Combined Alternative Care and Nursing Home Care costs are expected to increase by \$367,787, 2.32%. Overall, personnel costs are set to increase by 3.97% or \$1,513,022 & attributable benefits by 2.61% or \$466,604.

The 2024 budget does not include any reimbursed portions of grant funding, a change from prior years. We are still spending down our American Rescue Plan Act (ARPA) monies. The largest projects in process are updates and repairs to our Waste Water Treatment Plant as well as an investment into a solar array.

We look forward to working with you at upcoming budget subcommittee meetings and throughout the new fiscal year to pass a responsible budget to meet the needs of Merrimack County.

Respectfully submitted,

  
Tara Reardon, Chair

  
Stuart D. Trachy, Vice Chair

  
David M. Lovlien Jr., Clerk



**Proposed Budget and Estimate of Revenue**  
**Merrimack County**

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: **September 1**

County commissioners should use this form to prepare the county budget for delivery to each member of the county convention who will be in office on the date of the appropriation vote and to the chairman of the board of selectmen or the mayor for each city/town within the county, and to the Secretary of State as required by RSA 24:21-a. The completed form must be submitted to the Department of Revenue Administration by September 1 per RSA 21-J:34.

**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.

<b>Name</b>	<b>Position</b>
Tara Reardon	Commissioner
Stuart D. Trachy	Commissioner
David M. Lovlien	Commissioner

**Signature**  


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/>



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2024**  
**MS-46**

**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations Approved by DRA for period ending 12/31/2023	Proposed Budget for period ending 12/31/2024
<b>General Government</b>					
4110	County Convention Costs	2024 Budget	\$5,355	\$9,800	\$9,800
4120	Judicial		\$0	\$0	\$0
4122	Jury Costs		\$0	\$0	\$0
4123	County Attorney's Office	2024 Budget	\$3,086,764	\$4,094,608	\$4,512,619
4124	Victim Witness Advocacy Program		\$98,044	\$120,244	\$0
4130	Executive	2024 Budget	\$1,025,848	\$1,327,311	\$1,510,101
4150	Financial Administration	2024 Budget	\$1,565,814	\$2,033,101	\$2,258,396
4151	Treasurer		\$0	\$0	\$0
4153	Other Legal Costs		\$0	\$0	\$0
4155	Personnel Administration	2024 Budget	\$434,248	\$787,022	\$581,494
4191	Planning and Zoning (Unincorp. Places)		\$0	\$0	\$0
4192	Medical Examiner	2024 Budget	\$43,748	\$50,000	\$50,000
4193	Register of Deeds	2024 Budget	\$551,910	\$722,841	\$758,617
4194	Maintenance of Government Buildings	2024 Budget	\$2,889,291	\$4,023,670	\$3,954,765
4196	Insurance Not Otherwise Allocated	2024 Budget	\$193,590	\$193,590	\$210,118
4198	Contingency	2024 Budget	\$0	\$50,000	\$50,000
4199	Other General Government	2024 Budget	\$6,520,637	\$7,494,763	\$25,000
<b>General Government Subtotal</b>			<b>\$16,415,249</b>	<b>\$20,906,950</b>	<b>\$13,920,910</b>
<b>Public Safety &amp; Corrections</b>					
4211	Sheriff's Department	2024 Budget	\$2,017,631	\$2,639,343	\$2,745,692
4212	Custody of Prisoners	2024 Budget	\$743,517	\$986,867	\$1,181,483
4214	Sheriff's Support Services	2024 Budget	\$799,237	\$1,034,648	\$1,256,764
4219	Other Public Safety		\$58,273	\$117,361	\$0
4230	Corrections	2024 Budget	\$11,521,531	\$15,707,096	\$15,878,108
4235	Adult Probation and Parole	2024 Budget	\$853,628	\$1,201,308	\$1,217,447
<b>Public Safety &amp; Corrections Subtotal</b>			<b>\$15,993,817</b>	<b>\$21,686,623</b>	<b>\$22,279,494</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations Approved by DRA for period ending 12/31/2023	Proposed Budget for period ending 12/31/2024
<b>County Farm</b>					
4301	Administration		\$0	\$0	\$0
4302	Operating Expenditures		\$0	\$0	\$0
4309	Other County Farm		\$0	\$0	\$0
County Farm Subtotal			\$0	\$0	\$0
<b>County Nursing Home</b>					
4411	Administration	2024 Budget	\$4,521,814	\$5,728,533	\$5,929,042
4412	Operating Expense	2024 Budget	\$26,080,589	\$29,230,098	\$35,136,173
4439	Other Health	2024 Budget	\$14,255,432	\$17,250,311	\$17,781,043
County Nursing Home Subtotal			\$44,857,835	\$52,208,942	\$58,846,258
<b>Human Services</b>					
4441	Administration	2024 Budget	\$746,881	\$1,205,170	\$1,255,698
4442	Direct Assistance		\$0	\$0	\$0
4443	Board and Care of Children		\$0	\$0	\$0
4447	Special Outside Services	2024 Budget	\$177,581	\$398,166	\$248,000
4449	Other Human Services		\$544,194	\$705,807	\$0
Human Services Subtotal			\$1,468,656	\$2,309,143	\$1,503,698
<b>Cooperative Extension Services</b>					
4611	Administration	2024 Budget	\$373,705	\$448,070	\$459,271
4619	Other Conservation	2024 Budget	\$54,710	\$54,710	\$59,700
Cooperative Extension Services Subtotal			\$428,415	\$502,780	\$518,971
<b>Economic Development</b>					
4651	Administration		\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0
Economic Development Subtotal			\$0	\$0	\$0



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2024**  
**MS-46**

**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations Approved by DRA for period ending 12/31/2023	Proposed Budget for period ending 12/31/2024
<b>Debt Service</b>					
4711	Principal - Long Term Bonds, Notes, and Other Debt	2024 Budget	\$1,880,000	\$3,630,000	\$3,325,000
4721	Interest - Long Term Bonds, Notes, and Other Debt	2024 Budget	\$999,698	\$1,087,448	\$936,348
4723	Interest on Tax and Revenue Anticipation Notes	2024 Budget	\$237,813	\$250,000	\$675,000
4750	Fiscal Agents' Fees		\$0	\$0	\$0
4760	Bond Issuance Costs		\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$3,117,511</b>	<b>\$4,967,448</b>	<b>\$4,936,348</b>
<b>Intergovernmental Transfers</b>					
4800	Intergovernmental Transfers		\$552,443	\$1	\$0
<b>Intergovernmental Transfers Subtotal</b>			<b>\$552,443</b>	<b>\$1</b>	<b>\$0</b>
<b>Capital Outlay</b>					
4901	Land and Improvements		\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	2024 Budget	\$238,319	\$179,083	\$86,718
4903	Buildings		\$37,659	\$0	\$0
4904	Improvements other than Buildings		\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$275,978</b>	<b>\$179,083</b>	<b>\$86,718</b>
<b>Depreciation Expense</b>					
4905	Depreciation		\$0	\$0	\$0
4906	Amortization		\$0	\$0	\$0
<b>Depreciation Expense Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interfund Operating Transfers</b>					
4911	Transfers to General Fund		\$0	\$0	\$0
4912	Transfers to Special Revenue Fund		\$0	\$0	\$0
4913	Transfers to Capital Projects Fund		\$0	\$0	\$0
4914	Transfers to Proprietary Fund		\$0	\$0	\$0
4915	Transfers to Capital Reserve Fund	2024 Budget	\$0	\$300,993	\$500,000
4916	Transfers to Trust and Fiduciary Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers Subtotal</b>			<b>\$0</b>	<b>\$300,993</b>	<b>\$500,000</b>
<b>Total Appropriations</b>			<b>\$83,109,904</b>	<b>\$103,061,963</b>	<b>\$102,592,397</b>



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2024**  
**MS-46**

**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2024
<b>Assessments/Taxes</b>					
3110	Property Taxes (Unincorp. Places)		\$47,275,835	\$0	\$0
3111	Municipal Assessment		\$0	\$0	\$0
3120	Land Use Change Taxes (Unincorp. Places)		\$0	\$0	\$0
3180	Resident Taxes (Unincorp. Places)		\$0	\$0	\$0
3185	Yield Taxes (Unincorp. Places)		\$0	\$0	\$0
3186	Payment in Lieu of Taxes (Unincorp. Places)		\$0	\$0	\$0
3187	Payment in Lieu of Taxes		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes (Unincorp.)		\$0	\$0	\$0
3191	Penalties on Delinquent Municipal Assessments		\$0	\$0	\$0
3200	Licenses, Permits, and Fees		\$0	\$0	\$0
	<b>Assessments/Taxes Subtotal</b>		<b>\$47,275,835</b>	<b>\$0</b>	<b>\$0</b>
<b>Licenses, Permits, and Fees</b>					
3220	Motor Vehicle Fees (Unincorp. Places)		\$0	\$0	\$0
3230	Building Permits (Unincorp. Places)		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees		\$0	\$0	\$0
	<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>From the Federal Government</b>					
3319	Federal Grants and Reimbursements		\$5,794,221	\$8,156,469	\$0
	<b>From the Federal Government Subtotal</b>		<b>\$5,794,221</b>	<b>\$8,156,469</b>	<b>\$0</b>
<b>From the State of New Hampshire</b>					
3351	Shared Revenue - Block Grant (Unincorp. Places)		\$0	\$0	\$0
3352	Incentive Funds		\$0	\$0	\$0
3354	Water Pollution Grants	2024 Budget	\$0	\$7,830	\$7,491
3355	Housing and Community Development		\$550,544	\$1	\$0
3356	State/Federal Forest Land Reimbursements (Unincorp.)		\$0	\$0	\$0
3359	Other State Grants and Reimbursements	2024 Budget	\$1,870,959	\$904,000	\$200,000
	<b>From the State of New Hampshire Subtotal</b>		<b>\$2,421,503</b>	<b>\$911,831</b>	<b>\$207,491</b>
<b>Revenue from Other Governments</b>					
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
	<b>Revenue from Other Governments Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**2024**  
**MS-46**

**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2023	Estimated Revenues for period ending 12/31/2024
<b>Charges for Services</b>					
3401	Sheriff's Department	2024 Budget	\$1,287,981	\$1,289,437	\$1,578,348
3402	Register of Deeds	2024 Budget	\$1,048,220	\$1,545,500	\$1,545,500
3403	County Corrections	2024 Budget	\$931,939	\$1,800,000	\$1,483,000
3404	County Nursing Homes	2024 Budget	\$26,674,438	\$34,103,031	\$38,891,116
3405	County Farm		\$0	\$0	\$0
3406	Cooperative Extension Service	2024 Budget	\$33,456	\$44,608	\$45,724
3407	Maintenance Department	2024 Budget	\$70,649	\$111,097	\$99,923
3409	Other Charges	2024 Budget	\$1,066,815	\$1,267,495	\$1,605,069
<b>Charges for Services Subtotal</b>			<b>\$31,113,498</b>	<b>\$40,161,168</b>	<b>\$45,248,680</b>
<b>Miscellaneous Sources</b>					
3501	Sale of County Property		\$0	\$0	\$0
3502	Interest on Investments	2024 Budget	\$660,598	\$250,000	\$628,563
3503	Rents of Property		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3505	Escheats	2024 Budget	\$44,228	\$250,000	\$45,000
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations	2024 Budget	\$13,040	\$14,000	\$14,000
3509	Other Miscellaneous Sources	2024 Budget	\$475,974	\$30,000	\$380,000
<b>Miscellaneous Sources Subtotal</b>			<b>\$1,193,840</b>	<b>\$544,000</b>	<b>\$1,067,563</b>
<b>Other Financial Sources</b>					
3911	Transfers from General Fund		\$0	\$0	\$0
3912	Transfers from Special Revenue Fund		\$0	\$0	\$0
3913	Transfers from Capital Projects Fund		\$0	\$0	\$0
3915	Transfers from Capital Reserve Fund	2024 Budget	\$0	\$514,083	\$311,718
3916	Transfers from Trust and Fiduciary Funds		\$0	\$0	\$0
3934	Proceeds from Long-Term Bonds/Notes		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	2024 Budget	\$0	\$0	\$4,226,285
<b>Other Financial Sources Subtotal</b>			<b>\$0</b>	<b>\$514,083</b>	<b>\$4,538,003</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$87,798,897</b>	<b>\$50,287,551</b>	<b>\$51,061,737</b>

**Budget Summary**

**Item**

**Period ending  
12/31/2024**



**Revenues**

Total Proposed Appropriations	\$102,592,397
(Less) Total Estimated Revenues & Credits	\$51,061,737
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$51,530,660</b>



