



COUNTY OF MERRIMACK

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BOSCAWEN, NEW HAMPSHIRE 03303-2415
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www.merrimackcounty.net

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DEC 01 2022

Concord City Clerk's Office
41 Green Street
Concord, NH 03301

COMMISSIONERS

TARA REARDON, Chairman, Concord
PETER SPAULDING, Vice Chairman, Hopkinton
STUART D. TRACHY, Clerk, Franklin

COUNTY ADMINISTRATOR ROSS L. CUNNINGHAM

November 15, 2022

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 2023.

The proposed \$102,181,309 budget includes a 2.9% increase in property taxes, a \$1,352,553 increase. The 2023 budget reflects an overall increase of 2.95%, or \$2,931,807, above the 2022 budget. The 2023 budget utilizes \$5,498,577 of fund balance.

Nursing Home revenue is projected to increase by \$2,417,856 and Register of Deeds revenue shows a \$275,000 decrease compared to last year's budget. Health insurance rates have decreased 7% and many of the county positions remain vacant resulting in an estimated decrease of \$2,011,540 from last year's budget. Combined Alternative Care and Nursing Home Care costs are expected to increase by \$473,696, 3.08%. Overall, personnel costs are set to increase by 6.9% or \$2,438,783 due to the expectation of filling vacancies in our nursing home, correctional facility and Sheriff's department. We are currently in contract negotiations with the NCEU – Corrections, NEPBA – Sheriff, ICWUC – Nursing Home. Any financial implications arising from the adoption of this contract will require adjustments to this budget.

The 2023 budget includes the utilization of \$7,500,000 awarded to Merrimack County by the American Rescue Plan Act. The largest projects in process at the moment are updates and repairs to our Waste Water Treatment Plant as well as an investment into a solar array.

As property values within Merrimack County communities have increased during the past several years, the County's tax rate has continued to decline. The most recent New Hampshire Department of Revenue equalized assessed valuation survey reflected a County tax of \$2.05 per \$1,000.

We look forward to working with you at upcoming budget subcommittee meetings and throughout the new fiscal year.

Respectfully submitted,

Handwritten signature of Tara Reardon.
Tara Reardon, Chair

Handwritten signature of Peter J. Spaulding.
Peter J. Spaulding, Vice Chair

Handwritten signature of Stuart D. Trachy.
Stuart D. Trachy, Clerk



New Hampshire
Department of
Revenue Administration

2023
MS-46

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

For the period beginning January 1, 2023 and ending December 31, 2023

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.

Name	Position	Signature
Tara Reardon	Commissioner	<i>[Handwritten Signature]</i>
Peter J. Spaulding	Commissioner	<i>[Handwritten Signature]</i>
Stuart D. Trachy	Commissioner	<i>[Handwritten Signature]</i>

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/>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations Approved by DRA for period ending 12/31/2022	Proposed Budget for period ending 12/31/2023
General Government					
4110	County Convention Costs	2023 Budget	\$5,175	\$9,800	\$9,800
4120	Judicial		\$0	\$0	\$0
4122	Jury Costs		\$0	\$0	\$0
4123	County Attorney's Office	2023 Budget	\$3,039,669	\$5,117,339	\$4,101,366
4124	Victim Witness Advocacy Program	2023 Budget	\$100,178	\$118,087	\$120,244
4130	Executive	2023 Budget	\$1,038,099	\$1,323,727	\$1,327,311
4150	Financial Administration	2023 Budget	\$1,501,067	\$1,772,766	\$2,010,397
4151	Treasurer		\$0	\$0	\$0
4153	Other Legal Costs		\$0	\$0	\$0
4155	Personnel Administration	2023 Budget	\$456,299	\$252,428	\$787,022
4191	Planning and Zoning (Unincorp. Places)		\$0	\$0	\$0
4192	Medical Examiner	2023 Budget	\$39,712	\$45,000	\$45,000
4193	Register of Deeds	2023 Budget	\$608,490	\$761,921	\$722,841
4194	Maintenance of Government Buildings	2023 Budget	\$2,778,343	\$3,937,663	\$4,023,670
4196	Insurance Not Otherwise Allocated	2023 Budget	\$170,969	\$727,272	\$193,590
4198	Contingency	2023 Budget	\$0	\$50,000	\$50,000
4199	Other General Government	2023 Budget	\$6,471,794	\$9,217,920	\$7,494,763
General Government Subtotal			\$16,209,795	\$23,333,923	\$20,886,004
Public Safety & Corrections					
4211	Sheriff's Department	2023 Budget	\$2,736,348	\$3,864,495	\$2,543,684
4212	Custody of Prisoners	2023 Budget	\$0	\$0	\$979,575
4214	Sheriff's Support Services	2023 Budget	\$807,927	\$967,425	\$977,220
4219	Other Public Safety	2023 Budget	\$159,179	\$229,442	\$117,361
4230	Corrections	2023 Budget	\$12,245,153	\$15,511,134	\$15,708,488
4235	Adult Probation and Parole	2023 Budget	\$922,499	\$0	\$1,201,308
Public Safety & Corrections Subtotal			\$16,871,106	\$20,572,496	\$21,527,616



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations Approved by DRA for period ending 12/31/2022	Proposed Budget for period ending 12/31/2023
County Farm					
4301	Administration		\$0	\$0	\$0
4302	Operating Expenditures		\$0	\$0	\$0
4309	Other County Farm		\$0	\$0	\$0
County Farm Subtotal			\$0	\$0	\$0
County Nursing Home					
4411	Administration	2023 Budget	\$4,652,923	\$5,702,453	\$5,683,892
4412	Operating Expense	2023 Budget	\$21,739,272	\$27,232,082	\$28,416,027
4439	Other Health	2023 Budget	\$0	\$0	\$17,250,311
County Nursing Home Subtotal			\$26,392,195	\$32,934,535	\$51,350,230
Human Services					
4441	Administration	2023 Budget	\$0	\$0	\$1,203,170
4442	Direct Assistance		\$0	\$0	\$0
4443	Board and Care of Children		\$0	\$0	\$0
4447	Special Outside Services	2023 Budget	\$0	\$0	\$398,166
4449	Other Human Services	2023 Budget	\$12,502,827	\$16,771,114	\$705,807
Human Services Subtotal			\$12,502,827	\$16,771,114	\$2,307,143
Cooperative Extension Services					
4611	Administration	2023 Budget	\$373,629	\$448,070	\$448,070
4619	Other Conservation	2023 Budget	\$0	\$0	\$54,710
Cooperative Extension Services Subtotal			\$373,629	\$448,070	\$502,780
Economic Development					
4651	Administration		\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0
4659	Other Economic Development		\$0	\$1	\$0
Economic Development Subtotal			\$0	\$1	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations Approved by DRA for period ending 12/31/2022	Proposed Budget for period ending 12/31/2023
Debt Service					
4711	Principal - Long-Term Bonds/Notes	2023 Budget	\$2,310,000	\$3,625,000	\$3,630,000
4721	Interest - Long-Term Bonds/Notes	2023 Budget	\$1,218,723	\$1,251,599	\$1,087,448
4723	Interest on Revenue Anticipation Notes	2023 Budget	\$0	\$74,500	\$250,000
4750	Fiscal Agents' Fees		\$0	\$0	\$0
4760	Bond Issuance Costs		\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0
	Debt Service Subtotal		\$3,528,723	\$4,951,099	\$4,967,448
Intergovernmental Transfers					
4800	Intergovernmental Transfers	2023 Budget	\$0	\$0	\$1
	Intergovernmental Transfers Subtotal		\$0	\$0	\$1
Capital Outlay					
4901	Land and Improvements		\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	2023 Budget	\$131,290	\$224,800	\$170,087
4903	Buildings		\$0	\$0	\$0
4904	Improvements other than Buildings		\$0	\$0	\$0
	Capital Outlay Subtotal		\$131,290	\$224,800	\$170,087
Depreciation Expense					
4905	Depreciation		\$0	\$0	\$0
4906	Amortization		\$0	\$0	\$0
	Depreciation Expense Subtotal		\$0	\$0	\$0
Interfund Operating Transfers					
4911	Transfers to General Fund		\$0	\$0	\$0
4912	Transfers to Special Revenue Fund		\$399	\$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	2023 Budget	\$0	\$0	\$500,000
4916	Transfers to Trust and Fiduciary Funds		\$0	\$0	\$0
	Interfund Operating Transfers Subtotal		\$399	\$0	\$500,000
	Total Appropriations		\$76,009,964	\$99,236,038	\$102,211,309



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2023
Assessments/Taxes					
3110	Property Taxes (Unincorp. Places)		\$0	\$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	Payments in Lieu of Taxes (Unincorp. Places)		\$0	\$0	\$0
3187	Payments 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
	Assessments/Taxes Subtotal		\$0	\$0	\$0
Licenses, Permits, and Fees					
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
	Licenses, Permits, and Fees Subtotal		\$0	\$0	\$0
From the Federal Government					
3319	Federal Grants and Reimbursements	2023 Budget	\$4,542,461	\$8,106,074	\$8,156,469
	From the Federal Government Subtotal		\$4,542,461	\$8,106,074	\$8,156,469
From the State of New Hampshire					
3351	Shared Revenue - Block Grant (Unincorp. Places)		\$0	\$0	\$0
3352	Incentive Funds		\$0	\$0	\$0
3354	Water Pollution Grants	2023 Budget	\$0	\$8,170	\$7,830
3355	Housing and Community Development	2023 Budget	\$0	\$1	\$1
3356	State/Federal Forest Land Reimbursements (Unincorp)		\$0	\$0	\$0
3359	Other State Grants and Reimbursements	2023 Budget	\$1,433,172	\$240,891	\$304,000
	From the State of New Hampshire Subtotal		\$1,433,172	\$249,062	\$311,831
Revenue from Other Governments					
3379	Intergovernmental Revenues		\$0	\$0	\$0
	Revenue from Other Governments Subtotal		\$0	\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2022	Estimated Revenues for period ending 12/31/2023
Charges for Services					
3401	Sheriff's Department	2023 Budget	\$1,030,765	\$1,160,663	\$1,289,437
3402	Register of Deeds	2023 Budget	\$1,492,551	\$1,820,500	\$1,545,500
3403	County Corrections	2023 Budget	\$1,418,246	\$1,815,000	\$1,800,000
3404	County Nursing Homes	2023 Budget	\$23,888,455	\$30,837,025	\$33,254,881
3405	County Farm		\$0	\$0	\$0
3406	Cooperative Extension Service	2023 Budget	\$33,456	\$44,608	\$44,608
3407	Maintenance Department	2023 Budget	\$62,145	\$99,380	\$111,097
3409	Other Charges	2023 Budget	\$872,198	\$1,094,680	\$1,267,495
Charges for Services Subtotal			\$28,797,816	\$36,871,856	\$39,313,018
Miscellaneous Sources					
3501	Sale of County Property		\$0	\$0	\$0
3502	Interest on Investments	2023 Budget	\$80,231	\$40,000	\$200,000
3503	Rents of Property		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3505	Escheats	2023 Budget	\$271,682	\$500,000	\$250,000
3506	Insurance Dividends and Reimbursements		\$82,163	\$0	\$0
3508	Contributions and Donations	2023 Budget	\$12,668	\$14,000	\$14,000
3509	Other Miscellaneous Sources	2023 Budget	\$25,400	\$30,000	\$30,000
Miscellaneous Sources Subtotal			\$472,144	\$584,000	\$494,000
Other Financial Sources					
3911	Transfers from General Fund		\$0	\$0	\$0
3912	Transfers from Special Revenue Fund		\$399	\$0	\$0
3913	Transfers from Capital Projects Fund		\$0	\$224,800	\$0
3915	Transfers from Capital Reserve Fund	2023 Budget	\$0	\$0	\$445,087
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	2023 Budget	\$0	\$0	\$5,498,577
Other Financial Sources Subtotal			\$399	\$224,800	\$5,943,864
Total Estimated Revenues and Credits			\$35,245,992	\$46,035,792	\$54,218,982

Budget Summary

Item

Period ending
12/31/2023



New Hampshire
Department of
Revenue Administration

2023
MS-46

Revenues

Total Proposed Appropriations	\$102,211,309
<u>(Less) Total Estimated Revenues & Credits</u>	<u>\$54,218,982</u>
Estimated Amount of Taxes to be Raised	<u>\$47,992,327</u>



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COMMISSIONERS

TARA REARDON, Chairman, Concord
PETER SPAULDING, Vice Chairman, Hopkinton
STUART D. TRACHY, Clerk, Franklin

COUNTY ADMINISTRATOR
ROSS L. CUNNINGHAM

November 17, 2022

PUBLIC NOTICE MERRIMACK COUNTY DELEGATION

Pursuant to RSA 24:23, there will be a Public Hearing for Merrimack County before the County Delegation at 10:00a.m. on Monday, December 12, 2022 at the Old Courthouse, 2nd floor conference room, 163 North Main Street, Concord, New Hampshire.

The purpose of the meeting is as follows:

1. Present and discuss the 2023 Commissioners Proposed Budget.
2. To consider any other business that may appropriately come before them.

At this time, any member of the public may present oral or written testimony regarding the 2023 budget estimates as proposed by the Merrimack County Board of Commissioners.

Pursuant to RSA 24:9-a, there will be a meeting for Merrimack County before the County Delegation immediately following the public hearing at 10:00am on Monday, December 12, 2022 at the Old Courthouse, 2nd floor conference room, 163 North Main Street, Concord, New Hampshire

The purpose of the meeting is as follows:

1. Delegation Organization/Election of Officers and Executive Committee.
2. Present and discuss the 2023 Commissioners proposed budget.
3. Resolution to authorize continuation of county expenditures.
4. Authorize to close out Timber Conservation Fund.
5. Town of Northfield possible late tax payment, interest waiver request.
6. To consider any other business that may appropriately come before them.

Rep. Dianne Schuett, Chair
Merrimack County Delegation

Special accommodations for individuals with a disability are available upon request
(Americans with Disabilities Act of 1990).

***COUNTY OF MERRIMACK
RESOLUTION***

BE IT RESOLVED, until appropriations for Merrimack County for 2023 are approved, departments and agencies are authorized to continue at rates of expenditures authorized for 2022.

11/15/22

Close out of the Timber Conservation Fund (Fund 78)

As we move to a new chart of accounts, we have reviewed in depth everything currently on the books. Within this review, we have found one idle fund that has not been utilized since 2016. This fund received revenues when the county conducted commercial timber harvests in 2009, 2012 and 2015. The only expenditure came in 2016. The establishment of this fund predates our software, going back prior to 2009.

We do not find it necessary to maintain this fund any further. *We recommend closing out the fund via a transfer to the general fund of \$105,586.87.* This will increase the general fund balance which is used to offset tax increases.

Account	Date	Vendor	Debit	Credit	Line Memo
78.8897.9200.097.00.000.5	3/17/2016	BARN STORE OF NEW ENGLAND, LLC	\$949.95	\$0.00	BRUSHCUTTER/CLEARING SAW
78.4000.9200.000.60.000.4	8/28/2015		\$0.00	(\$18,540.04)	WADE REED LOGGING
78.4000.9200.000.60.000.4	8/19/2015		\$0.00	(\$319.35)	WADE REED LOGGING
78.4000.9200.000.60.000.4	7/6/2015		\$0.00	(\$35,563.72)	WADE REED LOGGING WON TIMBER CUT BID 7/1/15
78.4000.9200.000.60.000.4	12/28/2012	GARLAND LUMBER CO., INC.	\$3,000.00	\$0.00	TIMBER CONSERVATION REVENUE
78.4000.9200.000.60.000.4	12/12/2012		\$0.00	(\$810.81)	GARLAND LUMBER TIMBER SALES
78.4000.9200.000.60.000.4	12/12/2012		\$0.00	(\$4,538.22)	GARLAND LUMBER TIMBER SALES
78.4000.9200.000.60.000.4	10/25/2012		\$0.00	(\$9,986.46)	GARLAND LUMBER
78.4000.9200.000.60.000.4	10/19/2012		\$0.00	(\$6,215.03)	GARLAND LUMBER CO.
78.4000.9200.000.60.000.4	9/26/2012		\$0.00	(\$2,007.77)	GARLAND LUMBER CO.
78.4000.9200.000.60.000.4	9/19/2012		\$0.00	(\$1,437.04)	GARLAND LUMBER CO.
78.4000.9200.000.60.000.4	8/17/2012		\$0.00	(\$3,000.00)	GARLAND LUMBER
78.4000.9200.000.60.000.4	12/10/2009		\$0.00	(\$191.25)	HOPKINTON FORESTRY LAND CLEARING
78.2001.9200.000.00.000.5	12/10/2009	HOPKINTON FORESTRY & LAND CLEARING	\$5,000.00	\$0.00	REFUND \$ REC'D NOV 2008
78.4000.9200.000.60.000.4	11/20/2009		\$0.00	(\$3,448.56)	HOPKINTON FORESTRY LAND CLEARING
78.4000.9200.000.60.000.4	11/12/2009		\$0.00	(\$4,497.05)	HOPKINTON FORESTRY LAND CLEARING
78.4000.9200.000.60.000.4	11/3/2009		\$0.00	(\$234.67)	HOPKINTON FORESTRY CLEARING
78.4000.9200.000.60.000.4	11/3/2009		\$0.00	(\$10,191.71)	HOPKINTON FORESTRY CLEARING
78.4000.9200.000.60.000.4	10/27/2009		\$0.00	(\$6,377.28)	HOPKINTON FORESTRY LAND CLEARING
78.4000.9200.000.60.000.4	10/27/2009		\$0.00	(\$2,177.86)	HOPKINTON FORESTRY LAND CLEARING
78.3000.0000.000.00.000.3	12/31/2008		\$0.00	(\$5,000.00)	CONVERSION BEGIN BALANCE

Balance

Account	Description	Account Type	Balance
78.3000.0000.000.00.000.3	TIMBER CONSERVATION FUND BAL	FUND BALANCE	-(\$105,586.87)



COUNTY OF MERRIMACK

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COUNTY ADMINISTRATOR
ROSS L. CUNNINGHAM

November 17, 2022

PUBLIC NOTICE

MERRIMACK COUNTY DELEGATION

EXECUTIVE COMMITTEE

There will be a meeting of the Merrimack County Executive Committee immediately following the 10:00a.m. Public Hearing and Merrimack County Delegation meetings on Monday, December 12, 2022 at the Old Courthouse, 2nd floor conference room, 163 North Main Street., Concord, New Hampshire.

The purpose of the meeting is as follows:

1. Authorize tax anticipation borrowing for 2023.
2. Any other Business.

Rep. James MacKay, Chairman
Rep. Michael Moffett, Clerk
Merrimack County Executive Committee

Special accommodations for individuals with a disability are available upon request (Americans with Disabilities Act of 1990).

***Merrimack County Executive Committee
2023 Tax Anticipation Note Resolution***

RESOLVED THAT, it being anticipated that no more than forty three million dollars (\$43,000,000) will be needed during the fiscal year ending December 31, 2023 to meet the demands upon the County Treasury, which there is insufficient money to meet, the Merrimack County Treasurer is hereby authorized to borrow an amount not to exceed forty three million dollars (\$43,000,000) during said year upon the order of the Board of Commissioners pursuant to NH RSA 29:8.

29:8 Whenever the money in the treasury of any county shall be insufficient to meet the demands upon the same, the treasurer, upon the order of the commissioners with the approval of the executive committee of the county convention, and such approval shall not be given until the treasurer has appeared in person before the committee to satisfy in support of any such request, may borrow such sum as they shall deem necessary for the purpose, and give the note of the county therefore; provided, however, that if the sum to be borrowed, together with the collected taxes of the same fiscal year, shall exceed by 10 percent the total appropriations for the ensuing year. Nothing in this section shall be deemed or construed as authority to exceed appropriations made by the county convention.

11/15/2022