

**ANNUAL REPORT**  
*of the*  
**OFFICERS, BOARDS**  
*and*  
**COMMITTEES**  
*of the*  
**TOWN OF MERRIMAC**  
**MASSACHUSETTS**

*For the Fiscal Year Ending June 30, 2023*



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# In Memoriam 2023

Reginald Beaumont

Merrimac Soccer Club

H. Parker McLaren

Moderator

Wayne Armstrong

Merrimac Fire Dept.

Highway Dept.

William Pollman

Assessor

Lisa Young

Merrimac Fire Dept.

Animal Control Officer

Patricia True

Town Clerk

Sandy Noone

Couplings, Merrimac Fire Dept.

**Town of Merrimac  
ELECTED OFFICIALS**

**BOARD OF ASSESSORS** **Oath Date** **Term End**

Elected	JOYCE CLOHECY	5/3/2022	5/5/2025
Elected	EDWARD DAVIS	5/8/2018	5/6/2024
Elected	WILLIAM A. POLLMAN	7/7/2020	5/1/2023

**BOARD OF HEALTH** **Oath Date** **Term End**

Elected	CHRISTINE BERUBE	6/22/2020	5/1/2023
Elected	IRINA GORZYNSKI	5/3/2021	5/6/2024
Elected	JASON SARGENT	4/5/2022	5/2/2025

**BOARD OF LIGHT COMMISSIONERS** **Oath Date** **Term End**

Elected	NORMAN DENAULT	7/6/2020	5/1/2023
Elected	LARRY FISHER	5/3/2022	5/2/2025
Elected	PAULA HAMEL	5/4/2021	5/6/2024

**BOARD OF SELECTMEN** **Oath Date** **Term End**

Elected	BENJAMIN S. BEAULIEU	5/3/2021	5/6/2024
Elected	JOEL BREEN	6/22/2020	5/1/2023
Elected	CHRIS MANNI	5/2/2022	5/5/2025

**CEMETERY COMMISION** **Oath Date** **Term End**

Elected	JAMES MULLEN	6/24/2020	5/1/2023
Elected	RICKY PINCIARO	5/2/2022	5/2/2025
Elected	DAVID J. VANCE	5/3/2021	5/6/2024

**CONSTABLES** **Oath Date** **Term End**

Elected	RAYMOND FELICE		5/2/2025
Elected	KEITH POLLMAN		5/2/2025
Elected	DAVID J. VANCE	5/2/2022	5/2/2025

**HOUSING AUTHORITY** **Oath Date** **Term End**

Elected	CANDIE A BENJAMIN	5/10/2018	5/7/2023
Elected	AYN KIRA CARROLL	5/18/2022	5/2/2028
Elected	SHAWN CASS	6/22/2022	5/2/2024

<b>LIBRARY BOARD OF TRUSTEES</b>		<b>Oath Date</b>	<b>Term End</b>
Elected	JENNIFER P. BROWN	5/3/2021	5/6/2024
Elected	SUSAN M. COBURN	5/3/2021	5/6/2024
Elected	YVONNE COSGROVE	6/22/2020	5/1/2023
Elected	CONNIE HABERKERN	6/22/2020	5/1/2023
Elected	ROBERT MICHAUD		5/2/2025
Elected	PATRICIA MUNZ-ADAMS	5/3/2022	5/2/2025
<b>MODERATOR</b>		<b>Oath Date</b>	<b>Term End</b>
Elected	W. EARL BAUMGARDNER	5/2/2022	5/1/2023
<b>PLANNING BOARD</b>		<b>Oath Date</b>	<b>Term End</b>
Elected	TOM ABISALIH		5/3/2027
Elected	DENNIS BRODIE	5/4/2021	5/4/2026
Member	DAVID CRESSMAN	12/21/2022	5/1/2023
Elected	KAROL FLANNERY	5/4/2015	5/4/2025
Elected	SANDRA VENNER	5/7/2019	5/6/2024
<b>SCHOOL COMMITTEE</b>		<b>Oath Date</b>	<b>Term End</b>
Elected	WAYNE P. ADAMS	5/3/2021	5/6/2024
Elected	JULIE A. KING	5/2/2022	5/5/2025
Elected	CHRISTOPHER MARKUNS	5/3/2021	5/1/2023
<b>TOWN CLERK</b>		<b>Oath Date</b>	<b>Term End</b>
Elected	GWENDOLYN LAY SABBAGH	5/2/2022	5/5/2025

# DIRECTORY OF APPOINTED OFFICERS FOR FY2023

## Affordable Housing Board of Trustees

Sandra Venner, Chairperson  
Brienne Walsh  
Phillip Parry  
Benjamin Beaulieu, Select Board Rep.

Dawne Young  
Colleen Ranshaw-Fiorello  
Holly Moran

## Board of Appeals

Matthew Passeri, Chair  
Joshua Jackson  
Ken Nobrega

Joanne Rodrigues  
Mitch Kostoulakos  
Benjamin Beaulieu, Alternate

Kathleen Marshall, Administrative Assistant

## Board of Registrars

Betty Elliot

Kelley Shields

Kendra Blitz

## Capital Planning Committee

Sandra Venner  
Michael Marden, Finance Committee Rep.  
Chris Manni, Alternate, Select Board Rep.  
Carol McLeod, Ex Officio

David Cressman  
Marcia Zosack

## Commission on Disabilities

Chris Gaudet, Chairman  
Ann Murphy  
Bob Sinibaldi, ADA Compliance Officer  
Brienne Walsh, COA Director  
Kathleen Sullivan

Robert Hart, Vice Chairman  
Anne Brown, Alternate  
Margaret Sullivan

## Conservation Commission

Charlie Cohavey, Alternate  
Jon Pearson  
Arthur Yarranton  
Jerome Mathieu  
William Andrulitis

Wystan Umland  
Michelle Greene, Agent  
Gregory MacLean  
Gregory Hochmuth  
Alejandra Chandler

## Council on Aging

Colleen Ranshaw-Fiorello, Chairperson  
David Vance, Asst. Chairperson  
Nancy Bachelder  
Charlotte Eileen Stepanian  
Donna Doherty

Brienne Walsh  
Candie Benjamin  
Betty Lou Elliot  
Maryann Mikson  
Kathy Devaney

**Cultural Council**

Courtney Breen  
Valerie Labelle  
Joy Kimball  
Rick Olsen

David Cressman  
Alex Cain  
Wystan Umstead

**Finance Committee**

Mike Marden  
Marcia Zosack  
David Luoma  
Michael Bevilacqua

James Archibald  
Rob Gustison  
Thomas Ackerman  
Kenneth Tingle

**Historical Commission**

Jeffrey W. Hoyt  
Larry Fisher  
Herbert Cresey

Yvonne D. Cosgrove  
Carl Walden

**Mass Bay Transit Authority Designee**

Bill Andrulitis

**Merrimac Valley Planning Commission**

Bob Bender

**Merrimack Valley Transit Authority Designee**

Mitch Kostoulakos

**OPEB Trustees**

Carol McLeod  
Ben Beaulieu  
Mary Usovicz

Anne Jim  
James Archibald

**Open Space Committee**

Carrie Rennie, Chair  
Lucy Abisalih, Vice Chair  
Maryann Glennon  
Jennifer Mansfield

Dawn Ackerman  
Sandra Venner  
Susan Simmon  
Brian Mulvaney

**OSHA Committee**

Larry Fisher  
Alyssa Sexton

Chris Perkins  
Jim Clark

Kiersten Cray  
Eric Shears

Tom Barry  
Robert Sinibaldi

Mary Usovicz  
Carol McLeod

Joelle Mather

**Public Safety Building Committee**

Police Chief Eric Shears  
Chris Gaudet  
Mark Tocci

Fire Chief Larry Fisher  
Carol McLeod  
Yvonne Bednarz

**Rent Control Board**

Virginia Noble

Irina Gorzynski

**School Building Committee**

Carol McLeod

Benjamin S. Beaulieu

Gregory Towson

**Inspectional Services**

Robert Sinibaldi, Building Inspector

**Cable Access**

Carol Traynor, Director

**Emergency Management Director**

Larry Fisher, Chief

**Emergency Management Deputy**

Steven Brown

**Finance Director, Treasurer, & Town Administrator**

Carol A. McLeod

**Fire Department**

Larry Fisher, Chief

Gregory Habgood, Assistant Chief/EMS Coordinator

**Police Department**

Eric Shears, Chief



**Department of Public Works**

Robert Sinibaldi

**Select Board's Executive Assistant**

Jennifer Penney

**Tax Collector**

Michelle Barry

**Town Accountant**

Anne O. Jim

**Town Counsel**

Mead, Talerman & Costa, LLC

**Town Nurse**

Charlotte Eileen Stepanian (passed 3/2023)

**Veterans' Services Director**

Kevin Hunt

**Veterans' Services Associate Director**

Jeremiah Murphy

**Weights and Measures**

Leonard Rose

The Select Board would like to thank all those who have served the town this past year.

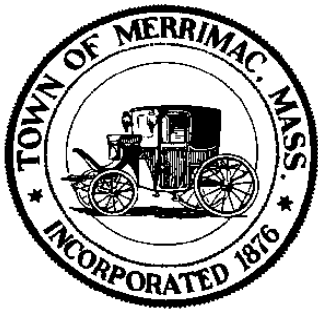
Thank you for your dedicated service to the Town of  
Merrimac.

Thomas Barry  
Highway Department  
18 Years

James Sevigny Jr.  
Fire Department  
33 Years

Robert Sinibaldi  
DPW Department  
10 Years

We wish you the best in your retirement!



## Annual Report of the Merrimac Select Board

As we, the Merrimac Select Board, reflect on the past year and look forward to the opportunities and challenges ahead, we continue to be honored to serve our great community. It has been a year filled with accomplishments, community engagement, and resilience to ever changing challenges.

First and foremost, we would like to express our gratitude for your continued support and dedication to our town. Your involvement in Town Meetings, local events, volunteering for town boards and committees, and the overall commitment to improving our community is truly remarkable. Many incredible experiences and unforgettable memories were made during Old Home Days, the Christmas Eve Santa ride, the Santa Trot, the Jamaco Run, and many other programs and events that would not be possible without all your support. We all hope that the Santa Parade comes back strong in 2024 after cancelling due to weather issues.

With all this growing community engagement, last year's Annual Town Meeting approved increasing the size of the Select Board from three to five starting in May 2024. As of this moment, there is considerable interest from community members to serve in this capacity. The Select Board would like to thank those who have put themselves forward to serve in this role and we look forward to working with you.

From a financial standpoint, our town continues to be in good health and has maintained a credit rating of AA+ for the last three years. A recommended target for a general stabilization fund is typically in the five to seven percent of the current operating budget range which Merrimac currently has. These funds can be utilized in case of an emergency expense or address issues in the future. Regarding the FY2025 Budget, the Select Board committed to not having an override request at Town Meeting and accomplished that goal despite continued cost pressures and addressing necessary personnel investments in public safety and assessing.

Our American Rescue Plan Act, or ARPA, funds are mostly exhausted at this point given the looming deadlines to spend the monies. The Select Board focused spending the \$2.1M on foundation level infrastructure projects that would support our community for decades such as replacing water mains for capacity and quality, paving roads, and replacing failing waste processing equipment. We would like to thank our Department of Public Works teams for their execution of these vital projects. Other federal grant monies that were secured include the \$600,000 to repair the Mill Street Culvert which took years of advocacy and persistence to accomplish. Another major investment, funded by our taxpayers which was completed this year, was the new ladder truck for our Fire Department.

While Merrimac is generally considered a safe community, challenges remain. The number of calls for Police, Fire, and Emergency Services continually increase. Solving staffing and morale issues remain top priorities for the Select Board as first responders are becoming scarcer to find and our current staff is stretched. The Select Board would like to thank both Chief Eric Shears, Chief Larry Fisher, and their teams for their unrelenting commitment to providing these essential services to our community. The Finance Committee has put forth a budget recommendation that makes improvements in these areas but further measures will be likely to ensure Merrimac has the staff to

support these services. We encourage you all to read the Annual Letters from the Police Chief and Fire/EMS Chief to understand the current state and desired path moving forward.

From an education perspective, major investments have been made to the Pentucket Regional School District from both infrastructure and annual operating budgets over the last few years. Even with that support, cost increases over 2.5% continue to pressure budgets. This is true not only of Pentucket Regional but school districts throughout the state. The Select Board has responded by proactively engaging the Pentucket Administration, School Committee members, and our partner Select Boards to put forth a budget that all three towns can move forward to Town Meeting without an override request. Lastly, since the Select Board does not anticipate major Chapter 70 reform, we continue to advocate in areas where there is more opportunity such as regional transportation and special education funding.

Regarding the failed Whittier Vocational building project vote, the Select Board would like to thank the community for their engagement and the voter turnout. Our intention was to inform and encourage participation in the special election and the community responded wonderfully. We would also like to thank our partners at Whittier for meeting with town officials and the Merrimac public to educate and inform everyone before the vote. While much media attention was paid to our partner cities and towns expressing the lack of these experiences, the partnership between the Town of Merrimac and Whittier Regional remains strong. We look forward to leveraging our partnerships with our regional partners and Whittier Administration to map our path forward to best serve our communities and support the Whittier students and teachers.

In closing, our optimism and confidence about the future of Merrimac remains strong. With the community's continued support and collaboration, there are no issues that we cannot solve. Thank you again for being a part of our special place in this world, and we wish you and your loved ones a healthy, prosperous, and fulfilling year ahead.

With gratitude,

Christopher Manni, Chairman

Benjamin S. Beaulieu, Clerk

Irina Gorzynski, Member



## Merrimac Fire Department

16 East Main Street  
Merrimac, MA 01860-2019  
Office - 978-346-8211  
Fax – 978-346-9227  
Email – [lfisher@merrimacfire.org](mailto:lfisher@merrimacfire.org)

*Larry S. Fisher*  
*Fire Chief/EMD*

To: The Honorable Board of Selectmen &  
The Citizens of the Town of Merrimac, Massachusetts

My report this year is one of continued success, but also significant challenges. The partnership that the fire department has with our community is most valued. Together, we have rebuilt a department that had many outdated pieces of apparatus, equipment and a failing building in many ways.

There is still much to do, but with the community's continued support and our continued financial responsibility we will succeed. The community can see the world around us continues to present a time where people are scarce and the people that we do have on staff have determined that their need for work/life balance is greater than almost anything else. When our members have completed their scheduled shifts, they are not available to us in many cases.

We have seen our staffing model challenged by this and also some good reasons. Our per diem members are seeing success in their primary jobs. This is not a surprise to me. We have some good and dedicated people that provide per diem coverage to us. This unfortunately means they are less available to us for shifts. We are always looking for help and like everyone else we significantly raised our hourly rate to attract more good people.

The answer is full-time staffing, but our community has some very significant financial issues facing it. I, like you, am a taxpayer. I always see both sides of the issue and am doing my best to work within our budget allowances.

We are at a crossroads as a community and department. We have some difficult choices to make. The choices we make will set the tone as well as choosing the path we will follow.

I take great pride when I get to report or highlight some of the actions of our members. As I tell our members, we are fundamentally the same people, we are here because we like to help people. The members that I highlight are just a few that consistently shine.

Assistant Chief Habgood is by far the leader of the group again this year. His dedication to the job is second to none. He is a true partner in the management of our department, handling our EMS

services. He almost single-handedly provides ALS services outside of paramedic staffed hours. We are very fortunate to have him on our team.

Kiersten Cray who handles the administrative part of our operation and just allows me to be better at my job. Her interaction with the public is first class and refreshing, as I hear many pleasant compliments about her on a regular basis.

Skylar Bianculli is our newest full-time member. He came to us as someone that had a desire to become a firefighter. I presented him with many goals which he accomplished all. It is difficult to find someone that is independent, passionate, but also engaging and personable. He is all that, and I am very pleased to have him on our team.

James David is our most senior Officer and member of the department. He is someone that I have considered a friend for most of my life, so his retirement signals another loss for me in a job that we love. He was a driving force when he joined the department. He is a person that can do just about anything that he sets his mind to. His leadership and support are some of the very reasons that helped me to become Chief. I will always be grateful for his friendship and support of what was right for our department.

Our Couplings are still the group that has the most fun. Although their numbers have continued to dwindle, they are always looking to support our cause. I will also always be grateful to them for embracing my mom into their ranks.

Emergency Management is a group of people that work to provide a service that becomes the greatest need during a crisis. The management of this group is also a team effort. Steven Brown is our passionate Deputy Director. I am better because of our partnership.

On a personal note, of all the challenges that I have faced as your Chief, I faced one of my greatest this past year personally when I lost my mom. My ability to perform my job as well as take care of my mom was made possible by our members. Our community is more fortunate than they probably realize. To those that stepped up and gave me the support I needed and quite frankly, still do, Thank you. Thank you just isn't enough, but its all that I have. I will always be there for you.

In closing, once again I can say without any hesitation, Merrimac, its citizens, Fire Department employees and partner communities are the best. We have accomplished so much together. With our teamwork approach, we are well positioned to serve and be served. Merrimac Fire is proud, but more importantly, our citizens can be proud. This coming year should continue to be a time where we tackle challenges, succeed through our dedication, and to set future goals for timely growth.

As always, thank you for seeing the need to have an effective fire department, but also the value that our dedicated members bring to our community.

Larry S. Fisher

Fire Chief  
Emergency Management Director



## Merrimac Fire 2023

Larry Fisher - Fire Chief, EMT-B

Kiersten Cray- Administrative Assistant

Greg Habgood- Assistant Chief, EMT-P

Michael Sloban – Deputy Chief

### Officers

James David- Captain (*Retired*)

Mark Soucy- Captain, EMT-B

Shane Sevigny- Lieutenant, EMT-P

Dave Forziati- Lieutenant, EMT-B

Benjamin Jennell- Lieutenant, EMT-B

### Members

Skylar Bianculli - Firefighter, EMT-B

Steven Brown Sr- Firefighter, EMT-B

Brandon Cox-Firefighter

Thomas Denman- Firefighter, EMT-B (resigned)

Lisa Eichel- Firefighter, EMT-B

Jay Fournier-Firefighter

Phillip Gray- Firefighter, EMT-B

Brian Greaney- Firefighter, EMT-B

William Howard- Firefighter, EMT-B

Garrett King- Firefighter, EMT-B

Matthew McGoldrick-Firefighter, EMT-B

Nicholas O'Neill- Firefighter, EMT-B (resigned)

Joanne Ricardelli- Firefighter, EMT-B

Gabriel Ricker- Firefighter, EMT-B

Russell Ricker - Firefighter, EMT-P

Nicole Sevigny- Firefighter, EMT-P

Keith Sherman - Firefighter, EMT-B

David Sherwood -Firefighter, EMT-P

Chris Stiles - Firefighter, EMT-A

Christian Taylor- Firefighter, EMT-B

Curtis Walton - Firefighter, EMT-B

Duncan Weaver - Firefighter, EMT-B



## Merrimac Emergency Management 2023

### Personnel Roster

Emergency Management Director	Larry S. Fisher
Emergency Management Deputy Director	Steven Brown, Sr.
Municipal Official	Selectmen Designee
Police Department Representative	Eric M. Shears
Radiological Officers	Guy Oteri
Transportation Coordinators	Greg McLean
Communications Personnel	Ann Brown
	Rebecca Armstrong
Staging Area Personnel	Guy Oteri
Special Needs Notifier	Rebecca Armstrong
Fire Department Representative	Greg Habgood
DPW Representative	Robert Sinibaldi
	Thomas Barry
EOC Administrative Personnel	Julia Fisher
	Ann Brown
	Kiersten Cray
Police Dispatchers	Mark Sayers
	Rebecca Armstrong
Traffic Management & Municipal Security	Chief Shears





## Merrimac Fire Couplings 2022

Chief- Judy David

Captain-Deanne Daneau

Clerk- Julia Fisher

Treasurer- Carolyn Kelly

### Members

Ellen Amirault

Donna Bernard

Betty Elliot

Pat Jordan

Jeanne Judson

Marilyn Judson

Sandy Noone\*

Alberta Peavey

Betty Sloban

Sally Smith

Ellen Soucy

\*- passed

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*This group of women is the definition of dedicated, selflessness and supportive. They have been in most cases, silently working behind the scenes in the fire department, during good and bad times, supporting in whatever ways needed. They are in my eyes, equivalent to our members that respond to calls, they serve our members and our cause. Their ability to do much, without fanfare, is rare today for sure.*

*Thank you, ladies, for all you do and have done for over 59 years. We do truly appreciate your help in getting us to where we are today!*

*Respectfully,*

*Larry S. Fisher, Fire Chief*



Eric M. Shears  
*Chief of Police*

# Merrimac Police Department



2 Jana Way  
Merrimac, Massachusetts 01860

Tel: 978-346-8321  
Fax: 978-346-05

## REPORT OF THE CHIEF OF POLICE

**2023**

To: The Honorable Board of Selectmen and the Citizens of the Town of Merrimac,  
Massachusetts;

The Merrimac Police Department is committed to providing quality police services to this community. I am very proud of my staff. They are well-trained, hard-working, and dedicated to the citizens of Merrimac.

The men and women of this department continue to put forth tremendous efforts to keep up with increased workload, many times, as the sole officer responding. Although we have made strides in providing two officer coverage, we are still not where we need to be with police officer staffing. In 2023, police officers in Merrimac worked alone twenty (20) percent of the time. This is not a safe plan for our community or our staff. This is something we will need to address as a community.

We would like to thank our residents, the Board of Selectmen, the Finance Committee, Capital Planning, and the entire staff at Town Hall for their continued support. We are also thankful for the public safety partnerships we enjoy with our Fire Department, Emergency Management, Department of Public Works, Light Department, and the Pentucket Regional School District.

Working together, we continue to provide for the safety and security of our “little” town.

It is truly an honor and a pleasure to serve as the Chief of Police in Merrimac.

Respectfully submitted,

Eric M. Shears  
Chief of Police

# Merrimac Police Department 2023

**Eric M. Shears**  
Chief of Police

**Richard P. Holcroft**  
Operations /  
Investigations Sergeant

**Joelle Mather**  
Administrative  
Assistant

**Stephen A. Ringuette**  
Operations /  
Investigations Sergeant

## **Patrol Officers**

**Stephen E. Beaulieu**  
Detective

**Brett Remon**  
Patrol Officer

**Jonathan Hewey**  
Patrol Officer

**Scott LaValley**  
Patrol Officer

**William David**  
Patrol Officer

**Adam White**  
Patrol Officer

## **Reserve Officers**

**Mark E. Sayers**  
Reserve Officer

**James Stoner**  
Reserve Officer

**Keith Cote**  
Reserve Officer

**Stephen M.  
Ringuette**  
Special Officer

**David J. Vance**  
Special Officer

## **Police & Fire Signal Operators**

**Mark E. Sayers**  
Dispatch Supervisor

**Lorna Morgan**  
Dispatcher

**Rebecca Armstrong**  
Dispatcher

**Manny Tickelis**  
Dispatcher

## **Part-Time Police & Fire Signal Operators**

**Joelle Mather**  
Reserve Dispatcher

**Gabriel Ricker**  
Reserve Dispatcher

**Mikara Crowley**  
Reserve Dispatcher

**James Killelea**  
Reserve Dispatcher

**Katelyn Drago**  
Reserve Dispatcher

**Sydney Lathrop**  
Reserve Dispatcher

**David Knight**  
Reserve Dispatcher

<b>2023 Calls by Dispatch Reason</b>			
Intelligence	54	Welfare Check	115
Rape / Sexual Assault	0	Officer Wanted	564
Robbery (Unarmed)	0	Officer Wanted / Detail	410
Assault & Battery	4	Prisoner Transport	0
B & E (Attempted)	0	Assist Citizen	182
B&E Building	4	Assist Citizen/ Lock Out	15
B&E Boat	0	Assist Citizen / Transport	3
B&E Motor Vehicle	0	Building Check	3677
Larceny / Personal Property	16	Message Delivery	4
Larceny by Check	5	Animal Incident (ACO)	243
Larceny of Motor Vehicle	3	Assist Municipal Agencies	35
Kidnapping (Parental)	0	Utility Alarm / Emergency	143
Assault (Threats / No Battery)	1	Medical Emergency	744
Forgery & Counterfeiting	1	Mental Health Emergency	33
Stalking	0	Intoxicated Person	0
Vandalism Complaint	11	Reported Death	2
Weapons Violation	1	FIRE ALARM - Street Box	74
Sex Offenses	0	FIRE ALARM - Brush Fire	13
Drug Law Violations	0	FIRE ALARM - Car Fire	12
Gaming Law Violation	0	FIRE ALARM - Structure Fire	14
Offenses Against Family/Child	0	FIRE ALARM - Investigation	197
Intoxicated Driver Complaint	0	FIRE ALARM - Mutual Aid	100
Disorderly Conduct	0	Burglar Alarm	89
209A Violation	3	Confer with other PD	2
209A Order Received	4	Assist Other Police Department	143
Officer Investigation	18	Motor Vehicle Stop	823
Warrant Arrest	2	Motor Vehicle Listing	31
Larceny of a Bicycle	0	Parking Violation	37
General Offenses	10	RADAR Assignment	243
Trespass Complaint	5	Motor Vehicle Complaint (Speed)	117
Civil Complaint	12	Motor Vehicle Accidents	119
Juvenile Offense	2	Traffic Control	62
Revered Stolen MV	1	Abandoned MV Complaint	2
Missing Person	5	Disabled MV Complaint	89
Lost / Found Property	44	Car Seat Assist	8
Disturbance (General)	39	Assist Schools	119
Domestic Disturbance	42	Community Policing	23
Disturbance (School)	0	Inter - Department Services	1
Disturbance (Group)	7	Court (On Duty)	45
Hazard / Youths in Street	144	911 Calls -Abandoned, Hangup, Silent, Wrong	364
Disturbance (Noise)	35	Servicing Cruiser	583
Annoying Harassing Phone Calls	11	Community Service	3
Suspicious Activity	115	Radio Communications Maint.	0
Boating Complaint	0	Pursuit (MV or Foot)	1
ATV / Dirt bike Complaint	1	Service of Legal Process	87
General Services	311	TOTAL	10483
General Services/ Directions	0		

### **ADULT ARRESTS**

Male Arrests	<b>31</b>
Female Arrests	<b>16</b>

### **JUVENILE ARRESTS**

Male Juvenile Arrests	<b>0</b>
Female Juvenile Arrests	<b>0</b>

### **PROTECTIVE CUSTODY**

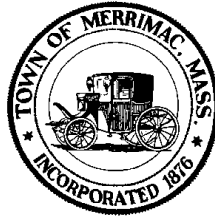
Male PC	<b>2</b>
Female PC	<b>1</b>

### **CRIMINAL COMPLAINT APPLICATIONS**

Various Criminal Offenses	<b>93</b>
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### **TRAFFIC ENFORCEMENT**

Total Motor Vehicle Stops	<b>787</b>
Verbal Warnings	552
Written Warnings	187
Civil Citations	35
Criminal Complaints/Arrest	13



# Merrimac Department of Veterans' Services

Kevin Hunt  
Director

Telephone: 978 388-8136  
Email: [veterans@cityofnewburyport.com](mailto:veterans@cityofnewburyport.com)

TOWN OF MERRIMAC  
OFFICE OF THE BOARD OF SELECTMEN  
MERRIMAC, MA 01860

What follows is the annual report from The Department of Veterans' Services.

## **COMMONWEALTH OF MASSACHUSETTS CHAPTER 115 BENEFITS:**

This department was able to assist veterans or family members this past year under M.G.L. Chapter 115. This is emergency financial assistance provided to financially qualified veterans or their surviving spouses. Any money expended to these veterans under Chapter 115 is returned to the Town by the State at the rate of \$.75 to the dollar expended. In 2023/2024, approximately \$89,100.00 was expended to eligible veterans and their families, of which \$66,825.00 will be returned to the Town by the State of Massachusetts.

## **VETERANS DAY:**

Thanks to the efforts of Commander Roger Clark and the members of Post 134 of the American Legion, a small ceremony was held at the Veteran Cemetery on Veterans Day November 11, 2023. COVID restrictions prevented a larger commemoration of this day.

## **MEMORIAL DAY FLAGS:**

Again, thanks to the efforts of Commander Clark and the members of Post 134 of the American Legion, veterans' graves and memorials were appropriately decorated with American Flags by Memorial Day.

## **VA COMPENSATION AND PENSIONS:**

This department continues to assist and secure various VA benefits -- service connected and non-service connected -- disability compensations and pensions paid to Merrimac

residents. Last year, the Federal Department of Veterans' Affairs distributed \$130,432.00 to Merrimac veterans and/or their surviving spouses as compensation or pension. The Veterans' Office assists veterans and their families in applying for these benefits. The Town of Merrimac does not have to pay anything to receive these funds, much of which is spent within the Town.

**VA HEALTH CARE:**

This department assisted and secured various VA medical benefits for service and non-service connected veterans. These medical benefits included short and long-term medical treatments at the VA satellite Clinic in Haverhill and VA Hospitals in the surrounding area.

**SOCIAL SECURITY :**

This department continues to assist and refer veterans seeking benefits from the Social Security Agency.

Respectfully submitted,

Kevin Hunt  
Director of Veterans' Services  
Town of Merrimac

Jeremiah Murphy  
Associate Director  
Town of Merrimac



## PENTUCKET REGIONAL SCHOOL DISTRICT

OFFICE OF THE SUPERINTENDENT  
22 MAIN STREET  
WEST NEWBURY, MASSACHUSETTS 01985-1897  
TEL: (978) 363-2280 / FAX: (978) 363-1165

**Justin Bartholomew, Ed.D.** *Superintendent of Schools*    **Brent Conway** *Assistant Superintendent*    **Catherine Page** *IT & Digital Learning Director*    **Suzanne Wallace** *Business Manager*    **Michael A. Jarvis, Ed.D.** *Director of Student Services*

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The Merrimac Annual Report of the School Department activities for FY23 has been developed by the Principals of the Pentucket Regional High School, Pentucket Regional Middle School, Helen R. Donaghue School and the Dr. Frederick N. Sweetsir School on behalf of the Superintendent of Schools and the Pentucket Regional School Committee.

**Christopher Markuns, Chairwoman**  
**Emily Dwyer, Vice Chairman**  
**Wayne Adams**  
**Lana Durocher**  
**Marie Felzani**  
**Julie King**  
**Ashley McLaughlin**  
**Christine Reading**  
**Dena Trotta**

**Pentucket Regional Middle-High School  
Annual Report Fiscal Year 2022 - 2023**



The 2022-2023 school year was the year when students and staff were able to settle in and acclimate to the new Pentucket School Campus. The entire community was able to enjoy the fruits of everyone's hard work and dedication in getting the building project to the finish line. It was an exciting time to witness the first generation of students able to learn and grow in the brand new facility.

#### **Demographic Information**

Student enrollment was 918 and consisted of 227 students from West Newbury, 361 from Groveland, 324 from Merrimac, and 6 school choice students. One-hundred and fifty six students graduated in the class of 2023.

#### **School Highlights**

This year was a year of settling. As the building project was coming to an end, the staff and students were introduced to the new campus and building. Adjustments had to be made, and the first semester was spent settling into the new space and ensuring as the construction closed, things were tweaked and fixed.

The year continued with good curriculum work including the Wit and Wisdom program in grades 7 & 8, a new Business Program and Robotics program was introduced. The new programs were exciting additions to the school and will give students great opportunities for the future.

Thirty staff completed the Grading for Equity study group with hopes of more staff completing it in the next year. Pentucket started a partnership with ADL which helped start bringing the middle and high schools together, and also began to work with NEASC (New England Association of Schools and Colleges) to go through their accreditation process.

#### **Assessment**

The MHS administered MCAS in Spring 2022 for grades 7-10 (ELA and Math) and Science Grade 8 (STE) Grade 9 (Bio).

Grades 7 & 8 implemented diagnostic assessments (iReady) three times last year in grades and the results were used to make decisions on curriculum and instruction.

The Pentucket Community could not thrive without the support of the Town of West Newbury. The unwavering foundational alignment demonstrated by its residence helps Pentucket guide and teach tomorrow's citizens, which takes this village.

We are grateful.

Respectfully submitted,

Brenda Erhardt

Principal

**Merrimac Schools Annual Report**

**Fiscal Year 2022-2023**

H. R. Donaghue

Dr. F. N. Sweetsir

24 Union St. Ext  
(978) 345-8921

104 Church St.  
(978) 345-8319

## **Demographic Information**

Merrimac has two elementary schools that provide educational services to its residents. The Dr. Frederick N. Sweetsir School is located at 104 Church Street. It houses students from Pre-Kindergarten to Grade 2. The enrollment for the 2022-2023 school year was 231 students. The Helen R. Donaghue School is located at 24 Union Street Extension. It houses students in grades 3-6. The enrollment for the 2022-2023 school year was 249 students.

## **School Highlights from 2022-2023**

- Administration attended Merrimac Goes Back to School to meet students, families, PTO, and community members.
- Teachers focused on developing cohesive units of instruction that incorporated UDL (Universal Design for Learning) and SEL (Social Emotional Learning) strategies.
- A Peer Mentor Program was established by school counselors and special education teachers to strengthen student's social, communication, and friendship building skills.
- Merrimac students participated in an annual Talent Show. Proceeds from this event were donated to the Make a Wish Foundation.
- Students participated in an end of year art show showcasing student work K-6.
- The PTO teamed up with school staff for our first annual Unique Week which celebrates what makes us special and unique through school spirit days and collaborative in school and home projects.
- The Donaghue School has a Student Council led by Kathleen Terceiro, third grade teacher. Students promoted school spirit, developed leadership skills, and conducted food drives.
- Merrimac students participated in Jump Rope for Heart.
- Merrimac Schools participated in the three annual Massachusetts Department of Transportation flagship days; iWalk, Winter Walk and Bike to School Day, and Spring Walk, Bike, and Roll to School Day.
- School counselors implemented PBIS lessons with direct instruction of expected behaviors and held a Coffee with the Counselors for families to meet and hear about what their children are learning.
- Students were recognized for their expected behavior aligned with PRSD elementary core values with positive reinforcement, "Wolf Calls."
- Students had the opportunity to join the math team, robotics, chess club, and ski club.
- Students in grades 4-6 had the opportunity to learn to play an instrument and students in grades 5 & 6 had the opportunity to join chorus. Students showcased their learning through in school and evening performances.
- Merrimac hosted several Literacy events including: Family Title 1 Night, Ice Cream Social and Summer Reading Kick Off Event, and Bingo for Books at the Art Show.

## **Curriculum and Instruction**

- Students received the core academic disciplines of math, science, ELA, and social studies. Specials include PE, Art, Music, and Library Media.

- Math- students continued to use the Eureka Math program.
- Literacy - students continued to use the Wit and Wisdom Literacy program.
- Professional Walkthroughs continued to guide instructional design.
- The Student Success Team continued to monitor student access to and success with curriculum and instruction.

### **Assessment**

- The Donaghue School administered MCAS in Spring 2023 for grades 3-6 (ELA and Math) and grade 5 (Science).
- Merrimac implemented diagnostic reading and math assessments three times last year in grades K-6, and the results were used to make decisions on curriculum and instruction.
- Merrimac Staff utilized reading and math data meetings to drive instruction and determine student instructional groups.
- Students identified as at risk in literacy were progress monitored biweekly to determine growth and subsequent support needs.

### **Community Service/Collaboration**

- The Merrimac Community continued to support Merrimac families in need through the Holiday Helper Program.
- Merrimac Schools held two food drives- one for the Holiday Helper Program and one for the Merrimac Senior Center.
- Administration continued to work closely with the Merrimac Commission of Disabilities to improve our schools and make them ADA compliant. Some updates include new handicap accessible lunch tables, a portable ramp for PK classroom, for the exterior classroom exits, and automatic bathroom doors, push button automatic doors at each school's front entrance and at one set of bathrooms, and signage for the visually impaired.
- Merrimac received a grant to install cameras and keyless entry access for staff at the Donaghue School.
- School administration collaborated with both the Merrimac Police Department and Merrimac Fire Department to increase school safety.

Sincerely,  
 Stephanie Dembro, Principal  
 The Merrimac Schools  
 Dr. Frederick N. Sweetsir School & Helen R. Donaghue

### **Merrimac Graduates:**

**Austin, Guinevere**  
**Barber, Camden**  
**Barnes, Stephen**  
**Bartholomew, Olivia**  
**Baynes, Jessica**  
**Beaulieu, Matthew**  
**Borgioli, Sienna**

Breen, Emma  
Cameron, Hailey  
Currie, Kaiden  
Dasilva, Samuel  
Dodge, Josilyn  
Dufresne, Ashly  
Elwell, Beckham  
Elwell, Jolie  
Fahey, Jack  
Gabardi, Cote  
Gerrish, Kate  
Gomez, Cristian  
Gomez, Gabriel  
Goodwin, Lia  
Graninger, Sarah  
Hackett, Audrey  
Hayes, Nicolas  
James, Finn  
Jegorow, Zackary  
Karatzas, Dominic  
Kuchar, Madilyn  
Lacroix, Maryellen  
Martin, Mitchell  
Mitchell, Nicole  
Moriarty, Kaileigh  
Murphy, Elizabeth  
Neumann, Jackson  
Nottingham, Jack  
Paige, Joshua  
Passanisi, Luca  
Pherson, Grace  
Pichette, Sydney  
Piecowicz, Charles  
Salamanca, Coen  
Sciacca, Jason  
Seymour, Stratton  
Smith, Cameron  
Stephens, Megan  
Tambe, Domenico  
Williamson, Diana



# Whittier Regional Vocational Technical High School

115 Amesbury Line Road  
Haverhill, MA 01830-1898  
978-373-4101  
Fax: 978-521-0260  
[www.whittiertech.org](http://www.whittiertech.org)

Garry T. James  
Chairperson  
School Committee

Maureen A. Lynch  
Superintendent  
August 31, 2023

## ANNUAL OPERATIONAL REPORT

TO: The Honorable Board of Selectmen

FROM: George Lay, Whittier Representative  
Maureen Lynch, Superintendent

Whittier offers 23 vocational technical career areas designed to provide the necessary training and skills for further education or work force success.

Whittier's academic program is designed to offer students the fundamental skills through its core curriculum in English, Math, Science and Technology, Social Studies, World Languages, Physical Education/Health, and Elective subjects. Courses are aligned with the Massachusetts Curriculum Frameworks in order to achieve success on the MCAS.

Courses are offered in a sequential format and are integrated with the vocational-technical areas, wherever practicable and mutually beneficial. All academic courses offer advanced sections for students who desire to further their education. We offer honors courses in English, science, and math to lead toward advanced placement courses. Moreover, a Tech Prep program is offered to eleventh and twelfth grade students which parallels the College Prep program and provides students with the opportunity to earn college credit and/or advanced college placement.

Since all programs are open to all genders, we encourage our students to explore and to specialize in non-stereotyped, non-traditional vocational-technical areas and to strive for the maximum realization of their goals and potential.

Whittier Regional Vocational Technical High School is entering its fiftieth year. To date we have graduated 13,070 students from the day school.

The enrollment for the Evening School from Merrimac: 13

Honorable Board of Selectmen  
August 31, 2023  
Page 2

The October 1, 2022 Day School Enrollment:

	Boys	Girls	Non-Binary
Grade 9	3	2	0
Grade 10	7	7	0
Grade 11	8	6	0
Grade 12	5	2	0

Total – 40

2023 Graduates – 8


The cost to Merrimac for the school year 2022-2023 was \$811,447.00.

Respectfully yours,

DocuSigned by:

  
George Lay

Merrimac Representative



Maureen Lynch  
Superintendent

ML/lr



**TOWN OF MERRIMAC  
INSPECTIONAL SERVICES**  
2 School Street. Merrimac, MA 01860  
978-346-0525

## 2023 ANNUAL REPORT

### *Fiscal Year 2023 Total Receipts*

Permit Type	Qty	Estimated Construction Cost	Permit Fees Paid
MA Building Permit Commercial	6	\$245,967.69	\$3,657.00
MA Building Permit Residential	229	\$6,939,497.39	\$90,148.10
MA Electrical Permit	178	\$ 1,112,014.00	\$31,697.00
MA Gasfitting Permit	131	\$597,201.71	\$9590.00
MA Plumbing Permit	117	\$1,134,174.26	\$13,065.00
MA Sheet Metal Permit	38	\$361,772.12	\$2,935.87
MA Sprinkler System Permit	2	Data Not Collected	\$ 524.00
Grand Totals	701	\$10,390,627.17	\$151,616.97

### *Permit Accessibility*

In late 2016 the Inspectional Services Department transitioned to PermitLink, an online permitting system. PermitLink is available vis a Public Access Portal at [www.townofmerrimac.com](http://www.townofmerrimac.com). Permits can be easily searched for by location, permit number or permit type. From here you can view attachments, inspections and the permit application.

The archival documents containing permits and maps/plans have been scanned in and integrated into the Town’s existing MIMAP Software making all permit history for the life of the building easily accessible.

*Annual Report Submitted By:*  
Robert Sinibaldi, Building Commissioner/Zoning Enforcement Officer  
Alyssa Sexton, Admin



**TOWN OF MERRIMAC  
DEPARTMENT OF PUBLIC WORKS  
WATER DEPARTMENT  
4 School St.  
Merrimac, MA 01860  
978-346-0525**

Jimmy Clark – Water Superintendent  
978-346-8147

Robert Sinibaldi – DPW Director  
978-346-0612

**ANNUAL REPORT OF THE MERRIMAC WATER DEPARTMENT  
FOR THE FISCAL YEAR ENDING JUNE 30<sup>TH</sup>, 2023**

**NEW CONNECTIONS:** During the year FY23 there were 24 new homes connected to the town's water system bringing the total number of connections to 1971.

**PRIVILEGE FEE:** \$57,600 was collected during FY23 from individuals and developers for new service connections, apartment unit fees, and fire services and deposited to Water Department Privilege Fee account. MWD utilizes this funding for various improvements to our distribution system. We used these funds to support the special articles to provide new water meters, necessary upgrades to wells at Bear Hill/Sargent wellfield, and infrastructure.

**RETAINED EARNINGS FUNDS:** MWD ended FY23 with a surplus of \$95,966.87. Those funds will be added to our Water Retained Earnings account which is used for capital improvements.

**WELL CLEANING and REPLACEMENT:** Wells at both East Main and Bear Hill well fields were cleaned in November 2022. The well cleaning, completed by F.G. Sullivan Co. is performed to improve pumping capacity and water quality. In addition, work has begun on the wells for replacement in the future.

**ANNUAL PUMPING STATISTICS:**

Gallons pumped from Bear Hill and East Main	121,727,200	FY 23 showed an increase of 3,281,700 from FY22
Gallons sold to customers	113,887,259	FY 23 showed an increase of 897,815 from FY22
Gallons plant backwash	1,929,900	
Gallons unaccounted for	5,920,041	4.8% of all water pumped could not be accounted for. This is an INCREASE from 2.7% last year. Causes: Fire protection, hydrant flushing, inaccurate meters, water theft and minor leaks not detectable, water main breaks and meter placement at the plants which are not billed.

**NOTABLE HAPPENINGS:**

We are continuing with our water meter replacement program to ensure both accurate readings and safe water along with a method to reduce the man hours it takes to obtain quarterly readings. We replaced 135 meters in FY23. This brings our meters to replace number to 239. The meter replacement program has also significantly reduced our unaccounted-for water ratio. We also completed a hydrant inventory and will begin to start raising money to replace aging hydrants. We completed hydrant flushing in the fall and spring to improve quality and exercise the hydrants. Construction is complete at Crossing Way Development (118 East Main) with 16 units. Aqueous Infrastructure came in August 22 and performed a Sanitary and Security survey and sediment removal for the Water Tanks. The Woodland Street Water Main upgrade was funded by the ARPA grant. Work began in April and was completed in May. This project upgraded the water main from 110 up Woodland Street from a 6" main to a 12" main. This increases fire flow protection and water quality.

**IN THE FUTURE:**

We continue to perform leak detection and look for new water sources. This will lower our unaccounted-for water, improve efficiency of existing supply, and examine current capacity of existing wells. Working with DEP for an increase water pumping capacity that was originally set in 1974. Completed the process with DEP for permits to start replacing our 40+ year old wells at the Bear Hill location that would increase them from 8" to 12" wells. Work completed in January 2024. Without the support of the employees of the Water Department this would not be possible, and I would like to extend my sincere thanks to all employees for their efforts and commitment to water quality throughout the year. I would also like to thank all the water customers for their part in water conservation efforts. Water bans are here to stay and with everyone's help in conserving water we can try to make them as short as possible. But even then, we can't abandon our conservation habits.

Robert Sinibaldi, Building Commissioner / Zoning Compliance Officer/DPW Director

**Respectfully submitted**





**TOWN OF MERRIMAC  
DEPARTMENT OF PUBLIC WORKS  
SEWER DEPARTMENT  
4 School St.  
Merrimac, MA 01860  
978-346-0525**

Chris Perkins – Superintendent  
978-346-7857

Robert Sinibaldi – DPW Director  
978-346-0612

**ANNUAL REPORT OF THE MERRIMAC WASTE WATER DEPARTMENT  
FOR FISCAL YEAR ENDING JUNE 30<sup>TH</sup> 2023**

**NEW CONNECTIONS:** During FY23 there were 25 new homes connected to the town's sewer system. This brings the total number of connections to 2140.

**Capital Fund:** \$61,250 was collected during FY23 from individuals and developers for new service connections and deposited to Sewer Capital account. MWWD utilizes this funding for various improvements to our wastewater services system.

**Retained Earnings Fund:** MWWD ended FY23 with a surplus of \$131,752.86. Those funds will be added to our Waste Water Retained Earnings account which is used for capital improvements.

**NOTABLE PROJECTS:** Our ongoing work for I & I (Inflow & Infiltration) fixes throughout the town continues. All generators were serviced. **We de-watered 95 dry metric tons of sludge and sent it to Agresource in Ipswich to make compost;** and completed Dig Safes throughout the year.

- In the process of starting the design phase of a new upgrade for the treatment facility
- Annual DEP inspection – all good – report submitted with help of Mike Roy, engineer from SME.
- Ongoing I & I repairs throughout the town.
- Working on New EPA & DEP requirements for flows, I & I, capacity etc., and Wastewater Management Plan.
- Alert Scientific did annual lab calibrations. – Passed all toxicity tests for the year. All generators serviced by Tr-State. All flow meters calibrated (Wilson Controls)
- Replaced couplings, bearings, and motor on the oxidation ditches.
- Replaced the centrifuge with West Falia centrifuge.
- Replaced PLC on the screw pump control panel.
- Had complete overhaul of UV, new control board, new termination board, replaced all the lamps, sleeves, o rings, compression springs, ballasts, lamp holder, sensor adapter plugs and led boards.
- Rebuilt the plant water pumps, replaced the motors and a VFD

**General Permit Compliance**

**The Wastewater Department continued efforts to maintain compliance with its National Pollutant Discharge Permit. Those efforts included but are not limited to collection system investigations to identify sources of inflow and infiltration (I&I), repair and removal of sources of I&I, educational public outreach program,**

**engineering review of new sewer connections and extensions, testing of new sewer extensions, and continued collection system mapping. A new General Permit became effective 12/1/21.**

#### **Wastewater Treatment Facilities Plan**

**A Facilities Plan was completed for the Wastewater Treatment Facility. Due to the age of the facility significant improvements were identified in the plan. The identified improvements are required to maintain proper operation of the facility and ensure that the facility is able to process and treat wastewater generated by the Town in the future. The Wastewater Department provided the Facilities Plan to the Massachusetts DEP for their review and approval.**

As always, a reminder to not throw any wipes in the toilet, even though they say that they are flushable. They are not; and only cause serious damage to the pumps that are located throughout the town. Pump replacement cost is in the tens of thousands of dollars, so please do not flush any of those products. Please think before you flush.

Thank you

Sincerely,

Robert Sinibaldi

Building Commissioner / Zoning Compliance Officer/DPW Director



**Merrimac Municipal Light Department  
2023 Annual Report**

The Board of Light Commissioners and staff are pleased to submit the Annual Report of the Merrimac Municipal Light Department (MMLD or Department) for the year 2023.

**MMLD MISSION STATEMENT**

The Merrimac Municipal Light Department (MMLD) exists to provide its owner, the Town of Merrimac’s ratepayers, safe and reliable electricity at a reasonable and competitive rate that sustains the healthy operations of the department, and the maintenance, expansion, and modernization of the electrical distribution system. This mission has been accomplished by a staff of responsible, dedicated and customer-oriented employees with superior work ethics, skills, and professionalism.

**NEW SERVICES**

During 2023, there were a total of thirty new electrical services added to the MMLD's electric distribution system. The total number of electric meters in service at year's end was 3,087 meters.

**SYSTEM RELIABILITY**

The MMLD takes pride in providing the best electricity service possible to the Town of Merrimac residents and businesses. MMLD strives to provide safe and reliable power, by continuing capital improvements of the system, which reduce industry-accepted indexes used to track the reliability of electric systems. During 2023, the MMLD’s system experienced a total of eighteen power outages. Weather, trees, and animal-related issues accounted for the outages during the year.

These types of events are hard to prevent, but the Department continues to work on tree trimming and other ways to reduce their impact. The System Average Interruption Duration Index (SAIDI) measures the number of minutes, on average, a Merrimac customer is without power. The System Average Frequency Index (SAIFI) measures the average frequency of interruptions for a Merrimac customer. The Customer Average Interruption Duration Index (CAIDI) identifies the average length of time, in minutes, the customer experienced an outage. Causes for the outages on listed in the chart below:

<b>SAIDI</b>	<b>SAIFI</b>	<b>CAIDI</b>	<b>TOTAL NUMBER OF OUTAGES</b>
1.408	.0249	56.477	18

**CAPITAL PROJECTS**

During 2023, the Department worked on multiple capital projects that focused on improving the distribution

system reliability, incremental replacement of equipment near the end of its useful life, and safety-related projects. In an electrical distribution system, targeting these projects has reduced duration and the number of outages that could be experienced in major weather events such as those events we have experienced in past years. Updating equipment will not only improve reliability but ensure that the operations of the MMLD department are done in a safe reliable environment.

### **Little Pond Underground Service**

Over thirty years ago, a developer installed an underground electrical system to serve over sixty residential homes. Existing electrical infrastructure on Little Pond Road and Spring Hill Road is approaching its expected end of life. To proactively address unplanned service interruptions in the future, MMLD installed new 15KV primary voltage cable and sectionalized cabinets/cable junctions in the development.

### **Recloser Project**

A recloser is an automatic, high-voltage electric switch. Like a circuit breaker on household electric lines, it shuts off electric power when trouble occurs, such as a short circuit. Where a household circuit breaker remains shut off until it is manually reset, a recloser automatically evaluates the electrical line to determine whether the trouble has been removed. And, if the problem was only temporary, the recloser automatically resets itself and restores the electric power. Therefore, improves the reliability of the system for our customers. The project was started in 2022 and will be completed in the spring of 2023 at the cost of approximately \$65,000.00.

### **Purchase of New Equipment**

In July of 2023, MMLD took possession of a new digger truck. With the additional piece of equipment, we can set new poles quickly and more efficiently. Since MMLD is the custodial provider for Verizon poles share in ownership. Therefore, Verizon reimburses us for the cost of the new pole. In 2023, we collected over \$65,000 from Verizon for pole replacement.

We renegotiated our attachment agreement with Comcast, increasing our attachment fee collected from \$2,500 to \$10,000 per year.

### **FIELD DISPATCH SYSTEM**

To better serve our customers, we implemented a work order tracking system to ensure that each person's request is addressed and recorded. Daily our crew responds to all types of calls from trouble to service calls. In 2023, with 220 working days, our lineman responded to 1,335 calls which is on average six calls per day.

### **NEW GATEKEEPERS**

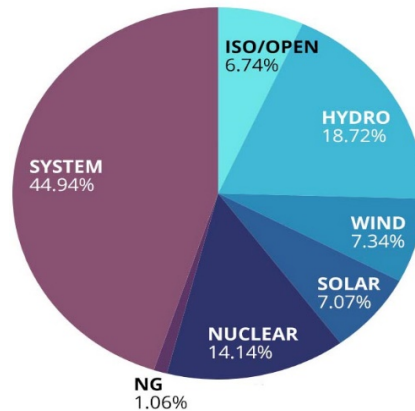
MMLD forebears had tremendous insight and installed in 2008 Advanced Metering Infrastructure at the Light Department. The system needed an upgrade. Therefore, MMLD contracted for a new AMI system with state-of-the-art gatekeepers that will have the capacity to collect all the billing information of our over 3,000 meters and enhance software. When the AMI system was installed in 2008, it allowed meters to be read remotely, saving on cost and the environment. The new gatekeepers will allow us to upgrade our current meters to allow dual readings. The dual readings will provide the opportunity for MMLD to offer off-peak

pricing capabilities. The cost of the new gatekeepers is \$56,000 including the upgraded software and enhanced metering capabilities. Project was started in 2022 but due to supply chain issues the meters were not delivered until March of 2024. Benefits of the program will be realized in 2024. The ability for dual reading will occur in five years as we replace all the existing meters with state-of-the-art new meter technology.

**POWER SUPPLY**

The MMLD continues to work with Energy New England (ENE), who manages the MMLD’s energy portfolio, to ensure energy contracts are in place to cover the Town’s current and future energy needs. This is a challenging task because of the congested energy load-zone the Town of Merrimac is part of. Transmission congestion in Northeast Massachusetts (NEMA) and the retirement of old power plants have had a negative cost impact on all ISO New England customers and passed onto electric ratepayers. For 2023 the Department spent in power supply expenses.

A primary goal of the Department is to maintain stable and affordable electric rates for all our customers and to keep any outages to a minimum. The Department’s electric supply portfolio includes a strong focus on non-carbon emitting electric generation resources to meet the state’s non-carbon energy requirements. The Department’s electric supply portfolio includes local and regional solar resources, regional onshore wind resources, hydroelectric generation based in New England as well as nuclear energy from the nearby Seabrook nuclear power station. At this point, the Department locked in pricing for approximately 90% of its projected energy requirements through 2024 and 2025. This “hedging plan” provides a stable generation cost structure for our customers. Our portfolio is on target to meet the state mandate that 50% of our power generation comes from renewables by 2030.



**OTHER PROJECTS**

**City of Haverhill and Amesbury Streetlights**

During 2023, MMLD was able to continue doing the streetlight maintenance for the City of Haverhill and Amesbury on the lights they purchased from National Grid. The department was able to collect revenue from these two programs, which in turn assists the department from keeping low electrical rates for our customers.

### **Improve Customer Service - Launching New Budget Payment Plan**

To assist our customers who are on a fixed budget, the MMLD adopted a budget plan payment process which was launched in January of 2024. The program allows residents to pay a fixed amount based on their past usage. The fixed amount will be adjusted yearly to reflect their actual usage which will either result in a credit and lower their next year of billing or upward adjustment which would result in a monthly increase which would be spread throughout the year.

### **Customer Survey**

The MMLD conducted its first system wide customer survey. The following is a summary of its results:

MMLD received a 91.9% overall positive rating.

94.9% of customers rated their recent interaction with MMLD being satisfied with the experience.

72.6% rated the service provided by the lineman as excellent or good.

Nine out ten customers cited the ease of finding information on our website (63% obtaining their information from the website)

MMLD wants to provide the best and easiest experience for our customers. We continue to provide multiple ways to pay your bills. You can pay online; you can pay by coming into our offices, at the drive-up window at 10 West Main Street, open Monday through Friday 7:30am until 4:00pm or utilizing the 24-hour drive-up drop-off box. To save money, MMLD has encouraged ratepayers to go paperless. In 2023, we have over 1,400 paperless users. The savings are \$2.00 per household per month when a customer selects the paperless option.

### **Facebook**

Merrimac Light has their own Facebook page. We encourage our customers to join over 1,200 followers we have to date. We post on a regular basis the work performed by our lineman as well as any immediate information we need to convey to our customers. According to the Customer survey, over half of our customers follow us on Facebook.

### **Energy Conservation**

Understanding that costs continue to increase, the MMLD worked this year to provide resources for the ratepayers on ways to reduce their energy usage. We mailed each ratepayer appliance rebate form which allows customers to obtain a rebate for qualified energy-efficient appliances. Customers were able to obtain \$3,135.00 in rebates.

During 2023, the MMLD spent \$640.00 in the Residential Energy Audit program. The Residential Energy Audit program provides an energy expert to conduct a free home energy audit and for customers to identify ways to reduce energy consumption and lower their monthly electric. Gave away over 250 energy efficient light bulbs.

MMLD spent \$1,250 to advertise energy saving tips in the senior center newsletter monthly.

### **Electrify Merrimac Program**

A new project launched in August of 2022 where the residents voted on four proposals that were submitted to be funded through the Light Department to enhance electrical experience in Merrimac. We had over three hundred residents cast ballots and two projects were funded. Replacement light was installed in the senior center and climate management and lighting in historical museum for a total expenditure of \$5,000.00.

### **CONTRIBUTIONS TO THE TOWN**

In 2023, the Municipal Light Board of Commissioners approved a **\$38,000** Payment in Lieu of Taxes to the Town. In addition to this cash payment, MMLD had **\$6,250.00** of unbilled streetlight usage paid by the Department. The Municipal Light Department offers a reduced electric rate for all the municipal buildings in Town. Those buildings include the schools, water, and sewer plants, and all other buildings used by Town departments. The reduced rate for these facilities is a savings of **\$61,000** dollars. If the town were not serviced by MMLD but rather an IOU such as National Grid, the cost to the town would be an additional **\$217,000**

The MMLD continues to contribute \$3,000 annually for the Town's Code Red System which is a great asset to the Town.

### **COMMUNITY**

The Municipal Light Department is a municipally owned utility, which means that it is owned by its ratepayers and not by shareholders like Investor-Owned Utilities (IOUs) such as National Grid and Eversource. The Municipal Light Department Board and staff are here to serve the community.

### **Old Home Days**

The MMLD staff was proud to participate in 2023 Old Home Days communicating with our customers and providing them with information on how to save energy and assisting residents to vote for their favorite electrify Merrimac project.

### **EV Committee**

MMLD has created an EV committee to explore ways to embrace the electrification movement. We are exploring with the Commonwealth locations for EV charging that will serve the Route 495 electric car users and assist in generating additional revenue.

### **Santa Committee**

MMLD takes immense pride in participating in the Santa Committee annual parade. However, due to weather issues the parade was cancelled. MMLD working with the Santa Committee had Santa and his sled make a special appearance to the tree lighting where the participants got to visit with Santa and receive a special gift as well as play snowball corn hall and make pinecone bird feeders for the birds to take home or adorn on our park trees. Over six hundred cups of hot chocolate and cookies were served to the residents. New fencing was erected around the tree to prevent animals and children from climbing under the tree. MMLD continued to decorate the downtown with ribbons on the streetlights. MMLD is pleased to contribute to this annual event for the community. This year's cost for the event was \$3,695.00.

## **PUBLIC EDUCATION OPPORTUNITIES**

### **Partner with National Grid and MassSave**

MMLD working with National Grid held a public forum to learn about the benefits of being a National Grid gas customer and utilizing the MassSave programs to access up to \$10,000 on rebates to switch to air source heat pumps, blown in installation or improvements or other energy efficiency efforts.

### **Public Education Forum**

In November, MMLD did an educational outreach program on energy savings, conservation, and rates in the community meeting room at the police station, library, and senior center.

Respectfully submitted by the MMLD staff,

General Manager Mary Usovicz and Team

Commissioners:

Chair Norman Denault

Vice Chair Larry Fisher

Secretary Paula Hamel



Time: 12:39:35 BALANCE SHEET CUR & LAST		Page: 1	Column2	Column4
G/L ACCOUNT	DESCRIPTION		Actual YTD Thru Per	History Current YTD
			2023	2022
1070	CONSTRUCTION WORK INPROGRESS	\$	-	\$ -
1230	ASSESSMENTS-MMWEC	\$	719.17	\$ 719.17
1260	DEPRECIATION FUND	\$	4,661,210.97	\$ 3,794,253.32
1261	STABILIZATION FUND	\$	1,276,139.56	\$ 1,554,959.09
1262	BOND FUND	\$	-	\$ -
1270	OPEB TRUST FUND	\$	551,698.00	\$ (13,728.52)
TOTAL FUNDS		\$	5,489,767.70	\$ 5,336,203.06
<b>CURRENT AND ACCRUED ASSET</b>				
1311	CASH-OPERATIONS FUND	\$	206,545.34	\$ 741,970.53
1312	INTEREST FUND-CONSUMER DEP.	\$	4,722.58	\$ 5,430.17
1320	CONSUMER DEPOSITS	\$	123,532.55	\$ 114,421.61
1350	PETTY CASH	\$	253.10	\$ 200.00
1420	MISC A/R	\$	-	\$ -
1421	ACCOUNTS RECEIVABLE	\$	188,540.07	\$ 188,316.64
1425	UNBILLED	\$	501,755.00	\$ 501,755.00
1430	ACCOUNTS RECEIVABLE;MISC	\$	-	\$ -
1460	RECEIVABLES FROM MUNICIPAL	\$	17,756.00	\$ 11,421.88
1540	PLANT MATERIAL	\$	92,511.94	\$ 92,511.94
1591	DEF OUTFLOWS RELATED TO PENSIO	\$	436,606.00	\$ 446,151.00
1625	DEF OUTFLOWS RELATED TO OPEB	\$	178,305.00	\$ 4,522.00
1650	PREPAYMENTS	\$	39,754.12	\$ (102.54)
1651	ENE PREPAYMENT	\$	311,043.19	\$ 242,799.61
1652	EMPLOYEE PENSION PREPAYMENT	\$	-	\$ (175,841.42)
1653	SPRUCE MOUNTAIN PREPAYMENT	\$	2,647.35	\$ 2,647.35
1654	CANTON MOUNTAIN PREPAYMENT	\$	4,775.55	\$ 4,775.55
1655	SADDLEBACK RIDGE PREPAYMENT	\$	2,724.41	\$ 2,724.41
TOTAL CURRENT ASSETS		\$	3,111,472.20	\$ 2,183,703.73
<b>FIXED ASSETS</b>				
3550	POLES AND FIXTURES TRANS	\$	368,886.43	\$ 366,891.43
3551	RESERVE FOR DEPRECIATION	\$	81,822.16	\$ 69,881.66
3560	OVERHEAD CONDUCTORS & DEVICES	\$	101,766.79	\$ 98,221.79
3561	RESERVE FOR DEPRECIATION	\$	86,268.52	\$ 82,839.38
3600	LAND + LAND RIGHTS	\$	2,091.54	\$ 2,091.54
3610	STRUCTURES AND IMPROVEMENTS	\$	33,200.52	\$ 19,290.15
3611	RESERVE FOR DEPRECIATION	\$	6,959.11	\$ 7,801.37
3620	STATION EQUIPMENT	\$	2,507,934.02	\$ 2,505,999.16
3621	RESERVE FOR DEPRECIATION	\$	1,000,271.91	\$ 912,906.31
3640	POLES, TOWERS, FIXT. DISTRIBUT	\$	1,053,449.47	\$ 998,372.11
3641	RESERVE FOR DEPRECIATION	\$	741,153.27	\$ 711,783.49
3650	OVERHEAD CONDUCTORS + DEVICES	\$	3,062,610.01	\$ 2,871,980.62
3651	RESERVE FOR DEPRECIATION	\$	2,033,580.44	\$ 1,967,747.54
3660	UNDERGROUND CONDUIT	\$	307,266.96	\$ 307,151.10
3661	RESERVE FOR DEPRECIATION	\$	294,816.61	\$ 284,066.29
3670	UNDERGROUND CONDUCTORS + DEVIC	\$	479,641.27	\$ 383,475.71
3671	RESERVE FOR DEPRECIATION	\$	228,992.32	\$ 216,173.50
3680	LINE TRANSFORMERS-DIST	\$	1,190,825.35	\$ 1,070,034.26
3681	RESERVE FOR DEPRECIATION	\$	582,001.17	\$ 548,898.45
Date: 03/25/2024 - Merrimac Municipal Light Dept.				
Time: 12:39:35 BALANCE SHEET CUR & LAST		Page: 2		
G/L ACCOUNT	DESCRIPTION		Actual YTD Thru Per	History Current YTD
			2023	2022

3690	SERVICES	\$	443,773.45	\$	387,575.89
3691	RESERVE FOR DEPRECIATION	\$	337,935.76	\$	324,910.62
3700	METERS	\$	450,412.88	\$	443,262.42
3701	RESERVE FOR DEPRECIATION	\$	169,783.77	\$	158,332.41
3710	INST. OF CUST. PREMISES DIST.	\$	8,134.25	\$	8,134.25
3711	RESERVE FOR DEPRECIATION	\$	-	\$	-
3720	RENTAL WATER HEATERS	\$	-	\$	-
3721	RESERVE FOR DEPRECIATION	\$	-	\$	-
3730	ST. LGHT. + SIG. SYST. DIST.	\$	495,541.35	\$	473,499.07
3731	RESERVE FOR DEPRECIATIO	\$	359,070.88	\$	343,863.82
3890	LAND & LAND RIGHTS	\$	110,000.00	\$	110,000.00
3900	STRUCTURES AND IMPROVEMENTS	\$	776,979.03	\$	776,979.03
3901	RESERVE FOR DEPRECIATION	\$	677,154.52	\$	649,960.22
3910	OFFICE FURNITURE AND EQUIPMENT	\$	130,864.13	\$	129,771.84
3911	RESERVE FOR DEPRECIATION	\$	129,169.61	\$	128,464.51
3920	TRANSPORTATION EQUIPMENT	\$	1,211,350.79	\$	875,434.02
3921	RESERVE FOR DEPRECIATION	\$	358,459.71	\$	322,259.81
3940	TOOLS, SHOP + GARAGE EQUIPMENT	\$	412,942.99	\$	277,880.63
3941	RESERVE FOR DEPRECIATION	\$	159,169.19	\$	151,079.31
3950	LAB EQUIPMENT	\$	25,200.11	\$	25,200.11
3951	RESERVE FOR DEPRECIATION	\$	10,951.76	\$	10,384.76
3970	COMMUNICATIONS EQUIPMENT	\$	55,597.29	\$	32,701.60
3971	RESERVE FOR DEPRECIATION	\$	33,670.34	\$	34,622.84
3980	MISC. EQUIPMENT	\$	45,954.81	\$	40,136.02
3981	RESERVE FOR DEPRECIATION	\$	7,218.65	\$	6,183.63
TOTAL FIXED ASSETS		\$	5,975,973.74	\$	5,271,922.83

TOTAL ASSETS	\$	14,577,213.64	\$	12,791,829.62
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LIABILITIES

SURPLUS

2060	LOAN REPAYMENTS	\$	2,341,707.96	\$	2,341,707.96
2070	APPROP FOR CONST REPAYMENTS	\$	187,211.05	\$	187,211.05
2080	UNAPPROPRIATED EARNED SURPLUS	\$	5,185,190.45	\$	5,568,584.59
2150	RESTRICTED (APPROP) SURPLUS	\$	641,706.36	\$	192,764.36
PROFIT & (LOSS)		\$	1,054,954.09	\$	151,196.20
4340	MISC DEBITS TO SURPLUS	\$	531,639.25	\$	531,639.25
4350	ILO TAXES	\$	-	\$	45,576.00
TOTAL SURPLUS		\$	8,879,130.66	\$	7,864,248.91

LONG TERM DEBT

2210	BONDS	\$	450,000.00	\$	450,000.00
2310	NOTES PAYABLE	\$	-	\$	-

Date: 03/25/2024 - Merrimac Municipal Light Dept.

Time: 12:39:35 BALANCE SHEET CUR & LAST Page: 3

G/L ACCOUNT	DESCRIPTION	Actual YTD Thru Per	History Current YTD
		2023	2022
TOTAL BOND AND NOTES		\$ 450,000.00	\$ 450,000.00

## CURRENT &amp; ACCRUED LIABILI

2320	ACCOUNTS PAYABLE	\$	539,968.13	\$	(228,716.90)
2350	CONSUMER DEPOSITS	\$	106,725.10	\$	112,852.07
2420	MISC CUR & ACC LIAB	\$	20,069.21	\$	20,176.80

TOTAL CURRENT & ACCRUED L		\$	666,762.44	\$	(95,688.03)
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## RESERVES

2520	CUSTOMERS ADVANCE FOR CONST.	\$	-	\$	-
2521	CUSTOMER ADV FR CONST	\$	1,220.67	\$	1,220.67
2530	OPEB LIABILITY	\$	243,116.00	\$	103,049.00
2580	ACCRUED INTEREST	\$	24,702.00	\$	24,702.00
2585	COMPENSATED ABSENCES	\$	7,303.00	\$	2,053,054.00
2590	NET PENSION LIABILITY	\$	1,576,947.00	\$	-
2591	DEF INFLOWS RELATED TO PENSION	\$	481,064.00	\$	-
2600	RES. UNCOLLECTIBLE ACCT.	\$	13,586.20	\$	13,586.20
2625	DEF INFLOW RELATED TO OPEB	\$	90,960.00	\$	215,102.00

TOTAL RESERVES		\$	2,438,898.87	\$	2,410,713.87
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2710	CONTRIB IN AID OF CONST	\$	2,159,840.10	\$	2,162,554.87
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TOTAL CONTRIBUTIONS		\$	2,159,840.10	\$	2,162,554.87
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TOT LIABILITIES & OTHER C		\$	14,594,632.07	\$	12,791,829.62
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Time: 12:39:35	INCOME STATEMENT CUR & LAST	Page: 1	Column2	Column4	Column6	Column8
G/L ACCOUNT	DESCRIPTION	CURRENT PD	CURRENT PD	CURRENT YTD	CURRENT YTD	
		THIS YEAR	LAST YEAR	THIS YEAR	LAST YEAR	
		DEC 2023	DEC 2022	2023 (12 MTHS)	2022 (12 MTHS)	
<b>INCOME</b>						
4150	SALES-MERCHAND., JOBBING, CONT	\$ (706.80)	\$ -	\$ (4,935.25)	\$ -	
4190	INTEREST INCOME	\$ 131,335.76	\$ (67,313.10)	\$ 467,193.11	\$ (516,189.60)	
4401	RATE B SALES	\$ 297,432.00	\$ 247,551.46	\$ 3,895,317.91	\$ 3,631,656.53	
4402	RATE C SALES	\$ 21,655.17	\$ 17,271.57	\$ 244,829.97	\$ 233,753.56	
4421	RATE F1 SALES	\$ 31,136.27	\$ 29,881.09	\$ 376,796.85	\$ 368,368.91	
4422	RATE E SALES	\$ -	\$ -	\$ -	\$ -	
4423	RATE F SALES	\$ 22,012.42	\$ 19,358.63	\$ 274,146.66	\$ 264,769.28	
4424	RATE F2 SALES	\$ 14,494.38	\$ 24,312.22	\$ 179,369.28	\$ 168,609.59	
4440	MUNICIPAL SALES-ST LIGHTS	\$ 487.24	\$ 487.24	\$ 6,334.12	\$ 5,846.88	
4441	MUNICIPAL SALES	\$ 6,716.45	\$ 5,431.76	\$ 83,844.37	\$ 111,611.36	
4442	MUNICIPAL SALES DEMAND	\$ 18,454.53	\$ 32,802.93	\$ 235,999.87	\$ 227,272.46	
4451	RATE G	\$ 1,210.69	\$ 1,219.93	\$ 14,628.67	\$ 16,634.36	
4540	RENT FROM ELECTRIC PROPERTY	\$ -	\$ -	\$ -	\$ -	
4541	SALES TAX	\$ 2,796.35	\$ 3,215.24	\$ 12,895.47	\$ 10,881.74	
4560	OTHER ELECTRIC REVENUES	\$ 34.20	\$ 24,030.06	\$ 242,377.67	\$ 101,966.59	
4561	RCS SALES	\$ 911.00	\$ 611.00	\$ 6,051.73	\$ 7,356.00	
4565	ERROR DISC ACCOUNT	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL INCOME</b>		\$ 547,969.66	\$ 338,860.03	\$ 6,034,850.43	\$ 4,632,537.66	

**EXPENSES**

4030	DEPRECIATION EXPENSE	\$ 28,399.77	\$ -	\$ 341,238.24	\$ 284,627.70	
4270	INTEREST ON BONDS & NOTES	\$ -	\$ -	\$ -	\$ -	
4310	OTHER INTEREST EXPENSE	\$ 979.66	\$ -	\$ 1,285.27	\$ -	
5550	PURCHASED POWER	\$ 250,665.33	\$ 33.95	\$ 2,659,716.47	\$ 2,834,921.73	
5570	OTHER POWER SUPPLY EXPENSES	\$ 29,255.67	\$ 3,192.57	\$ 832,439.51	\$ 46,346.96	
5810	OPERATION LABOR	\$ -	\$ -	\$ -	\$ -	
5820	OPERATION SUPPLIES AND EXPENSE	\$ 647.50	\$ 1,110.00	\$ 4,304.03	\$ 1,110.00	
5830	OVERHEAD LINE EXPENSE	\$ -	\$ 408.16	\$ 2,425.82	\$ 6,408.42	
5840	UNDERGROUND LINE EXPENSE	\$ 113.67	\$ 1,480.89	\$ 11,360.02	\$ 20,674.22	
5850	ST. LGHT. + SIG. SYS. EXPENSES	\$ 490.57	\$ -	\$ 5,096.68	\$ 9,407.73	
5860	METER EXPENSES	\$ -	\$ -	\$ 3,269.89	\$ 6,262.47	
5870	CUSTOMER'S INSTALL. EXPENSES	\$ 93.23	\$ 189.88	\$ 1,051.37	\$ 3,771.37	
5880	MISC DISTR- CLOTHING	\$ 754.68	\$ -	\$ 4,629.60	\$ 14,169.20	
5881	BUILDING MAINTENANCE	\$ 2,999.27	\$ 2,634.15	\$ 21,560.18	\$ 16,712.95	
5882	MISC DISTR- SUPPLIES/ MISC	\$ -	\$ 350.63	\$ 6,507.89	\$ 1,976.36	
5900	MAINT SUPERVISION & ENG	\$ -	\$ -	\$ 6,177.74	\$ -	
5910	MAINT. OF STRUCTURES	\$ -	\$ -	\$ 100.00	\$ -	
5920	MAINT. OF STATION EQUIPMENT	\$ 2,389.11	\$ 1,655.88	\$ 10,624.56	\$ 9,205.63	
5930	MAINT. OF OVERHEAD LINES	\$ -	\$ 8,839.94	\$ 26,856.08	\$ 107,660.90	
5931	MAINT. - POLICE DETAIL	\$ -	\$ -	\$ 10,459.84	\$ 2,159.36	
5940	MAINT. OF UNDERGROUND LINES	\$ -	\$ -	\$ -	\$ -	
5950	MAINT. OF LINE TRANSFORMERS	\$ -	\$ -	\$ 14,700.00	\$ 1,301.85	
5960	MAINT. OF ST. LGHT. + SIG. SYS	\$ -	\$ -	\$ -	\$ -	
5970	MAINT. OF METERS	\$ -	\$ -	\$ 108.33	\$ -	
5980	MAINT. OF MISC. DISTR. PLANT	\$ 2,177.58	\$ 3,579.35	\$ 105,038.69	\$ 69,392.47	
5990	Debt Interest	\$ -	\$ -	\$ 2,241.65	\$ -	

Date: 03/25/2024 - Merrimac Municipal Light Dept.

Time: 12:39:35	INCOME STATEMENT CUR & LAST	Page: 2	Column2	Column4	Column6	Column8
G/L ACCOUNT	DESCRIPTION	CURRENT PD	CURRENT PD	CURRENT YTD	CURRENT YTD	
		THIS YEAR	LAST YEAR	THIS YEAR	LAST YEAR	
		DEC 2023	DEC 2022	2023 (12 MTHS)	2022 (12 MTHS)	
5995	Debt Principal	\$ -	\$ -	\$ -	\$ -	
9020	METER READING EXPENSES	\$ 672.36	\$ 1,526.80	\$ 5,542.04	\$ 12,182.14	
9030	CUST. RECORD + COLLECTION EXP.	\$ 857.79	\$ 2,809.00	\$ 21,078.58	\$ 92,787.15	
9040	UNCOLLECTIBLE ACCOUNTS	\$ -	\$ -	\$ -	\$ -	
9120	DEMONSTRATING AND SELLING EXP	\$ -	\$ -	\$ 1,649.82	\$ -	
9130	ADVERTISING EXPENSE	\$ 134.54	\$ -	\$ 11,219.22	\$ 3,763.80	
9160	MISC. SALES EXPENSES	\$ 297.92	\$ -	\$ 1,382.16	\$ -	
9200	ADMIN AND GENERAL SALARIES	\$ 36,041.44	\$ 18,191.25	\$ 435,655.75	\$ 270,020.58	
9210	OFFICE SUPPLIES AND EXPENSES	\$ 4,797.45	\$ 5,717.33	\$ 126,654.43	\$ 74,052.55	
9230	OUTSIDE SERVICES- MEMBERSHIPS	\$ 5,591.07	\$ 2,651.23	\$ 91,187.26	\$ 36,920.29	

9231	MASS-SAVE, INC.	\$ 75.00	\$ -	\$ 3,135.00	\$ -
9232	OUTSIDE SERVICES-COLLECTIONS	\$ -	\$ -	\$ 58.31	\$ 33.32
9233	OUTSIDE SERVICES- LEGAL	\$ -	\$ 525.40	\$ 28,829.29	\$ 18,586.87
9234	OUTSIDE SERVICES-CONSULTING	\$ 7,103.34	\$ -	\$ 34,282.19	\$ 30,109.50
9240	PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -
9250	INJURIES AND DAMAGES	\$ 994.00	\$ -	\$ 14,309.00	\$ 21,785.37
9260	EMPLOYEE PENSIONS AND BENEFITS	\$ 9,268.68	\$ 7,008.89	\$ 108,205.26	\$ 445,309.90
9280	REGULATORY COMMISSION EXPENSES	\$ -	\$ -	\$ 2,147.34	\$ -
9300	MISC. GENERAL EXPENSES	\$ -	\$ 237.50	\$ 911.91	\$ 5,180.39
9310	RENTS	\$ -	\$ -	\$ -	\$ 25.25
9320	MAINT. OF GENERAL PLANT	\$ -	\$ 2,536.85	\$ (197.84)	\$ 3,920.10
9330	TRANSPORTATION- MAINTENANCE	\$ 1,653.27	\$ 689.88	\$ 15,597.34	\$ 12,733.58
9331	TRANSPORTATION-PARTS	\$ -	\$ 310.02	\$ 2,620.50	\$ 7,784.30
9332	TRANSPORTATION- FUEL	\$ 555.22	\$ -	\$ 3,785.83	\$ 8,195.53
9333	TRANSPORTATION- CAR ALLOWANCE	\$ -	\$ -	\$ 651.09	\$ 1,841.52
TOTAL EXPENSES		\$ 387,008.12	\$ 65,679.55	\$ 4,979,896.34	\$ 4,481,341.46
PROFIT OR (LOSS)		\$ 160,961.54	\$ 273,180.48	\$ 1,054,954.09	\$ 151,196.20

Town of Merrimac Planning Board

Annual Report 2023

In Fiscal Year 2023, several developments in the town under authority of the Planning Board were newly approved or while others are still in progress.

The end of year status of ongoing projects previously approved by the Board and subject to continued construction oversight are as follows;

Abbey Road (22-32 Bear Hill Road) – Construction at this 13-home single-family subdivision has continued throughout the fiscal year. It is expected that the project will be completed in spring of 2024. Thus, in the next year the Board will oversee final site completion.

Merrimac Crossing (118 E. Main Street) – Construction continued throughout 2023.

Regency Mixed-Use (One Jana Way) – Construction on this project has continued throughout the fiscal year. Construction of the seven condominium units is nearly complete as is construction of the remaining commercial building.

Manufacturing Building (51 E. Main Street) – The Planning Board opened a public hearing on November 1, 2022 for this special permit and site plan review for the development of an industrial building with associated, but action was subject to several delays at the request of the applicant and due to lack of quorum for the Planning Board. The Planning Board has continued its review of the special permit and site plan review. The applicant has continued to make revisions to the proposed plan based on the comments received by the residents and the Planning Board.

Stormwater Management Violation (1 High St.) – The site continues to be monitored. It remains stable as the board awaits receipt of a plan for remediation and future development.

There were three Approval Not Required Plans (73 Birch Meadow Road, 6 Brush Hill Road, and 60 River Road) submitted to the Board during fiscal year 2023. The Board collected \$1,150 in filing fees for its review activities in Fiscal Year 2023.

In other business, the Planning Board held a public hearing on April 18, 2023 to amend the Zoning Bylaw by deleting the word “Selectmen” each time it appears in said bylaw and inserting the term “Select Board” in place thereof, and further, deleting the words “Board of Selectmen” each time it appears and inserting in place thereof the term “Select Board”. The Board presented a positive recommendation for this article to the Board of Selectmen.

Planning Board members are participating in the process to update the 2002 Master Plan which is anticipated will be ready for board approval by the end of 2024. The board also has been appraised of the Zoning bylaw changes necessary to comply with the state MBTA Communities legislation and will hold a public hearing on these changes when ready.

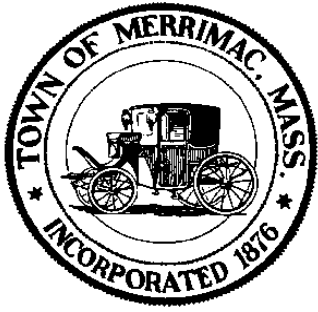
In June 2023, the Planning Board hired Shayla Wells to fill the previously open position as the Planning Board Administrative Assistant.

Sandra Venner continues in her role to serve as chairperson and Karol Flannery as vice-chair. Sandra Venner serves as the representative to the Affordable Housing Board of Trustees. Thomas Abisalih is the representative to the Merrimac Valley Planning Commission.

Respectfully Submitted by,

Shayla Wells

- Sandra Venner      Term expires 2024
- Karol Flannery    Term expires 2025
- Dennis Brodie     Term expires 2026
- Thomas Abisalih   Term expires 2027
- David Cressman    Term expires 2028
- Keith Pollman     Alternate for Special Permits



**TOWN OF MERRIMAC**  
**Town Administrator, Finance Director**  
4 School Street  
Merrimac, MA 01860  
Phone (978) 346-0524  
E-Mail: [cmcleod@townofmerrimac.com](mailto:cmcleod@townofmerrimac.com)

**Honorable Select Board**  
**Town of Merrimac**  
**Massachusetts, 01860**

Honorable Select Board,

In accordance with the requirements of the Massachusetts General Laws, the Annual Financial Report of the Town Accountant for the Town of Merrimac, for the fiscal year ended June 30, 2023 is herewith submitted.

The data represents a fair and accurate presentation in all material aspects of the Town's financial position and the results of its operations. Disclosures necessary to enable the reader to gain an understanding of the Town's financial affairs have been presented. Included are schedules on debt issue and servicing, a detailed listing of revenues and expenditures, a balance sheet for all fund types and account groups, and a combined statement of cash flows.

The reports are based on information recorded using the Uniform Municipal Accounting System (UMAS) of the Massachusetts Department of Revenue. The same information is used to prepare the Schedule A.

An audit of the Town's financial records by Roselli, Clark & Associates, has been completed and the results of this audit are available in my office for public inspection. The books of the Town are also open for public inspection during normal business hours.

Respectfully submitted,

Carol A. McLeod  
Town Administrator, Finance Director



**TOWN OF MERRIMAC**

**COMBINED BALANCE SHEET - ALL FUNDS TYPES AND ACCOUNT GROUPS  
AS OF JUNE 30, 2023  
(UNAUDITED)**

	Governmental Fund Types		Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	Long-term Debt			
<b>ASSETS</b>									
Cash and cash equivalents	2,474,238.55	1,189,992.64	41,715.14	7,889,285.18	4,658,378.66				16,253,610.17
Investments									0.00
Receivables:									
Personal property taxes	1,088.76								1,088.76
Real estate taxes	265,702.90								265,702.90
Allowance for abatements and exemptions	(131,860.08)								(131,860.08)
Tax liens	682,991.84								682,991.84
Deferred taxes									0.00
Motor vehicle excise	125,710.13								125,710.13
Other excises									0.00
User fees									0.00
Utility liens added to taxes				310,036.42					310,036.42
Departmental				4,365.48					4,365.48
Special assessments				61,512.61					61,512.61
Due from other governments									0.00
Other receivables	116,693.46								116,693.46
Foreclosures/Possessions	358,591.68								358,591.68
Prepays									0.00
Due to/from other funds								11,665,489.00	11,665,489.00
Working deposit									0.00
Inventory									0.00
Fixed assets, net of accumulated depreciation									0.00
Amounts to be provided - payment of bonds									0.00
Amounts to be provided - vacation/sick leave									0.00
<b>Total Assets</b>	<b>3,893,157.24</b>	<b>1,189,992.64</b>	<b>41,715.14</b>	<b>8,265,199.69</b>	<b>4,658,378.66</b>	<b>0.00</b>	<b>11,665,489.00</b>	<b>11,665,489.00</b>	<b>29,713,932.37</b>
<b>LIABILITIES AND FUND EQUITY</b>									
Liabilities:									
Warrants payable									0.00
Accounts payable									0.00
Accrued payroll									0.00
Withholdings									0.00
Accrued claims payable									0.00
Due to/from other funds									0.00
Due to other governments									0.00
Other liabilities									0.00
Deferred revenue:									
Real and personal property taxes	134,931.58								134,931.58
Tax liens	682,991.84								682,991.84
Deferred taxes									0.00
Foreclosures/Possessions	358,591.68								358,591.68
Motor vehicle excise	125,710.13								125,710.13
Other excises									0.00
User fees									0.00
Utility liens added to taxes				310,036.42					310,036.42
Other				4,365.48					4,365.48

	Governmental Fund Types		Proprietary Fund Types		Fiduciary Fund Types		Account Groups	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	Long-term Debt		
Departmental								
Special assessments				61,512.61				61,512.61
Due from other governments								0.00
Other receivables	116,693.46							116,693.46
Deposits receivable								0.00
Prepaid taxes/fees								0.00
Tailings								0.00
IBNR								0.00
Agency Funds								0.00
Notes payable								0.00
Bonds payable							11,665,489.00	11,665,489.00
Vacation and sick leave liability								0.00
<b>Total Liabilities</b>	<b>1,418,918.69</b>	<b>0.00</b>	<b>0.00</b>	<b>375,914.51</b>	<b>0.00</b>	<b>0.00</b>	<b>11,665,489.00</b>	<b>13,460,322.20</b>
<b>Fund Equity:</b>								
Reserved for encumbrances	900.10			3,042.94				3,943.04
Reserved for expenditures				20,000.00				20,000.00
Reserved for continuing appropriations	1,677,215.12			6,818,951.13				8,496,166.25
Reserved for petty cash	1,425.00			100.00				1,525.00
Reserved for debt service				91,763.75				91,763.75
Undesignated fund balance	794,698.33	1,189,992.64	41,715.14	955,427.36	4,658,378.66			7,640,212.13
Unreserved retained earnings								0.00
Investment in capital assets								0.00
<b>Total Fund Equity</b>	<b>2,474,238.55</b>	<b>1,189,992.64</b>	<b>41,715.14</b>	<b>7,889,285.18</b>	<b>4,658,378.66</b>	<b>0.00</b>	<b>0.00</b>	<b>16,253,610.17</b>
<b>Total Liabilities and Fund Equity</b>	<b>3,893,157.24</b>	<b>1,189,992.64</b>	<b>41,715.14</b>	<b>8,265,199.69</b>	<b>4,658,378.66</b>	<b>0.00</b>	<b>11,665,489.00</b>	<b>29,713,932.37</b>

TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>ASSETS</b>			
01-000-1020-000000	Petty cash	1,425.00	
01-000-1040-000000	Cash unrestricted checking	2,472,813.55	
	<b>Total cash and cash equivalents</b>	<b>2,474,238.55</b>	
<b>Receivables</b>			
01-000-1210-202300	Personal property-2023	412.03	
01-000-1210-202200	Personal property-2022	352.29	
01-000-1210-202100	Personal property-2021	101.97	
01-000-1210-202000	Personal property-2020	102.87	
01-000-1210-000000	Personal property-prior years	119.60	
01-000-1220-202300	Real estate-2023	253,229.79	
01-000-1220-202200	Real estate-2022	5,127.49	
	<b>Property taxes receivable</b>	<b>259,446.04</b>	
01-000-1220-000000	Supplemental real estate		
	<b>Misc. non-reoccurring receivable</b>	<b>7,345.62</b>	
<b>Overlay</b>			
01-000-1230-000000	Allowance for abatements & exemptions		131,860.08
	<b>Total allowance for abate &amp; exemptions</b>		<b>131,860.08</b>
01-000-1240-000000	Tax liens receivable	682,991.84	
01-000-1880-000000	Tax foreclosures	358,591.68	
	<b>Total tax liens and foreclosures</b>	<b>1,041,583.52</b>	
01-000-1260-202300	Motor vehicles excise-2023	71,663.27	
01-000-1260-202200	Motor vehicles excise-2022	23,803.96	
01-000-1260-202100	Motor vehicles excise-2021	9,174.36	
01-000-1260-202000	Motor vehicles excise-2020	5,550.47	
01-000-1260-000000	Motor vehicles excise-prior years	15,518.07	
	<b>Total motor vehicle excise</b>	<b>125,710.13</b>	
01-000-1340-000000	Departmental A/R-ambulance	116,693.46	
	<b>Total user charges</b>	<b>116,693.46</b>	
01-000-1720-000000	Due from Commonwealth		
Total Asset		<b>4,025,017.32</b>	<b>131,860.08</b>
<b>LIABILITIES</b>			
<b>DEFERRED REVENUE</b>			
01-000-2610-000000	Real & personal property		134,931.58
01-000-2622-000000	Tax liens & litigation		682,991.84
01-000-2623-000000	Tax foreclosures		358,591.68
01-000-2630-000000	Motor vehicle excise		125,710.13
01-000-2654-000000	Departmental-ambulance		116,693.46
	<b>Total deferred revenue</b>		<b>1,418,918.69</b>
<b>FUND BALANCES</b>			
01-000-3211-000000	Reserve for encumbrances		900.10
01-000-3250-000000	Reserved for other-petty cash		1,425.00
01-000-3295-000000	Reserved for continued appropriation		1,677,215.12
	<b>Total reserved</b>		<b>1,679,540.22</b>
01-000-3590-000000	Unrestricted/undesignated fund balance		<b>794,698.33</b>
	<b>Total Fund Balance</b>		<b>2,474,238.55</b>
<b>TOTAL</b>		<b>4,025,017.32</b>	<b>4,025,017.32</b>

**TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)**

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>FUND # 20</b>			
<b>RECEIPTS RESERVED - OTHER</b>			
20-000-1040-000000	Cash unrestricted	40,452.86	
20-000-1060-000000	Cash restricted	42,155.12	
20-000-3580-203303	F/B Title V repayments principal only		23,627.80
20-000-3590-203301	F/B Sale of bond premiums		3,927.32
20-000-3590-203316	F/B Sale of real estate		20,402.40
20-171-3590-203307	F/B Conservation		2,502.58
20-172-3590-203302	F/B Open Space preservation		16,004.88
20-241-3590-203309	F/B Code enforcement/municipal hearings		100.00
20-420-3590-203304	F/B Highway transportation Infrastructure		1,443.00
20-491-3580-203300	F/B Sale of cemetery lots		14,600.00
	<b>Total Other Receipts Reserved</b>	<b>82,607.98</b>	<b>82,607.98</b>
<b>FUND # 21</b>			
<b>RECEIPTS RESERVED - CABLE ACCESS</b>			
21-000-1040-000000	Cash unrestricted	543,342.25	
21-199-3590-213301	F/B Cable TV grant old		7,599.37
21-199-3590-213312	F/B Cable PEG Access		30,000.00
21-199-3590-213313	F/B Cable TV grant		505,742.88
	<b>Total Receipts Reserved - Cable TV</b>	<b>543,342.25</b>	<b>543,342.25</b>
<b>FUND # 23</b>			
<b>GIFTS</b>			
23-000-1040-000000	Cash unrestricted	78,648.43	
23-000-3590-233588	F/B Monument		3,174.89
23-124-3590-233582	F/B Commission on Disabilities		5,830.95
23-146-3590-233586	F/B Elder/disabled		2,737.54
23-171-3590-233588	F/B Conservation		5,000.00
23-210-3590-233583	F/B Police		256.55
23-220-3590-233589	F/B Fire		4,515.91
23-422-3590-233588	F/B Highway paving		25,707.98
23-491-3590-233588	F/B Cemetery		700.00
23-541-3590-233581	F/B Council on Aging		15,688.67
23-610-3590-233587	F/B Library		6,201.07
23-630-3590-233588	F/B Playground		7,834.87
23-650-3590-233588	F/B Parks		1,000.00
	<b>Total Gifts</b>	<b>78,648.43</b>	<b>78,648.43</b>
<b>FUND # 24</b>			
<b>REVOLVING 53E 1/2</b>			
24-000-1040-000000	Cash unrestricted	220,667.11	
24-145-3590-243577	F/B Tax title	864.71	
24-176-3590-243569	F/B Zoning Board of Appeals		4,517.80
24-241-3590-243573	F/B Zoning/Building code enforcement		20,240.34
24-241-3590-243578	F/B Inspectional services		191,035.69
24-510-3590-243579	F/B Board of Health code enforcement		5,737.99
	<b>Total 53E 1/2 Revolving</b>	<b>221,531.82</b>	<b>221,531.82</b>

**TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)**

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>FUND # 25</b>			
<b>REVOLVING - OTHER</b>			
25-000-1040-000000	Cash unrestricted	105,957.75	
25-000-3590-253565	F/B Insurance <\$150K		2,052.29
25-171-3590-253567	F/B Wetlands		32,584.30
25-210-3590-253562	F/B Police firearms \$5K	162.50	
25-302-3590-253536	F/B Pentucket grounds \$50K		71,483.66
	<b>Total Other Revolving</b>	<b>106,120.25</b>	<b>106,120.25</b>
<b>FUND # 28</b>			
<b>GRANTS - STATE</b>			
28-000-1040-000000	Cash unrestricted		37,049.57
28-122-3590-283544	F/B Recycling (RDP)		2,925.09
28-124-3590-280022	F/B ADA MOD Church St sidewalks	45,000.00	
28-155-3590-283599	FB Town Hall CC IT tech assessment		16,500.00
28-161-3590-283527	F/B Clerk extended polling hours		11,919.28
28-192-3590-283597	F/B Emergency shelter generator	8,300.00	
28-210-3590-280003	F/B Police MED project		2,874.07
28-210-3590-280006	F/B Police Muni Road Safety (MRS)	1,044.05	
28-210-3590-283516	F/B Police ALERRT	4,291.20	
28-210-3590-283539	F/B Police bullet proof vests	12,928.74	
28-210-3590-283554	F/B Police 911 training/ EMD	6,710.12	
28-210-3590-283555	F/B Police 911 support & incentive		687.14
28-220-3590-283533	F/B Fire safety		4,980.72
28-220-3590-283582	F/B Fire SAFE		7,760.68
28-231-3590-283596	F/B ambulanc AED equipment		1,871.25
28-241-3590-283595	F/B DHCD housing needs zoning bylaws	14,577.50	
28-302-3590-283528	F/B Sweetsir School alarm earmark	20,297.00	
28-541-3590-283525	F/B COA Elder Affairs Fomula		1,429.63
28-543-3590-283590	F/B Veteran Heritage		2,420.00
28-543-3590-283594	F/B Veteran COLA		3,318.00
28-610-3590-283532	F/B Library MEGLIG		19,056.17
28-699-3590-283524	F/B Cultural arts		357.01
	<b>Total State Grants</b>	<b>113,148.61</b>	<b>113,148.61</b>
<b>FUND # 29</b>			
<b>GRANTS - FEDERAL</b>			
29-000-1040-000000	Cash unrestricted	195,818.69	
29-000-3590-290016	F/B FEMA 2021 EMPG		2,609.25
29-000-3590-293520	F/B CARES Act (CvRF)		196,374.44
29-420-3590-290087	F/B Highay Mill Street hazard culvert mitigation	5,040.00	
29-420-3590-293521	F/B Bear Hill culvert improvement		1,875.00
	<b>Total Federal Grants</b>	<b>200,858.69</b>	<b>200,858.69</b>
<b>FUND # 30</b>			
<b>CHAPTER 90</b>			
30-000-1040-000000	Cash unrestricted		
30-000-1720-000000	Due from Comm of Mass-Chapter 90		
	<b>Total Chapter 90</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND # 35</b>			
<b>CAPITAL PROJECTS</b>			
35-000-1040-000000	Cash Unrestricted Checking	16,323.41	
35-192-3590-353426	F/B Police station construction		5,492.72
35-220-3590-353432	F/B Fire ernescue vehicle		8,270.69
35-420-3590-353433	F/B DPW vehicle		2,560.00
	<b>Total Capital Projects</b>	<b>16,323.41</b>	<b>16,323.41</b>

**TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)**

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>FUND # 40</b>			
<b>WATER CAPITAL PROJECTS</b>			
40-000-1040-000000	Cash unrestricted	25,391.73	
40-450-3590-403402	F/B Water E Main St station repair ATM04/08 A12		18,754.50
40-450-3590-403431	F/B Water Bear Hill well replacement STM10/18 A6		6,637.23
	<b>Total Water Capital Projects</b>	<b>25,391.73</b>	<b>25,391.73</b>
<b>FUND # 60</b>			
<b>WATER ENTERPRISE</b>			
60-000-1020-000000	Cash petty	50.00	
60-000-1040-000000	Cash unrestricted	352,400.82	
60-000-1310-000000	Water user charges receivable	40,957.81	
60-000-1331-000000	Water liens receivable	2,055.64	
60-000-2651-000000	Water user charges deferred revenue		40,957.81
60-000-2653-000000	Water liens deferred revenue		2,055.64
60-000-3211-000000	Water reserved for encumbrances		170.94
60-000-3250-000000	Water reserved for petty cash		50.00
60-000-3295-000000	Water reserved for continued appropriation		256,713.01
60-000-3590-000000	Water retained earnings		95,516.87
	<b>Total Water Enterprise</b>	<b>395,464.27</b>	<b>395,464.27</b>
<b>FUND # 61</b>			
<b>WASTEWATER ENTERPRISE</b>			
61-000-1020-000000	Cash petty	50.00	
61-000-1040-000000	Cash unrestricted	1,624,553.46	
61-000-1310-000000	Wastewater user charges receivable	43,885.83	
61-000-1332-000000	Wastewater liens receivable	2,309.84	
61-000-1410-000000	Wastewater betterment unapportioned receivable	61,512.61	
61-000-2651-000000	Wastewater user charges deferred revenue		43,885.83
61-000-2653-000000	Wastewater liens deferred revenue		2,309.84
61-000-2660-000000	Wastewater special assessment deferred revenue		61,512.61
61-000-3211-000000	Wastewater reserved for encumbrances		2,872.00
61-000-3240-000000	Wastewater reserved for expenditures		20,000.00
61-000-3250-000000	Wastewater reserved for petty cash		50.00
61-000-3295-000000	Wastewater reserved for continued appropriation		1,191,914.85
61-000-3300-000000	Wastewater reserved for betterments		91,763.75
61-000-3590-000000	Wastewater retained earnings		318,002.86
	<b>Total Wastewater Enterprise</b>	<b>1,732,311.74</b>	<b>1,732,311.74</b>
<b>FUND # 67</b>			
<b>ELECTRIC ENTERPRISE</b>			
67-000-1040-000000	Cash unrestricted	5,912,230.90	
67-000-1310-000000	Electric user charges receivable	225,192.78	
67-000-2651-000000	Electric user charges deferred revenue		225,192.78
67-000-3295-000000	Electric reserved for continued appropriation		5,370,323.27
67-000-3590-000000	Electric retained earnings		541,907.63
	<b>Total Light Enterprise</b>	<b>6,137,423.68</b>	<b>6,137,423.68</b>
<b>FUND # 75</b>			
<b>OTHER POST EMPLOYMENT BENEFITS TRUST (OPEB)</b>			
75-000-1060-000000	Cash restricted	2,663,931.45	
75-000-3580-753375	Electric OPEB		537,522.26
75-000-3580-753377	General OPEB		1,688,575.94
75-000-3580-753378	Water OPEB		167,160.82
75-000-3580-753379	Wastewater OPEB		270,672.43
	<b>Total OPEB Trust</b>	<b>2,663,931.45</b>	<b>2,663,931.45</b>

**TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)**

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>FUND # 80</b>			
<b>TRUSTS</b>			
80-000-1040-000000	Cash unrestricted - expendable	265,132.22	
80-000-1060-000000	Cash restricted - non-expendable	381,116.71	
80-000-3590-803311	Affordable housing		100,181.30
80-210-3590-803566	Police drug forfeiture	947.92	
80-491-3580-803352	Cemetery perpetual care Armstrong/McGinnis - non-expendable		5,000.00
80-491-3580-803353	Cemetery perpetual Sweetsir - non-expendable		5,000.00
80-491-3580-803358	Cemetery perpetual Harry Robinson - non-expendable		1,500.00
80-491-3580-803370	Cemetery perpetual - non-expendable		341,816.71
80-491-3580-803376	Cemetery Amos Weed Kimball Park - non-expendable		2,000.00
80-491-3590-803352	Cemetery Armstrong McGinnis perpetual care expendable		78.39
80-491-3590-803353	Cemetery perpetual Sweetsir expendable		1,566.16
80-491-3590-803358	Cemetery perpetual Harry Robinson expendable		2,275.49
80-491-3590-803370	Cemetery perpetual care expendable		156,382.96
80-610-3580-803354	Library Albert Wadleigh - non-expendable		2,000.00
80-610-3580-803355	Library Thomas Hoyt - non-expendable		16,000.00
80-610-3580-803357	Library books - non-expendable		6,800.00
80-610-3590-803354	Library Albert Wadleigh expendable		1,441.94
80-610-3590-803355	Library Thomas Hoyt expendable		2,052.93
80-610-3590-803357	Library books expendable		1,848.96
80-650-3580-803371	Judith Kimball park - non-expendable		1,000.00
80-650-3590-803371	Judith Kimball park - expendable		95.53
80-650-3590-803376	Amos Weed Kimball park expendable		156.48
	<b>Total Trusts</b>	<b>647,196.85</b>	<b>647,196.85</b>
<b>FUND # 82</b>			
<b>STABILIZATION</b>			
82-000-1060-000000	Cash restricted	1,307,845.16	
82-000-3580-823380	Stabilization		998,999.67
82-000-3580-823381	Ambulance stabilization		635.42
82-000-3580-823382	Capital stabilization		308,210.07
	<b>Total Stabilization</b>	<b>1,307,845.16</b>	<b>1,307,845.16</b>
<b>FUND # 90</b>			
<b>AGENCY</b>			
90-000-1040-000000	Cash unrestricted		18,769.31
90-161-2580-903564	Clerk dog licenses		60.00
90-210-2580-903561	Police details	20,734.31	
90-220-2580-903523	Fire COVID-19 watch details		1,905.00
	<b>Total Agency</b>	<b>20,734.31</b>	<b>20,734.31</b>
<b>FUND # 91</b>			
<b>ESCROWS</b>			
91-000-1040-000000	Cash unrestricted	59,122.43	
91-171-2550-913660	Conservation Flats at Merrimac Square		1,501.33
91-175-2550-913601	Plan Board - Bozek/Equestrian Estates		385.72
91-175-2550-913616	Plan Board - Birchmeadow Estates		3,489.07
91-175-2550-913636	Plan Board - Pondelli / MJS Trust / Emery / Sunset Terr		5,000.00
91-175-2550-913650	Plan Board - BeWell Organic Medicine		7,001.20
91-175-2550-913654	Plan Board - Merrimac Housing Crossing/118 E Main St		8,588.03
91-175-2550-913658	Plan Board - Fitzgerald/Abbey Rd		8,356.87
91-175-2550-913659	Plan Board - 1 High St remediation		4,711.35
91-175-2550-913661	Plan Board - Jana Properties		8,269.73
91-175-2550-913662	Plan Board - NSD 2 Real Estate LLC/51 E Main St		10,139.42
91-176-2550-913651	Appeals Board - Police station		168.00
91-176-2550-913657	Appeals Board - CH40B		1,511.71
	<b>Total Escrows</b>	<b>59,122.43</b>	<b>59,122.43</b>
<b>FUND # 99</b>			
<b>LONG-TERM DEBT</b>			
90-000-1996-000000	Amounts to be provided for long-term debt	11,665,489.00	
99-000-2900-610904	\$4.231M Inside FY24		85,000.00
99-000-2900-992923	\$3.971M Inside FY23-FY24		15,000.00
99-000-2900-992929	\$7.8951M Inside FY38-FY44		7,365,000.00
99-000-2900-992930	\$1.695M Inside FY27-40		1,590,000.00
99-000-2940-601004	\$1.6M Outside FY49		1,450,469.00
99-000-2940-992920	\$2.38M Outside FY20-FY28		375,000.00
99-000-2940-992923	\$3.971M Outside FY23-FY24		185,000.00
99-000-2940-992924	\$860K Outside FY23		600,020.00
	<b>Total Long-Term Debt</b>	<b>11,665,489.00</b>	<b>11,665,489.00</b>

**TOWN OF MERRIMAC**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**GENERAL FUND**  
**FOR FISCAL YEAR ENDING JUNE 30, 2023**  
**(UNAUDITED)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Operating</u>	<u>Specials Articles</u>	<u>Actual Adjusted</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>						
Property Taxes	\$ 16,605,050	\$ 17,016,866	\$ 16,789,662		\$ 16,871,115	\$ (145,751)
Excise Taxes	1,050,000	1,050,000	1,066,569		1,066,569	16,569
Tax Title	-	-	101,911		101,911	101,911
Penalties and Interest	38,000	38,000	44,702		44,702	6,702
Payments in Lieu of Tax	1,300	1,300	1,289		1,289	(11)
Departmental Charges for Services	573,000	573,000	596,167		596,167	23,167
Fees	54,000	54,000	46,127		46,127	(7,873)
Rentals	129,000	129,000	145,804		145,804	16,804
Licenses and Permits	80,000	80,000	68,070		68,070	(11,930)
Fines	21,000	21,000	25,702		25,702	4,702
Investment Income	15,000	15,000	164,875		164,875	149,875
Other	199,000	83,019	89,544		89,544	6,525
State Revenues	1,140,763	1,140,763	1,126,630		1,126,630	(14,133)
<b>Total Revenue</b>	<u>19,906,113</u>	<u>20,201,948</u>	<u>20,267,052</u>		<u>20,348,505</u>	<u>146,557</u>
<b>Expenditures:</b>						
General Government	1,654,791	1,827,684	1,168,788	161,646	1,330,434	497,250
Public Safety	2,724,162	3,053,494	2,386,023	70,663	2,456,686	596,808
Education	12,165,975	12,145,725	11,931,113	38,800	11,969,913	175,812
Public Works	1,466,880	2,056,790	694,031	750,468	1,444,499	612,291
Human Services	513,329	523,329	446,379	421	446,800	76,529
Culture and Recreation	428,761	457,000	328,251		328,251	128,749
Debt Service & Lease	1,058,562	1,058,562	1,056,361		1,056,361	2,201
State and County Assessments	117,469	117,469	115,027		115,027	2,442
Retirement & Benefits	1,454,299	1,498,064	1,301,881	7,879	1,309,760	188,304
<b>Total Expenditures</b>	<u>21,584,228</u>	<u>22,738,117</u>	<u>19,427,854</u>	<u>1,029,877</u>	<u>20,457,731</u>	<u>2,280,386</u>
<b>Other Financing Sources (Uses):</b>						
Operating Transfers In	155,746	175,746	213,818	-	213,818	38,072
Operating Transfers (Out)	<u>(90,000)</u>	<u>(180,000)</u>	<u>(216,068)</u>	<u>-</u>	<u>(216,068)</u>	<u>(36,068)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>65,746</u>	<u>(4,254)</u>	<u>(2,250)</u>	<u>-</u>	<u>(2,250)</u>	<u>2,004</u>
<b>Excess(Deficiency) of Revenue over Expenditures</b>	<u>\$ (1,678,115)</u>	<u>\$ (2,536,169)</u>	<u>\$ 836,948</u>	<u>\$ (1,029,877)</u>	<u>\$ (111,476)</u>	<u>\$ 750,832</u>
Prior Year Encumbrances	1,678,115	1,678,115				
Free Cash		858,054				
<b>Total Budget</b>	<u>\$ 1,678,115</u>	<u>\$ 2,536,169</u>				
Net Budget	-	-				



**TOWN OF MERRIMAC**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR FISCAL YEAR ENDED JUNE 30, 2023**  
**(UNAUDITED)**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Types</u>		
	Special Revenue	Capital Projects	Stabilization Fund	Other Trust and Agency Funds	Total
<b>REVENUES</b>					
Department Charges for Services	\$ 1,675,920				-
Intergovernmental	\$ 26		\$ 32,718	\$ 238,163	\$ 1,675,920
Investment Income	\$ 405,358			\$ 666,941	\$ 270,907
Other					\$ 1,072,299
<b>Total Revenues</b>	<b>\$ 2,081,304</b>	<b>\$ -</b>	<b>\$ 32,718</b>	<b>\$ 905,104</b>	<b>\$ 3,019,126</b>
<b>EXPENDITURES</b>					
Current					
General Government	\$ 153,893				\$ 153,893
Public Safety	\$ 84,414			\$ 119,523	\$ 203,937
Public Works	\$ 217,819				\$ 217,819
Human Services	\$ 169,337				\$ 169,337
Recreation and Culture	\$ 37,377				\$ 37,377
Other	\$ 1,996,971			\$ 554,764	\$ 2,551,735
Capital Outlay					-
<b>Total Expenditures</b>	<b>\$ 2,659,811</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 674,287</b>	<b>\$ 3,334,098</b>
Excess (Deficiency) of Revenues over Expenditures	\$ (578,507)	\$ -	\$ 32,718	\$ 230,817	\$ (314,972)
Other Financing Sources (Uses)					
Proceeds from Bond Issues	\$ 36,068			\$ 227,000	-
Operating Transfers In	\$ (184,082)			\$ (9,736)	\$ 263,068
Operating Transfers Out					\$ (193,818)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (148,014)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 217,264</b>	<b>\$ 69,250</b>
Net Changes in Fund Balances	\$ (726,521)	\$ -	\$ 32,718	\$ 448,081	\$ (245,722)
<b>Fund Balances, Beginning of Year</b>	<b>\$ 1,916,516</b>	<b>\$ 41,715</b>	<b>\$ 1,275,127</b>	<b>\$ 4,210,297</b>	<b>\$ 7,443,655</b>
<b>Fund Balances, End of Year</b>	<b>\$ 1,189,995</b>	<b>\$ 41,715</b>	<b>\$ 1,307,845</b>	<b>\$ 4,658,378</b>	<b>\$ 7,197,933</b>

**TOWN OF MERRIMAC  
STATEMENT REVENUES & EXPENDITURES  
PROPRIETARY FUNDS  
AS OF JUNE 30, 2023  
(UNAUDITED)**

	Enterprise			Total
	Water	Sewer	Electric	
<b>REVENUES</b>				
Charges for Services	\$ 1,277,324	\$ 1,497,694	\$ 5,947,529	\$ 8,722,547
State Revenues				\$ -
Miscellaneous Revenues		\$ 1,600	\$ 12,425	\$ 14,025
Earnings on Investments	\$ 290	\$ 1,086	\$ 2,602	\$ 3,978
<b>Total Revenues</b>	<b>\$ 1,277,614</b>	<b>\$ 1,500,380</b>	<b>\$ 5,962,556</b>	<b>\$ 8,740,550</b>
<b>EXPENDITURES</b>				
Salary and Wages	\$ 494,169	\$ 633,602	\$ 792,941	\$ 1,920,712
Expenditures	\$ 484,743	\$ 423,998	\$ 4,845,839	\$ 5,754,580
Construction	\$ 114,086	\$ 118,886		\$ 232,972
Capital Outlay				
Debt Service	\$ 196,403	\$ 132,366	\$ 91,219	\$ 419,988
<b>Total Expenditures</b>	<b>\$ 1,289,401</b>	<b>\$ 1,308,852</b>	<b>\$ 5,729,999</b>	<b>\$ 8,328,252</b>
Transfers Out	\$ 10,000	\$ 10,000	\$ 47,000	\$ 67,000
Total Expenditures and Transfers Out	\$ 1,299,401	\$ 1,318,852	\$ 5,776,999	\$ 8,395,252
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (21,787)</b>	<b>\$ 181,528</b>	<b>\$ 185,557</b>	<b>\$ 345,298</b>
<b>Fund Balance Beginning of Year</b>	<b>\$ 374,238</b>	<b>\$ 1,443,078</b>	<b>\$ 5,726,672</b>	<b>\$ 7,543,988</b>
<b>Fund Balance End of Year</b>	<b>\$ 352,451</b>	<b>\$ 1,624,606</b>	<b>\$ 5,912,229</b>	<b>\$ 7,889,286</b>

Town of Merrimac

General Long Term Debt Activity

Fiscal Year 2023

Issue	Issue Date	Interest Rate	Original Amount	Balance 7/1/22	Additions	Retired	Balance 6/30/23	Interest Paid 7/1/22-6/30/23
Multi-Purpose Loan	11/15/03	2%-4.5%	\$ 4,231,000.00	\$ 170,000.00	\$ -	\$ 85,000.00	\$ 85,000.00	\$ 5,716.25
Multi-Purpose Loan	2/15/08	3.56%	\$ 2,380,000.00	\$ 450,000.00	\$ -	\$ 75,000.00	\$ 375,000.00	\$ 16,218.75
Multi-Purpose Loan	12/3/13	1.92%	\$ 3,971,000.00	\$ 560,000.00	\$ -	\$ 360,000.00	\$ 200,000.00	\$ 11,400.00
MWPAT - Water Mains	2/11/16	2.00%	\$ 860,000.00	\$ 639,598.00	\$ -	\$ 39,578.00	\$ 600,020.00	\$ 12,791.96
MWPAT - Water Mains	9/12/18	2.40%	\$ 1,600,000.00	\$ 1,489,294.00	\$ -	\$ 38,825.00	\$ 1,450,469.00	\$ 35,277.16
Multi-Purpose Loan	9/24/19	2.37%	\$ 7,985,000.00	\$ 7,580,000.00	\$ -	\$ 215,000.00	\$ 7,365,000.00	\$ 249,570.00
Multi-Purpose Loan	4/9/22	3.25%	\$ 1,695,000.00	\$ 1,695,000.00	\$ -	\$ 105,000.00	\$ 1,590,000.00	\$ 69,332.15
<b>Total All</b>				<b>\$ 12,583,892.00</b>	<b>\$ -</b>	<b>\$ 918,403.00</b>	<b>\$ 11,665,489.00</b>	<b>\$ 400,306.27</b>
<b>Less: Electric</b>	2/15/08	<b>3.56%</b>	<b>\$1,500,000.00</b>	<b>\$ 450,000.00</b>	<b>\$ -</b>	<b>\$ 75,000.00</b>	<b>\$ 375,000.00</b>	<b>\$ 16,218.75</b>
<b>Total Excluding Electric</b>				<b>\$ 12,133,892.00</b>	<b>\$ -</b>	<b>\$ 843,403.00</b>	<b>\$ 11,290,489.00</b>	<b>\$ 384,087.52</b>

**TOWN OF MERRIMAC**

**COMBINED BALANCE SHEET - ALL FUNDS TYPES AND ACCOUNT GROUPS  
AS OF JUNE 30, 2023  
(UNAUDITED)**

	Governmental Fund Types		Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	Long-term Debt			
<b>ASSETS</b>									
Cash and cash equivalents	2,474,238.55	1,189,992.64	41,715.14	7,889,285.18	4,658,378.66				16,253,610.17
Investments									0.00
Receivables:									
Personal property taxes	1,088.76								1,088.76
Real estate taxes	265,702.90								265,702.90
Allowance for abatements and exemptions	(131,860.08)								(131,860.08)
Tax liens	682,991.84								682,991.84
Deferred taxes									0.00
Motor vehicle excise	125,710.13								125,710.13
Other excises									0.00
User fees									0.00
Utility liens added to taxes				310,036.42					310,036.42
Departmental				4,365.48					4,365.48
Special assessments				61,512.61					61,512.61
Due from other governments									0.00
Other receivables	116,693.46								116,693.46
Foreclosures/Possessions	358,591.68								358,591.68
Prepays									0.00
Due to/from other funds								11,665,489.00	11,665,489.00
Working deposit									0.00
Inventory									0.00
Fixed assets, net of accumulated depreciation									0.00
Amounts to be provided - payment of bonds									0.00
Amounts to be provided - vacation/sick leave									0.00
<b>Total Assets</b>	<b>3,893,157.24</b>	<b>1,189,992.64</b>	<b>41,715.14</b>	<b>8,265,199.69</b>	<b>4,658,378.66</b>	<b>0.00</b>	<b>11,665,489.00</b>	<b>11,665,489.00</b>	<b>29,713,932.37</b>
<b>LIABILITIES AND FUND EQUITY</b>									
Liabilities:									
Warrants payable									0.00
Accounts payable									0.00
Accrued payroll									0.00
Withholdings									0.00
Accrued claims payable									0.00
Due to/from other funds									0.00
Due to other governments									0.00
Other liabilities									0.00
Deferred revenue:									
Real and personal property taxes	134,931.58								134,931.58
Tax liens	682,991.84								682,991.84
Deferred taxes									0.00
Foreclosures/Possessions	358,591.68								358,591.68
Motor vehicle excise	125,710.13								125,710.13
Other excises									0.00
User fees									0.00
Utility liens added to taxes				310,036.42					310,036.42
				4,365.48					4,365.48

	Governmental Fund Types		Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Internal Services	Trust and Agency	Long-term Debt		
Departmental									0.00
Special assessments				61,512.61					61,512.61
Due from other governments									0.00
Other receivables	116,693.46								116,693.46
Deposits receivable									0.00
Prepaid taxes/fees									0.00
Tailings									0.00
IBNR									0.00
Agency Funds									0.00
Notes payable									0.00
Bonds payable							11,665,489.00		11,665,489.00
Vacation and sick leave liability									0.00
<b>Total Liabilities</b>	<b>1,418,918.69</b>	<b>0.00</b>	<b>0.00</b>	<b>375,914.51</b>	<b>0.00</b>	<b>0.00</b>	<b>11,665,489.00</b>	<b>0.00</b>	<b>13,460,322.20</b>
<b>Fund Equity:</b>									
Reserved for encumbrances	900.10			3,042.94					3,943.04
Reserved for expenditures				20,000.00					20,000.00
Reserved for continuing appropriations	1,677,215.12			6,818,951.13					8,496,166.25
Reserved for petty cash	1,425.00			100.00					1,525.00
Reserved for debt service				91,763.75					91,763.75
Undesignated fund balance	794,698.33	1,189,992.64	41,715.14	955,427.36		4,658,378.66			7,640,212.13
Unreserved retained earnings									0.00
Investment in capital assets									0.00
<b>Total Fund Equity</b>	<b>2,474,238.55</b>	<b>1,189,992.64</b>	<b>41,715.14</b>	<b>7,889,285.18</b>	<b>0.00</b>	<b>4,658,378.66</b>	<b>0.00</b>	<b>0.00</b>	<b>16,253,610.17</b>
<b>Total Liabilities and Fund Equity</b>	<b>3,893,157.24</b>	<b>1,189,992.64</b>	<b>41,715.14</b>	<b>8,265,199.69</b>	<b>0.00</b>	<b>4,658,378.66</b>	<b>11,665,489.00</b>	<b>0.00</b>	<b>29,713,932.37</b>

**TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)**

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>ASSETS</b>			
01-000-1020-000000	Petty cash	1,425.00	
01-000-1040-000000	Cash unrestricted checking	2,472,813.55	
	<b>Total cash and cash equivalents</b>	<b>2,474,238.55</b>	
<b>Receivables</b>			
01-000-1210-202300	Personal property-2023	412.03	
01-000-1210-202200	Personal property-2022	352.29	
01-000-1210-202100	Personal property-2021	101.97	
01-000-1210-202000	Personal property-2020	102.87	
01-000-1210-000000	Personal property-prior years	119.60	
01-000-1220-202300	Real estate-2023	253,229.79	
01-000-1220-202200	Real estate-2022	5,127.49	
	<b>Property taxes receivable</b>	<b>259,446.04</b>	
01-000-1220-000000	Supplemental real estate		
	<b>Misc. non-reoccurring receivable</b>	<b>7,345.62</b>	
<b>Overlay</b>			
01-000-1230-000000	Allowance for abatements & exemptions		131,860.08
	<b>Total allowance for abate &amp; exemptions</b>		<b>131,860.08</b>
01-000-1240-000000	Tax liens receivable	682,991.84	
01-000-1880-000000	Tax foreclosures	358,591.68	
	<b>Total tax liens and foreclosures</b>	<b>1,041,583.52</b>	
01-000-1260-202300	Motor vehicles excise-2023	71,663.27	
01-000-1260-202200	Motor vehicles excise-2022	23,803.96	
01-000-1260-202100	Motor vehicles excise-2021	9,174.36	
01-000-1260-202000	Motor vehicles excise-2020	5,550.47	
01-000-1260-000000	Motor vehicles excise-prior years	15,518.07	
	<b>Total motor vehicle excise</b>	<b>125,710.13</b>	
01-000-1340-000000	Departmental A/R-ambulance	116,693.46	
	<b>Total user charges</b>	<b>116,693.46</b>	
01-000-1720-000000	Due from Commonwealth		
Total Asset		<b>4,025,017.32</b>	<b>131,860.08</b>
<b>LIABILITIES</b>			
<b>DEFERRED REVENUE</b>			
01-000-2610-000000	Real & personal property		134,931.58
01-000-2622-000000	Tax liens & litigation		682,991.84
01-000-2623-000000	Tax foreclosures		358,591.68
01-000-2630-000000	Motor vehicle excise		125,710.13
01-000-2654-000000	Departmental-ambulance		116,693.46
	<b>Total deferred revenue</b>		<b>1,418,918.69</b>
<b>FUND BALANCES</b>			
01-000-3211-000000	Reserve for encumbrances		900.10
01-000-3250-000000	Reserved for other-petty cash		1,425.00
01-000-3295-000000	Reserved for continued appropriation		1,677,215.12
	<b>Total reserved</b>		<b>1,679,540.22</b>
01-000-3590-000000	Unrestricted/undesignated fund balance		<b>794,698.33</b>
	<b>Total Fund Balance</b>		<b>2,474,238.55</b>
<b>TOTAL</b>		<b>4,025,017.32</b>	<b>4,025,017.32</b>

**TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)**

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>FUND # 20</b>			
<b>RECEIPTS RESERVED - OTHER</b>			
20-000-1040-000000	Cash unrestricted	40,452.86	
20-000-1060-000000	Cash restricted	42,155.12	
20-000-3580-203303	F/B Title V repayments principal only		23,627.80
20-000-3590-203301	F/B Sale of bond premiums		3,927.32
20-000-3590-203316	F/B Sale of real estate		20,402.40
20-171-3590-203307	F/B Conservation		2,502.58
20-172-3590-203302	F/B Open Space preservation		16,004.88
20-241-3590-203309	F/B Code enforcement/municipal hearings		100.00
20-420-3590-203304	F/B Highway transportation Infrastructure		1,443.00
20-491-3580-203300	F/B Sale of cemetery lots		14,600.00
	<b>Total Other Receipts Reserved</b>	<b>82,607.98</b>	<b>82,607.98</b>
<b>FUND # 21</b>			
<b>RECEIPTS RESERVED - CABLE ACCESS</b>			
21-000-1040-000000	Cash unrestricted	543,342.25	
21-199-3590-213301	F/B Cable TV grant old		7,599.37
21-199-3590-213312	F/B Cable PEG Access		30,000.00
21-199-3590-213313	F/B Cable TV grant		505,742.88
	<b>Total Receipts Reserved - Cable TV</b>	<b>543,342.25</b>	<b>543,342.25</b>
<b>FUND # 23</b>			
<b>GIFTS</b>			
23-000-1040-000000	Cash unrestricted	78,648.43	
23-000-3590-233588	F/B Monument		3,174.89
23-124-3590-233582	F/B Commission on Disabilities		5,830.95
23-146-3590-233586	F/B Elder/disabled		2,737.54
23-171-3590-233588	F/B Conservation		5,000.00
23-210-3590-233583	F/B Police		256.55
23-220-3590-233589	F/B Fire		4,515.91
23-422-3590-233588	F/B Highway paving		25,707.98
23-491-3590-233588	F/B Cemetery		700.00
23-541-3590-233581	F/B Council on Aging		15,688.67
23-610-3590-233587	F/B Library		6,201.07
23-630-3590-233588	F/B Playground		7,834.87
23-650-3590-233588	F/B Parks		1,000.00
	<b>Total Gifts</b>	<b>78,648.43</b>	<b>78,648.43</b>
<b>FUND # 24</b>			
<b>REVOLVING 53E 1/2</b>			
24-000-1040-000000	Cash unrestricted	220,667.11	
24-145-3590-243577	F/B Tax title	864.71	
24-176-3590-243569	F/B Zoning Board of Appeals		4,517.80
24-241-3590-243573	F/B Zoning/Building code enforcement		20,240.34
24-241-3590-243578	F/B Inspectional services		191,035.69
24-510-3590-243579	F/B Board of Health code enforcement		5,737.99
	<b>Total 53E 1/2 Revolving</b>	<b>221,531.82</b>	<b>221,531.82</b>

**TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)**

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>FUND # 25</b>			
<b>REVOLVING - OTHER</b>			
25-000-1040-000000	Cash unrestricted	105,957.75	
25-000-3590-253565	F/B Insurance <\$150K		2,052.29
25-171-3590-253567	F/B Wetlands		32,584.30
25-210-3590-253562	F/B Police firearms \$5K	162.50	
25-302-3590-253536	F/B Pentucket grounds \$50K		71,483.66
	<b>Total Other Revolving</b>	<b>106,120.25</b>	<b>106,120.25</b>
<b>FUND # 28</b>			
<b>GRANTS - STATE</b>			
28-000-1040-000000	Cash unrestricted		37,049.57
28-122-3590-283544	F/B Recycling (RDP)		2,925.09
28-124-3590-280022	F/B ADA MOD Church St sidewalks	45,000.00	
28-155-3590-283599	FB Town Hall CC IT tech assessment		16,500.00
28-161-3590-283527	F/B Clerk extended polling hours		11,919.28
28-192-3590-283597	F/B Emergency shelter generator	8,300.00	
28-210-3590-280003	F/B Police MED project		2,874.07
28-210-3590-280006	F/B Police Muni Road Safety (MRS)	1,044.05	
28-210-3590-283516	F/B Police ALERRT	4,291.20	
28-210-3590-283539	F/B Police bullet proof vests	12,928.74	
28-210-3590-283554	F/B Police 911 training/ EMD	6,710.12	
28-210-3590-283555	F/B Police 911 support & incentive		687.14
28-220-3590-283533	F/B Fire safety		4,980.72
28-220-3590-283582	F/B Fire SAFE		7,760.68
28-231-3590-283596	F/B ambulanc AED equipment		1,871.25
28-241-3590-283595	F/B DHCD housing needs zoning bylaws	14,577.50	
28-302-3590-283528	F/B Sweetsir School alarm earmark	20,297.00	
28-541-3590-283525	F/B COA Elder Affairs Fomula		1,429.63
28-543-3590-283590	F/B Veteran Heritage		2,420.00
28-543-3590-283594	F/B Veteran COLA		3,318.00
28-610-3590-283532	F/B Library MEGLIG		19,056.17
28-699-3590-283524	F/B Cultural arts		357.01
	<b>Total State Grants</b>	<b>113,148.61</b>	<b>113,148.61</b>
<b>FUND # 29</b>			
<b>GRANTS - FEDERAL</b>			
29-000-1040-000000	Cash unrestricted	195,818.69	
29-000-3590-290016	F/B FEMA 2021 EMPG		2,609.25
29-000-3590-293520	F/B CARES Act (CvRF)		196,374.44
29-420-3590-290087	F/B Highay Mill Street hazard culvert mitigation	5,040.00	
29-420-3590-293521	F/B Bear Hill culvert improvement		1,875.00
	<b>Total Federal Grants</b>	<b>200,858.69</b>	<b>200,858.69</b>
<b>FUND # 30</b>			
<b>CHAPTER 90</b>			
30-000-1040-000000	Cash unrestricted		
30-000-1720-000000	Due from Comm of Mass-Chapter 90		
	<b>Total Chapter 90</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND # 35</b>			
<b>CAPITAL PROJECTS</b>			
35-000-1040-000000	Cash Unrestricted Checking	16,323.41	
35-192-3590-353426	F/B Police station construction		5,492.72
35-220-3590-353432	F/B Fire ernescue vehicle		8,270.69
35-420-3590-353433	F/B DPW vehicle		2,560.00
	<b>Total Capital Projects</b>	<b>16,323.41</b>	<b>16,323.41</b>



**TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)**

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>FUND # 40</b>			
<b>WATER CAPITAL PROJECTS</b>			
40-000-1040-000000	Cash unrestricted	25,391.73	
40-450-3590-403402	F/B Water E Main St station repair ATM04/08 A12		18,754.50
40-450-3590-403431	F/B Water Bear Hill well replacement STM10/18 A6		6,637.23
	<b>Total Water Capital Projects</b>	<b>25,391.73</b>	<b>25,391.73</b>
<b>FUND # 60</b>			
<b>WATER ENTERPRISE</b>			
60-000-1020-000000	Cash petty	50.00	
60-000-1040-000000	Cash unrestricted	352,400.82	
60-000-1310-000000	Water user charges receivable	40,957.81	
60-000-1331-000000	Water liens receivable	2,055.64	
60-000-2651-000000	Water user charges deferred revenue		40,957.81
60-000-2653-000000	Water liens deferred revenue		2,055.64
60-000-3211-000000	Water reserved for encumbrances		170.94
60-000-3250-000000	Water reserved for petty cash		50.00
60-000-3295-000000	Water reserved for continued appropriation		256,713.01
60-000-3590-000000	Water retained earnings		95,516.87
	<b>Total Water Enterprise</b>	<b>395,464.27</b>	<b>395,464.27</b>
<b>FUND # 61</b>			
<b>WASTEWATER ENTERPRISE</b>			
61-000-1020-000000	Cash petty	50.00	
61-000-1040-000000	Cash unrestricted	1,624,553.46	
61-000-1310-000000	Wastewater user charges receivable	43,885.83	
61-000-1332-000000	Wastewater liens receivable	2,309.84	
61-000-1410-000000	Wastewater betterment unapportioned receivable	61,512.61	
61-000-2651-000000	Wastewater user charges deferred revenue		43,885.83
61-000-2653-000000	Wastewater liens deferred revenue		2,309.84
61-000-2660-000000	Wastewater special assessment deferred revenue		61,512.61
61-000-3211-000000	Wastewater reserved for encumbrances		2,872.00
61-000-3240-000000	Wastewater reserved for expenditures		20,000.00
61-000-3250-000000	Wastewater reserved for petty cash		50.00
61-000-3295-000000	Wastewater reserved for continued appropriation		1,191,914.85
61-000-3300-000000	Wastewater reserved for betterments		91,763.75
61-000-3590-000000	Wastewater retained earnings		318,002.86
	<b>Total Wastewater Enterprise</b>	<b>1,732,311.74</b>	<b>1,732,311.74</b>
<b>FUND # 67</b>			
<b>ELECTRIC ENTERPRISE</b>			
67-000-1040-000000	Cash unrestricted	5,912,230.90	
67-000-1310-000000	Electric user charges receivable	225,192.78	
67-000-2651-000000	Electric user charges deferred revenue		225,192.78
67-000-3295-000000	Electric reserved for continued appropriation		5,370,323.27
67-000-3590-000000	Electric retained earnings		541,907.63
	<b>Total Light Enterprise</b>	<b>6,137,423.68</b>	<b>6,137,423.68</b>
<b>FUND # 75</b>			
<b>OTHER POST EMPLOYMENT BENEFITS TRUST (OPEB)</b>			
75-000-1060-000000	Cash restricted	2,663,931.45	
75-000-3580-753375	Electric OPEB		537,522.26
75-000-3580-753377	General OPEB		1,688,575.94
75-000-3580-753378	Water OPEB		167,160.82
75-000-3580-753379	Wastewater OPEB		270,672.43
	<b>Total OPEB Trust</b>	<b>2,663,931.45</b>	<b>2,663,931.45</b>

**TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)**

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>FUND # 80</b>			
<b>TRUSTS</b>			
80-000-1040-000000	Cash unrestricted - expendable	265,132.22	
80-000-1060-000000	Cash restricted - non-expendable	381,116.71	
80-000-3590-803311	Affordable housing		100,181.30
80-210-3590-803566	Police drug forfeiture	947.92	
80-491-3580-803352	Cemetery perpetual care Armstrong/McGinnis - non-expendable		5,000.00
80-491-3580-803353	Cemetery perpetual Sweetsir - non-expendable		5,000.00
80-491-3580-803358	Cemetery perpetual Harry Robinson - non-expendable		1,500.00
80-491-3580-803370	Cemetery perpetual - non-expendable		341,816.71
80-491-3580-803376	Cemetery Amos Weed Kimball Park - non-expendable		2,000.00
80-491-3590-803352	Cemetery Armstrong McGinnis perpetual care expendable		78.39
80-491-3590-803353	Cemetery perpetual Sweetsir expendable		1,566.16
80-491-3590-803358	Cemetery perpetual Harry Robinson expendable		2,275.49
80-491-3590-803370	Cemetery perpetual care expendable		156,382.96
80-610-3580-803354	Library Albert Wadleigh - non-expendable		2,000.00
80-610-3580-803355	Library Thomas Hoyt - non-expendable		16,000.00
80-610-3580-803357	Library books - non-expendable		6,800.00
80-610-3590-803354	Library Albert Wadleigh expendable		1,441.94
80-610-3590-803355	Library Thomas Hoyt expendable		2,052.93
80-610-3590-803357	Library books expendable		1,848.96
80-650-3580-803371	Judith Kimball park - non-expendable		1,000.00
80-650-3590-803371	Judith Kimball park - expendable		95.53
80-650-3590-803376	Amos Weed Kimball park expendable		156.48
	<b>Total Trusts</b>	<b>647,196.85</b>	<b>647,196.85</b>
<b>FUND # 82</b>			
<b>STABILIZATION</b>			
82-000-1060-000000	Cash restricted	1,307,845.16	
82-000-3580-823380	Stabilization		998,999.67
82-000-3580-823381	Ambulance stabilization		635.42
82-000-3580-823382	Capital stabilization		308,210.07
	<b>Total Stabilization</b>	<b>1,307,845.16</b>	<b>1,307,845.16</b>
<b>FUND # 90</b>			
<b>AGENCY</b>			
90-000-1040-000000	Cash unrestricted		18,769.31
90-161-2580-903564	Clerk dog licenses		60.00
90-210-2580-903561	Police details	20,734.31	
90-220-2580-903523	Fire COVID-19 watch details		1,905.00
	<b>Total Agency</b>	<b>20,734.31</b>	<b>20,734.31</b>
<b>FUND # 91</b>			
<b>ESCROWS</b>			
91-000-1040-000000	Cash unrestricted	59,122.43	
91-171-2550-913660	Conservation Flats at Merrimac Square		1,501.33
91-175-2550-913601	Plan Board - Bozek/Equestrian Estates		385.72
91-175-2550-913616	Plan Board - Birchmeadow Estates		3,489.07
91-175-2550-913636	Plan Board - Pondelli / MJS Trust / Emery / Sunset Terr		5,000.00
91-175-2550-913650	Plan Board - BeWell Organic Medicine		7,001.20
91-175-2550-913654	Plan Board - Merrimac Housing Crossing/118 E Main St		8,588.03
91-175-2550-913658	Plan Board - Fitzgerald/Abbey Rd		8,356.87
91-175-2550-913659	Plan Board - 1 High St remediation		4,711.35
91-175-2550-913661	Plan Board - Jana Properties		8,269.73
91-175-2550-913662	Plan Board - NSD 2 Real Estate LLC/51 E Main St		10,139.42
91-176-2550-913651	Appeals Board - Police station		168.00
91-176-2550-913657	Appeals Board - CH40B		1,511.71
	<b>Total Escrows</b>	<b>59,122.43</b>	<b>59,122.43</b>
<b>FUND # 99</b>			
<b>LONG-TERM DEBT</b>			
90-000-1996-000000	Amounts to be provided for long-term debt	11,665,489.00	
99-000-2900-610904	\$4.231M Inside FY24		85,000.00
99-000-2900-992923	\$3.971M Inside FY23-FY24		15,000.00
99-000-2900-992929	\$7.8951M Inside FY38-FY44		7,365,000.00
99-000-2900-992930	\$1.695M Inside FY27-40		1,590,000.00
99-000-2940-601004	\$1.6M Outside FY49		1,450,469.00
99-000-2940-992920	\$2.38M Outside FY20-FY28		375,000.00
99-000-2940-992923	\$3.971M Outside FY23-FY24		185,000.00
99-000-2940-992924	\$860K Outside FY23		600,020.00
	<b>Total Long-Term Debt</b>	<b>11,665,489.00</b>	<b>11,665,489.00</b>

**TOWN OF MERRIMAC**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**GENERAL FUND**  
**FOR FISCAL YEAR ENDING JUNE 30, 2023**  
**(UNAUDITED)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Operating</u>	<u>Specials Articles</u>	<u>Actual Adjusted</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>						
Property Taxes	\$ 16,605,050	\$ 17,016,866	\$ 16,789,662		\$ 16,871,115	\$ (145,751)
Excise Taxes	1,050,000	1,050,000	1,066,569		1,066,569	16,569
Tax Title	-	-	101,911		101,911	101,911
Penalties and Interest	38,000	38,000	44,702		44,702	6,702
Payments in Lieu of Tax	1,300	1,300	1,289		1,289	(11)
Departmental Charges for Services	573,000	573,000	596,167		596,167	23,167
Fees	54,000	54,000	46,127		46,127	(7,873)
Rentals	129,000	129,000	145,804		145,804	16,804
Licenses and Permits	80,000	80,000	68,070		68,070	(11,930)
Fines	21,000	21,000	25,702		25,702	4,702
Investment Income	15,000	15,000	164,875		164,875	149,875
Other	199,000	83,019	89,544		89,544	6,525
State Revenues	1,140,763	1,140,763	1,126,630		1,126,630	(14,133)
<b>Total Revenue</b>	<b>19,906,113</b>	<b>20,201,948</b>	<b>20,267,052</b>		<b>20,348,505</b>	<b>146,557</b>
<b>Expenditures:</b>						
General Government	1,654,791	1,827,684	1,168,788	161,646	1,330,434	497,250
Public Safety	2,724,162	3,053,494	2,386,023	70,663	2,456,686	596,808
Education	12,165,975	12,145,725	11,931,113	38,800	11,969,913	175,812
Public Works	1,466,880	2,056,790	694,031	750,468	1,444,499	612,291
Human Services	513,329	523,329	446,379	421	446,800	76,529
Culture and Recreation	428,761	457,000	328,251		328,251	128,749
Debt Service & Lease	1,058,562	1,058,562	1,056,361		1,056,361	2,201
State and County Assessments	117,469	117,469	115,027		115,027	2,442
Retirement & Benefits	1,454,299	1,498,064	1,301,881	7,879	1,309,760	188,304
<b>Total Expenditures</b>	<b>21,584,228</b>	<b>22,738,117</b>	<b>19,427,854</b>	<b>1,029,877</b>	<b>20,457,731</b>	<b>2,280,386</b>
<b>Other Financing Sources (Uses):</b>						
Operating Transfers In	155,746	175,746	213,818	-	213,818	38,072
Operating Transfers (Out)	(90,000)	(180,000)	(216,068)	-	(216,068)	(36,068)
<b>Total Other Financing Sources (Uses)</b>	<b>65,746</b>	<b>(4,254)</b>	<b>(2,250)</b>	<b>-</b>	<b>(2,250)</b>	<b>2,004</b>
<b>Excess(Deficiency) of Revenue over Expenditures</b>	<b>\$ (1,678,115)</b>	<b>\$ (2,536,169)</b>	<b>\$ 836,948</b>	<b>\$ (1,029,877)</b>	<b>\$ (111,476)</b>	<b>\$ 750,832</b>
Prior Year Encumbrances	1,678,115	1,678,115				
Free Cash		858,054				
<b>Total Budget</b>	<b>\$ 1,678,115</b>	<b>\$ 2,536,169</b>				
Net Budget	-	-				

**TOWN OF MERRIMAC**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR FISCAL YEAR ENDED JUNE 30, 2023**  
**(UNAUDITED)**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Types</u>		
	Special Revenue	Capital Projects	Stabilization Fund	Other Trust and Agency Funds	Total
<b>REVENUES</b>					
Department Charges for Services	\$ 1,675,920				\$ -
Intergovernmental	\$ 26		\$ 32,718	\$ 238,163	\$ 1,675,920
Investment Income	\$ 405,358			\$ 666,941	\$ 270,907
Other					\$ 1,072,299
<b>Total Revenues</b>	<b>\$ 2,081,304</b>	<b>\$ -</b>	<b>\$ 32,718</b>	<b>\$ 905,104</b>	<b>\$ 3,019,126</b>
<b>EXPENDITURES</b>					
Current					
General Government	\$ 153,893				\$ 153,893
Public Safety	\$ 84,414			\$ 119,523	\$ 203,937
Public Works	\$ 217,819				\$ 217,819
Human Services	\$ 169,337				\$ 169,337
Recreation and Culture	\$ 37,377				\$ 37,377
Other	\$ 1,996,971			\$ 554,764	\$ 2,551,735
Capital Outlay					\$ -
<b>Total Expenditures</b>	<b>\$ 2,659,811</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 674,287</b>	<b>\$ 3,334,098</b>
Excess (Deficiency) of Revenues over Expenditures	\$ (578,507)	\$ -	\$ 32,718	\$ 230,817	\$ (314,972)
Other Financing Sources (Uses)					
Proceeds from Bond Issues	\$ 36,068			\$ 227,000	\$ -
Operating Transfers In	\$ (184,082)			\$ (9,736)	\$ 263,068
Operating Transfers Out					\$ (193,818)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (148,014)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 217,264</b>	<b>\$ 69,250</b>
Net Changes in Fund Balances	\$ (726,521)	\$ -	\$ 32,718	\$ 448,081	\$ (245,722)
<b>Fund Balances, Beginning of Year</b>	<b>\$ 1,916,516</b>	<b>\$ 41,715</b>	<b>\$ 1,275,127</b>	<b>\$ 4,210,297</b>	<b>\$ 7,443,655</b>
<b>Fund Balances, End of Year</b>	<b>\$ 1,189,995</b>	<b>\$ 41,715</b>	<b>\$ 1,307,845</b>	<b>\$ 4,658,378</b>	<b>\$ 7,197,933</b>

**TOWN OF MERRIMAC  
STATEMENT REVENUES & EXPENDITURES  
PROPRIETARY FUNDS  
AS OF JUNE 30, 2023  
(UNAUDITED)**

	Enterprise			Total
	Water	Sewer	Electric	
<b>REVENUES</b>				
Charges for Services	\$ 1,277,324	\$ 1,497,694	\$ 5,947,529	\$ 8,722,547
State Revenues				\$ -
Miscellaneous Revenues		\$ 1,600	\$ 12,425	\$ 14,025
Earnings on Investments	\$ 290	\$ 1,086	\$ 2,602	\$ 3,978
<b>Total Revenues</b>	<b>\$ 1,277,614</b>	<b>\$ 1,500,380</b>	<b>\$ 5,962,556</b>	<b>\$ 8,740,550</b>
<b>EXPENDITURES</b>				
Salary and Wages	\$ 494,169	\$ 633,602	\$ 792,941	\$ 1,920,712
Expenditures	\$ 484,743	\$ 423,998	\$ 4,845,839	\$ 5,754,580
Construction	\$ 114,086	\$ 118,886		\$ 232,972
Capital Outlay				
Debt Service	\$ 196,403	\$ 132,366	\$ 91,219	\$ 419,988
<b>Total Expenditures</b>	<b>\$ 1,289,401</b>	<b>\$ 1,308,852</b>	<b>\$ 5,729,999</b>	<b>\$ 8,328,252</b>
Transfers Out	\$ 10,000	\$ 10,000	\$ 47,000	\$ 67,000
Total Expenditures and Transfers Out	\$ 1,299,401	\$ 1,318,852	\$ 5,776,999	\$ 8,395,252
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (21,787)</b>	<b>\$ 181,528</b>	<b>\$ 185,557</b>	<b>\$ 345,298</b>
<b>Fund Balance Beginning of Year</b>	<b>\$ 374,238</b>	<b>\$ 1,443,078</b>	<b>\$ 5,726,672</b>	<b>\$ 7,543,988</b>
<b>Fund Balance End of Year</b>	<b>\$ 352,451</b>	<b>\$ 1,624,606</b>	<b>\$ 5,912,229</b>	<b>\$ 7,889,286</b>

TOWN OF MERRIMAC

COMBINED BALANCE SHEET - ALL FUNDS TYPES AND ACCOUNT GROUPS  
AS OF JUNE 30, 2023  
(UNAUDITED)

	Governmental Fund Types		Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	Long-term Debt			
<b>ASSETS</b>									
Cash and cash equivalents	2,474,238.55	1,189,992.64	41,715.14	7,889,285.18	4,658,378.66				16,253,610.17
Investments									0.00
Receivables:									
Personal property taxes	1,088.76								1,088.76
Real estate taxes	265,702.90								265,702.90
Allowance for abatements and exemptions	(131,860.08)								(131,860.08)
Tax liens	682,991.84								682,991.84
Deferred taxes									0.00
Motor vehicle excise	125,710.13								125,710.13
Other excises									0.00
User fees									0.00
Utility liens added to taxes				310,036.42					310,036.42
Departmental				4,365.48					4,365.48
Special assessments				61,512.61					61,512.61
Due from other governments									0.00
Other receivables	116,693.46								116,693.46
Foreclosures/Possessions	358,591.68								358,591.68
Prepays									0.00
Due to/from other funds								11,665,489.00	11,665,489.00
Working deposit									0.00
Inventory									0.00
Fixed assets, net of accumulated depreciation									0.00
Amounts to be provided - payment of bonds									0.00
Amounts to be provided - vacation/sick leave									0.00
Total Assets	3,893,157.24	1,189,992.64	41,715.14	8,265,199.69	4,658,378.66	0.00	11,665,489.00	11,665,489.00	29,713,932.37
<b>LIABILITIES AND FUND EQUITY</b>									
Liabilities:									
Warrants payable									0.00
Accounts payable									0.00
Accrued payroll									0.00
Withholdings									0.00
Accrued claims payable									0.00
Due to/from other funds									0.00
Due to other governments									0.00
Other liabilities									0.00
Deferred revenue:									
Real and personal property taxes	134,931.58								134,931.58
Tax liens	682,991.84								682,991.84
Deferred taxes									0.00
Foreclosures/Possessions	358,591.68								358,591.68
Motor vehicle excise	125,710.13								125,710.13
Other excises									0.00
User fees									0.00
Utility liens added to taxes				310,036.42					310,036.42
				4,365.48					4,365.48

	Governmental Fund Types		Proprietary Fund Types		Fiduciary Fund Types		Account Groups	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	Long-term Debt		
Departmental								
Special assessments				61,512.61				61,512.61
Due from other governments								0.00
Other receivables	116,693.46							116,693.46
Deposits receivable								0.00
Prepaid taxes/fees								0.00
Tailings								0.00
IBNR								0.00
Agency Funds								0.00
Notes payable								0.00
Bonds payable						11,665,489.00		11,665,489.00
Vacation and sick leave liability								0.00
<b>Total Liabilities</b>	<b>1,418,918.69</b>	<b>0.00</b>	<b>0.00</b>	<b>375,914.51</b>	<b>0.00</b>	<b>11,665,489.00</b>	<b>0.00</b>	<b>13,460,322.20</b>
<b>Fund Equity:</b>								
Reserved for encumbrances	900.10			3,042.94				3,943.04
Reserved for expenditures				20,000.00				20,000.00
Reserved for continuing appropriations	1,677,215.12			6,818,951.13				8,496,166.25
Reserved for petty cash	1,425.00			100.00				1,525.00
Reserved for debt service				91,763.75				91,763.75
Undesignated fund balance	794,698.33	1,189,992.64	41,715.14	955,427.36	4,658,378.66			7,640,212.13
Unreserved retained earnings								0.00
Investment in capital assets								0.00
<b>Total Fund Equity</b>	<b>2,474,238.55</b>	<b>1,189,992.64</b>	<b>41,715.14</b>	<b>7,889,285.18</b>	<b>4,658,378.66</b>	<b>0.00</b>	<b>0.00</b>	<b>16,253,610.17</b>
<b>Total Liabilities and Fund Equity</b>	<b>3,893,157.24</b>	<b>1,189,992.64</b>	<b>41,715.14</b>	<b>8,265,199.69</b>	<b>4,658,378.66</b>	<b>11,665,489.00</b>	<b>0.00</b>	<b>29,713,932.37</b>

**TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)**

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>ASSETS</b>			
01-000-1020-000000	Petty cash	1,425.00	
01-000-1040-000000	Cash unrestricted checking	2,472,813.55	
	<b>Total cash and cash equivalents</b>	<b>2,474,238.55</b>	
<b>Receivables</b>			
01-000-1210-202300	Personal property-2023	412.03	
01-000-1210-202200	Personal property-2022	352.29	
01-000-1210-202100	Personal property-2021	101.97	
01-000-1210-202000	Personal property-2020	102.87	
01-000-1210-000000	Personal property-prior years	119.60	
01-000-1220-202300	Real estate-2023	253,229.79	
01-000-1220-202200	Real estate-2022	5,127.49	
	<b>Property taxes receivable</b>	<b>259,446.04</b>	
01-000-1220-000000	Supplemental real estate		
	<b>Misc. non-reoccurring receivable</b>	<b>7,345.62</b>	
<b>Overlay</b>			
01-000-1230-000000	Allowance for abatements & exemptions		131,860.08
	<b>Total allowance for abate &amp; exemptions</b>		<b>131,860.08</b>
01-000-1240-000000	Tax liens receivable	682,991.84	
01-000-1880-000000	Tax foreclosures	358,591.68	
	<b>Total tax liens and foreclosures</b>	<b>1,041,583.52</b>	
01-000-1260-202300	Motor vehicles excise-2023	71,663.27	
01-000-1260-202200	Motor vehicles excise-2022	23,803.96	
01-000-1260-202100	Motor vehicles excise-2021	9,174.36	
01-000-1260-202000	Motor vehicles excise-2020	5,550.47	
01-000-1260-000000	Motor vehicles excise-prior years	15,518.07	
	<b>Total motor vehicle excise</b>	<b>125,710.13</b>	
01-000-1340-000000	Departmental A/R-ambulance	116,693.46	
	<b>Total user charges</b>	<b>116,693.46</b>	
01-000-1720-000000	Due from Commonwealth		
Total Asset		<b>4,025,017.32</b>	<b>131,860.08</b>
<b>LIABILITIES</b>			
<b>DEFERRED REVENUE</b>			
01-000-2610-000000	Real & personal property		134,931.58
01-000-2622-000000	Tax liens & litigation		682,991.84
01-000-2623-000000	Tax foreclosures		358,591.68
01-000-2630-000000	Motor vehicle excise		125,710.13
01-000-2654-000000	Departmental-ambulance		116,693.46
	<b>Total deferred revenue</b>		<b>1,418,918.69</b>
<b>FUND BALANCES</b>			
01-000-3211-000000	Reserve for encumbrances		900.10
01-000-3250-000000	Reserved for other-petty cash		1,425.00
01-000-3295-000000	Reserved for continued appropriation		1,677,215.12
	<b>Total reserved</b>		<b>1,679,540.22</b>
01-000-3590-000000	Unrestricted/undesignated fund balance		<b>794,698.33</b>
	<b>Total Fund Balance</b>		<b>2,474,238.55</b>
<b>TOTAL</b>		<b>4,025,017.32</b>	<b>4,025,017.32</b>



**TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)**

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>FUND # 20</b>			
<b>RECEIPTS RESERVED - OTHER</b>			
20-000-1040-000000	Cash unrestricted	40,452.86	
20-000-1060-000000	Cash restricted	42,155.12	
20-000-3580-203303	F/B Title V repayments principal only		23,627.80
20-000-3590-203301	F/B Sale of bond premiums		3,927.32
20-000-3590-203316	F/B Sale of real estate		20,402.40
20-171-3590-203307	F/B Conservation		2,502.58
20-172-3590-203302	F/B Open Space preservation		16,004.88
20-241-3590-203309	F/B Code enforcement/municipal hearings		100.00
20-420-3590-203304	F/B Highway transportation Infrastructure		1,443.00
20-491-3580-203300	F/B Sale of cemetery lots		14,600.00
	<b>Total Other Receipts Reserved</b>	<b>82,607.98</b>	<b>82,607.98</b>
<b>FUND # 21</b>			
<b>RECEIPTS RESERVED - CABLE ACCESS</b>			
21-000-1040-000000	Cash unrestricted	543,342.25	
21-199-3590-213301	F/B Cable TV grant old		7,599.37
21-199-3590-213312	F/B Cable PEG Access		30,000.00
21-199-3590-213313	F/B Cable TV grant		505,742.88
	<b>Total Receipts Reserved - Cable TV</b>	<b>543,342.25</b>	<b>543,342.25</b>
<b>FUND # 23</b>			
<b>GIFTS</b>			
23-000-1040-000000	Cash unrestricted	78,648.43	
23-000-3590-233588	F/B Monument		3,174.89
23-124-3590-233582	F/B Commission on Disabilities		5,830.95
23-146-3590-233586	F/B Elder/disabled		2,737.54
23-171-3590-233588	F/B Conservation		5,000.00
23-210-3590-233583	F/B Police		256.55
23-220-3590-233589	F/B Fire		4,515.91
23-422-3590-233588	F/B Highway paving		25,707.98
23-491-3590-233588	F/B Cemetery		700.00
23-541-3590-233581	F/B Council on Aging		15,688.67
23-610-3590-233587	F/B Library		6,201.07
23-630-3590-233588	F/B Playground		7,834.87
23-650-3590-233588	F/B Parks		1,000.00
	<b>Total Gifts</b>	<b>78,648.43</b>	<b>78,648.43</b>
<b>FUND # 24</b>			
<b>REVOLVING 53E 1/2</b>			
24-000-1040-000000	Cash unrestricted	220,667.11	
24-145-3590-243577	F/B Tax title	864.71	
24-176-3590-243569	F/B Zoning Board of Appeals		4,517.80
24-241-3590-243573	F/B Zoning/Building code enforcement		20,240.34
24-241-3590-243578	F/B Inspectional services		191,035.69
24-510-3590-243579	F/B Board of Health code enforcement		5,737.99
	<b>Total 53E 1/2 Revolving</b>	<b>221,531.82</b>	<b>221,531.82</b>

**TOWN OF MERRIMAC  
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FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>FUND # 25</b>			
<b>REVOLVING - OTHER</b>			
25-000-1040-000000	Cash unrestricted	105,957.75	
25-000-3590-253565	F/B Insurance <\$150K		2,052.29
25-171-3590-253567	F/B Wetlands		32,584.30
25-210-3590-253562	F/B Police firearms \$5K	162.50	
25-302-3590-253536	F/B Pentucket grounds \$50K		71,483.66
	<b>Total Other Revolving</b>	<b>106,120.25</b>	<b>106,120.25</b>
<b>FUND # 28</b>			
<b>GRANTS - STATE</b>			
28-000-1040-000000	Cash unrestricted		37,049.57
28-122-3590-283544	F/B Recycling (RDP)		2,925.09
28-124-3590-280022	F/B ADA MOD Church St sidewalks	45,000.00	
28-155-3590-283599	FB Town Hall CC IT tech assessment		16,500.00
28-161-3590-283527	F/B Clerk extended polling hours		11,919.28
28-192-3590-283597	F/B Emergency shelter generator	8,300.00	
28-210-3590-280003	F/B Police MED project		2,874.07
28-210-3590-280006	F/B Police Muni Road Safety (MRS)	1,044.05	
28-210-3590-283516	F/B Police ALERRT	4,291.20	
28-210-3590-283539	F/B Police bullet proof vests	12,928.74	
28-210-3590-283554	F/B Police 911 training/ EMD	6,710.12	
28-210-3590-283555	F/B Police 911 support & incentive		687.14
28-220-3590-283533	F/B Fire safety		4,980.72
28-220-3590-283582	F/B Fire SAFE		7,760.68
28-231-3590-283596	F/B ambulanc AED equipment		1,871.25
28-241-3590-283595	F/B DHCD housing needs zoning bylaws	14,577.50	
28-302-3590-283528	F/B Sweetsir School alarm earmark	20,297.00	
28-541-3590-283525	F/B COA Elder Affairs Fomula		1,429.63
28-543-3590-283590	F/B Veteran Heritage		2,420.00
28-543-3590-283594	F/B Veteran COLA		3,318.00
28-610-3590-283532	F/B Library MEGLIG		19,056.17
28-699-3590-283524	F/B Cultural arts		357.01
	<b>Total State Grants</b>	<b>113,148.61</b>	<b>113,148.61</b>
<b>FUND # 29</b>			
<b>GRANTS - FEDERAL</b>			
29-000-1040-000000	Cash unrestricted	195,818.69	
29-000-3590-290016	F/B FEMA 2021 EMPG		2,609.25
29-000-3590-293520	F/B CARES Act (CvRF)		196,374.44
29-420-3590-290087	F/B Highay Mill Street hazard culvert mitigation	5,040.00	
29-420-3590-293521	F/B Bear Hill culvert improvement		1,875.00
	<b>Total Federal Grants</b>	<b>200,858.69</b>	<b>200,858.69</b>
<b>FUND # 30</b>			
<b>CHAPTER 90</b>			
30-000-1040-000000	Cash unrestricted		
30-000-1720-000000	Due from Comm of Mass-Chapter 90		
	<b>Total Chapter 90</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND # 35</b>			
<b>CAPITAL PROJECTS</b>			
35-000-1040-000000	Cash Unrestricted Checking	16,323.41	
35-192-3590-353426	F/B Police station construction		5,492.72
35-220-3590-353432	F/B Fire ernescue vehicle		8,270.69
35-420-3590-353433	F/B DPW vehicle		2,560.00
	<b>Total Capital Projects</b>	<b>16,323.41</b>	<b>16,323.41</b>

**TOWN OF MERRIMAC  
BALANCE SHEET  
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FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>FUND # 40</b>			
<b>WATER CAPITAL PROJECTS</b>			
40-000-1040-000000	Cash unrestricted	25,391.73	
40-450-3590-403402	F/B Water E Main St station repair ATM04/08 A12		18,754.50
40-450-3590-403431	F/B Water Bear Hill well replacement STM10/18 A6		6,637.23
	<b>Total Water Capital Projects</b>	<b>25,391.73</b>	<b>25,391.73</b>
<b>FUND # 60</b>			
<b>WATER ENTERPRISE</b>			
60-000-1020-000000	Cash petty	50.00	
60-000-1040-000000	Cash unrestricted	352,400.82	
60-000-1310-000000	Water user charges receivable	40,957.81	
60-000-1331-000000	Water liens receivable	2,055.64	
60-000-2651-000000	Water user charges deferred revenue		40,957.81
60-000-2653-000000	Water liens deferred revenue		2,055.64
60-000-3211-000000	Water reserved for encumbrances		170.94
60-000-3250-000000	Water reserved for petty cash		50.00
60-000-3295-000000	Water reserved for continued appropriation		256,713.01
60-000-3590-000000	Water retained earnings		95,516.87
	<b>Total Water Enterprise</b>	<b>395,464.27</b>	<b>395,464.27</b>
<b>FUND # 61</b>			
<b>WASTEWATER ENTERPRISE</b>			
61-000-1020-000000	Cash petty	50.00	
61-000-1040-000000	Cash unrestricted	1,624,553.46	
61-000-1310-000000	Wastewater user charges receivable	43,885.83	
61-000-1332-000000	Wastewater liens receivable	2,309.84	
61-000-1410-000000	Wastewater betterment unapportioned receivable	61,512.61	
61-000-2651-000000	Wastewater user charges deferred revenue		43,885.83
61-000-2653-000000	Wastewater liens deferred revenue		2,309.84
61-000-2660-000000	Wastewater special assessment deferred revenue		61,512.61
61-000-3211-000000	Wastewater reserved for encumbrances		2,872.00
61-000-3240-000000	Wastewater reserved for expenditures		20,000.00
61-000-3250-000000	Wastewater reserved for petty cash		50.00
61-000-3295-000000	Wastewater reserved for continued appropriation		1,191,914.85
61-000-3300-000000	Wastewater reserved for betterments		91,763.75
61-000-3590-000000	Wastewater retained earnings		318,002.86
	<b>Total Wastewater Enterprise</b>	<b>1,732,311.74</b>	<b>1,732,311.74</b>
<b>FUND # 67</b>			
<b>ELECTRIC ENTERPRISE</b>			
67-000-1040-000000	Cash unrestricted	5,912,230.90	
67-000-1310-000000	Electric user charges receivable	225,192.78	
67-000-2651-000000	Electric user charges deferred revenue		225,192.78
67-000-3295-000000	Electric reserved for continued appropriation		5,370,323.27
67-000-3590-000000	Electric retained earnings		541,907.63
	<b>Total Light Enterprise</b>	<b>6,137,423.68</b>	<b>6,137,423.68</b>
<b>FUND # 75</b>			
<b>OTHER POST EMPLOYMENT BENEFITS TRUST (OPEB)</b>			
75-000-1060-000000	Cash restricted	2,663,931.45	
75-000-3580-753375	Electric OPEB		537,522.26
75-000-3580-753377	General OPEB		1,688,575.94
75-000-3580-753378	Water OPEB		167,160.82
75-000-3580-753379	Wastewater OPEB		270,672.43
	<b>Total OPEB Trust</b>	<b>2,663,931.45</b>	<b>2,663,931.45</b>

**TOWN OF MERRIMAC  
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FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>FUND # 80</b>			
<b>TRUSTS</b>			
80-000-1040-000000	Cash unrestricted - expendable	265,132.22	
80-000-1060-000000	Cash restricted - non-expendable	381,116.71	
80-000-3590-803311	Affordable housing		100,181.30
80-210-3590-803566	Police drug forfeiture	947.92	
80-491-3580-803352	Cemetery perpetual care Armstrong/McGinnis - non-expendable		5,000.00
80-491-3580-803353	Cemetery perpetual Sweetsir - non-expendable		5,000.00
80-491-3580-803358	Cemetery perpetual Harry Robinson - non-expendable		1,500.00
80-491-3580-803370	Cemetery perpetual - non-expendable		341,816.71
80-491-3580-803376	Cemetery Amos Weed Kimball Park - non-expendable		2,000.00
80-491-3590-803352	Cemetery Armstrong McGinnis perpetual care expendable		78.39
80-491-3590-803353	Cemetery perpetual Sweetsir expendable		1,566.16
80-491-3590-803358	Cemetery perpetual Harry Robinson expendable		2,275.49
80-491-3590-803370	Cemetery perpetual care expendable		156,382.96
80-610-3580-803354	Library Albert Wadleigh - non-expendable		2,000.00
80-610-3580-803355	Library Thomas Hoyt - non-expendable		16,000.00
80-610-3580-803357	Library books - non-expendable		6,800.00
80-610-3590-803354	Library Albert Wadleigh expendable		1,441.94
80-610-3590-803355	Library Thomas Hoyt expendable		2,052.93
80-610-3590-803357	Library books expendable		1,848.96
80-650-3580-803371	Judith Kimball park - non-expendable		1,000.00
80-650-3590-803371	Judith Kimball park - expendable		95.53
80-650-3590-803376	Amos Weed Kimball park expendable		156.48
	<b>Total Trusts</b>	<b>647,196.85</b>	<b>647,196.85</b>
<b>FUND # 82</b>			
<b>STABILIZATION</b>			
82-000-1060-000000	Cash restricted	1,307,845.16	
82-000-3580-823380	Stabilization		998,999.67
82-000-3580-823381	Ambulance stabilization		635.42
82-000-3580-823382	Capital stabilization		308,210.07
	<b>Total Stabilization</b>	<b>1,307,845.16</b>	<b>1,307,845.16</b>
<b>FUND # 90</b>			
<b>AGENCY</b>			
90-000-1040-000000	Cash unrestricted		18,769.31
90-161-2580-903564	Clerk dog licenses		60.00
90-210-2580-903561	Police details	20,734.31	
90-220-2580-903523	Fire COVID-19 watch details		1,905.00
	<b>Total Agency</b>	<b>20,734.31</b>	<b>20,734.31</b>
<b>FUND # 91</b>			
<b>ESCROWS</b>			
91-000-1040-000000	Cash unrestricted	59,122.43	
91-171-2550-913660	Conservation Flats at Merrimac Square		1,501.33
91-175-2550-913601	Plan Board - Bozek/Equestrian Estates		385.72
91-175-2550-913616	Plan Board - Birchmeadow Estates		3,489.07
91-175-2550-913636	Plan Board - Pondelli / MJS Trust / Emery / Sunset Terr		5,000.00
91-175-2550-913650	Plan Board - BeWell Organic Medicine		7,001.20
91-175-2550-913654	Plan Board - Merrimac Housing Crossing/118 E Main St		8,588.03
91-175-2550-913658	Plan Board - Fitzgerald/Abbey Rd		8,356.87
91-175-2550-913659	Plan Board - 1 High St remediation		4,711.35
91-175-2550-913661	Plan Board - Jana Properties		8,269.73
91-175-2550-913662	Plan Board - NSD 2 Real Estate LLC/51 E Main St		10,139.42
91-176-2550-913651	Appeals Board - Police station		168.00
91-176-2550-913657	Appeals Board - CH40B		1,511.71
	<b>Total Escrows</b>	<b>59,122.43</b>	<b>59,122.43</b>
<b>FUND # 99</b>			
<b>LONG-TERM DEBT</b>			
90-000-1996-000000	Amounts to be provided for long-term debt	11,665,489.00	
99-000-2900-610904	\$4.231M Inside FY24		85,000.00
99-000-2900-992923	\$3.971M Inside FY23-FY24		15,000.00
99-000-2900-992929	\$7.8951M Inside FY38-FY44		7,365,000.00
99-000-2900-992930	\$1.695M Inside FY27-40		1,590,000.00
99-000-2940-601004	\$1.6M Outside FY49		1,450,469.00
99-000-2940-992920	\$2.38M Outside FY20-FY28		375,000.00
99-000-2940-992923	\$3.971M Outside FY23-FY24		185,000.00
99-000-2940-992924	\$860K Outside FY23		600,020.00
	<b>Total Long-Term Debt</b>	<b>11,665,489.00</b>	<b>11,665,489.00</b>

**TOWN OF MERRIMAC**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**GENERAL FUND**  
**FOR FISCAL YEAR ENDING JUNE 30, 2023**  
**(UNAUDITED)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Operating</u>	<u>Specials Articles</u>	<u>Actual Adjusted</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>						
Property Taxes	\$ 16,605,050	\$ 17,016,866	\$ 16,789,662		\$ 16,871,115	\$ (145,751)
Excise Taxes	1,050,000	1,050,000	1,066,569		1,066,569	16,569
Tax Title	-	-	101,911		101,911	101,911
Penalties and Interest	38,000	38,000	44,702		44,702	6,702
Payments in Lieu of Tax	1,300	1,300	1,289		1,289	(11)
Departmental Charges for Services	573,000	573,000	596,167		596,167	23,167
Fees	54,000	54,000	46,127		46,127	(7,873)
Rentals	129,000	129,000	145,804		145,804	16,804
Licenses and Permits	80,000	80,000	68,070		68,070	(11,930)
Fines	21,000	21,000	25,702		25,702	4,702
Investment Income	15,000	15,000	164,875		164,875	149,875
Other	199,000	83,019	89,544		89,544	6,525
State Revenues	1,140,763	1,140,763	1,126,630		1,126,630	(14,133)
<b>Total Revenue</b>	<u>19,906,113</u>	<u>20,201,948</u>	<u>20,267,052</u>		<u>20,348,505</u>	<u>146,557</u>
<b>Expenditures:</b>						
General Government	1,654,791	1,827,684	1,168,788	161,646	1,330,434	497,250
Public Safety	2,724,162	3,053,494	2,386,023	70,663	2,456,686	596,808
Education	12,165,975	12,145,725	11,931,113	38,800	11,969,913	175,812
Public Works	1,466,880	2,056,790	694,031	750,468	1,444,499	612,291
Human Services	513,329	523,329	446,379	421	446,800	76,529
Culture and Recreation	428,761	457,000	328,251		328,251	128,749
Debt Service & Lease	1,058,562	1,058,562	1,056,361		1,056,361	2,201
State and County Assessments	117,469	117,469	115,027		115,027	2,442
Retirement & Benefits	1,454,299	1,498,064	1,301,881	7,879	1,309,760	188,304
<b>Total Expenditures</b>	<u>21,584,228</u>	<u>22,738,117</u>	<u>19,427,854</u>	<u>1,029,877</u>	<u>20,457,731</u>	<u>2,280,386</u>
<b>Other Financing Sources (Uses):</b>						
Operating Transfers In	155,746	175,746	213,818	-	213,818	38,072
Operating Transfers (Out)	<u>(90,000)</u>	<u>(180,000)</u>	<u>(216,068)</u>	<u>-</u>	<u>(216,068)</u>	<u>(36,068)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>65,746</u>	<u>(4,254)</u>	<u>(2,250)</u>	<u>-</u>	<u>(2,250)</u>	<u>2,004</u>
<b>Excess(Deficiency) of Revenue over Expenditures</b>	<u>\$ (1,678,115)</u>	<u>\$ (2,536,169)</u>	<u>\$ 836,948</u>	<u>\$ (1,029,877)</u>	<u>\$ (111,476)</u>	<u>\$ 750,832</u>
Prior Year Encumbrances	1,678,115	1,678,115				
Free Cash		858,054				
<b>Total Budget</b>	<u>\$ 1,678,115</u>	<u>\$ 2,536,169</u>				
Net Budget	-	-				

**TOWN OF MERRIMAC**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR FISCAL YEAR ENDED JUNE 30, 2023**  
**(UNAUDITED)**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Types</u>		
	Special Revenue	Capital Projects	Stabilization Fund	Other Trust and Agency Funds	Total
<b>REVENUES</b>					
Department Charges for Services	\$ 1,675,920				\$ -
Intergovernmental	\$ 26		\$ 32,718	\$ 238,163	\$ 1,675,920
Investment Income	\$ 405,358			\$ 666,941	\$ 270,907
Other					\$ 1,072,299
<b>Total Revenues</b>	<b>\$ 2,081,304</b>	<b>\$ -</b>	<b>\$ 32,718</b>	<b>\$ 905,104</b>	<b>\$ 3,019,126</b>
<b>EXPENDITURES</b>					
Current					
General Government	\$ 153,893				\$ 153,893
Public Safety	\$ 84,414			\$ 119,523	\$ 203,937
Public Works	\$ 217,819				\$ 217,819
Human Services	\$ 169,337				\$ 169,337
Recreation and Culture	\$ 37,377				\$ 37,377
Other	\$ 1,996,971			\$ 554,764	\$ 2,551,735
Capital Outlay					\$ -
<b>Total Expenditures</b>	<b>\$ 2,659,811</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 674,287</b>	<b>\$ 3,334,098</b>
Excess (Deficiency) of Revenues over Expenditures	\$ (578,507)	\$ -	\$ 32,718	\$ 230,817	\$ (314,972)
Other Financing Sources (Uses)					
Proceeds from Bond Issues	\$ 36,068			\$ 227,000	\$ -
Operating Transfers In	\$ (184,082)			\$ (9,736)	\$ 263,068
Operating Transfers Out					\$ (193,818)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (148,014)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 217,264</b>	<b>\$ 69,250</b>
Net Changes in Fund Balances	\$ (726,521)	\$ -	\$ 32,718	\$ 448,081	\$ (245,722)
<b>Fund Balances, Beginning of Year</b>	<b>\$ 1,916,516</b>	<b>\$ 41,715</b>	<b>\$ 1,275,127</b>	<b>\$ 4,210,297</b>	<b>\$ 7,443,655</b>
<b>Fund Balances, End of Year</b>	<b>\$ 1,189,995</b>	<b>\$ 41,715</b>	<b>\$ 1,307,845</b>	<b>\$ 4,658,378</b>	<b>\$ 7,197,933</b>

**TOWN OF MERRIMAC  
STATEMENT REVENUES & EXPENDITURES  
PROPRIETARY FUNDS  
AS OF JUNE 30, 2023  
(UNAUDITED)**

	Enterprise			Total
	Water	Sewer	Electric	
<b>REVENUES</b>				
Charges for Services	\$ 1,277,324	\$ 1,497,694	\$ 5,947,529	\$ 8,722,547
State Revenues				\$ -
Miscellaneous Revenues		\$ 1,600	\$ 12,425	\$ 14,025
Earnings on Investments	\$ 290	\$ 1,086	\$ 2,602	\$ 3,978
<b>Total Revenues</b>	<b>\$ 1,277,614</b>	<b>\$ 1,500,380</b>	<b>\$ 5,962,556</b>	<b>\$ 8,740,550</b>
<b>EXPENDITURES</b>				
Salary and Wages	\$ 494,169	\$ 633,602	\$ 792,941	\$ 1,920,712
Expenditures	\$ 484,743	\$ 423,998	\$ 4,845,839	\$ 5,754,580
Construction	\$ 114,086	\$ 118,886		\$ 232,972
Capital Outlay				
Debt Service	\$ 196,403	\$ 132,366	\$ 91,219	\$ 419,988
<b>Total Expenditures</b>	<b>\$ 1,289,401</b>	<b>\$ 1,308,852</b>	<b>\$ 5,729,999</b>	<b>\$ 8,328,252</b>
Transfers Out	\$ 10,000	\$ 10,000	\$ 47,000	\$ 67,000
Total Expenditures and Transfers Out	\$ 1,299,401	\$ 1,318,852	\$ 5,776,999	\$ 8,395,252
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (21,787)</b>	<b>\$ 181,528</b>	<b>\$ 185,557</b>	<b>\$ 345,298</b>
<b>Fund Balance Beginning of Year</b>	<b>\$ 374,238</b>	<b>\$ 1,443,078</b>	<b>\$ 5,726,672</b>	<b>\$ 7,543,988</b>
<b>Fund Balance End of Year</b>	<b>\$ 352,451</b>	<b>\$ 1,624,606</b>	<b>\$ 5,912,229</b>	<b>\$ 7,889,286</b>

**TOWN OF MERRIMAC**

**COMBINED BALANCE SHEET - ALL FUNDS TYPES AND ACCOUNT GROUPS  
AS OF JUNE 30, 2023  
(UNAUDITED)**

	Governmental Fund Types		Proprietary Fund Types		Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	Long-term Debt			
<b>ASSETS</b>									
Cash and cash equivalents	2,474,238.55	1,189,992.64	41,715.14	7,889,285.18	4,658,378.66				16,253,610.17
Investments									0.00
Receivables:									
Personal property taxes	1,088.76								1,088.76
Real estate taxes	265,702.90								265,702.90
Allowance for abatements and exemptions	(131,860.08)								(131,860.08)
Tax liens	682,991.84								682,991.84
Deferred taxes									0.00
Motor vehicle excise	125,710.13								125,710.13
Other excises									0.00
User fees									0.00
Utility liens added to taxes				310,036.42					310,036.42
Departmental				4,365.48					4,365.48
Special assessments				61,512.61					61,512.61
Due from other governments									0.00
Other receivables	116,693.46								116,693.46
Foreclosures/Possessions	358,591.68								358,591.68
Prepays									0.00
Due to/from other funds									0.00
Working deposit									0.00
Inventory									0.00
Fixed assets, net of accumulated depreciation									0.00
Amounts to be provided - payment of bonds									0.00
Amounts to be provided - vacation/sick leave									0.00
Total Assets	3,893,157.24	1,189,992.64	41,715.14	8,265,199.69	4,658,378.66	0.00	11,665,489.00		29,713,932.37
<b>LIABILITIES AND FUND EQUITY</b>									
Liabilities:									
Warrants payable									0.00
Accounts payable									0.00
Accrued payroll									0.00
Withholdings									0.00
Accrued claims payable									0.00
Due to/from other funds									0.00
Due to other governments									0.00
Other liabilities									0.00
Deferred revenue:									
Real and personal property taxes	134,931.58								134,931.58
Tax liens	682,991.84								682,991.84
Deferred taxes									0.00
Foreclosures/Possessions	358,591.68								358,591.68
Motor vehicle excise	125,710.13								125,710.13
Other excises									0.00
User fees									0.00
Utility liens added to taxes				310,036.42					310,036.42
Total Liabilities and Fund Equity				4,365.48			11,665,489.00		4,365.48



	Governmental Fund Types		Proprietary Fund Types		Fiduciary Fund Types		Account Groups	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Trust and Agency	Long-term Debt		
Departmental								
Special assessments				61,512.61				61,512.61
Due from other governments								0.00
Other receivables	116,693.46							116,693.46
Deposits receivable								0.00
Prepaid taxes/fees								0.00
Tailings								0.00
IBNR								0.00
Agency Funds								0.00
Notes payable								0.00
Bonds payable							11,665,489.00	11,665,489.00
Vacation and sick leave liability								0.00
<b>Total Liabilities</b>	<b>1,418,918.69</b>	<b>0.00</b>	<b>0.00</b>	<b>375,914.51</b>	<b>0.00</b>	<b>0.00</b>	<b>11,665,489.00</b>	<b>13,460,322.20</b>
<b>Fund Equity:</b>								
Reserved for encumbrances	900.10			3,042.94				3,943.04
Reserved for expenditures				20,000.00				20,000.00
Reserved for continuing appropriations	1,677,215.12			6,818,951.13				8,496,166.25
Reserved for petty cash	1,425.00			100.00				1,525.00
Reserved for debt service				91,763.75				91,763.75
Undesignated fund balance	794,698.33	1,189,992.64	41,715.14	955,427.36	4,658,378.66			7,640,212.13
Unreserved retained earnings								0.00
Investment in capital assets								0.00
<b>Total Fund Equity</b>	<b>2,474,238.55</b>	<b>1,189,992.64</b>	<b>41,715.14</b>	<b>7,889,285.18</b>	<b>4,658,378.66</b>	<b>0.00</b>	<b>0.00</b>	<b>16,253,610.17</b>
<b>Total Liabilities and Fund Equity</b>	<b>3,893,157.24</b>	<b>1,189,992.64</b>	<b>41,715.14</b>	<b>8,265,199.69</b>	<b>4,658,378.66</b>	<b>0.00</b>	<b>11,665,489.00</b>	<b>29,713,932.37</b>

TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>ASSETS</b>			
01-000-1020-000000	Petty cash	1,425.00	
01-000-1040-000000	Cash unrestricted checking	2,472,813.55	
	<b>Total cash and cash equivalents</b>	<b>2,474,238.55</b>	
<b>Receivables</b>			
01-000-1210-202300	Personal property-2023	412.03	
01-000-1210-202200	Personal property-2022	352.29	
01-000-1210-202100	Personal property-2021	101.97	
01-000-1210-202000	Personal property-2020	102.87	
01-000-1210-000000	Personal property-prior years	119.60	
01-000-1220-202300	Real estate-2023	253,229.79	
01-000-1220-202200	Real estate-2022	5,127.49	
	<b>Property taxes receivable</b>	<b>259,446.04</b>	
01-000-1220-000000	Supplemental real estate		
	<b>Misc. non-reoccurring receivable</b>	<b>7,345.62</b>	
<b>Overlay</b>			
01-000-1230-000000	Allowance for abatements & exemptions		131,860.08
	<b>Total allowance for abate &amp; exemptions</b>		<b>131,860.08</b>
01-000-1240-000000	Tax liens receivable	682,991.84	
01-000-1880-000000	Tax foreclosures	358,591.68	
	<b>Total tax liens and foreclosures</b>	<b>1,041,583.52</b>	
01-000-1260-202300	Motor vehicles excise-2023	71,663.27	
01-000-1260-202200	Motor vehicles excise-2022	23,803.96	
01-000-1260-202100	Motor vehicles excise-2021	9,174.36	
01-000-1260-202000	Motor vehicles excise-2020	5,550.47	
01-000-1260-000000	Motor vehicles excise-prior years	15,518.07	
	<b>Total motor vehicle excise</b>	<b>125,710.13</b>	
01-000-1340-000000	Departmental A/R-ambulance	116,693.46	
	<b>Total user charges</b>	<b>116,693.46</b>	
01-000-1720-000000	Due from Commonwealth		
Total Asset		<b>4,025,017.32</b>	<b>131,860.08</b>
<b>LIABILITIES</b>			
<b>DEFERRED REVENUE</b>			
01-000-2610-000000	Real & personal property		134,931.58
01-000-2622-000000	Tax liens & litigation		682,991.84
01-000-2623-000000	Tax foreclosures		358,591.68
01-000-2630-000000	Motor vehicle excise		125,710.13
01-000-2654-000000	Departmental-ambulance		116,693.46
	<b>Total deferred revenue</b>		<b>1,418,918.69</b>
<b>FUND BALANCES</b>			
01-000-3211-000000	Reserve for encumbrances		900.10
01-000-3250-000000	Reserved for other-petty cash		1,425.00
01-000-3295-000000	Reserved for continued appropriation		1,677,215.12
	<b>Total reserved</b>		<b>1,679,540.22</b>
01-000-3590-000000	Unrestricted/undesignated fund balance		<b>794,698.33</b>
	<b>Total Fund Balance</b>		<b>2,474,238.55</b>
<b>TOTAL</b>		<b>4,025,017.32</b>	<b>4,025,017.32</b>

**TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)**

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>FUND # 20</b>			
<b>RECEIPTS RESERVED - OTHER</b>			
20-000-1040-000000	Cash unrestricted	40,452.86	
20-000-1060-000000	Cash restricted	42,155.12	
20-000-3580-203303	F/B Title V repayments principal only		23,627.80
20-000-3590-203301	F/B Sale of bond premiums		3,927.32
20-000-3590-203316	F/B Sale of real estate		20,402.40
20-171-3590-203307	F/B Conservation		2,502.58
20-172-3590-203302	F/B Open Space preservation		16,004.88
20-241-3590-203309	F/B Code enforcement/municipal hearings		100.00
20-420-3590-203304	F/B Highway transportation Infrastructure		1,443.00
20-491-3580-203300	F/B Sale of cemetery lots		14,600.00
	<b>Total Other Receipts Reserved</b>	<b>82,607.98</b>	<b>82,607.98</b>
<b>FUND # 21</b>			
<b>RECEIPTS RESERVED - CABLE ACCESS</b>			
21-000-1040-000000	Cash unrestricted	543,342.25	
21-199-3590-213301	F/B Cable TV grant old		7,599.37
21-199-3590-213312	F/B Cable PEG Access		30,000.00
21-199-3590-213313	F/B Cable TV grant		505,742.88
	<b>Total Receipts Reserved - Cable TV</b>	<b>543,342.25</b>	<b>543,342.25</b>
<b>FUND # 23</b>			
<b>GIFTS</b>			
23-000-1040-000000	Cash unrestricted	78,648.43	
23-000-3590-233588	F/B Monument		3,174.89
23-124-3590-233582	F/B Commission on Disabilities		5,830.95
23-146-3590-233586	F/B Elder/disabled		2,737.54
23-171-3590-233588	F/B Conservation		5,000.00
23-210-3590-233583	F/B Police		256.55
23-220-3590-233589	F/B Fire		4,515.91
23-422-3590-233588	F/B Highway paving		25,707.98
23-491-3590-233588	F/B Cemetery		700.00
23-541-3590-233581	F/B Council on Aging		15,688.67
23-610-3590-233587	F/B Library		6,201.07
23-630-3590-233588	F/B Playground		7,834.87
23-650-3590-233588	F/B Parks		1,000.00
	<b>Total Gifts</b>	<b>78,648.43</b>	<b>78,648.43</b>
<b>FUND # 24</b>			
<b>REVOLVING 53E 1/2</b>			
24-000-1040-000000	Cash unrestricted	220,667.11	
24-145-3590-243577	F/B Tax title	864.71	
24-176-3590-243569	F/B Zoning Board of Appeals		4,517.80
24-241-3590-243573	F/B Zoning/Building code enforcement		20,240.34
24-241-3590-243578	F/B Inspectional services		191,035.69
24-510-3590-243579	F/B Board of Health code enforcement		5,737.99
	<b>Total 53E 1/2 Revolving</b>	<b>221,531.82</b>	<b>221,531.82</b>

**TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)**

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>FUND # 25</b>			
<b>REVOLVING - OTHER</b>			
25-000-1040-000000	Cash unrestricted	105,957.75	
25-000-3590-253565	F/B Insurance <\$150K		2,052.29
25-171-3590-253567	F/B Wetlands		32,584.30
25-210-3590-253562	F/B Police firearms \$5K	162.50	
25-302-3590-253536	F/B Pentucket grounds \$50K		71,483.66
	<b>Total Other Revolving</b>	<b>106,120.25</b>	<b>106,120.25</b>
<b>FUND # 28</b>			
<b>GRANTS - STATE</b>			
28-000-1040-000000	Cash unrestricted		37,049.57
28-122-3590-283544	F/B Recycling (RDP)		2,925.09
28-124-3590-280022	F/B ADA MOD Church St sidewalks	45,000.00	
28-155-3590-283599	FB Town Hall CC IT tech assessment		16,500.00
28-161-3590-283527	F/B Clerk extended polling hours		11,919.28
28-192-3590-283597	F/B Emergency shelter generator	8,300.00	
28-210-3590-280003	F/B Police MED project		2,874.07
28-210-3590-280006	F/B Police Muni Road Safety (MRS)	1,044.05	
28-210-3590-283516	F/B Police ALERRT	4,291.20	
28-210-3590-283539	F/B Police bullet proof vests	12,928.74	
28-210-3590-283554	F/B Police 911 training/ EMD	6,710.12	
28-210-3590-283555	F/B Police 911 support & incentive		687.14
28-220-3590-283533	F/B Fire safety		4,980.72
28-220-3590-283582	F/B Fire SAFE		7,760.68
28-231-3590-283596	F/B ambulanc AED equipment		1,871.25
28-241-3590-283595	F/B DHCD housing needs zoning bylaws	14,577.50	
28-302-3590-283528	F/B Sweetsir School alarm earmark	20,297.00	
28-541-3590-283525	F/B COA Elder Affairs Fomula		1,429.63
28-543-3590-283590	F/B Veteran Heritage		2,420.00
28-543-3590-283594	F/B Veteran COLA		3,318.00
28-610-3590-283532	F/B Library MEGLIG		19,056.17
28-699-3590-283524	F/B Cultural arts		357.01
	<b>Total State Grants</b>	<b>113,148.61</b>	<b>113,148.61</b>
<b>FUND # 29</b>			
<b>GRANTS - FEDERAL</b>			
29-000-1040-000000	Cash unrestricted	195,818.69	
29-000-3590-290016	F/B FEMA 2021 EMPG		2,609.25
29-000-3590-293520	F/B CARES Act (CvRF)		196,374.44
29-420-3590-290087	F/B Highay Mill Street hazard culvert mitigation	5,040.00	
29-420-3590-293521	F/B Bear Hill culvert improvement		1,875.00
	<b>Total Federal Grants</b>	<b>200,858.69</b>	<b>200,858.69</b>
<b>FUND # 30</b>			
<b>CHAPTER 90</b>			
30-000-1040-000000	Cash unrestricted		
30-000-1720-000000	Due from Comm of Mass-Chapter 90		
	<b>Total Chapter 90</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND # 35</b>			
<b>CAPITAL PROJECTS</b>			
35-000-1040-000000	Cash Unrestricted Checking	16,323.41	
35-192-3590-353426	F/B Police station construction		5,492.72
35-220-3590-353432	F/B Fire ernescue vehicle		8,270.69
35-420-3590-353433	F/B DPW vehicle		2,560.00
	<b>Total Capital Projects</b>	<b>16,323.41</b>	<b>16,323.41</b>

**TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)**

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>FUND # 40</b>			
<b>WATER CAPITAL PROJECTS</b>			
40-000-1040-000000	Cash unrestricted	25,391.73	
40-450-3590-403402	F/B Water E Main St station repair ATM04/08 A12		18,754.50
40-450-3590-403431	F/B Water Bear Hill well replacement STM10/18 A6		6,637.23
	<b>Total Water Capital Projects</b>	<b>25,391.73</b>	<b>25,391.73</b>
<b>FUND # 60</b>			
<b>WATER ENTERPRISE</b>			
60-000-1020-000000	Cash petty	50.00	
60-000-1040-000000	Cash unrestricted	352,400.82	
60-000-1310-000000	Water user charges receivable	40,957.81	
60-000-1331-000000	Water liens receivable	2,055.64	
60-000-2651-000000	Water user charges deferred revenue		40,957.81
60-000-2653-000000	Water liens deferred revenue		2,055.64
60-000-3211-000000	Water reserved for encumbrances		170.94
60-000-3250-000000	Water reserved for petty cash		50.00
60-000-3295-000000	Water reserved for continued appropriation		256,713.01
60-000-3590-000000	Water retained earnings		95,516.87
	<b>Total Water Enterprise</b>	<b>395,464.27</b>	<b>395,464.27</b>
<b>FUND # 61</b>			
<b>WASTEWATER ENTERPRISE</b>			
61-000-1020-000000	Cash petty	50.00	
61-000-1040-000000	Cash unrestricted	1,624,553.46	
61-000-1310-000000	Wastewater user charges receivable	43,885.83	
61-000-1332-000000	Wastewater liens receivable	2,309.84	
61-000-1410-000000	Wastewater betterment unapportioned receivable	61,512.61	
61-000-2651-000000	Wastewater user charges deferred revenue		43,885.83
61-000-2653-000000	Wastewater liens deferred revenue		2,309.84
61-000-2660-000000	Wastewater special assessment deferred revenue		61,512.61
61-000-3211-000000	Wastewater reserved for encumbrances		2,872.00
61-000-3240-000000	Wastewater reserved for expenditures		20,000.00
61-000-3250-000000	Wastewater reserved for petty cash		50.00
61-000-3295-000000	Wastewater reserved for continued appropriation		1,191,914.85
61-000-3300-000000	Wastewater reserved for betterments		91,763.75
61-000-3590-000000	Wastewater retained earnings		318,002.86
	<b>Total Wastewater Enterprise</b>	<b>1,732,311.74</b>	<b>1,732,311.74</b>
<b>FUND # 67</b>			
<b>ELECTRIC ENTERPRISE</b>			
67-000-1040-000000	Cash unrestricted	5,912,230.90	
67-000-1310-000000	Electric user charges receivable	225,192.78	
67-000-2651-000000	Electric user charges deferred revenue		225,192.78
67-000-3295-000000	Electric reserved for continued appropriation		5,370,323.27
67-000-3590-000000	Electric retained earnings		541,907.63
	<b>Total Light Enterprise</b>	<b>6,137,423.68</b>	<b>6,137,423.68</b>
<b>FUND # 75</b>			
<b>OTHER POST EMPLOYMENT BENEFITS TRUST (OPEB)</b>			
75-000-1060-000000	Cash restricted	2,663,931.45	
75-000-3580-753375	Electric OPEB		537,522.26
75-000-3580-753377	General OPEB		1,688,575.94
75-000-3580-753378	Water OPEB		167,160.82
75-000-3580-753379	Wastewater OPEB		270,672.43
	<b>Total OPEB Trust</b>	<b>2,663,931.45</b>	<b>2,663,931.45</b>

**TOWN OF MERRIMAC  
BALANCE SHEET  
JUNE 30, 2023  
(UNAUDITED)**

FUND/ACCOUNT #	ACCOUNT TITLE	DEBIT	CREDIT
<b>FUND # 80</b>			
<b>TRUSTS</b>			
80-000-1040-000000	Cash unrestricted - expendable	265,132.22	
80-000-1060-000000	Cash restricted - non-expendable	381,116.71	
80-000-3590-803311	Affordable housing		100,181.30
80-210-3590-803566	Police drug forfeiture	947.92	
80-491-3580-803352	Cemetery perpetual care Armstrong/McGinnis - non-expendable		5,000.00
80-491-3580-803353	Cemetery perpetual Sweetsir - non-expendable		5,000.00
80-491-3580-803358	Cemetery perpetual Harry Robinson - non-expendable		1,500.00
80-491-3580-803370	Cemetery perpetual - non-expendable		341,816.71
80-491-3580-803376	Cemetery Amos Weed Kimball Park - non-expendable		2,000.00
80-491-3590-803352	Cemetery Armstrong McGinnis perpetual care expendable		78.39
80-491-3590-803353	Cemetery perpetual Sweetsir expendable		1,566.16
80-491-3590-803358	Cemetery perpetual Harry Robinson expendable		2,275.49
80-491-3590-803370	Cemetery perpetual care expendable		156,382.96
80-610-3580-803354	Library Albert Wadleigh - non-expendable		2,000.00
80-610-3580-803355	Library Thomas Hoyt - non-expendable		16,000.00
80-610-3580-803357	Library books - non-expendable		6,800.00
80-610-3590-803354	Library Albert Wadleigh expendable		1,441.94
80-610-3590-803355	Library Thomas Hoyt expendable		2,052.93
80-610-3590-803357	Library books expendable		1,848.96
80-650-3580-803371	Judith Kimball park - non-expendable		1,000.00
80-650-3590-803371	Judith Kimball park - expendable		95.53
80-650-3590-803376	Amos Weed Kimball park expendable		156.48
	<b>Total Trusts</b>	<b>647,196.85</b>	<b>647,196.85</b>
<b>FUND # 82</b>			
<b>STABILIZATION</b>			
82-000-1060-000000	Cash restricted	1,307,845.16	
82-000-3580-823380	Stabilization		998,999.67
82-000-3580-823381	Ambulance stabilization		635.42
82-000-3580-823382	Capital stabilization		308,210.07
	<b>Total Stabilization</b>	<b>1,307,845.16</b>	<b>1,307,845.16</b>
<b>FUND # 90</b>			
<b>AGENCY</b>			
90-000-1040-000000	Cash unrestricted		18,769.31
90-161-2580-903564	Clerk dog licenses		60.00
90-210-2580-903561	Police details	20,734.31	
90-220-2580-903523	Fire COVID-19 watch details		1,905.00
	<b>Total Agency</b>	<b>20,734.31</b>	<b>20,734.31</b>
<b>FUND # 91</b>			
<b>ESCROWS</b>			
91-000-1040-000000	Cash unrestricted	59,122.43	
91-171-2550-913660	Conservation Flats at Merrimac Square		1,501.33
91-175-2550-913601	Plan Board - Bozek/Equestrian Estates		385.72
91-175-2550-913616	Plan Board - Birchmeadow Estates		3,489.07
91-175-2550-913636	Plan Board - Pondelli / MJS Trust / Emery / Sunset Terr		5,000.00
91-175-2550-913650	Plan Board - BeWell Organic Medicine		7,001.20
91-175-2550-913654	Plan Board - Merrimac Housing Crossing/118 E Main St		8,588.03
91-175-2550-913658	Plan Board - Fitzgerald/Abbey Rd		8,356.87
91-175-2550-913659	Plan Board - 1 High St remediation		4,711.35
91-175-2550-913661	Plan Board - Jana Properties		8,269.73
91-175-2550-913662	Plan Board - NSD 2 Real Estate LLC/51 E Main St		10,139.42
91-176-2550-913651	Appeals Board - Police station		168.00
91-176-2550-913657	Appeals Board - CH40B		1,511.71
	<b>Total Escrows</b>	<b>59,122.43</b>	<b>59,122.43</b>
<b>FUND # 99</b>			
<b>LONG-TERM DEBT</b>			
90-000-1996-000000	Amounts to be provided for long-term debt	11,665,489.00	
99-000-2900-610904	\$4.231M Inside FY24		85,000.00
99-000-2900-992923	\$3.971M Inside FY23-FY24		15,000.00
99-000-2900-992929	\$7.8951M Inside FY38-FY44		7,365,000.00
99-000-2900-992930	\$1.695M Inside FY27-40		1,590,000.00
99-000-2940-601004	\$1.6M Outside FY49		1,450,469.00
99-000-2940-992920	\$2.38M Outside FY20-FY28		375,000.00
99-000-2940-992923	\$3.971M Outside FY23-FY24		185,000.00
99-000-2940-992924	\$860K Outside FY23		600,020.00
	<b>Total Long-Term Debt</b>	<b>11,665,489.00</b>	<b>11,665,489.00</b>

**TOWN OF MERRIMAC**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**GENERAL FUND**  
**FOR FISCAL YEAR ENDING JUNE 30, 2023**  
**(UNAUDITED)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Operating</u>	<u>Specials Articles</u>	<u>Actual Adjusted</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>						
Property Taxes	\$ 16,605,050	\$ 17,016,866	\$ 16,789,662		\$ 16,871,115	\$ (145,751)
Excise Taxes	1,050,000	1,050,000	1,066,569		1,066,569	16,569
Tax Title	-	-	101,911		101,911	101,911
Penalties and Interest	38,000	38,000	44,702		44,702	6,702
Payments in Lieu of Tax	1,300	1,300	1,289		1,289	(11)
Departmental Charges for Services	573,000	573,000	596,167		596,167	23,167
Fees	54,000	54,000	46,127		46,127	(7,873)
Rentals	129,000	129,000	145,804		145,804	16,804
Licenses and Permits	80,000	80,000	68,070		68,070	(11,930)
Fines	21,000	21,000	25,702		25,702	4,702
Investment Income	15,000	15,000	164,875		164,875	149,875
Other	199,000	83,019	89,544		89,544	6,525
State Revenues	1,140,763	1,140,763	1,126,630		1,126,630	(14,133)
<b>Total Revenue</b>	<b>19,906,113</b>	<b>20,201,948</b>	<b>20,267,052</b>		<b>20,348,505</b>	<b>146,557</b>
<b>Expenditures:</b>						
General Government	1,654,791	1,827,684	1,168,788	161,646	1,330,434	497,250
Public Safety	2,724,162	3,053,494	2,386,023	70,663	2,456,686	596,808
Education	12,165,975	12,145,725	11,931,113	38,800	11,969,913	175,812
Public Works	1,466,880	2,056,790	694,031	750,468	1,444,499	612,291
Human Services	513,329	523,329	446,379	421	446,800	76,529
Culture and Recreation	428,761	457,000	328,251		328,251	128,749
Debt Service & Lease	1,058,562	1,058,562	1,056,361		1,056,361	2,201
State and County Assessments	117,469	117,469	115,027		115,027	2,442
Retirement & Benefits	1,454,299	1,498,064	1,301,881	7,879	1,309,760	188,304
<b>Total Expenditures</b>	<b>21,584,228</b>	<b>22,738,117</b>	<b>19,427,854</b>	<b>1,029,877</b>	<b>20,457,731</b>	<b>2,280,386</b>
<b>Other Financing Sources (Uses):</b>						
Operating Transfers In	155,746	175,746	213,818	-	213,818	38,072
Operating Transfers (Out)	(90,000)	(180,000)	(216,068)	-	(216,068)	(36,068)
<b>Total Other Financing Sources (Uses)</b>	<b>65,746</b>	<b>(4,254)</b>	<b>(2,250)</b>	<b>-</b>	<b>(2,250)</b>	<b>2,004</b>
<b>Excess(Deficiency) of Revenue over Expenditures</b>	<b>\$ (1,678,115)</b>	<b>\$ (2,536,169)</b>	<b>\$ 836,948</b>	<b>\$ (1,029,877)</b>	<b>\$ (111,476)</b>	<b>\$ 750,832</b>
Prior Year Encumbrances	1,678,115	1,678,115				
Free Cash		858,054				
<b>Total Budget</b>	<b>\$ 1,678,115</b>	<b>\$ 2,536,169</b>				
Net Budget	-	-				

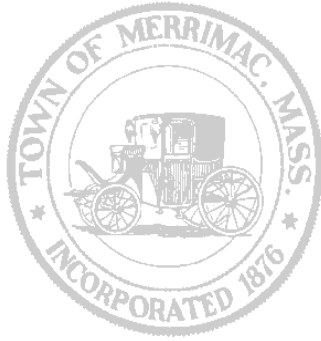
**TOWN OF MERRIMAC**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR FISCAL YEAR ENDED JUNE 30, 2023**  
**(UNAUDITED)**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Types</u>		
	Special Revenue	Capital Projects	Stabilization Fund	Other Trust and Agency Funds	Total
<b>REVENUES</b>					
Department Charges for Services	\$ 1,675,920				\$ -
Intergovernmental	\$ 26		\$ 32,718	\$ 238,163	\$ 1,675,920
Investment Income	\$ 405,358			\$ 666,941	\$ 270,907
Other					\$ 1,072,299
<b>Total Revenues</b>	<b>\$ 2,081,304</b>	<b>\$ -</b>	<b>\$ 32,718</b>	<b>\$ 905,104</b>	<b>\$ 3,019,126</b>
<b>EXPENDITURES</b>					
Current					
General Government	\$ 153,893				\$ 153,893
Public Safety	\$ 84,414			\$ 119,523	\$ 203,937
Public Works	\$ 217,819				\$ 217,819
Human Services	\$ 169,337				\$ 169,337
Recreation and Culture	\$ 37,377				\$ 37,377
Other	\$ 1,996,971			\$ 554,764	\$ 2,551,735
Capital Outlay					\$ -
<b>Total Expenditures</b>	<b>\$ 2,659,811</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 674,287</b>	<b>\$ 3,334,098</b>
Excess (Deficiency) of Revenues over Expenditures	\$ (578,507)	\$ -	\$ 32,718	\$ 230,817	\$ (314,972)
Other Financing Sources (Uses)					
Proceeds from Bond Issues	\$ 36,068			\$ 227,000	\$ -
Operating Transfers In	\$ (184,082)			\$ (9,736)	\$ 263,068
Operating Transfers Out					\$ (193,818)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (148,014)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 217,264</b>	<b>\$ 69,250</b>
Net Changes in Fund Balances	\$ (726,521)	\$ -	\$ 32,718	\$ 448,081	\$ (245,722)
<b>Fund Balances, Beginning of Year</b>	<b>\$ 1,916,516</b>	<b>\$ 41,715</b>	<b>\$ 1,275,127</b>	<b>\$ 4,210,297</b>	<b>\$ 7,443,655</b>
<b>Fund Balances, End of Year</b>	<b>\$ 1,189,995</b>	<b>\$ 41,715</b>	<b>\$ 1,307,845</b>	<b>\$ 4,658,378</b>	<b>\$ 7,197,933</b>



**TOWN OF MERRIMAC  
STATEMENT REVENUES & EXPENDITURES  
PROPRIETARY FUNDS  
AS OF JUNE 30, 2023  
(UNAUDITED)**

	Enterprise			Total
	Water	Sewer	Electric	
<b>REVENUES</b>				
Charges for Services	\$ 1,277,324	\$ 1,497,694	\$ 5,947,529	\$ 8,722,547
State Revenues				\$ -
Miscellaneous Revenues		\$ 1,600	\$ 12,425	\$ 14,025
Earnings on Investments	\$ 290	\$ 1,086	\$ 2,602	\$ 3,978
<b>Total Revenues</b>	<b>\$ 1,277,614</b>	<b>\$ 1,500,380</b>	<b>\$ 5,962,556</b>	<b>\$ 8,740,550</b>
<b>EXPENDITURES</b>				
Salary and Wages	\$ 494,169	\$ 633,602	\$ 792,941	\$ 1,920,712
Expenditures	\$ 484,743	\$ 423,998	\$ 4,845,839	\$ 5,754,580
Construction	\$ 114,086	\$ 118,886		\$ 232,972
Capital Outlay				
Debt Service	\$ 196,403	\$ 132,366	\$ 91,219	\$ 419,988
<b>Total Expenditures</b>	<b>\$ 1,289,401</b>	<b>\$ 1,308,852</b>	<b>\$ 5,729,999</b>	<b>\$ 8,328,252</b>
Transfers Out	\$ 10,000	\$ 10,000	\$ 47,000	\$ 67,000
Total Expenditures and Transfers Out	\$ 1,299,401	\$ 1,318,852	\$ 5,776,999	\$ 8,395,252
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (21,787)</b>	<b>\$ 181,528</b>	<b>\$ 185,557</b>	<b>\$ 345,298</b>
<b>Fund Balance Beginning of Year</b>	<b>\$ 374,238</b>	<b>\$ 1,443,078</b>	<b>\$ 5,726,672</b>	<b>\$ 7,543,988</b>
<b>Fund Balance End of Year</b>	<b>\$ 352,451</b>	<b>\$ 1,624,606</b>	<b>\$ 5,912,229</b>	<b>\$ 7,889,286</b>



# TOWN OF MERRIMAC

## Board of Assessors

6 School Street  
 Merrimac, MA 01860  
 978-346-9022

### 2023 ANNUAL REPORT OF THE BOARD OF ASSESSORS

#### FISCAL YEAR 2023 RECAPITULATION

##### 1. Tax Rate Summary

A. Total amount to be raised		\$	24,414,581.07
B. Total estimated receipts		\$	7,323,301.83
C. Net amount to be raised by taxation (Levy)		\$	17,091,279.24
D. Classified tax levies			
1. Residential	96.2115%	\$	16,443,767.61
2. Commercial	2.1046%	\$	359,704.68
3. Industrial	0.8678%	\$	148,318.42
4. Personal	0.8161%	\$	139,488.53

##### 2. Amounts to be raised

A. Appropriation		\$	24,212,142.06
B. Total cherry sheet offsets		\$	14,779.00
C. State and County cherry sheet charges		\$	113,247.00
D. Allowance for abatements & exemptions		\$	74,413.01
E. Total amount to be raised		\$	24,414,581.07

##### 3. Estimated receipts

A. State		\$	1,155,542.00
B. Local		\$	2,160,300.00
C. Enterprise funds		\$	3,002,934.00
D. Free cash		\$	809,363.00
E. Other available funds		\$	175,162.83
F. Municipal light		\$	20,000.00
G. Total Estimated receipts		\$	7,323,301.83

This year is a recertification year for the Town and the Assessors have begun working with the Department of Revenue to assure a timely tax rate setting.

We would like to thank the citizens of Merrimac for their continued cooperation during the cyclical and permit inspections. Cyclical inspections are required by the Department of Revenue and dictates that we must inspect every home in town once every nine years for data quality. We appreciate the cooperation of homeowners allowing us into their homes for these inspections. Permit inspections are done for the previous years building permits as well as Occupancy inspections for new homes that are occupied after July 1<sup>st</sup>. These inspections are completed on an annual basis.

The tax rate for fiscal year 2023 was \$14.77 per thousand. Property cards may be obtained on line by property owners to view their data. <http://www.townofmerrimac.com/>

**BOARD OF ASSESSORS:**

Edward Davis - Chairman	Term expires 2024
Vacant	Term expires 2023
Joyce Clohecy	Term expires 2025

Respectfully submitted by,  
Heather Roche  
Assistant Assessor

# Annual Report of the Animal Care and Control Officer

To: The Honorable Board of Selectman:

Re: Activities from January 2023 to December 2023

## **Dogs**

Five Hundred Twelve. (512) dogs were licensed in 2023. These dogs were licensed under Mass. Gen. Laws Ch. 140 sec. 137 all dogs over six months of age are required to have rabies vaccine and to be licensed.

Seventy-Three (73) dogs were reported Loose in 2023. Twenty-Five (25) dogs were found by their owners. Nineteen (19) were found by Merrimac Police / Animal Control and were returned. Twenty-Nine (29) dogs that were reported loose found their own way home.

Seven (7) dog bites/fights were reported. These (7) dogs were quarantined for the required ten (10) days per Massachusetts General Laws Chapter 129. All dogs were current on rabies vaccinations. Please remember that Rabies Vaccination is required under Mass Gen. Laws Ch. 140, sec. 145 for the protection of pets and people.

We also responded to multiple barking complaints, nuisance issues and dogs running at large.

The annual Rabies Clinic was held again this year at the Merrimac Police Station with the help of Amesbury Animal. We had another big turnout and approximately thirty-five (35) dogs and cars were vaccinated.

## **Cats**

Eight (8) cats were reported missing of that, one (1) cat was found and returned to their homes.

We had one (1) stray cat that was pick up in the trailer park. This cat was brought to the Merrimack River Feline Rescue and was re-homed.

## **Welfare Checks**

The ACO responded to one (1) welfare check. This concern was investigated and followed up on. The ACO determined that the call was unfounded.

## **Wildlife**

We received many calls about bears, raccoons, skunks, squirrels, coyotes, goats, and other small wildlife that were found to be a nuisance. To prevent these animals from becoming problematic, we suggest that residents remove any food from their yards and keep garbage cans covered. The Merrimac Police dispatched two (2) rabid skunks and one (1) raccoon that was hit by a vehicle.

## **Barn Inspections**

Barn Inspections were conducted this year. The barn book was mailed back to the Commonwealth of Massachusetts Agricultural Resources.

Respectfully submitted,

Gregory F Pickering  
Animal Care & Control Officer

Town of  
**MERRIMAC, MASS.**

Report of the  
**CAPITAL PLANNING COMMITTEE**

FY2023

**A Summary of the recommendations  
To be presented at the  
Annual Town Meeting  
To be held on:**

**Monday April 25, 2022**

**7:30 P.M.**

**At the Sweetsir School**

**102 Church St. Merrimac, MA 01860**

**Report of the  
Capital Planning Committee  
Town of Merrimac  
Fiscal Year 2023**

The Capital Planning Committee met with numerous department heads and committees during February 22<sup>nd</sup> and 23<sup>rd</sup> 2022 to review Capital requests for Fiscal Year 2023 and projected Capital requests through Fiscal Year 2027. Departments are asked to project their anticipated Capital requests for the next five fiscal years so the Town can plan accordingly. We have numerous challenges facing us as a community. The Committee reviews all Capital requests with an anticipated life duration of at least five years and an initial cost of \$10,000 or more. Generally, the criteria applied in developing recommendations in order of priority are: 1) necessary to respond to State or Federal mandates; 2) public safety and/or health considerations; and 3) operational necessity.

Attached is a Summary of our Recommendations together with the Requests by Department reflecting the votes of the Capital Planning Committee for Fiscal Year 2023.

Respectfully Submitted,

Mike Marden, Chairperson & representing Finance Committee

Sandra Venner

David Cressman

Chris Manni, representing Board of Selectmen

Holly Moran

Marcia Zosack, alternate Finance Committee Representative

Carol McLeod, Finance Director (Ex-Officio)

## Tax Impact on Home Valued at \$457,946

Resulting from Debt Exclusions and General Overrides

**Debt Exclusions** - Impact on property tax rate is for the duration of debt service - usually 20 years for major capital expenditures.

	Amount	FY2019	FY2020	FY2021	FY2022	FY2023
Town Hall Renovation and Addition	\$ 2,850,000	\$ 84	\$ 78	\$ 67	\$ 63	\$ 65
Construction of New Library	\$ 2,351,263	\$ 71	\$ 68	\$ 56	\$ 54	\$ 52
Police Station Project	\$ 6,500,000	-	\$ 55	\$ 163	\$ 165	\$ 161
PRSD Middle/High School Project				\$ 398	\$ 719	\$ 711
<b>Total Debt Exclusions</b>		<b>\$ 156</b>	<b>\$ 200</b>	<b>\$ 286</b>	<b>\$ 1,000</b>	<b>\$ 989</b>

**General Overrides** - Impact on property tax rate is permanent and can increase each year by 2 1/2%, but decreases when reevaluated property values go up.

	Amount	FY2019	FY2020	FY2021	FY2022	FY2023
School Operating Budget - FY2002	\$ 167,768	\$ 132	\$ 134	\$ 120	\$ 123	\$ 125
School Operating Budget - FY2003	\$ 243,818	\$ 178	\$ 173	\$ 175	\$ 179	\$ 182
Library Operating Budget - FY2005	\$ 35,034	\$ 24	\$ 24	\$ 24	\$ 25	\$ 25
School Operating Budget - FY2006	\$ 484,500	\$ 329	\$ 320	\$ 323	\$ 331	\$ 336
EMT-Firefighter - FY2008	\$ 47,000	\$ 30	\$ 30	\$ 30	\$ 31	\$ 31
COA Nutrition Program - FY2008	\$ 31,700	\$ 20	\$ 19	\$ 19	\$ 20	\$ 20
On Call Firefighter/EMT - FY2009	\$ 50,000	\$ 32	\$ 31	\$ 31	\$ 32	\$ 32
Schools Operating Budget - FY2010	\$ 315,000	\$ 194	\$ 188	\$ 190	\$ 195	\$ 198
Schools Operating Budget - FY2017	\$ 100,000	\$ 52	\$ 50	\$ 51	\$ 52	\$ 53
Schools Operating Budget - FY2023	\$ 470,000					\$ 214
<b>Total General Overrides</b>		<b>\$ 990</b>	<b>\$ 968</b>	<b>\$ 964</b>	<b>\$ 988</b>	<b>\$ 1,216</b>

<b>Combined Total Impact of Debt Exclusions and Overrides</b>	<b>\$ 1,146</b>	<b>\$ 1,168</b>	<b>\$ 1,250</b>	<b>\$ 1,988</b>	<b>\$ 2,205</b>
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## FY2023 - Capital Planning Recommendations

### Summary

#### Free Cash

Total Available	\$	809,363
Capital Requests	\$	(519,300)
<b>Balance for Other Requests</b>	<b>\$</b>	<b>290,063</b>

#### Water Retained Earnings

Total Available	\$	246,637
Capital Requests	\$	(245,000)
<b>Balance for Other Requests</b>	<b>\$</b>	<b>1,637</b>

#### Wastewater Retained Earnings

Total Available	\$	310,756
Capital Requests	\$	(210,000)
<b>Balance for Other Requests</b>	<b>\$</b>	<b>100,756</b>

<b>Other Funding Requests</b>	<b>\$</b>	<b>(47,279)</b>
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<b>Total Recommended Requests</b>	<b>\$</b>	<b>(1,021,579)</b>
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Stabilization Balance	\$	1,019,698
Fire and Ambulance Apparatus Stabilization	\$	635
Capital Stabilization	\$	311,448
<b>Total Stabilization as of 12/31/2021</b>	<b>\$</b>	<b>1,331,781</b>

FY2023 - Capital Planning Requests

Description	Replacement or New	Amount					Funding Source	Recommendation
		FY23	FY24	FY25	FY26	FY27		
<b>Police</b>								
Police Cruiser	Replacement	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000	Free Cash	Yes 5 - 0
Administrative Police Cruiser (50) (2012)	Replacement	\$	\$ 45,000					
Fire Arms	Replacement	\$ 15,000					Free Cash	Yes 5 - 0
<b>Sub-total Police</b>		<b>\$ 72,000</b>	<b>\$ 102,000</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>		
<b>Fire</b>								
Engine 34	Replacement				\$ 800,000			
Rooftop Heating Unit	Replacement	\$ 65,000						
Building Electrical	Repair/Replace	\$ 50,000					Free Cash	Yes 5 - 0
Building Roofing	Replacement		\$ 200,000					
Ambulance 38 (2014)	Replacement				\$ 325,000			
Pickup	New			\$ 80,000				
Garage Doors & Openers	Replacement		\$ 85,000					
Forestry 35	Replacement				\$ 85,000			
Fire Alarm System	Replacement		\$ 25,000					
Building Masonary	Repair/Replace			\$ 500,000		\$ 500,000		
Building Mechanical - Boiler/WH	Replacement		\$ 50,000					
Building - Garage Bay floors	Repair/Replace					\$ 150,000		
#12 - Command Vehicle - C1	Replacement	\$ 80,000						
<b>Sub-total Fire</b>		<b>\$ 195,000</b>	<b>\$ 360,000</b>	<b>\$ 580,000</b>	<b>\$ 1,210,000</b>	<b>\$ 650,000</b>		
<b>COA</b>								
COA Driveway/Lot Paving Line Painting	Replacement	\$ 15,000					Free Cash	Yes 5 - 0
COA Building - Outdoor Facade and Window Repairs	Replacement	\$ 25,000					Free Cash	Yes 5 - 0
<b>Sub-total COA</b>		<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Town Hall IT</b>								
Virtual Server	Replacement	\$ 25,245					Grant Funded	Yes 5 - 0
<b>Sub-Total Town Hall IT</b>		<b>\$ 25,245</b>						
<b>Town Clerk</b>								
Voting Machines (4)	Replacement/New	\$ 22,300					Free Cash	Yes 5 - 0
<b>Sub-Total Town Clerk</b>		<b>\$ 22,300</b>						
<b>Highway</b>								
Town wide road improvements	Replacement	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000		
Mill Street Culvert*	Replacement	\$ 100,000					Free Cash	Yes 5 - 0
John Deere 444 Loader	Replacement	\$ 200,000						
International Dump Sander / W Plow (H6)	Replacement		\$ 197,000					
Ford F450 Dump Truck / W Plow (H11)	Replacement		\$ 80,000					
Ford F450 Dump Truck / W Plow (H10)	Replacement			\$ 80,000				
Ford 3930 Tractor / Mid Mount Mower	Replacement			\$ 140,000				
Morebark Brush Chipper	Replacement				\$ 55,000			
Johnston MX450 Sweeper	Replacement				\$ 250,000			
Lee Boy Roller	Replacement					\$ 45,000		
Case Backhoe	Replacement					\$ 195,000		
<b>Sub-total Highway</b>		<b>\$ 800,000</b>	<b>\$ 777,000</b>	<b>\$ 720,000</b>	<b>\$ 805,000</b>	<b>\$ 740,000</b>		
<b>Cemetery</b>								
Wright Stander X52 " mower	Replacement	\$ 15,000						
Wright Velke 48" Mower	Replacement	\$ 10,000						
John Deere X743 Mower	Replacement	\$ 15,000						
<b>Sub-total Cemetery</b>		<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Parks &amp; Recreation</b>								
Chevy 3500 Dump Truck/ W Plow/ W Sander (PK1)*	Replacement	\$ 22,034					PRSD Revolving	Yes 5 - 0
T1520 New Holland Tractor	Replacement	\$ 25,000						
Belmont Landscape Trailer	Replacement	\$ 5,000	\$ -	\$ -	\$ -	\$ -		

FY2023 - Capital Planning Requests

Description	Replacement or New	Amount					Funding Source	Recommendation
		FY23	FY24	FY25	FY26	FY27		
<b>Sub-total Parks &amp; Rec</b>		\$ 52,034	\$ -	\$ -	\$ -	\$ -		
<b>Water</b>								
Meter Replacement	Replacement	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	Retained Earnings	Yes5 - 0
Well Replacements (10 wells)	Replacement	\$ 40,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	Retained Earnings	Yes5 - 0
Building Maintenance Road Replacement	Replacement	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 25,000	Retained Earnings	Yes5 - 0
Water Infrastructure Improvements	Replacement	\$ 170,000	\$ 150,000	\$ 150,000	\$ 200,000	\$ 150,000	Retained Earnings	Yes5 - 0
Roadway Compressor	Replacement							
Truck Replacement 1	Replacement	\$	\$ 60,000					
Truck Replacement 2	Replacement			\$ 60,000				
Solar Development	<b>New</b>		\$ 50,000	\$ 50,000	\$ 100,000	\$ 50,000		
<b>Sub-total Water</b>		\$ 245,000	\$ 420,000	\$ 370,000	\$ 410,000	\$ 285,000		
<b>Wastewater</b>								
Sewer System Improvement	Replacement	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	Retained Earnings	Yes5 - 0
Plant Engineering	Replacement	\$	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000		
Water Meters	Replacement							
Truck Replacement	Replacement				\$ 65,000			
Wastewater Pumps	Repairs and Replacement	\$ 60,000	\$ 60,000	\$ 80,000	\$ 80,000	\$ 80,000	Retained Earnings	Yes 5 - 0
<b>Sub-total Wastewater</b>		\$ 210,000	\$ 360,000	\$ 380,000	\$ 445,000	\$ 380,000		
<b>Sweetsir</b>								
Building - Awning Roof	Replacement	\$ 25,000					Free Cash	Yes 5 - 0
Remove Asbestos Tiles	Replacement		\$ 175,000					
Replace Fire Alarm System	Replacement	\$ 60,000						
Replace PA System	Replacement			\$ 100,000.00				
Camera/Surveillance	Replacement	\$ 25,000	\$ -					
Renovate Kitchen	Replacement			\$ 150,000.00				
Renovate Restrooms	Replacement		\$ 200,000					
Replace Potable Water Plumbing	Replacement	\$ 250,000						
Repair/Seal Coat	Replacement			\$ 50,000.00				
<b>Sub-total Sweetsir</b>		\$ 360,000	\$ 375,000	\$ 300,000	\$ -	\$ -		
<b>Donaghue</b>								
HVAC -Unit Ventilators	Replacement		\$ 150,000					
Boilers/Heating Plant	Replacement	\$ 150,000	\$ 25,000				Free Cash	Yes 5 - 0
Replace Fire Alarm System	Replacement	\$	\$ 75,000					
Replace Stairwell Treads	Replacement	\$ 50,000						
Camera Surveillance	Replacement	\$ 20,000						
Replace Window Door systems	Replacement	\$ 250,000						
Classroom Electrical Upgrade	Replacement		\$ 30,000					
Replace PA System	Replacement			\$ 100,000				
Replace Potable Water Plumbing	Replacement	\$ 250,000						
Renovate Restrooms	Replacement			\$ 100,000				
Repair/Seal Coat	Replacement			\$ 75,000				
<b>Sub-total Donaghue</b>		\$ 720,000	\$ 280,000	\$ 275,000	\$ -	\$ -		
<b>Commission of Disabilities</b>								
Town wide Sidewalk improvements	Replacement	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	Free cash	Yes 5 - 0
<b>Sub-total Commission on Disabilities</b>		\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000		
<b>Total Requests</b>		\$ 2,826,579	\$ 2,719,000	\$ 2,727,000	\$ 2,972,000	\$ 2,157,000		

FY2022 - Capital Planning Requests

Description	Replacement or New	Amount					Funding Source	Recommendation
		FY22	FY23	FY24	FY25	FY26		
<b>Police</b>								
Police Cruiser	Replacement					\$ 57,000.00		
Administrative Police Cruiser	Replacement		\$ 45,000	\$ 57,000				
Fire Arms	Replacement			\$ 20,000				
Computer Server	Replacement					\$ 20,000		
Radios	Replacement				\$ 60,000			
<b>Sub-total Police</b>		\$ -	\$ 45,000	\$ 77,000	\$ 60,000	\$ 20,000		
<b>Fire</b>								
Engine 31	Replacement							
Engine 34	Replacement							
<b>Ladder</b>	<b>Replacement</b>	\$ 1,200,000						
Rooftop Heating Unit	Replacement	\$ 65,000						
Building Renovations- Masonary, Roofing & Painting	Replacement	\$ 25,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000		
Ambulance 38	Replacement		\$ 85,000	\$ 325,000				
Garage Doors & Openers	Replacement*		\$ 85,000					
Forestry 35	New				\$ 85,000			
Fire Alarm System	Replacement		\$ 25,000					
#12 - Command Vehicle - C1	New		\$ 70,000					
<b>Sub-total Fire</b>		\$ 1,290,000	\$ 680,000	\$ 825,000	\$ 585,000	\$ 500,000		
<b>COA</b>								
Car - Delivery of Meals	New	\$ 30,000						
<b>Sub-total COA</b>		\$ 30,000	\$ -	\$ -	\$ -	\$ -		
<b>Highway</b>								
Town wide road improvements	Replacement	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000		
John Deere 444 Loader	Replacement	\$ 200,000						
Case Backhoe	Replacement					\$ 195,000		
<b>Ford F450 Dump Truck/ W Plow/ W Sander (H14)</b>	<b>Replacement</b>	\$ 80,000						
International Dump Sander / W Plow (H6)	Replacement		\$ 197,000					
Ford F450 Dump Truck / W Plow (H11)	Replacement		\$ 80,000					
Ford F450 Dump Truck / W Plow (H10)	Replacement			\$ 80,000				
Ford 3930 Tractor/ Mid Mount Mower	Replacement			\$ 140,000				
Morebark Brush Chipper	Replacement				\$ 55,000			
Johnston MX450 Sweeper	Replacement				\$ 250,000			
Lee Boy Roller	Replacement				\$ 45,000			
Falcon Hot Box	Replacement				\$ 30,000			
<b>Bar Hill Culvert - FEMA Match</b>	<b>Replacement</b>	\$ 96,741						
<b>Sub-total Highway</b>		\$ 876,741	\$ 777,000	\$ 720,000	\$ 880,000	\$ 695,000		
<b>Cemetery</b>								
Wright Stander X52 " mower	Replacement	\$ -						
Wright Velike 48" Mower	Replacement	\$ -						
John Deere X743 Mower	Replacement	\$ -						
<b>Sub-total Cemetery</b>		\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Parks &amp; Recreation</b>								
T1520 New Holland Tractor	Replacement				\$ 25,000			
Kubota F3680 Mower	Replacement		\$ 30,000					
John Deere X730 Mower	Replacement			\$ 15,000				

FY2022 - Capital Planning Requests

Description	Replacement or New	Amount					Funding Source	Recommendation
		FY22	FY23	FY24	FY25	FY26		
Belmont Landscape Trailer	Replacement							
<b>Sub-total Parks &amp; Rec</b>		\$ -	\$ 30,000	\$ 15,000	\$ 25,000	\$ 5,000		
<b>Water</b>								
Meter Replacement	Replacement	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	Retained Earnings	Approved 5 - 0
Well Replacements (10 wells)	Replacement	\$ 40,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	Retained Earnings	Approved 5 - 0
Building Maintenance Road Replacement	Replacement	\$ -	\$ 50,000		\$ 50,000			
<b>Water Infrastructure Improvements</b>	<b>Replacement</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 200,000</b>	<b>Retained Earnings</b>	<b>Approved 5 - 0</b>
Roadway Compressor	Replacement		\$ 25,000					
Truck Replacement 1	Replacement			\$ 60,000				
Truck Replacement 2	Replacement				\$ 60,000			
Solar Development	New	\$ 10,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 100,000	Retained Earnings	Approved 5 - 0
<b>Sub-total Water</b>		<b>\$ 160,000</b>	<b>\$ 310,000</b>	<b>\$ 370,000</b>	<b>\$ 370,000</b>	<b>\$ 360,000</b>		
<b>Wastewater</b>								
Sewer System Improvements	Replacement	\$ 50,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	Retained Earnings	Approved 5 - 0
Plant Engineering	New	\$ 50,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 100,000	Retained Earnings	Approved 5 - 0
Water Meters	Replacement	\$ 15,000					Retained Earnings	Approved 5 - 0
Truck Replacement	Replacement	\$ -				\$ 65,000		
Repairs and Replacements	Repairs and Replacements		\$ 80,000		\$ 80,000			
Wastewater Generators	Repairs and Replacements		\$ 80,000		\$ 80,000			
<b>Sub-total Wastewater</b>		<b>\$ 115,000</b>	<b>\$ 430,000</b>	<b>\$ 350,000</b>	<b>\$ 430,000</b>	<b>\$ 365,000</b>		
<b>Library</b>								
HVAC Roof Compressor Units (2)	Replacement	\$ 28,000					Free Cash	Approved 5 - 0
Painting and Trim Repair	Repair	\$ 30,000	\$ 30,000	\$ 30,000				
Sidewalk Replacement	Repair	\$ 60,000						
<b>Sub-total Library</b>		<b>\$ 118,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Town Hall</b>								
Exterior Painting	Replacement	\$ -	\$ 125,000	\$ -	\$ -	\$ -		
<b>Sub-total Town Hall</b>		<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Sweetsir</b>								
Building - Awning Roof	Replacement	\$ 20,000						
Remove Asbestos Tiles	Replacement	\$ 150,000						
Replace Fire Alarm System	Replacement	\$ 50,000						
Replace PA System	Replacement	\$ 100,000						
Camera/Surveillance	Replacement	\$ 20,000	\$ -					
Renovate Kitchen	Replacement	\$ 150,000						
Renovate Restrooms	Replacement	\$ 200,000						
Replace Potable Water Plumbing	Replacement	\$ 250,000						
Repair/Seal Coat	Replacement	\$ 50,000						
<b>Sub-total Sweetsir</b>		<b>\$ 690,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Donaghue</b>								
HVAC-Unit Ventilators	Replacement		\$ 150,000					
Boilers/Heating Plant	Replacement	\$ 400,000						
Replace Fire Alarm System	Replacement	\$ 50,000	\$ 50,000					
Replace Stairwell Treads	Replacement	\$ 50,000						
Camera Surveillance	Replacement	\$ 20,000						
Replace Window Door systems	Replacement	\$ 250,000						
Classroom Electrical Upgrade	Replacement	\$ 30,000						

FY2022 - Capital Planning Requests

Description	Replacement or New	Amount					Funding Source	Recommendation
		FY22	FY23	FY24	FY25	FY26		
Replace PA System	Replacement		\$ 100,000					
Replace Potable Water Plumbing	Replacement	\$ 250,000	\$ -					
Renovate Restrooms	Replacement		\$ 100,000					
Repair/Seal Coat	Replacement		\$ 75,000					
<b>Sub-total Donaghue</b>		<b>\$ 1,050,000</b>	<b>\$ 475,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Commission of Disabilities</b>								
Town wide Sidewalk improvements	Replacement	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000		
<b>Sub-total Commissions on Disabilities</b>		<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>		
<b>Total Requests</b>		<b>\$ 4,374,741</b>	<b>\$ 3,202,000</b>	<b>\$ 2,387,000</b>	<b>\$ 2,350,000</b>	<b>\$ 1,973,500</b>		

FY2021 - Capital Planning Requests

Description	Replacement or New	Amount					Funding Source	Recommendation
		FY21	FY22	FY23	FY24	FY25		
<b>Police</b>								
Police Cruiser	Replacement	\$ 57,000	\$ -	\$ 57,000	\$ -	\$ 57,000	Free Cash	Yes 4 - 0
Administrative Police Cruiser	Replacement	\$ -	\$ 45,000	\$ -	\$ -	\$ -		
Fire Arms	Replacement	\$ -	\$ -	\$ 20,000	\$ -	\$ -		
Computer Server	Replacement	\$ -	\$ -	\$ -	\$ -	\$ 20,000		
Radios	Replacement	\$ -	\$ -	\$ -	\$ 60,000	\$ -		
<b>Sub-total Police</b>		<b>\$ 57,000</b>	<b>\$ 45,000</b>	<b>\$ 77,000</b>	<b>\$ 60,000</b>	<b>\$ 77,000</b>		
<b>Fire</b>								
#1 - Engine 31	Replacement	\$ 800,000	\$ -	\$ -	\$ -	\$ -		No 0-4
#2 - Engine 34	Replacement	\$ 800,000	\$ -	\$ -	\$ -	\$ -		No 0-4
#3 - Tower 1	Replacement	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -		No 0-4
#4 - Pickup 39 / Rescue 36	Replacement	\$ 325,000	\$ -	\$ -	\$ -	\$ -	Borrowing	Yes 4 - 0
#5 - Building Renovations	Replacement	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -		
#6 - Ambulance 38	Replacement	\$ -	\$ -	\$ -	\$ 275,000	\$ -		
#7 - Garage Doors & Openers	Replacement*	\$ 80,000	\$ -	\$ -	\$ -	\$ -		No 0-4
#8 - Bathroom & Minor Renovations	New	\$ 50,000	\$ -	\$ -	\$ -	\$ -		No 0-4
#9 - Fire Alarm System	Replacement	\$ 100,000	\$ -	\$ -	\$ -	\$ -		No 0-4
#10 - Sprinkler System	New	\$ -	\$ -	\$ 500,000	\$ -	\$ -		
#11 - Access & Security	New	\$ 30,000	\$ -	\$ -	\$ -	\$ -	Free Cash	Yes 4 - 0
#12 - Command Vehicle - C1	Replacement	\$ -	\$ 65,000	\$ -	\$ -	\$ -		
<b>Sub-total Fire</b>		<b>\$ 3,585,000</b>	<b>\$ 65,000</b>	<b>\$ 4,500,000</b>	<b>\$ 275,000</b>	<b>\$ -</b>		
<b>COA</b>								
8 - 10 Passenger Van with wheelchair lift	Replacement	\$ 55,000	\$ -	\$ -	\$ -	\$ -		No 0-4
Parking Lot and Driveway	Replacement	\$ 6,000	\$ -	\$ -	\$ -	\$ -		Yes 4 - 0
1st floor Rugs (lobby and offices)	Replacement	\$ 10,000	\$ -	\$ -	\$ -	\$ -		Yes 4 - 0
<b>Sub-total COA</b>		<b>\$ 71,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Highway</b>								
Town wide road improvements	Replacement	\$ 250,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	Override	Yes 3 - 1
John Deere 444 Loader	Replacement	\$ 197,000	\$ -	\$ -	\$ -	\$ -	Borrowing	Yes 4 - 0
Ford F 800 Dump Truck / W Plow / Sander (H7)	Replacement	\$ 197,000	\$ -	\$ -	\$ -	\$ -	*	*
International Dump/Sander/ W Plow (H8)	Replacement	\$ -	\$ 197,000	\$ -	\$ -	\$ -		
Ford F450 Dump Truck/ W Plow/ W Sander (H14)	Replacement	\$ -	\$ 80,000	\$ -	\$ -	\$ -		
International Dump Sander / W Plow (H6)	Replacement	\$ -	\$ -	\$ 197,000	\$ -	\$ -		
Ford F450 Dump Truck / W Plow (H11)	Replacement	\$ -	\$ -	\$ 80,000	\$ -	\$ -		
Ford F450 Dump Truck / W Plow (H10)	Replacement	\$ -	\$ -	\$ -	\$ 80,000	\$ -		
Ford 3930 Tractor/ Mid Mount Mower	Replacement	\$ -	\$ -	\$ -	\$ 140,000	\$ -		
Morebark Brush Chipper	Replacement	\$ -	\$ -	\$ -	\$ -	\$ 55,000		
Johnston MX450 Sweeper	Replacement	\$ -	\$ -	\$ -	\$ -	\$ 250,000		
Lee Boy Roller	Replacement	\$ -	\$ -	\$ -	\$ -	\$ 45,000		
Falcon Hot Box	Replacement	\$ -	\$ -	\$ -	\$ -	\$ 30,000		
<b>Sub-total Highway</b>		<b>\$ 644,000</b>	<b>\$ 777,000</b>	<b>\$ 777,000</b>	<b>\$ 720,000</b>	<b>\$ 880,000</b>		
<b>Cemetery</b>								
Ransome Bobcat 36" Mower	Replacement	\$ -	\$ -	\$ -	\$ -	\$ -		
Wright Stander X52 " mower	Replacement	\$ -	\$ 15,000	\$ -	\$ -	\$ -		
Wright Velke 48" Mower	Replacement	\$ -	\$ 10,000	\$ -	\$ -	\$ -		

FY2021 - Capital Planning Requests

Description	Replacement or New	Amount					Funding Source	Recommendation
		FY21	FY22	FY23	FY24	FY25		
John Deere X743 Mower	Replacement	\$ -	\$ 15,000	\$ -	\$ -	\$ -		
<b>Sub-total Cemetery</b>		\$ -	\$ 40,000	\$ -	\$ -	\$ -		
<b>Parks &amp; Recreation</b>								
Chevy 1 Ton Dump Truck	Replacement	\$ 50,000	\$ -	\$ -	\$ -	\$ -	P&R Revolving	Yes 4 - 0
T1520 New Holland Tractor	Replacement	\$ -	\$ 25,000	\$ -	\$ -	\$ -		
Kubota F3680 Mower	Replacement	\$ -	\$ -	\$ -	\$ -	\$ -		
John Deere X730 Mower	Replacement	\$ -	\$ -	\$ -	\$ -	\$ -		
Belmont Landscape Trailer	Replacement	\$ -	\$ 5,000	\$ -	\$ -	\$ -		
<b>Sub-total Parks &amp; Rec</b>		\$ 50,000	\$ 30,000	\$ -	\$ -	\$ -		
<b>Water</b>								
Meter Replacement	Replacement	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	Retained Earnings	Yes 4 - 0
Well Replacements (10 wells)	Replacement	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	Retained Earnings	Yes 4 - 0
Building Maintenance Road Replacement	Replacement	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	Retained Earnings	Yes 4 - 0
Water Infrastructure	Replacement	\$ 110,000	\$ 110,000	\$ 150,000	\$ 150,000	\$ 150,000	Retained Earnings	Yes 4 - 0
Roadway Compressor	Replacement	\$ -	\$ -	\$ 25,000	\$ -	\$ -		
Truck Replacement 1	Replacement	\$ -	\$ -	\$ -	\$ 60,000	\$ -		
Truck Replacement 2	Replacement	\$ -	\$ -	\$ -	\$ -	\$ 60,000		
<b>Sub-total Water</b>		\$ 265,000	\$ 265,000	\$ 325,000	\$ 360,000	\$ 360,000		
<b>Wastewater</b>								
Plant Improvements	Replacement	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	Sewer Capital	Yes 4 - 0
Plant Engineering	New	\$ 50,000	\$ -	\$ -	\$ -	\$ -	Sewer Capital	Yes 4 - 0
Water Meters	Replacement	\$ 30,000	\$ -	\$ -	\$ -	\$ -	Sewer Capital	Yes 4 - 0
Truck Replacement	Replacement	\$ -	\$ 70,000	\$ -	\$ -	\$ -		
Generator Additional Funds	Replacement	\$ 50,000	\$ -	\$ -	\$ -	\$ -	Sewer Capital	Yes 4 - 0
<b>Sub-total Wastewater</b>		\$ 230,000	\$ 170,000	\$ 100,000	\$ 100,000	\$ 100,000		
<b>Library</b>								
Parking Lot Pavement	Replacement	\$ 80,000	\$ -	\$ -	\$ -	\$ -	Free Cash	Yes 4 - 0
<b>Sub-total Library</b>		\$ 80,000	\$ -	\$ -	\$ -	\$ -		
<b>Town Hall</b>								
Exterior Building Repairs	Replacement	\$ 298,970.00	\$ -	\$ -	\$ -	\$ -	Transfers - Reserves	Yes 4 - 0
Exterior Painting	Replacement	\$ 50,000	\$ -	\$ -	\$ -	\$ -		No 4 - 0
<b>Sub-total Town Hall</b>		\$ 348,970	\$ -	\$ -	\$ -	\$ -		
<b>Sweetsir</b>								
Building - Awning Roof	Replacement	\$ 20,000	\$ -	\$ -	\$ -	\$ -		No 4 - 0
Remove Asbestos Tiles	Replacement	\$ -	\$ 150,000	\$ -	\$ -	\$ -		
Replace Fire Alarm System	Replacement	\$ 50,000	\$ -	\$ -	\$ -	\$ -	Not Capital	No 4 - 0
Replace PA System	Replacement	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -		
Camera/Surveillance	Replacement	\$ 20,000	\$ -	\$ -	\$ -	\$ -	Not Capital	No 4 - 0
Renovate Kitchen	Replacement	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -		
Renovate Restrooms	Replacement	\$ -	\$ 200,000	\$ -	\$ -	\$ -		
Replace Potable Water Plumbing	Replacement	\$ -	\$ 250,000	\$ -	\$ -	\$ -		
Repair/Seal Coat	Replacement	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -		
<b>Sub-total Sweetsir</b>		\$ 90,000	\$ 600,000	\$ 300,000	\$ -	\$ -		
<b>Donaghue</b>								
HVAC	Replacement	\$ -	\$ -	\$ 150,000	\$ -	\$ -		



**FY2021 - Capital Planning Requests**

Description	Replacement or New	Amount					Funding Source	Recommendation
		FY21	FY22	FY23	FY24	FY25		
Boilers/Heating Plant	Replacement	\$ -	\$ 400,000	\$ -	\$ -	\$ -	Apply to MSBA	
Replace Fire Alarm System	Replacement	\$ 50,000	\$ -	\$ -	\$ -	\$ -	Not Capital	No 4 - 0
Replace Stairwell Treads	Replacement	\$ 50,000	\$ -	\$ -	\$ -	\$ -		No 4 - 0
Camera Surveillance	Replacement	\$ 20,000	\$ -	\$ -	\$ -	\$ -	Not Capital	No 4 - 0
Replace Window Door systems	Replacement	\$ 250,000	\$ -	\$ -	\$ -	\$ -	Apply to MSBA	No 4 - 0
Classroom Electrical Upgrade	Replacement	\$ -	\$ 30,000	\$ -	\$ -	\$ -		
Replace PA System	Replacement	\$ -	\$ -	\$ 100,000	\$ -	\$ -		
Replace Potable Water Plumbing	Replacement	\$ -	\$ 250,000	\$ -	\$ -	\$ -	Apply to MSBA	
Renovate Restrooms	Replacement	\$ -	\$ -	\$ 100,000	\$ -	\$ -		
Repair/Seal Coat	Replacement	\$ -	\$ -	\$ 75,000	\$ -	\$ -		
<b>Sub-total Donaghue</b>		<b>\$ 370,000</b>	<b>\$ 680,000</b>	<b>\$ 425,000</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Total Requests</b>		<b>\$ 5,790,970</b>	<b>\$ 2,672,000</b>	<b>\$ 6,504,000</b>	<b>\$ 1,515,000</b>	<b>\$ 1,417,000</b>		

**Departmental Capital Requests Form B**  
**Police**

Project/Equipment	Replacement or New	FY23		FY24		FY25		FY26		FY27	
		Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority
Administrative Police Cruiser (50) (2012)	Replacement			\$ 45,000	2						
Police Cruiser (55) (2016)	Replacement			\$ 57,000	1						
Police Cruiser (52) (2017)	Replacement	\$ 57,000	1								
Police Cruiser (51) (2015)	Replacement					\$ 57,000	1				
Police Cruiser (53) (2018)	Replacement							\$ 57,000	1		
Police Cruiser (56) (2020)	Replacement									\$ 57,000	1
Replace (20) SigSauer P226 (2014) Department Issued Firearms	Replacement	\$ 15,000	1								
<b>Totals</b>		<b>\$ 72,000</b>		<b>\$ 102,000</b>		<b>\$ 57,000</b>		<b>\$ 57,000</b>		<b>\$ 57,000</b>	

Please assign a priority any requests, 1 being the highest priority.

**Departmental Capital Requests Form B**  
**Fire**

Project/Equipment	Replacement or New	FY23		FY24		FY25		FY26		FY27	
		Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority
Engine 34	Replacement										
Rooftop Heating Unit	Replacement	\$ 65,000	1								
Building Electrical	Repair/Replace	\$ 50,000	2								
Building Roofing	Replacement			\$ 200,000	1						1
Ambulance 38 (2014)	Replacement								\$ 325,000	1	
Pickup	New					\$ 80,000	1				
Garage Doors & Openers	Replacement			\$ 85,000	2						
Forestry 35	Replacement								\$ 85,000	2	
Fire Alarm System	Replacement			\$ 25,000	2						
Building Masonary	Repair/Replace					\$ 500,000	1				\$ 500,000 1
Building Mechanical - Boiler/WH	Replacement			\$ 50,000							
Building - Garage Bay floors	Repair/Replace										\$ 150,000
#12 - Command Vehicle - C1	Replacement	\$ 80,000	1								

**Departmental Capital Requests Form B  
COA**

Project/Equipment	Replacement or New	FY23		FY24		FY25		FY26		FY27	
		Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority
COA Driveway/Lot Paving Line Painting for COA Lot	Replacement	\$ 15,000	1								
COA Building -Outdoor Facade and Window Repairs	Replacement	\$ 25,000	1								
<b>Totals</b>		<b>\$ 40,000</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>

Please assign a priority any requests, 1 being the highest priority.

**Departmental Capital Requests Form B**  
**Town Hall IT**

Project/Equipment	Replacement or New	FY23		FY24		FY25		FY26		FY27	
		Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority
Town Hall Virtual Server	Replacement	\$ 25,245	1								
<b>Totals</b>		<b>\$ 25,245</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>

Please assign a priority any requests, 1 being the highest priority.

**Departmental Capital Requests Form B**  
**Town Clerk**

Project/Equipment	Replacement or New	FY23		FY24		FY25		FY26		FY27	
		Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority
Election Tabulators	Replacement/New	\$ 22,300	1								
<b>Totals</b>		<b>\$ 22,300</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	

Please assign a priority any requests, 1 being the highest priority.

**Departmental Capital Requests Form B  
Highway**

Project/Equipment	Replacement or New	FY23		FY24		FY25		FY26		FY27	
		Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority
Town wide road improvements	Replacement	\$ 500,000	2	\$ 500,000	1	\$ 500,000	1	\$ 500,000	1	\$ 500,000	1
Mill Street Culvert*	Replacement	\$ 100,000	1								
John Deere 444 Loader	Replacement	\$ 200,000	3								
International Dump Sander / W Plow (H6)	Replacement			\$ 197,000	2						
Ford F450 Dump Truck / W Plow (H11)	Replacement			\$ 80,000	3						
Ford F450 Dump Truck / W Plow (H10)	Replacement					\$ 80,000	2				
Ford 3930 Tractor/ Mid Mount Mower	Replacement					\$ 140,000	3				
Morebark Brush Chipper	Replacement							\$ 55,000	2		
Johnston MX450 Sweeper	Replacement							\$ 250,000	3		
Lee Boy Roller	Replacement									\$ 45,000	2
Case Backhoe	Replacement									\$ 195,000	3
<b>Totals</b>		<b>\$ 800,000</b>		<b>\$ 777,000</b>		<b>\$ 720,000</b>		<b>\$ 805,000</b>		<b>\$ 740,000</b>	

Please assign a priority any requests, 1 being the highest priority.

**Departmental Capital Requests Form B  
Cemetery**

Project/Equipment	Replacement or New	FY23		FY24		FY25		FY26		FY27	
		Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority
Wright Stander X52 " mower	Replacement	\$ 15,000		\$ 15,000							
Wright Velke 48" Mower	Replacement	\$ 10,000		\$ 10,000							
John Deere X743 Mower	Replacement	\$ 15,000		\$ 15,000							
<b>Totals</b>		<b>\$ 40,000</b>		<b>\$ 40,000</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	

Please assign a priority any requests, 1 being the highest priority.



**Departmental Capital Requests Form B  
Parks and Recreation**

Project/Equipment	Replacement or New	FY23		FY24		FY25		FY26		FY27	
		Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority
Chevy 3500 Dump Truck/W Plow/ W Sander (PK1)*	Replacement	\$ 22,034	1								
T1520 NewHolland Tractor	Replacement	\$ 25,000	2								
Belmont Landscape Trailer	Replacement	\$ 5,000	3								
Kubota F3680 Mower	Replacement										
John Deere X730 Mower	Replacement					\$ -		\$ -			
<b>Totals</b>		<b>\$ 52,034</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	

Please assign a priority any requests, 1 being the highest priority.

**Departmental Capital Requests Form B**  
**Water**

Project/Equipment	Replacement or New	FY23		FY24		FY25		FY26		FY27	
		Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority
Meter Replacement	Replacement	\$ 10,000	3	\$ 10,000	4	\$ 10,000	4	\$ 10,000	4	\$ 10,000	4
Well Replacements (10 wells)	Replacement	\$ 40,000	2	\$ 100,000	1	\$ 50,000	1	\$ 50,000	3	\$ 50,000	3
Building Maintenance Road Replacement	Replacement	\$ 25,000	4	\$ 50,000		\$ 50,000	3	\$ 50,000	5	\$ 25,000	5
Water Infrastructure Improvements	Replacement	\$ 170,000	1	\$ 150,000	2	\$ 150,000	2	\$ 200,000	2	\$ 150,000	2
Roadway Compressor	Replacement	\$ -									
Truck Replacement 1	Replacement			\$ 60,000	3						
Truck Replacement 2	Replacement					\$ 60,000	5				
Solar Development		\$ -		\$ 50,000	5	\$ 50,000	6	\$ 100,000	1	\$ 50,000	1
<b>Totals</b>		<b>\$ 245,000</b>		<b>\$ 420,000</b>		<b>\$ 370,000</b>		<b>\$ 410,000</b>		<b>\$ 285,000</b>	

Please assign a priority any requests, 1 being the highest priority.

**Departmental Capital Requests Form B**  
**Sewer**

Project/Equipment	Replacement or New	FY23		FY24		FY25		FY26		FY27	
		Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority
Sewer System Improvement	Replacement	\$ 150,000	1	\$ 200,000	1	\$ 200,000	1	\$ 200,000	1	\$ 200,000	1
Plant Engineering	Replacement			\$ 100,000	1	\$ 100,000	2	\$ 100,000	2	\$ 100,000	2
Water Meters	Replacement										
Truck Replacement	Replacement							\$ 65,000	3		
Wastewater Pumps	Repairs and Replacement	\$ 60,000	2	\$ 60,000	2	\$ 80,000	3	\$ 80,000	4	\$ 80,000	3
<b>Totals</b>		<b>\$ 210,000</b>		<b>\$ 360,000</b>		<b>\$ 380,000</b>		<b>\$ 445,000</b>		<b>\$ 380,000</b>	

Please assign a priority any requests, 1 being the highest priority.

**Departmental Capital Requests Form B**  
**Library**

Project/Equipment	Replacement or New	FY22		FY23		FY24		FY25		FY26	
		Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority
HVAC Roof Compressor Units(2)	Replacement	\$ 28,000	1								
Painting and Trim Repair	Repair	\$ 30,000	2	\$ 30,000	1	\$ 30,000	1				
Sidewalk Replacement	Repair	\$ 60,000	3								
<b>Totals</b>		<b>\$ 118,000</b>		<b>\$ 30,000</b>		<b>\$ 30,000</b>		<b>\$ -</b>		<b>\$ -</b>	

Please assign a priority any requests, 1 being the highest priority.

**Departmental Capital Requests Form B**  
**Library**

Project/Equipment	Replacement or New	FY22		FY23		FY24		FY25		FY26	
		Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority
HVAC Roof Compressor Units(2)	Replacement	\$ 28,000	1								
Painting and Trim Repair	Repair	\$ 30,000	2	\$ 30,000	1	\$ 30,000	1				
Sidewalk Replacement	Repair	\$ 60,000	3								
<b>Totals</b>		<b>\$ 118,000</b>		<b>\$ 30,000</b>		<b>\$ 30,000</b>		<b>\$ -</b>		<b>\$ -</b>	

Please assign a priority any requests, 1 being the highest priority.

**Departmental Capital Requests Form B**  
**Town Hall**

Project/Equipment	Replacement or New	FY22		FY23		FY24		FY25		FY26	
		Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority
Exterior Painting	Replacement			\$ 125,000	1						
<b>Totals</b>		\$ -		\$ 125,000		\$ -		\$ -		\$ -	

Please assign a priority any requests, 1 being the highest priority.

**Departmental Capital Requests Form B  
Sweetsir**

Project/Equipment	Replacement or New	FY23		FY24		FY25		FY26		FY26	
		Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority
Building - Awning Roof	Replacement	\$ 25,000	1								
Remove Asbestos Tiles	Replacement			\$ 175,000							
Replace Fire Alarm System	Replacement	\$ 60,000									
Peplace PA System	Replacement					\$ 100,000					
Camera/Surveillance	Replacement	\$ 25,000									
Renovate Kitchen	Replacement					\$ 150,000					
Renovate Restrooms	Replacement			\$ 200,000							
Replace Potable Water Plumbing	Replacement	\$ 250,000									
Repair/Seal Coat	Replacement					\$ 50,000					
<b>Totals</b>		<b>\$ 360,000</b>		<b>\$ 375,000</b>		<b>\$ 300,000</b>		<b>\$ -</b>		<b>\$ -</b>	

Please assign a priority any requests, 1 being the highest priority.

**Departmental Capital Requests Form B**  
**Donaghue**

Project/Equipment	Replacement or New	FY22		FY23		FY24		FY25		FY26	
		Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority
HVAC - Unit ventilators	Replacement			\$ 150,000							
Boilers/Heating Plant	Replacement	\$ 150,000	1	\$ 25,000	1						
Replace Fire Alarm System	Replacement			\$ 75,000							
Replace Asbestos Tile	Replacement	\$ 50,000									
Camera Surveillance	Replacement	\$ 20,000									
Replace Windows	Replacement	\$ 250,000									
Classroom Electrical Upgrade	Replacement			\$ 30,000							
Replace PA System	Replacement					\$ 100,000					
Replace Potable Water Plumbing	Replacement	\$ 250,000									
Renovate Restrooms	Replacement					\$ 100,000					
Repair/Seal Coat	Replacement					\$ 75,000					
<b>Totals</b>		<b>\$ 720,000</b>		<b>\$ 280,000</b>		<b>\$ 275,000</b>		<b>\$ -</b>		<b>\$ -</b>	

Please assign a priority any requests, 1 being the highest priority.



**Departmental Capital Requests Form B  
Commissions on Disability**

Project/Equipment	Replacement or New	FY22		FY23		FY24		FY25		FY26	
		Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority	Estimated Cost	Priority
Town wide sidewalk improvements	Replacement	\$ 45,000	1	\$ 45,000	1	\$ 45,000	1	\$ 45,000	1	\$ 45,000	1
<b>Totals</b>		<b>\$ 45,000</b>		<b>\$ 45,000</b>		<b>\$ 45,000</b>		<b>\$ 45,000</b>		<b>\$ 45,000</b>	

Please assign a priority any requests, 1 being the highest priority.

## BOARD of HEALTH 2023 ANNUAL REPORT

The Board of Health meetings are held on the third Monday of the Month, or on an as-needed basis. We may be contacted at (978) 346-4066 or at [boh@townofmerrimac.com](mailto:boh@townofmerrimac.com). The office is staffed by the Health Agent to conduct all BOH matters.

During 2023, the Board of Health continued to participate in Homeland Security and the Emergency Preparedness Plan, and for these efforts we receive supplemental funding from the Regional Coalition. Deborah Ketchen, Health Agent, represents the town of Merrimac and serves as secretary to the 3A Coalition Executive Board.

**Deborah Ketchen** has been our Health Inspector since March 2006. In 2012 she received her Bachelor of Arts Degree, majoring in Homeland Security and Emergency Management. This accomplishment was achieved through Ashford University, Clinton, Iowa, by enlisting in their distance learning program for a period of 2-plus years.

Deb regularly attends meetings of the NE Region 3A Coalition where training plans are formulated. She also acts as our representative during hearings that are litigated at the Housing Court. She is responsible for the ultimate enforcement of the Code of Massachusetts Regulations as they pertain to the minimum standards of health and safety. Attributed to the health agent's periodic monitoring, conditions in restaurants and rental units continually improve.

**Christine** was voted in May of 2023 as Chainman to the Board of Health her term continues until May of 2026.

**Jason Sargent** was re-elected in May of 2022. His term with the Board of Health continues until May of 2025.

**Irina Gorzynski** was elected to the Board of Health her term continues until May of 2024.

**Deborah Ketchen:** Deb assumes the role of Health Agent to the Town of Merrimac. Deb assumes multiple responsibilities to include conducting a variety of routine inspections, enforcing regulations and compliance, submitting special reports to the Mass. Dept. of Public Health, complaint investigations, collaboration with public health nurse, sign off on permits.

**Julie Gilchrist:** Julie was hired on May 8, 2023 to fill the position of Administrative Assistant to the Board of Health. She is in the office from 8-1:00 on Mondays and Wednesdays, and handles inquiries from the general public and assists contractors and business owners with licenses and permits. Some of her other responsibilities include updating records, maintaining BOH files and transcribing minutes of BOH meetings.

### Annual Licenses or Permits

Annual application forms and regulations may be obtained at the Board of Health office or on our web site at [www.townofmerrimac.com](http://www.townofmerrimac.com). Applications and notification of expiration are no longer mailed. Annual license fees are payable by December 31 each year.

Respectfully submitted,

Merrimac Board of Health:

Christine Berube, Chair	Term expires 2026
Jason Sargent, Member	Term expires 2025
Irina Gorzynski, Member	Term expires 2024

For more information on the Northeast Massachusetts Mosquito Control and Wetlands Management District, call 978-463-6630, or 978-352-2800.

**SURVEILLANCE** and **LARVICIDING** are of the utmost importance, and they comprise the greatest portion of the program cost. This is the regular testing of mosquitoes and birds for the virus, and the application of larvicides to mosquito breeding areas to kill or inhibit the growth of mosquito larvae (the early stage of the mosquito) from developing into the adult form. Continued annual surveillance is an early intervention or preemptive action to prevent a potential mosquito breeding site from becoming an actual mosquito breeding site.

**ADULTICIDING** is a term used by mosquito control to describe spraying for adult or flying mosquitoes. There are two kinds of adulticiding: Aerial, done by aircraft only in the event of a public health emergency; and Ground, sprayed from trucks selectively in accordance with the individual municipality's Best Management Practice Plan (BMP).

Ground Adulticiding is used in today's programs to control the mosquito populations in their aquatic or larval stages. This is accomplished by means of a truck-mounted Ultra Low Volume (ULV) aerosol sprayer. ULV sprays up to six ounces of insecticide per acre, creating a 300- to 400-foot swath. Depending on wind direction this swath will drift off the road; and tiny droplets will impinge on mosquitoes, effectively controlling the mosquitoes in the area.

**Insecticide:** The District uses Anvil (EPA Reg. No. 1021-1688-8329) for ULV applications. The active ingredient, Sumithrin, has a very low toxicity to mammals. This product is registered for use by the US EPA and the Mass. Pesticide Bureau. All District personnel are certified applicators and annually attend seminars to obtain recertification credits.

Most people are not expected to experience any adverse health effects after pesticide spraying for adult mosquito control. This includes pregnant women and unborn children. If a person has any concerns, the Board of Health may be contacted to request that spraying be excluded from the specific property.

Ground sprays do not pose an unreasonable risk to birds or mammals. Since spraying is done in the late evening, the bees and other flying insects are not foraging at that hour and will not be affected.

**West Nile Virus:** The primary mosquito carrier of WNV, *Culex Pipiens*, usually breeds in artificial containers such as catch basins, storm water structures, industrial parks and commercial or agricultural livestock facilities. Regularly empty any water-holding containers on your property such as garbage cans, flower pots, swimming pool covers, watering troughs and birdbaths, and dispose of old tires.

**Information about EEE** and reports of EEE activity in Massachusetts can be found on the MDPH website at [ww.mass.gov/dph/wnv/wnl.htm](http://ww.mass.gov/dph/wnv/wnl.htm). Merrimac will continue to work closely with the MDPH Arbovirus Surveillance Program and the NE Massachusetts Mosquito Control Agency on mosquito control and surveillance efforts. Decisions regarding spraying will be made by the Board of Health in cooperation with the Mosquito Control Agency. As long as this program is continued annually, we remain protected from severe outbreaks.

## 2023 Annual Report of the Affordable Housing Board of Trustees

The Affordable Housing Board of Trustees (AHBT) was established in June 2009 in accordance with the Town By-Law voted in May 2008. The Board conducted no new business in 2023.

The Board continues to support the Town's efforts to re-develop the former site of Coastal Metals at Little's Court as affordable housing. North Shore Community Development Coalition (NSCDC) remains committed to develop approximately 38 affordable housing rental units on this site and that of the former fire station/senior center on School Street. The Board continues to follow the ZBA's public hearing sessions for the proposed 40b project of 180 rental apartment units, The Flats at Merrimac Square, on West Main Street.

The percent of the affordable housing units in Merrimac that appears on the state's Subsidized Housing Inventory list is 5.32% as of June 2023 based on the 2020 U.S. Census data.

Respectfully submitted by:

Sandra Venner, Chairperson, Representative of Planning Board	Term expires	2024
Philip Parry	Term expires	2024
Colleen Ranshaw-Fiorello, Secretary	Term expires	2024
Dawne Young	Term expires	2025
Holly Moran	Term expires	2025
Brienne Walsh	Term expires	2025
Benjamin Beaulieu, Representative of Board of Selectmen	Term expires	2025

## Annual Report of the Merrimac Historical Commission *Year Ending December 31, 2023*

Dear Residents of Merrimac,

It is with great pride and enthusiasm that we present the annual report of the Merrimac Historical Commission for the year ending December 31, 2023. As stewards of our town's rich history, our commission remains steadfast in our commitment to identifying, documenting, and registering the historic homes and properties that make Merrimac, MA, a cherished community.

Throughout the past year, our efforts have been focused on digitizing information about historic properties using official Massachusetts Historical Commission forms. This task has been made more comprehensive with the introduction of new forms, requiring us to revisit past registrations while also diligently documenting those properties that have yet to be identified.

The criteria for designating a property as a historic home encompasses various considerations, including its age, relevance to the community, and the presence of compelling stories that enrich our understanding of Merrimac's heritage. Our Commission members have diligently responded to inquiries regarding the age and previous occupancy of private homes, fostering a deeper appreciation for the historical fabric of our town.

Collaboration has been a cornerstone of our endeavors, as we have worked closely with esteemed partners such as the Town Improvement Society and the Merrimac Historical Museum. Together, we have engaged in activities aimed at showcasing Merrimac's history, including the annual Old Home Day festivities and guided tours of the Merrimac Historical Museum held every Sunday from May through October.

The Merrimac Historical Commission convenes quarterly meetings on the last Thursday of November, February, May, and August at 4:00 p.m. These gatherings provide valuable opportunities to learn about our ongoing initiatives and contribute to our collective mission of historical preservation.

As we look ahead to the coming year, we invite interested residents to consider joining our Commission. With a current vacancy, we encourage individuals passionate about history and community to bring their insights and expertise to our group. Of note, is our

loss of Jeffrey Hoyt as a member of the Commission due to illness. Jeff's knowledge of Merrimac's history was invaluable, and he lent his expertise to several town boards. He worked tirelessly and diligently to share Merrimac's rich history with our residents.

In conclusion, the Merrimac Historical Commission remains dedicated to honoring our town's past while stewarding its future. Together, let us continue to celebrate the rich tapestry of Merrimac's history and ensure that future generations inherit a legacy worthy of admiration.

Larry Fisher, Co-Chair

Herbert Cresey, Co-Chair

Yvonne Cosgrove, Secretary

**Merrimac Council on Aging  
And Senior Center  
FY 2023 Annual Report**

2023 was a transition year as we began a post COVID era that had us in a flux of sorts. We were fully in person through the whole of the year but in limited capacities in many groups and we continued with a lot of pivoting and reframing in order to serve the needs of the community continuously through the year. Mandatory masking continued through March 2022 at the Senior Center and we then transitioned to a voluntary mask recommendation. We are grateful for the support of the Council on Aging Board of Directors, the COA Staff, the seniors, legislators, our Town Departments, Board of Selectmen, business leaders, and peers.

The staff at the Council on Aging cross-trains within our department, works with a team approach and collaborates with other departments within Town and other agencies. We also collaborate with other COA's to be able to deliver better programming and services. We would like to thank the Selectmen, Merrimac Fire and Police Departments, the Merrimac Public Health Nurse, Public Health Department, Merrimac Light Department, Merrimac Cultural Council, and the Merrimac DPW; Essex County Sheriff's Dept., Executive Office of Elder Affairs, Agespan, Community Action, Merrimac Housing Authority and our legislators. We are also grateful for the support from local residents and businesses including Northern Essex Elder Transport (NEET), MA Commission for the Blind, the Merrimac Lions Club, David Heating & Cooling, and AARP, and the Girl Scouts & Boy Scouts.

**Breakfast with the Chiefs** every other month has been a great opportunity to bring back town officials, legislators and many others to the table for open discussions on events and town news. Seniors and community members (Department Heads, Board of Selectmen, Police and Fire, Veterans Agent, local Legislative representation, business and community leaders) are invited to attend for breakfast and the opportunity to ask questions and learn about updates from town departments and how they affect residents. 2023 saw a huge rise in attendance back to pre-COVID attendance and we love seeing everyone together to learn more about the happenings in Merrimac!

**January 2023** brought the new year and two new employees, Bridget Batcheller, MSW and Danielle Cataldo, MSN. Bridget will be our Outreach and Human Service Coordinator. We are excited to have a social worker back in this role and to have someone to assist with the day to day needs of our community members! Danielle Cataldo joined us as the Public Health Nurse. A big thank you to Jack McLeod and Kathy Devaney for assisting with blood pressure clinics while we searched for our new nurse! We also restarted Tech classes with the help of Tori Dolan, our Simmons intern! We also have begun a Trivia group every other month, we had lots of friendly competition!

**February 2023** was a busy month with the addition of our 1<sup>st</sup> Annual Soup Sampler event~ We had some wonderful soups prepared by community members and employees alike and intend for this to become a yearly event to help our members keep warm and engaged during what is normally a cold and dreary month! We also celebrated Valentine's Day with a Sweetheart Luncheon and Mardi Gras with Lunch and a King Cake from New Orleans!

**March 2023** saw our 3<sup>rd</sup> grade Pen Pals program have a fun coffee hour meet up with our senior Pen Pals! Everyone loves writing letters to the Donaghue School kids! The Pool room is now open for play on Tuesdays as well as Thursdays! We have a great group of players, with lots of laughs and comradery each week! We celebrated the Oscars with a Red Carpet Movie Event and had another wonderful St. Patrick's Day event!

**April 2023** saw our **Second Annual Easter Egg Hunt!** We had 58 children and their families searching our upstairs as our outdoor hunt was rained out! Everyone stayed for prizes and photos with the Easter Bunny! Special Thank you to our volunteers and Tatum Stevenson Photography of Merrimac for the amazing photos! Also, thank you to Rob and Laurie at Skip's for allowing us to park cars in their lot, much appreciated as



always! April also saw the installation of 2 new AED machines at the Senior Center, a big thank you to the Friends of the Merrimac COA for these important safety tools! We also celebrated our Volunteers during Volunteer Appreciation Month. **We have between 30-50 volunteers on staff at any given time!** Our volunteers deliver meals, answer phones, run events like Bingo, teach classes, organize our library, help in our food pantry, collate the newsletter each month and so much more! Thank you!

**May 2023** Our Simmons social work intern, Tori Dolan, completed her time with us and we are so grateful for her contributions to our programming this semester! Thank You Tori! Your artistic flair and technical skills were an amazing help! May is Older Americans Month and we celebrated with a wonderful performance of Sheryl Faye's one woman show, Ruth Bader Ginsburg! A wonderful time was had by all! In addition, we kept the fun going with more Trivia, a Cinco De Mayo Luncheon, a Spring High Tea featuring our wonderful china sets, a Breakfast with Be Well and a Dementia Friends Lunch N Learn.

**June 2023 The Friends of the COA Senior Scramble** was not held this year as in years past. The Friends of the MCOA will be focusing on other fundraising efforts for the time being. The money raised from Friends events along with other donations made throughout the year make it possible for them to support and sponsor the Nutrition Program, Transportation and special events and programs offered at the Senior Center. We are grateful to the Friends for continuing to support the COA during what can only be described as our most challenging years to date. They donate \$500 per month to the Senior Center to help with the meals program, transportation and the LGBT Senior Social Supper. A special thank you is extended to them for their hard work! We could not make our efforts work without your support!

Our Annual BBQ was held in **June 2023** as well, with Entertainment by Larry Lewis as he swept us away to Margaritaville! With a tropical theme, we enjoyed macaroni salad, watermelon, burgers, cake and much more! Special thanks to our wonderful kitchen crew, Eileen, Judy and Paul for all their hard work! Our Public Health Nurse, Danielle, arranged for a SafeSitter community course which was open to children in 6<sup>th</sup>-9<sup>th</sup> grade to learn essential safety skills needed for when babysitting.

In **July 2023** we celebrated the **10<sup>th</sup> Anniversary of our LGBTQ+ Senior Social Supper!** This is an amazing accomplishment and we were thrilled to offer an Evening Drag Show with Gigi Glam with Special Guest Kori King! Co-sponsored by Agespan, this event was a fun and entertaining evening and it was attended by members of the LGBTQ+ Senior Social Supper, community members, staff and State Rep. Dawne Shand. Special Thanks to Chaz Rudich of Agespan for your support and great door prizes! We cannot wait to have more events with Gigi and Kori! We also had a visit with Great Dane Service Dogs. This was a great event where attendees were able to interact with several Great Danes and see them in action!

**August 2023 saw the return of our Memory Café!** Generously sponsored by Agespan's Family Caregiver Program, this installment was a **Musical Memory Program**, featuring a Sing A Long with Phil Cosgrove, a local Merrimac resident and performer. Phil provided beautiful music that brought back wonderful memories for our participants and their families! KevTech provided 2 free technology classes and helped facilitate the use of smart phones and tablets! Denise, our Program Coordinator, brought a large group of 40 to the **Cabbage Island Boothbay Excursion!** This highly anticipated trip featured bus transport to Boothbay, a boat tour, delicious lunch and excellent company! On Old Home Days weekend, **the Friends of the MCOA hosted a Bake Sale!** The bake sale, held on the front lawn of the Senior Center, raised over \$1200 and had an assortment of homemade brownies, cookies, cakes, breads and more! Thank you to everyone that participated, purchases goodies or stopped by to say hello! August also brought the resignation of Paul Charron. We will miss Paul as our Senior Aide but he will continue to volunteer for us on Tuesdays with lunch delivery! Thank you Paul! We ended the month with our Annual End of Summer Luau! We were sad to see the summer go but had a great time with our community!

**September 2023** brought the fall and with it **our Annual Health and Wellness Fair!** We had a great turn out with a free boxed lunch through our Nutrition Program and vendors from across the Merrimack Valley that provided education, pamphlets, screenings and other vital services to our community. We enjoyed having

many area vendors and community stakeholders as well as Merrimac residents join us for a day of health and learning. We had over 110 people attend!

**September** also brought the fall and we were able to hold our **Annual Flu Clinic in partnership with Stop N Shop of Amesbury** and vaccinate 68 seniors. We are grateful to their staff, particularly Jon Hersey, staff pharmacist, for their help in administering vaccinations and presenting an efficient clinic in our Main Dining Room. Alongside Jon, was pharmacy technician Jessica, who assisted in keeping things running efficiently.

**October 2023 We were able to bring our Annual Craft Fair back this year!!** The crafters meet throughout the year planning and making items, visiting other fairs for ideas and inviting other crafters to attend our fair. Donations for drawings come from the crafters themselves and money from the tables and café is given to the Senior Center Gift Account to help pay for activities and programs. This year featured a delicious offering of homemade soups, sandwiches, wraps and bakery treats in our Craft Café as well as 2 floors of crafters!

A Special Thank you to Sandy Blanchet and her family as well as our volunteers and crafters for a successful return to this wonderful event! We can't wait until next year!

**October 2023** also brought **Pizza and Poetry** to Merrimac! This monthly installment was first done in Newburyport and brought to life here by local resident and poet Larry Bertram. Each month, a different pizza shop sponsors a free luncheon and a different theme of poetry is discussed! This event was sponsored initially by Merrimac House of Pizza~ Thank you to Larry Bertram, Julie Schaeffer, Lori Vesowate and all the members of the Pizza and Poetry Committee for bring this to the Merrimac COA!

**November 2023** we were able to host the **Annual Veterans Luncheon**. Special Thanks to the Friends of the MCOA for their sponsorship of this event through their monthly donation as we lost our annual donor in Webster Credit Union when they left town this year. We thank our veterans and their families for their service to our town and our country and we were honored to be able to celebrate them in this way once again. Special thanks to Roger Clark and Jeremiah Murphy for their assistance and support of this event! November also saw the retirement of our longtime Transportation Coordinator, Nick Fiorello! Thank you for all your work over the years Nick, we appreciate it so much! Nick will continue to work as a Tax Work Off Volunteer~!

**In December 2023**, we welcomed a new COA Senior Aide, Unique Kendrick. Unique is a Haverhill resident and enjoys crafting. Welcome Unique! We held our **4th Annual Mystery Holiday Raffle**. The staff and I created 25 raffle baskets that were given to randomly selected members of the Merrimac COA community that had signed up to participate. The raffle was open to any 60+ Merrimac resident and was a great way to bring holiday cheer to our seniors! Raffle baskets featured games, candy, household items, personal care items, gift certificates to area restaurants and shops, books, leisure activity items and much more. We thank our elves, Harleigh Walsh, Carrigan Walsh, Rachel Christopher for helping to pack the gifts and getting everything delivery ready! A great way to wrap up the year was with our presentation of **Sheryl Faye Presents Queen Elizabeth II, A Musical Choral Performance by the 6<sup>th</sup> Grade Donaghue School Chorus, a trip to the Fabulous Wentworth Tree Lighting in NH, our 2<sup>nd</sup> Annual Boston Pops Trip with New England Journeys and our NYE Celebration!**

The Senior Center Staff consists of Brienne R. Walsh, Executive Director; Denise Gilman Program Coordinator; Eileen Murray, Food & Nutrition Director; Danielle Cataldo, Public Health Nurse, MSN, RN-BC; Unique Kendrick, Senior Aide, Van Driver, Kitchen Asst.; Sandy Blanchet, Volunteer Coordinator; Bridget Batcheller, Outreach & Human Services Coordinator; Nicholas Fiorello, Transportation Coordinator & Van Driver; and Wayne Jones, Custodian/Van Driver.

There are not enough words to express our gratitude towards our volunteers without whom we would not be able to accomplish so much. Our Volunteers lend their expertise and time as drivers, receptionists, dispatchers, kitchen assistants, food pantry organizers, trip leaders, group leaders, tax assistance, craft fair

organizers providing over 5,000 Volunteer hours\* (\*This does not include those who don't remember to sign in to record their hours ) of service to the Senior Center. The Senior Center Crafters Showcase and annual Holiday Fair have always provided local talented seniors with a way to sell their wares, and support the Senior Center by generously donating 10 per cent of their earnings. It is our greatest hope to return to this in 2023.

In addition to serving the senior population in Merrimac, as the only Human Services Agency in town we also serve the general population by providing resource information, referrals, counseling, medical equipment, flu shots, blood pressure clinics, and opportunities to volunteer or participate in programs, activities, and more. We also assist friends and families looking for services for their loved ones.

The Council on Aging core programs offered through the Senior Center are: Nutrition (congregate meal site, food pantry); Transportation (COA van and NEET volunteer drivers); Outreach (Identifies Needs, Case Management, Home Visits and Calls), Information and Referrals; and Health & Wellness (Intellectual, Social, Emotional, Vocational, Spiritual, Educational and Physical), and Activities and Services offered at the Merrimac Senior Center include (but are not limited to):

AA Meetings	Friends of COA Mtg. (1 <sup>st</sup> Tue of Month)	Partner of ONT*
Advocacy & Representation		Public Health Nurse
Bingo	Friends Senior Scramble	Information & Consulting
Blood Pressure Clinic	Free Birthday Lunch	Podiatry (Foot care) Clinics
Book Club & Guest Authors	Health & Wellness Fair-Annual	Pool
Bocce	Home delivered meals	Powerful Tools for Caregivers
Breakfast with the Chiefs	Hearing Clinics	Quilting
Candidate & Issues Forum	Holiday Parties	Reassurance Calls
Caregivers Support Group	Ice Cream Socials	Rug Hooking
Chair Yoga	Information & Referrals	Seasonal Events
Confidential Financial Advice & Assistance with bill pay, reconciling statements, reconciling medical bills with Insurance, etc.	Intergenerational Programming	Senior Sing-a-long
Congregate Meals	LGBT Social Connections (3 <sup>rd</sup> Thursday of month at 6:30)	Senior Tax Work Off Program
Copying	Library	SHARPS (needles) Collection
Craft Fair-Annual	Line Dancing	Site through Town Nurse
Crafters Meeting	Low Vision Support Group (Including field trips)	SHINE (Health Insurance Help)
Cribbage	Group/Speakers	Shredding (Secure) Free
Cross Stitch	Lunch Club	SNAP Outreach Partner Assistance
Cultural and Educational Events/Workshops	Medical Equipment Lending	The Centerpiece (Newsletter- Available by mail & Online)
Crochet & Knitting	Memory Cafe	Travel Club – Day trips, and Guided Travel Tours!
DMV-DOT-Registration & License assistance	Men's Group -Breakfast every other month.	Tax Preparation (seasonal)
Exercise Classes (M/T/W/Th/Fri)	Movies at the Center	Transportation-Van & Northern Essex Elder Transportation- (NEET) Volunteer Drivers
Friendly Visiting	Newsletter Committee	Trips
Flu & Covid Clinics (Seasonal), Vitamin B-12 shots	<b>Our Neighbors' Table</b> Food Pantry Site*	Volunteer Opportunities
45's Card Game	Outreach	Yoga -2 kinds!
	Painting Classes	Walking Club
	Peggy's Senior Food Pantry a	

The COA would like to thank the Merrimac Public Access Cable TV and Carol Traynor, Manager, Chris Liquori and volunteers for their dedication to finding and taping programs for the benefit of seniors and community in general.

Council on Aging Board Members: \_\_\_\_\_ Term Expiration: \_\_\_\_\_

Colleen Ranshaw-Fiorello, Chairwoman	2025	Retired Sgt. David Vance, Assistant Chairman 2026
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Candie Benjamin, Secretary	2026
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Betty Lou Elliott	2026
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Maryann Mikson	2025
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Kathy Devaney	2025
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Donna Doherty	2024
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Vacant Slot	2025
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Respectfully Submitted,

Brienne R. Walsh, Executive Director

2023 Town Clerk Annual Report

To the Honorable Board of Selectmen and Citizens of the Town of Merrimac,

In 2023 the Clerk's office administered one local election and two town meetings. I would like to thank all candidates who sought office and all election workers who have graciously volunteered their time to making our town a great community to live in.

I would like to thank the voters who participated in our local government by attending Town Meeting and voting during this election season.

Dog Tags Issued	604
Marriage Intentions	10
Marriages	10
Births	48
Deaths	68

Respectfully Submitted,

Gwendolyn Lay Sabbagh

Town Clerk, Town of Merrimac

**ANNUAL REPORT  
BOARD of TRUSTEES  
MERRIMAC PUBLIC LIBRARY  
January 1, 2023 -December 31, 2023**

The trustees of the Merrimac Public Library are pleased to provide a summary of services from 2023 and highlight the use of the collection and the library building. The library has continued its mission to serve as a place of learning, informational support, and community engagement designed to meet the diverse needs and interests of our patrons.

Below are some of the library use statistics at a glance:

Merrimac residents with library cards	3,339
Hours open to the public	1,880
Total number of visitors	21,000
Total material circulation (print and nonprint)	50,655
Total Inter-library loan received	9,121
Total Inter-library loan provided	10,708
Total number of live programs for adults	40
Total attendance of live programs for adults	604
Total number of live programs for Young Adults (age 12-18)	40
Total attendance of live programs for Young Adults	312
Total number of live programs for children (infant-11)	128
Total attendance of live programs for children (infant-11)	1911
Meeting room use for all purposes	380
Total hours of volunteer work	388

Offering diverse programming and outreach to the community is a cornerstone of library service, it extends library service beyond circulation statistics, brings people together from Merrimac and surrounding communities, supports special populations, and becomes a place of lifelong learning. Below is a small sampling of some of the library's ongoing programs and outreach to the community organized by Youth Services and Adult Programming Librarian, Tracy Shaw.

- The library held its first annual Youth Chess Tournament on Saturday, Feb 4, 2023. Despite the arctic temperatures that day, there were 49 players and only one no-show! Thanks to collaborations with the Pentucket High School Chess Club, Bill Champion's Merrimac Chess Club and the Donaghue Chess Club, run by Donaghue paraprofessional James Buckley, it was a very successful event. The library Chess Tournament had a Division for grades 3, 4 & 5 and a Division for grades 5-9. All the players took the tournament very seriously and were also very excited about the chance to win a beautiful wooden chess set for division winners. This event was so popular that it inspired the Groveland and West Newbury libraries to start their own after-school chess clubs.
- The two biggest events of summer 2023 were Magic Fred and Author Jerry Pollatta's visit. Magic Fred's show was funded by a Merrimac Cultural Council grant and the Friends of the Merrimac Public Library and 95 kids and adults attended. Jerry Pollatta's visit was like having a celebrity at the library! Jerry has written 26 books in the national best-selling series, *Who Would Win?* Over 100 adults and kids attended, and Merrimac was the only library Mr. Pollatta visited that summer as he does all of his school and library visits during the school year.
- The library's Youth Services outreach continues to give the library opportunities to connect with the Merrimac community. We partner with two local Opportunity Works groups to host a monthly Adult Storytime for their clients. Attendance averages between 5-10 each month. The program entails reading fiction and non-fiction picture books, playing bingo, or doing crafts. Tracy and Trish have done Storytimes at local preschools during the year, at the Merrimac Fire Department's Halloween event in Oct 2023, and in early June in preparation for summer reading visit with each grade at the Sweetsir and Donaghue schools. Dawn Ackerman, the library aide at both schools partners with the library by arranging the entire visit schedule with the teachers. We hosted all of the first-grade classes and sixth-grade classes at the library this fall, before opening hours. Mrs. Ackerman again helped coordinate getting new library card applications to the families the weeks before, so that we could hand out the new cards to the kids when they came. Tracy and Trish demonstrated how to use the Libby app to the sixth graders so that they could download free ebooks online with their library cards. First graders enjoyed a read-aloud read, a library tour and book check-out with their new library cards.
- Our Youth Services Assistant, Trish Horgan put her fine Arts and Graphic Design background to use and led an adult Paint Night and Mocktail program in August 2023. All 20 of the participants thoroughly enjoyed themselves. we are lucky to have such talented staff here at the library! Another popular adult program from 2023 was the annual Summer reading program. 40 adults participated in the summer package and community reads program. Each participant received a library book chosen just for them, a copy of a communal book for the community reads, snacks, crafts, and a small gift. Registration for this summer program has become very competitive over the last three years we have offered it.

The library will continue to develop and maintain policies to protect intellectual freedom, and the key principle of an open, inviting, and welcoming center of community engagement and learning, enriching the lives of Merrimac residents and neighboring communities. Innovation, creativity, and evolving to meet the changing needs of our community will guide our work in the year to come. It is through the support of dedicated volunteers from the Friends of the Library, library patrons, library volunteers, the Local Cultural Council, and many community partners that the library can thrive and provide a wide range of resources and services to the community. We are grateful for the support from the town to help maintain and care for the library facility and support library operations to help ensure exceptional service.

In closing, we extend a thank you to our library staff who meet, greet, and serve the public each day, responding to patron needs with care and concern, and have been dedicated to the mission of the library throughout 2023. We are grateful for all they do to make the Merrimac Public Library a welcoming, inclusive, and enriching community space for all who enter.

Respectfully Submitted,

Susan Coburn, Chair  
Patricia Adams  
Jennifer Brown  
Yvonne Cosgrove  
Maripaul McGinn  
Robert Michaud



## 2023 Annual Report for Open Space Committee

Activities in the past year of the Open Space Committee continued to progress the recommendations of the 2016-23 Open Space and Recreation Plan. Additionally, in Fall 2023, members of the Open Space Committee engaged with the newly initiated process to update the Town's Master Plan which is to be finalized by the end of 2024.

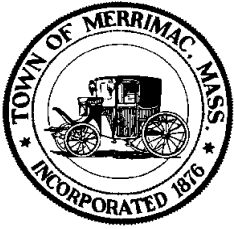
The committee worked closely with the Merrimac Conservation Commission and Town Counsel, Lisa Mead, to document the status of the town forest in relation to Article 97 of the state Constitution and to prepare for votes at Town Meeting seeking conservation protection. On advice from Town Counsel, the portion of the Town Forest that is occupied by the landfill will be excluded from the votes directed at Article 97 conservation protection. A proposal for how to proceed to acquire Article 97 status for the Town Forest was presented to the Select Board along with documentation from Town Counsel in August. However, the Board decided not to discuss the matter or to act on seeking Article 97 conservation protection until the Master Plan process has been completed.

The field near Emery Street (previously known as Carriage Town Park) has been identified by the committee as a suitable space to develop accessible community gardens and other recreational facilities to foster a sense of community in Merrimac. The Committee developed and disseminated a survey to Merrimac citizens to understand the needs of the community. Over 350 responses were received and collated then shared with the Select Board and posted on the Open Space Website. In summary, the responses indicated a consensus for low environmental impact community uses such as gathering places, simple structures, play areas and dog parks. The Select Board offered support for this effort and will be addressed as part of the Master Plan process.

For community engagement activities, the Committee sponsored a Wild Edibles walk led by a local ecologist in September which was attended by 16 participants. The planned trail workday was rained out and it was decided that committee members would complete the identified issues independently. The Committee worked with Merrimac Valley Planning Commission to update and color-code the Town Trail maps, which have been printed and distributed to the public. The Committee also educated the community on open space resources and needs by hosting a booth at Old Home Days and maintaining an informative and frequently updated web page link from the Town website.

Respectfully submitted by:

Lucy Abisalih, Chair	Term expires: 2025
Mary Ann Glennon, Vice Chair	Term expires: 2025
Dawn Ackerman	Term expires: 2025
Martin Hanlon	Term expires: 2024
Jennifer Mansfield (Resigned Sept. 2023)	
Susan Simmons	Term expires: 2024
Sandra Venner	Term expires: 2024
Sean Wright (Appointed Nov. 2023)	Term expires: 2025



**TOWN OF MERRIMAC**  
**Commission on Disabilities**  
4 School Street, Merrimac, MA 01860  
E-MAIL [COD@townofmerrimac.com](mailto:COD@townofmerrimac.com)

**Merrimac Commission on Disabilities**  
**2023 Annual Report**

To: The Honorable Select Board &  
The Citizens of the Town of Merrimac, Massachusetts;

The Merrimac Commission on Disabilities (MCOD), herein referred to as “COD,” mission is to represent the interests of persons with disabilities and to promote equal access to community life and activities. The COD works to increase awareness, provide education, and advocate for the needs of all disabled residents of Merrimac.

The Merrimac Commission on Disabilities has been working hard to improve accessibility and ensure that the town sidewalks, streets, buildings, and outside areas are inclusive and able to be enjoyed by everyone. The COD’s goals toward accessibility not only assist the disabled but bit benefit all residents. Advantages, such as having accessible doorways and walkways, make the town accessible and inclusive to all residents. The work of the COD helps to provide a better living experience for the community at large.

Funding for the COD consists of private donations and grant funding. Since its creation, COD has been responsible for garnering over \$410,000.00 through grants and donations. Funding has been utilized throughout the town for various projects, having a direct positive impact for the residents. The volunteer COD board researches, applies for, and seeks opportunities for funding through various local, state and federal agencies.

We are grateful for the support of the Commonwealth of Massachusetts, Merrimac’s Honorable Select Board, and the various town Departments, for their support and assistance with projects. The COD wishes to explicitly thank DPW Director Bob Sinibaldi and the Highway Department staff for helping to effectively utilize the grant funding. The COD also wishes to express its sincere thanks for the support and advocacy of our legislative partners, State Senator Barry Finegold, State Representative Dawne Shand, and their staff members.

Accomplishments of the COD in 2023 are as follow:

- \$45,000.00 Grant used toward replacing sidewalks on Church Street.
- \$45,000.00 Earmark used toward ADA improvements at both the Donaghue and Sweetsir schools.
  - A- Installed five push button, power door openers at the Donaghue School
  - B- Installed four push button, power door openers at the Sweetsir School.
  - C- Replaced 32 feet of sidewalk at the Sweetsir School.
  - D- Added a new curb-cut with the addition of two ADA parking spaces near the gymnasium entrance, at the Donaghue School.
  - E- Installed ADA tactile signs and ADA parking signs for both schools.

We would like to thank the following local business for their generous donations:

- Bewell Dispensary; \$500.00
- BankProv \$ 1,000.00
- Haverhill Bank \$5,245.90
- North Shore Bank \$2,500.00

A total of \$9,245.90 was donated to the COD. Donations were used to purchase four wheelchair accessible tables for the cafeterias at the Donaghue School and the Sweetsir School (two per school).

Chairman Christopher Gaudet and the COD, as a whole, have spent much of this year dedicating time and energy for the advocacy of a new special article of \$45,000.00 for a separate line item be added to the Highway Department budget for sidewalk improvements. This is a starting point to have funding set aside each year in the Annual Town Budget to have continuous project improvement in this area.

Community Input is always welcome and encouraged. Meetings that are held at the Merrimac Senior Center on the first Wednesday of the month, at 6:30pm. Meetings are open to the public. If you are unable to attend meetings or have questions about on-going activities, please email at [cod@townofmerrimac.com](mailto:cod@townofmerrimac.com).

The MCOD was started in July 2019. The goal of the COD is to help current and future residents with disabilities have full accessibility to all aspects of the town environment. Each of the current seven (7) board member panel, with 1 alternate member, serves a three (3) year term. Members are residents of Merrimac and the majority of members either have a disability, or a direct family member or friend living with a disability. Board members are committed to the continued inclusion of those with disabilities through accessibility. Current board members include:

<b><u>Commission on Disabilities Board Members:</u></b>	<b><u>Term Expiration:</u></b>
Christopher Gaudet Chairman	2026
Robert Hart Vice Chairman	2024
Kathleen Sullivan Secretary	2025
Robert Sinibaldi Member/ADA Compliance Officer	2025
Ann Marie Murphy Member	2026
Brienne Walsh Member/COA Director	2025
Margaret Sullivan Member	2024

Respectfully Submitted,

Christopher Gaudet, Chairman, Merrimac Commission on Disabilities

Sealer of Weights and Measures

I hereby submit my report as Sealer of Weights and Measures for the Town of Merrimac from January 1st 2023 to December 31st 2023. I have inspected, sealed, and adjusted or condemned a total of 14 measuring units. Fees totaling \$435.00 were billed. Below is a detailed summary

Respectfully submitted

Leonard Rose

Inspector of Weights and Measures

• Edgemont Oil	5/23	115 West Main St	5 devices	\$165.00
• Brox	5/24	103 East Main St	3 devices	\$200.00
• Donaghue School	12/4	2 Union St	1 device	No Charge
• Sweetsir School	12/4	104 Church St	1 device	No Charge
• The Town Café	12/4	101 East Main St	1 device	\$15.00
• The Nuke's	12/4	130 E Main St	1 devices	\$20.00
• Cozy Cleaners	12/4	4 east Main St	1 device	\$15.00
• Be Well	12/4	17 Broad St	1 device	\$15.00



**ANNUAL REPORT**  
of  
**Sealer of Weights and Measures**  
for  
**Massachusetts Sealers**

---

For period commencing **January 1, 2023**  
and ending **December 31, 2023.**

**Pursuant to Chapter 98, Section 37, please complete this form and submit it to the Division of Standards no later than midnight on January 31, 2024. Questions may be directed to the Division of Standards at [standards.mail@mass.gov](mailto:standards.mail@mass.gov) or 617-727-3480.**

**City/Town:**

**Sealer's Name:**

**Business/Office Address, or if none, Home Address:**

Street Address: 1 willard road		
City or Town: <input type="text" value="North Reading"/>	Zip Code: 01864	
Office Phone:	Home Phone: 9783573525	Cell Phone: 9785690975
Email Address (for official use): leonardrosescale@comcast.net		

**Municipal Department from which Sealer operates:**

Department Name: building department		
Street Address: 4 school st	City or Town: <input type="text" value="Merrimac"/>	Zip Code: 01860

**Sealer's Direct Supervisor:**

Name and Title: Carol A. McLeod town admin	
Phone: 9783460524	Email: cmcleod@townofmerrimac.com

**Sealer Information**

If your sealer duties for this municipality are only part of your full-time responsibility, please check part-time below.

Full Time  Part Time

**Are you compensated:** Per Hour  Per Device  Other

If Part-Time:

**How many hours/weeks do you perform weights and measures functions, on average?**

## Deputy Sealers Information

Name	Email Address	Office Phone	Cell Phone

## General Financial Information

Has City/Town Established a Consumer/Merchant Fund, pursuant to Chapter 98, Section 29A?

Yes  No

If **yes**, what is the account balance?

Total of Sealing Fees City/Town has collected, minus any Adjusting Fees	435	Total of Adjusting Fees, City/Town has collected, minus Sealing Fees	0
Total Cost of Sealer and Weights and Measures Department (Including Salary, Equipment, Transportation, Training, and all other direct expenses)	1869	Total Amount collected for Civil Penalties	0

## Appointment - Certification Information

Name (First, Middle, Last)	Position (Sealer or Dep. Sealer)	Date of Appointment (m/d/yyyy)	Length of Service (Years/Months)	Date of Div. of Standards Certification (m/d/yyyy)
Leonard E Rose	Sealer	7/1/2015	7.5 years	11-7-14
	Deputy Sealer			
	Deputy Sealer			
	Deputy Sealer			
	Deputy Sealer			
	Deputy Sealer			
	Deputy Sealer			



## Devices Tested During This Period

Device Type	Description	Adjusted	Sealed	Not Sealed	Condemned	Sealing Fee Charged Per Device
Scales	Under 100 lb	0	2	0	0	15
	100 lb to 1,000 lb	0	5	0	0	30
	1,001 lb to 10,000 lb	0	1	0	0	75
	Over 10,000 lb	0	1	0	0	100
Weights	Avoirdupois (lb & oz)					
	Metric (kg, g, mg)					
	Apothecary					
	Troy					
Automatic Liquid Measuring Devices	Gasoline Meters	0	2	0	0	15
	Diesel Meters					
	High Speed Diesel Meters					
	Vehicle Tank Meters (oil trucks)					
	Water Dispenser Meters					
	Kerosine Meters					
Other Automatic Measuring Devices	Taximeters					
	Reverse Vending Machines (Bottle/Can Recycling)					
Linear Measures	Yardsticks					
	Measuring Tapes					
Misc.	bulk oil tank	0	3	0	0	45
<b>Totals</b>		<b>0</b>	<b>14</b>	<b>0</b>	<b>0</b>	

## Inspections Performed During this Period

Scanner Waiver Inspections:  Item Pricing Inspections:  Unit Pricing Inspections:

### Price Verification Inspections

1 to 2 Checkout Systems:

3 to 11 Checkout Systems:

12 or More Checkout Systems:

**SEALER'S WORK EQUIPMENT****(31 lb) Sealer's Weight Kit(s)**

Number of weights in kit	ID (if any)	Certification Date (mm/yyyy)	Range of Weights (e.g., 10 lb to 0.001 lb)
25		03/2022	10-.001

**Individual Grip-Handle (lb) Weights**

Number of weights	ID (if any)	Certification Date (mm/yyyy)	Denomination (e.g., 50, 30, 25, 20, 10, 5 lb)
6	NR01-06	03/2022	25

**Metric Weight Kit(s)**

Number of weights in kit	ID (if any)	Certification Date (mm/yyyy)	Range of Weights (e.g., 10 kg to 1 mg etc.)
27		03/2022	50g-10 mg

**Individual Grip-Handle (kg) Weights**

Number of weights	ID (if any)	Certification Date (mm/yyyy)	Denomination (e.g., 25, 20, 15, 10, 5 kg)

**Apothecary/Metric or Other Weight Kit(s)**

Number of weights in kit	ID (if any)	Certification Date (mm/yyyy)	Range of Weights (e.g., 1 kg to 500 mg)
27		03/2022	2dram-1/2 scruple-1/2 grain

**Location of working equipment:**

Street Address: 1 willard road	City or Town: North Reading <input type="checkbox"/>	Zip Code: 01864
--------------------------------	--	-----------------

**LIQUID MEASURES (Volumetric Provers)**

Test Measures for <u>Fuel Oil Meters</u>	Number of Each	Date of Certification (mm/yyyy)
200 gal		
100 gal		
50 gal		

Capacity (e.g., 200, 5, 1 gal)	ID / Serial No.	Date of Certification (mm/yyyy)	ID / Serial No.	Date of Certification (mm/yyyy)
5gal	48491	03/2022		
5 gal	49517	03/2022		

Test Measures for <u>Diesel Exhaust Fluid (DEF)</u>	Number of Each	Date of Certification (mm/yyyy)
5 gal		

Test Measures for Fuel / Other	Number of Each	Date of Certification (mm/yyyy)
5 gal		
1 gal		

**Tools, Tags, Seals, Record Books, etc.**

Items	Number	Items	Number
Aluminum Seals	100	Condemned Labels	100
Handbooks 44, 130, 133	1	Level	1
Inspection Pads	2	Annual Seals RED	200
Plastic/Lead Seal Press		Annual Seals GREEN	200
Plastic/Lead Wire Seals		Not Sealed Labels/Tags	100
MGL, CM – Reg’s Pertaining to Weights and Measures	1	Receipt Books	2
Reweighting Books	2	Fuel Funnel	2
Steel Dies	0	Other	

**TRIAL WEIGHING AND MEASURING OF COMMODITIES SOLD OR PUT UP FOR SALE**

	Commodity	Total Number Tested	Number Correct	INCORRECT Under	INCORRECT Over	Savings to Consumer \$	Savings to Merchant \$
	Confectionery						
	Cordwood, Firewood						
	Flour						
	Fruits and Vegetables						
	Liquid Commodities						
	Meats/Poultry						
	Milk						
	Potatoes						
	Seafood						
Other							
		<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

All food items not specifically provided for and items of particular interest to be included in Other. To calculate the "Savings to Consumers" and "Savings to Merchant" you should total the overcharge amounts (+) and multiply the error by 365 and enter the totals in each commodity listed in Savings to Consumer. You should total the undercharge amounts (-) and multiply the error by 365 and enter the totals in each commodity listed in Savings to Merchant.

**DETAILED REPORT OF WEIGHTS AND MEASURES RELATED COURT CASES IN WHICH THE CITY/TOWN IS A PARTY**

	Name of Defendant	Nature of Offense (state commodity involved)	Date (m/d/yyyy)	Finding	Amount of Fine	Final Disposition
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

**DETAILED REPORT OF CIVIL CITATIONS THE CITY/TOWN ISSUED RELATED TO WEIGHTS AND MEASURES VIOLATIONS**

	Name of Defendant	Nature of Offense (state commodity involved)	Civil Citation Number	Date (m/d/yyyy)	Finding	Amount of Fine	Final Disposition or Appealed
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							

List all Court Cases and Civil Citations issued during this reporting period. If you have issued more Civil Citations than the space allows, please submit a summary on a separate sheet.

## DIVISION OF STANDARDS

### REPORT OF CERTIFICATION IN ADDITIONAL DISCIPLINES

As part of your initial certification, you are required to demonstrate knowledge for testing Small Capacity Scales and Gasoline Meters.

However, some sealers are responsible for testing and sealing other types of devices and are required to obtain certification in those disciplines. To ensure uniformity in testing and sealing of these devices, certification of these additional disciplines is required.

Please check the boxes below, indicating what additional devices or disciplines you are testing within your jurisdiction. You have obtained certification by attending any of the number of training seminars offered in the past years in the disciplines listed below.

CHECK IF TESTING	ADDITIONAL DEVICES and DISCIPLINES	CHECK IF CERTIFIED
<input type="checkbox"/>	ITEM PRICING	<input type="checkbox"/>
<input checked="" type="checkbox"/>	PHARMACY BALANCES	<input checked="" type="checkbox"/>
<input type="checkbox"/>	PRICE VERIFICATION PUB 19	<input type="checkbox"/>
<input checked="" type="checkbox"/>	SCALES CAPACITY GREATER THAN 60 lb (non-vehicle)	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	HEAVY CAPACITY VEHICLE SCALES	<input checked="" type="checkbox"/>
<input type="checkbox"/>	TAXIMETERS	<input type="checkbox"/>
<input type="checkbox"/>	VEHICLE TANK METERS	<input type="checkbox"/>

#### TRAINING AND CONTINUING EDUCATION CREDITS ACCOMPLISHED IN 2023

In order to maintain your certification, all certified weights and measures officials are required to report, annually, all training received during the previous year. Training listed will be credited after verification by the Division’s Training Officer. 3.0 CEU’s must be obtained every two years for certified officials with less than ten (10) years of service and 2.0 CEU’s for officials with more than ten (10) years of service. Failure to procure the required hours of “official” training could adversely impact your certification status.

NAME	DATE (m/d/yyyy)	TRAINING TYPE	TOTAL CEU’s
Leonard rose	9/23	general education	1.5
Leonard Rose	3-2-23	General Education	.75

#### **THE FOLLOWING CEU’S ARE AWARDED FOR TRAINING**

1: WEIGHTS AND MEASURES ASSOCIATIONS 1 DAY MEETING	0.5
2: DIVISION OF STANDARDS 1 DAY TRAINING	0.5
3: WEIGHTS AND MEASURES ASSOCIATION 2 DAY MEETING	1.5

USE ADDITIONAL COPIES IF NECESSARY  
Addendum 1 Annual Report

## Chapter 295 of the Acts of 1998 Consumer and Merchant Savings Impact Report

To calculate the "Savings to Consumers" and "Savings to Merchant" you should total the overcharge amounts (+) and multiply the error by 365 and enter the totals in Savings to Consumer. You should total the undercharge amounts (-) and multiply the error by 365 and enter the totals in Savings to Merchant.

Categories	Amounts Saved Consumers	Amount Saved Merchants
Gasoline Meters	89.27	32.89
Vehicle Tank Meters (Heating Oil)		
Cannabis		
Reweighting of Commodities Totals		
Item Pricing/Sanning Errors		
Other Savings/Devices		
<b>Totals</b>	<b>89.27</b>	<b>32.89</b>

Any savings being reported must be documented. All inspection reports on which these savings are based must be maintained for three years and be made available for auditing purposes upon request.

### SUMMARY OF INSPECTIONS

1: Do you keep a permanent record of all individual inspections and reweighing's? Yes  No

Inspections and Tests (state number of each)

2: Hawker/Peddler Licenses

3: Transient Vendor Licenses

4: Promoter Licenses

5: Fuel Oil Delivery Certificates (truck pull overs)

6: Scales

7: Other Inspections

8: Linear Measures

9: Retest of gasoline devices after sealing

10: Number of retail outlets required to:

Have scanning system tested

Posting of Unit Prices

Posting of Consumer Notice

11: Miscellaneous Inspections and Tests

12: Reweighting and re-measurements made for municipality (specify commodity and quantity)

To the Director of Standards,

The foregoing comprises my annual report for the period ending December 31, 2023, and is herewith submitted as required by law.

Signed

1-28-24

Sealer of Weights and Measures

Date

Page 10 of 10

## Zoning Board Of Appeals

Annual Report 2023

March 3, 2024

The Zoning Board of Appeals received 8 applications for the use of requesting a hearing before the ZBA, consistent with Bylaw Article 25-Appeals. The requested hearing can be for a Variance, a Special Permit in accordance with Section 6 of M.G.L. c.40A, or Comprehensive Permit M.G.L. c 40B.

The Zoning Board of Appeals continued the public hearing for the Flats at Merrimac Square.

Zoning Board of Appeals Board Members each serve three-year terms. The members are:

- Matthew Passeri Chairperson (currently)
- Josh Jackson
- Mitch Kostoulakos
- Ken Nobrega
- Joanne Rodrigues
- Benjamin Beauliu (BOS representative)

Year to date balance for ZBA Miscellaneous Expense Account: \$400.00



## Annual Report 2023

From the Cemetery Trustees

To The Citizens of Merrimac,

The Cemetery Trustees have been working with AFS who will be creating the website for the Cemeteries in the Town of Merrimac. This website will be up and running before the end of this year. The website will allow people to search the website and check for grave sites, check for available lots and make access much easier for individuals wishing to make genealogical inquiries. This has been an ongoing process, and we are thrilled to be sharing it with the public.

The trustees are pleased to report that David Armstrong has been a huge asset to the Department and has been maintaining the cemetery grounds beautifully. We thank David for all of the hard work and upkeep of the cemeteries this year. It certainly has been challenging time with all the rain, but David has proven to be an invaluable asset for our Town, and we thank him.

We also would like to thank Tom Barry, recently retired Superintendent for the Highway department and the employees of the Highway Department for their assistance in the upkeep of the Cemetery grounds. We wish Tom well on his retirement and look forward to working the new Highway Superintendent, Leo Reynolds. Leo is always helpful and accommodating when we need assistance.

We have purchased a zero-turn lawn mower which has a wider cutting area and is a professional grade mower. This equipment upgrade has made maintaining the grounds easier and much faster, not to mention safer for the grounds-keeper.

Carolyn Kelly has been hired to assist with the office work, and she is working out beautifully. She enjoys the work and is proving to be a tremendous asset with her working knowledge of the town and her prior 30+ year plus career with Merrimac's Wastewater Department. Carolyn has begun cross referencing all lots at Locust Grove, which is proving to be a tremendous help to everyone.

The Cemetery Trustees are also looking ahead to the future of the Cemeteries in Merrimac by participating in the Master Plan Project.

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 1:** To see, in accordance with G.L. c. 164, if the Town will vote to sell the Electric Light Department including all of its real, personal and tangible assets; or take any other action relative thereto.

**COPY OF THE VOTE:                      APRIL 24, 2023**

**Article 1:** The Town voted not to sell the Electric Light Department including all of its real, personal and tangible assets; or take any other action relative thereto.

**2/3 Vote Required**

Paper Ballot: Yes - 7

No - 782

Motion did not pass by 2/3's

Motion failed so declared the Moderator

A TRUE COPY  
*Gwendolyn L. ...*  
GWENDOLYN L.  
Merrimac, Mass.  
*Jay ...*  
erk  
s

*[Faint signature and stamp]*

A TRUE COPY

pg. 2

ATTEST

Town Clerk

TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023

COPY OF THE ARTICLE WARRANT

Motion by Benjamin Beaulieu and duly seconded to withdraw Article 1.

Motion failed by hand vote so declared the moderator.

A TRUE COPY ATTEST  
*Gwendolyn Lay*  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

A TRUE COPY

pg. 1

ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 2:** To see if the Town will vote to raise and appropriate a sum of money in the amount of **\$860,000** to fund a portion of its share of the assessment of the Pentucket Regional School District Budget for Fiscal Year 2024, contingent upon the successful passage of a levy limit override question in the amount of **\$860,000** on May 1, 2023, under G.L. c. 59, § 21C; or take any other action relative thereto.

COPY OF THE VOTE:                      APRIL 24, 2023

**Article 2:** The Town voted to raise and appropriate a sum of money in the amount of **\$860,000** to fund a portion of its share of the assessment of the Pentucket Regional School District Budget for Fiscal Year 2024, contingent upon the successful passage of a levy limit override question in the amount of **\$860,000** on May 1, 2023, under G.L. c. 59, § 21C;

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY ATTEST

*Gwendolyn Lay*

GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

A TRUE COPY

pg. 1

ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 3:** To see if the Town will vote to appropriate from Free Cash for **FY2023**, a sum of money in the amount of **\$848,750** for the following specific purposes outlined below;

a. Former Coastal Metals Site Testing	\$ 100,000
b. Employee Retirement Funding	\$ 100,000
c. Lake Attitash Invasive Weeds	\$ 5,000
d. Snow and Ice Deficit	\$ 50,000
e. OPEB Trust Funding	\$ 90,000
f. Reserve Fund Funding	\$ 40,000
g. ADA Compliance for the Town Sidewalks and Public Meetings.	\$ 45,000
h. Police Patrol Vehicle	\$ 60,000
i. COA Office Furniture	\$ 10,000
j. Library Painting and Trim Repairs	\$ 30,000
k. Fire Building Roof Repairs	\$ 175,000
l. Fire Engine & Ladder Equipment	\$ 60,000
m. Forestry 35 Truck - Fire Matching Funds	\$ 13,750
n. Portable radios - Fire Matching Funds	\$ 20,000
o. John Deere Loader – Highway - 1st Year’s lease payment	\$ 50,000

COPY OF THE VOTE:                      APRIL 24, 2023

**Article 3:** The Town voted to appropriate from Free Cash for **FY2023**, a sum of money in the amount of **\$848,750** for the purposes and in the amounts stated in the warrant.

Hand Vote:  
Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 2

A TRUE COPY ATTEST  
*Gwendolyn Lay*  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 4:** To see if the Town will vote to appropriate from Water Retained Earnings for **FY2023** a sum of money in the amount of **\$ 150,000** for the following specific capital purposes outlined below;

- |                            |           |
|----------------------------|-----------|
| a. Water Meter Replacement | \$ 30,000 |
| b. Well Replacement        | \$ 50,000 |
| c. Water Infrastructure    | \$ 50,000 |
| d. Tractor                 | \$ 20,000 |

COPY OF THE VOTE:                      APRIL 24, 2023

**Article 4:** The Town appropriate from Water Retained Earnings for **FY2023** a sum of money in the amount of **\$ 150,000** for the following specific capital purposes outlined above;

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY ATTEST  
*Gwendolyn Lay*  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

A TRUE COPY

pg. 3

ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 5:** To see if the Town will vote to appropriate from the Wastewater Retained Earnings for **FY2023** a sum of money in the amount of **\$ 85,000** for the following specific capital purposes outlined below;

- |  |           |
|--|-----------|
| a. Wastewater Plant Engineering and Improvements | \$ 50,000 |
| b. Water Meter Replacement                       | \$ 10,000 |
| c. Wastewater Pumps                              | \$ 25,000 |

COPY OF THE VOTE:                      APRIL 24, 2023

**Article 5:** The Town appropriate from the Wastewater Retained Earnings for **FY2023** a sum of money in the amount of **\$ 85,000** for the following specific capital purposes outlined above.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY ATTEST



GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

A TRUE COPY

pg. 4

ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 6.** To see if the Town will vote to appropriate from Wastewater Retained Earnings for **FY2023** a sum of money in the amount of **\$55,000** for I & I repairs throughout town; or take any other action hereto.

COPY OF THE VOTE:                      APRIL 24, 2023

**Article 6.** The Town voted to appropriate from Wastewater Retained Earnings for **FY2023** a sum of money in the amount of **\$55,000** for I & I repairs throughout town.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

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GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

A TRUE COPY

pg. 5

ATTEST

Town Clerk



**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 7:** To see if the Town will vote pursuant to the provisions of M.G.L. c. 44, Section 53E½, as most recently amended, to establish **Fiscal Year 2024** limitations on expenditures from the revolving funds established by the General Bylaw entitled, "Departmental Revolving Funds", with such limitations to remain applicable from fiscal year to fiscal year until such time as they are later amended as follows:

<b>Revolving Fund</b>	<b>Fiscal Year Spending Limit</b>
Firearms	\$12,000
Zoning Board of Appeal	\$9,000
Town Nurse	\$10,000
Zoning and Building Code Compliance	\$15,000
Board of Health Projects	\$4,500
Rental Inspections	\$4,000
Inspectional Services	\$100,000
PRSD Grounds	\$50,000
Tax Title	\$10,000
Fire Watch	\$5,000

COPY OF THE VOTE:                      APRIL 24, 2023

**Article 7:** The Town voted to establish **FY2024** limitations on expenditures from the revolving funds established by the General Bylaw entitled, "Departmental Revolving Funds", with such limitations to remain applicable from fiscal year to fiscal year until such time as they are later amended as identified above in accordance with the provisions of M.G.L. c. 44, Section 53E½, as most recently amended.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY ATTEST  
*Gwendolyn Lay*  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

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pg. 6

ATTEST

Town Clerk



**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

<u>Gen Govt Unclassified</u>	<u>Lines 72</u>	\$ 1,588,060
<b>Total Omnibus</b>		<b>\$ 20,378,499</b>

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

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pg. 8

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ATTEST



**GWENDOLYN LAY, Town Clerk**  
Merrimac, Massachusetts

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 9:** To see if the Town will vote to raise and appropriate, or transfer from available funds, a sum of money to operate the Wastewater Department Enterprise for FY2024;

Salaries:	\$ 653,625
Expenses:	\$ 554,380
<u>Debt Service:</u>	<u>\$ 189,984</u>
<b>Total</b>	<b>\$1,397,989</b>

And that **\$ 1,397,989** be raised as follows:

Departmental Receipts:	<b>\$ 1,377,989</b>
Wastewater Betterment Fund:	<b>\$ 20,000</b>

**COPY OF THE VOTE:                      APRIL 24, 2023**

**Article 9:** The Town voted to raise and appropriate, or transfer from available funds, a sum of money to operate the Wastewater Department Enterprise for FY2024 as follows;

Salaries:	\$ 653,625
Expenses:	\$ 554,380
<u>Debt Service:</u>	<u>\$ 189,984</u>
<b>Total</b>	<b>\$1,397,989</b>

And that **\$ 1,397,989** be raised as follows:


Departmental Receipts:	<b>\$ 1,377,989</b>
Wastewater Betterment Fund:	<b>\$ 20,000</b>

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 9

A TRUE COPY ATTEST  
  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

ATTEST  
  
Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 10:** To see if the Town will vote to raise and appropriate, or transfer from available funds, a sum of money to operate the Water Department Enterprise for FY2024;

Salaries:	\$ 538,962
Expenses:	\$ 545,205
<u>Debt Service:</u>	<u>\$ 196,702</u>
<b>Total</b>	<b>\$1,280,869</b>

And that **\$1,280,869** be raised as follows:  
Departmental Receipts: **\$ 1,280,869**

COPY OF THE VOTE:                      APRIL 24, 2023

**Article 10:** The Town voted to raise and appropriate, or transfer from available funds, a sum of money to operate the Water Department Enterprise for FY2024 as follows;

Salaries:	\$ 538,962
Expenses:	\$ 545,205
<u>Debt Service:</u>	<u>\$ 196,702</u>
<b>Total</b>	<b>\$1,280,869</b>

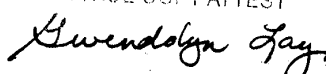
And that **\$1,280,869** be raised as follows:  
Departmental Receipts: **\$ 1,280,869**

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

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pg. 10

A TRUE COPY ATTEST  
  
GWENDOLYN LAY, Town Clerk

ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 11:** To see if the Town will vote to raise and appropriate, or transfer from available funds, a sum of money from the Electric Light Operating Balance said money to be used by the Assessors to reduce the Tax Rate for Fiscal Year 2024.

COPY OF THE VOTE:                      APRIL 24, 2023

**Article 11:** The Town voted to raise and appropriate, or transfer from available funds, a sum of money from the Electric Light Operating Balance said money to be used by the Assessors to reduce the Tax Rate for Fiscal Year 2024.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 11

A TRUE COPY ATTEST  
*Gwendolyn Lay*  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 12:** To see if the Town will vote to appropriate \$ 7,400 or other sum of money from available funds known as "Sale of Cemetery Lots", such sum or part thereof, to be expended under the direction of the Cemetery Trustees for the care, improvement, and embellishment of said cemeteries, in accordance with G.L. c. 114, §§ 15 and 25.

COPY OF THE VOTE:                      APRIL 24, 2023

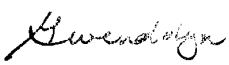
**Article 12:** The Town voted to appropriate \$ 7,400 from available funds known as "Sale of Cemetery Lots", such sum or part thereof, to be expended under the direction of the Cemetery Trustees for the care, improvement, and embellishment of said cemeteries, in accordance with G.L. c. 114, §§ 15 and 25.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 12

 ATTEST  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 13:** To see if the Town will vote to raise and appropriate **\$185,000** or other sum of money to be used to make necessary repairs to Town roadways.

COPY OF THE VOTE:                      APRIL 24, 2023


**Article 13:** The Town voted to raise and appropriate **\$185,000** to be used to make necessary repairs to Town roadways.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 13

A TRUE COPY ATTEST  
  
GWENDOLYN LAY, Town Clerk      ATTEST  
Merrimac, Massachusetts

Town Clerk



**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 14:** To see if the Town will vote to accept the State Grant of Chapter 90 Highway Funds and authorize the Board of Selectmen to expend said funds for Highway purposes in accordance with the terms of said grants;

COPY OF THE VOTE:                      APRIL 24, 2023

**Article 14:** The Town voted to accept the State Grant of Chapter 90 Highway Funds and authorize the Board of Selectmen to expend said funds for Highway purposes in accordance with the terms of said grants.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 14

  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 15:** To see if the Town will vote to raise and appropriate **\$280,000**, or other sum of money for Solid Waste Collection and Disposal, Recycling Collection.

COPY OF THE VOTE:                      APRIL 24, 2023

**Article 15:** The Town voted to raise and appropriate **\$280,000** for Solid Waste Collection and Disposal, Recycling Collection.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 15

A TRUE COPY ATTEST



GWENDOLYN LAY, Town Clerk ATTEST  
Merrimac, Massachusetts

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 16:** To see if the Town will vote to amend Article 1.f of the April 25, 2022 Annual Town Meeting, "Open Space Tree Removal", by adding the words "and Trail Improvements"; or take any other action relative thereto.

COPY OF THE VOTE:                      May 8, 2023


**Article 16:** The Town voted to raise and appropriate **\$280,000** for Solid Waste Collection and Disposal, Recycling Collection.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 16

A TRUE COPY ATTEST  
  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 17:** To see if the Town will vote to transfer the balance of Article 2.d of the April 26, 2021 Annual Town Meeting, "Exploration of Solar Development"; to the purchase of Neptune R900 Transceiver V3 for the Water Department;

COPY OF THE VOTE:                      May 8, 2023


**Article 17:** The Town transfer the balance of Article 2.d of the April 26, 2021 Annual Town Meeting, "Exploration of Solar Development"; to the purchase of Neptune R900 Transceiver V3 for the Water Department.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 17

A TRUE COPY ATTEST  
  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 18:** To see if the Town will vote, pursuant to G.L. c. 44 sec. 21C, to authorize the Board of Selectmen to enter into a lease agreement for the lease purchase of a John Deere Loader for the Highway Department for the period of 5 years, but in any event not in excess of the useful life of the property to be purchased, to be procured on such terms and conditions as the Board of Selectmen deem in the best interest of the Town; and to authorize the Board of Selectmen to take all actions necessary to administer and implement such agreement;

COPY OF THE VOTE:                      May 8, 2023

**Article 18:** The Town voted, pursuant to G.L. c. 44 sec. 21C, to authorize the Board of Selectmen to enter into a lease agreement for the lease purchase of a John Deere Loader for the Highway Department for the period of 5 years, but in any event not in excess of the useful life of the property to be purchased, to be procured on such terms and conditions as the Board of Selectmen deem in the best interest of the Town; and to authorize the Board of Selectmen to take all actions necessary to administer and implement such agreement and further that to fund the first year of the lease be paid for as set forth in article 3 hereof.

**2/3 Vote Required**

Hand Vote:

Motion Passed by 2/3's Hand Vote, so declared the moderator.

A TRUE COPY

pg. 18

A TRUE COPY ATTEST  
*Gwendolyn Lay*  
GWENDOLYN LAY, Town Clerk ATTEST  
Merrimac, Massachusetts

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 19:** To see if the Town will vote, pursuant to G.L. c. 44 sec. 21C, to authorize the Board of Selectmen to enter into a lease agreement for the lease purchase of an F350 for the Water Department, for the period of 5 years, but in any event not in excess of the useful life of the property to be purchased, to be procured on such terms and conditions as the Board of Selectmen deem in the best interest of the Town; and to authorize the Board of Selectmen to take all actions necessary to administer and implement such agreement; or take any other action relative thereto.

COPY OF THE VOTE:                      May 8, 2023

**Article 19:** The Town voted, pursuant to G.L. c. 44 sec. 21C, to authorize the Board of Selectmen to enter into a lease agreement for the lease purchase of an F350 for the Water Department, for the period of 5 years, but in any event not in excess of the useful life of the property to be purchased, to be procured on such terms and conditions as the Board of Selectmen deem in the best interest of the Town; and to authorize the Board of Selectmen to take all actions necessary to administer and implement such agreement and further that to fund the first year of the lease shall be paid for as set forth in Article 10 hereof.

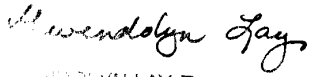
**2/3 Vote Required**

Hand Vote:

Motion Passed by 2/3's Hand Vote, so declared the moderator.

A TRUE COPY

pg. 19

A TRUE COPY ATTEST  
  
WENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts  
ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 20:** To see if the Town will vote, pursuant to G.L. c. 44 sec. 21C, to authorize the Board of Selectmen to enter into a lease agreement for the lease purchase of a Crane truck for the Wastewater Department, for the period of 5 years, but in any event not in excess of the useful life of the property to be purchased, to be procured on such terms and conditions as the Board of Selectmen deem in the best interest of the Town; and to authorize the Board of Selectmen to take all actions necessary to administer and implement such agreement; or take any other action relative thereto.

COPY OF THE VOTE:                      May 8, 2023

**Article 20:** The Town voted, pursuant to G.L. c. 44 sec. 21C, to authorize the Board of Selectmen to enter into a lease agreement for the lease purchase of a Crane truck for the Wastewater Department, for the period of 5 years, but in any event not in excess of the useful life of the property to be purchased, to be procured on such terms and conditions as the Board of Selectmen deem in the best interest of the Town; and to authorize the Board of Selectmen to take all actions necessary to administer and implement such agreement and further that to fund the first year of the lease be paid for as set forth in Article 9 hereof.


**2/3 Vote Required**

Hand Vote:

Motion Passed by 2/3's Hand Vote, so declared the moderator.

A TRUE COPY

pg. 20

A TRUE COPY ATTEST  
  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 21:** To see if the Town will vote to authorize the Board of Selectmen to submit a home rule petition to the Great and General Court in order to change the membership of the Board of Selectmen from 3-5 members as follows:

SECTION 1. Notwithstanding any general or special law to the contrary, the number of members of the board of selectmen of the town of Merrimac shall be increased from 3 to 5. The board shall annually elect a chairperson from among its members.

SECTION 2. At the first annual town election to occur following the effective date of this act, 3 selectmen shall be elected. The candidate receiving the highest number of votes in that election shall serve a 3-year term. The candidate receiving the second highest number of votes shall serve a 2-year term. The candidate receiving the third highest number of votes shall serve a 1-year term. Thereafter, as the terms of the selectmen expire, successors shall be elected for terms of 3 years.

SECTION 3. This act shall take effect upon its passage.

SECTION 4. That the General Court may make clerical or editorial changes of form only to the bill, unless the select board approve amendments to the bill before enactment by the General Court, and provided further that the select board is hereby authorized to approve amendments which shall be within the scope of the general public objectives of this petition.

COPY OF THE VOTE:                      May 8, 2023

**Article 21:** The Town voted to authorize the Board of Selectmen to submit a home rule petition to the Great and General Court in order to change the membership of the Board of Selectmen from 3-5 members, as printed in the warrant.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 21

A TRUE COPY ATTEST  
*Gwendolyn Lay*  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

Town Clerk



**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 22:** To see if the Town will vote to amend the Town of Merrimac General By-laws by deleting the word "Selectmen" each time it appears in said by-law and inserting the term "Select Board" in place thereof, and further, deleting the words "Board of Selectmen" each time it appears and inserting in place thereof the term "Select Board" and further that the Town Clerk be authorized to make clerical, editorial or other adjustments related to the non-gendered reference to effectuate the purposes hereof;

COPY OF THE VOTE:                      May 8, 2023


**Article 22:** The Town voted to amend the Town of Merrimac General By-laws by deleting the word "Selectmen" each time it appears in said by-law and inserting the term "Select Board" in place thereof, and further, deleting the words "Board of Selectmen" each time it appears and inserting in place thereof the term "Select Board" and further that the Town Clerk be authorized to make clerical, editorial or other adjustments related to the non-gendered reference to effectuate the purposes hereof.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 22

  
GWENDOLYN LAY, Town Clerk ATTEST  
Merrimac, Massachusetts

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 23:** To see if the Town will vote to amend the Town of Merrimac Zoning By-laws by deleting the word "Selectmen" each time it appears in said by-law and inserting the term "Select Board" in place thereof, and further, deleting the words "Board of Selectmen" each time it appears and inserting in place thereof the term "Select Board" and further that the Town Clerk be authorized to make clerical, editorial or other adjustments related to the non-gendered reference to effectuate the purposes hereof; or take any action relative thereto.

COPY OF THE VOTE:                      May 8, 2023

**Article 23:** The Town voted to ~~(M)(C)(C)~~ amend the Town of Merrimac Zoning By-laws by deleting the word "Selectmen" each time it appears in said by-law and inserting the term "Select Board" in place thereof, and further, deleting the words "Board of Selectmen" each time it appears and inserting in place thereof the term "Select Board" and further that the Town Clerk be authorized to make clerical, editorial or other adjustments related to the non-gendered reference to effectuate the purposes hereof.

**2/3 Vote Required**

Hand Vote:

Motion Passed by 2/3's Hand Vote, so declared the moderator.

A TRUE COPY

pg. 23

ATRUE COPY ATTEST



GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 24:** To see if the Town will vote to amend the Town of Merrimac General By-laws Article 3 Section 3.12, the purpose of the Capital Planning Committee, as follows (underline and bold new, ~~cross-out~~ removed):

Is to evaluate the financial effect of proposed capital projects and make recommendations including necessary guidelines for the procurement, improvement and maintenance of these major assets and projects. Only assets which have a useful life greater than five years, costing over ~~ten~~ twenty thousand dollars and/or for which the Town is authorized to borrow funds are items which fall under the purview of the Capital Planning Committee;

COPY OF THE VOTE:                      May 8, 2023

**Article 24:** The Town voted to amend the Town of Merrimac General By-laws Article 3 Section 3.12, the purpose of the Capital Planning Committee, as follows (underline and bold new, ~~cross out~~ removed):

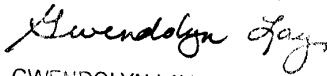
Is to evaluate the financial effect of proposed capital projects and make recommendations including necessary guidelines for the procurement, improvement and maintenance of these major assets and projects. Only assets which have a useful life greater than five years, costing over ~~ten~~ twenty thousand dollars and/or for which the Town is authorized to borrow funds are items which fall under the purview of the Capital Planning Committee.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 24

A TRUE COPY ATTEST  
  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 25:** To see if the Town will vote, pursuant to the Town's acceptance of G.L. c. 40 § 57 on May 6, 1996, to amend the Town of Merrimac General By-laws by adding a new 4.10, Failure to Pay Taxes, as follows:

**4.10 Failure to Pay Taxes**

**4.10.1. Delinquent taxpayer list.**

The Tax Collector or other municipal official responsible for records of all taxes, assessments, betterments and other municipal charges, hereinafter referred to as the Tax Collector, shall annually, and may periodically, furnish to each department, board, commission or division, hereinafter referred to as the licensing authority, that issues licenses or permits including renewals and transfers, a list of any person, corporation, or business enterprise, hereinafter referred to as the party, that has neglected or refused to pay any local taxes, fees, assessments, betterments or other municipal charges, and that such party has not filed in good faith a pending application for an abatement of such tax or a pending petition before the Appellate Tax Board.

**4.10.2. Denial, revocation or suspension of license or permit.**

The licensing authority may deny, revoke or suspend any license or permit, including renewals and transfers of any party whose name appears on said list furnished to the licensing authority from the Tax Collector or with respect to any activity, event or other matter which is the subject of such license or permit and which activity, event or matter is carried out or exercised or is to be carried out or exercised on or about real estate owned by any party whose name appears on said list furnished to the licensing authority from the Tax Collector; provided, however, that written notice is given to the party and the Tax Collector, as required by applicable provisions of law, and the party is given a hearing, to be held not earlier than 14 days after said notice. Said list shall be prima facie evidence for denial, revocation or suspension of said license or permit to any party. The Tax Collector shall have the right to enter in any hearing conducted with respect to such license denial, revocation or suspension. Any findings made by the licensing authority with respect to such license denial, revocation or suspension shall be made only for the purposes of such proceeding and shall not be relevant to or introduced in any other proceeding at law except for any appeal from such license denial, revocation or suspension. Any license or permit denied, suspended or revoked under this section shall not be reissued or renewed until the licensing authority receives a certificate issued by the Tax Collector that the party is in good standing with respect to any and all local taxes, fees, assessments, betterments, or other municipal charges, payable to the municipality as of the date of issuance of said certificate.

A TRUE COPY

pg. 25

GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**4.10.3. Payment agreement.**

Any party shall be given an opportunity to enter into a payment agreement, thereby allowing the licensing authority to issue a certificate indicating said limitations to the license or permit and the validity of said license shall be conditioned upon the satisfactory compliance with said agreement. Failure to comply with said agreement shall be grounds for the suspension or revocation of said license or permit; provided, however, that the holder be given notice and a hearing as required by applicable provisions of law.

**4.10.4. Waiver of denial, suspension or revocation.**

The Board of Selectmen may waive such denial, suspension or revocation if it finds there is no direct or indirect business interest by the property owner, its officers or stockholders, if any, or members of his immediate family, as defined in G.L. c. 268 § 1 in the business or activity conducted in or on said property.

**4.10.5. Exceptions.**

Exemptions of this by-law are; Fire Department Permits, Conservation Permits, Permits for Bicycles, Permits to sell articles for charitable purposes, Dog Licenses, Marriage Licenses, Yard Waste Permits, Yard Sale Permits and Theatrical and Public Exhibit Permits.;

or take any other action related thereto.

COPY OF THE VOTE:

May 8, 2023

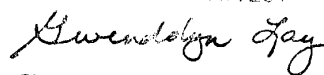
**Article 25:** The Town voted, pursuant to the Town's acceptance of G.L. c. 40 § 57 on May 6, 1996, to amend the Town of Merrimac General By-laws by adding a new 4.10, Failure to Pay Taxes, as printed in the warrant.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 26

A TRUE COPY ATTEST  
  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 26:** To see if the Town will vote to amend the Town of Merrimac General Bylaws by adding a new section 4.9.6 as follows (underline and bold new, ~~cross-out~~ removed):

4.9.6 The municipal charges and fees set forth below that have been voted as municipal charges liens under the provisions of G.L. Chapter 40, § 58 by Town Meeting shall be included on a list maintained in the office of the Town Clerk and are as follows:

4.9.6.1 Charges, fines, penalties, unpaid amounts due and/or fees including interest and all costs to record said lien(s) in the Essex South Registry of Deeds for violations of development agreements or land disposition agreements.

4.9.6.2 Charges, fines, penalties, unpaid amounts due and/or fees including interest and all costs to record said lien(s) in the Essex South Registry of Deeds for violations of contracts with the Town.

4.9.6.3 Charges, fines, penalties, unpaid amounts due and/or fees including interest and all costs to record said lien(s) in the Essex South Registry of Deeds for violations of tax agreements.

4.9.6.3 Charges, fines, penalties, unpaid amounts due and/or fees including interest and all costs to record said lien(s) in the Essex South Registry of Deeds for violations of water, sewer and light fee agreements.;

COPY OF THE VOTE:

May 8, 2023

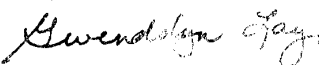
**Article 26:** The Town voted to amend the Town of Merrimac General Bylaws by adding a new section 4.9.6, as printed in the warrant.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 27

A TRUE COPY ATTEST  
  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 27:** To see if the Town will vote to amend the Town of Merrimac General Bylaws by adding a new section 12.17 as follows:

**12.17 Installation, Maintenance and Inspection of Fire Prevention/Suppression Systems; Mandated Reporting to the Fire Department**

12.17.1 Fire Suppression Systems Required: The owner or person in control or in charge of any building shall install, inspect, repair and maintain, or cause to be installed, inspected, repaired and maintained, such fire prevention, detection or suppression equipment as is required by the Massachusetts Board of Fire Prevention Regulations (527 CMR).

12.17.2 Reporting Requirements: Inspection reports shall be filed with the Merrimac Fire Department - Fire Prevention Official immediately upon completion in a manner determined by the Fire Chief to be in the best interest of public safety.

12.17.3 Violations and Enforcement. The Fire Chief or its designee shall be responsible for enforcing this bylaw. Violation of this bylaw may be punished in the manner proscribed in G.L. c. 40 § 21D in accordance with the following schedule of fines:

1 <sup>st</sup> offense	\$100.00
2 <sup>nd</sup> offense	\$200.00
3 <sup>rd</sup> offense	\$300.00

Each twenty-four hours period during which a violation exists shall constitute a separate offense for which a separate and additional fine may be imposed.;

**COPY OF THE VOTE:                      May 8, 2023**

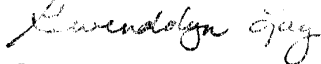
**Article 27:** The Town voted to amend the Town of Merrimac General Bylaws by adding a new section 12.17, as printed in the warrant.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 28

A TRUE COPY ATTEST  
  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 28:** To see if the Town will vote to accept the fourth paragraph of Massachusetts General Laws Chapter 40, Section 5B, which allows the dedication, without further appropriation, of all, or a percentage not less than 25 percent, of particular fees, charges or receipts to a stabilization fund for Opioid Remediation, established under Massachusetts General Laws Chapter 40, Section 5B, to be effective for the fiscal year beginning on July 1, 2023, or take any other action relative thereto.

COPY OF THE VOTE:                      May 8, 2023

**Article 28:** The Town voted to accept the fourth paragraph of Massachusetts General Laws Chapter 40, Section 5B, which allows the dedication, without further appropriation, of all, or a percentage not less than 25 percent, of particular fees, charges or receipts to a stabilization fund for Opioid Remediation, established under Massachusetts General Laws Chapter 40, Section 5B, to be effective for the fiscal year beginning on July 1, 2023.


**2/3 Vote Required**

Hand Vote:

Motion Passed by 2/3's Hand Vote, so declared the moderator.

A TRUE COPY

pg. 29

A TRUE COPY ATTEST  
  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts  
ATTEST

Town Clerk



**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 29:** To see if the Town will dedicate all (100%) of the Opioid Settlements to the Opioid Settlement Stabilization Fund established under Massachusetts General Laws Chapter 40, Section 5B, effective for fiscal year 2024 beginning on July 1, 2023 for the purposes of Opioid Use Disorder (“OUD”) Treatment; Support Programs for People with OUD in Treatment and Recovery; Connects to Care for People with or at risk of developing OUD; Harm Reduction efforts to prevent overdoses deaths or other opioid related harms; Support of diversion and deflection programs and strategies for criminal-justice-involved persons with OUD; Support of Pregnant or Parenting Women And Their Families, Including Babies With Neonatal Abstinence Syndrome; To Prevent Misuse of Opioids And Implement Prevention Education.

COPY OF THE VOTE:                      May 8, 2023


**Article 29:** The Town voted to dedicate all (100%) of the Opioid Settlements to the Opioid Settlement Stabilization Fund established under Massachusetts General Laws Chapter 40, Section 5B, effective for fiscal year 2024 beginning on July 1, 2023 for the purposes of Opioid Use Disorder (“OUD”) Treatment; Support Programs for People with OUD in Treatment and Recovery; Connects to Care for People with or at risk of developing OUD; Harm Reduction efforts to prevent overdoses deaths or other opioid related harms; Support of diversion and deflection programs and strategies for criminal-justice-involved persons with OUD; Support of Pregnant or Parenting Women And Their Families, Including Babies With Neonatal Abstinence Syndrome; To Prevent Misuse of Opioids And Implement Prevention Education.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 30

A TRUE COPY ATTEST  
  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 30:** To see if the Town will vote to opt-in to G.L. c. 90 § 17C, permitting the Board of Selectman to establish a speed limit of 25 miles per hour on any roadway in a thickly settled or business district within the Town that is not a state highway; or take any other action relative thereto.

COPY OF THE VOTE:                      May 8, 2023

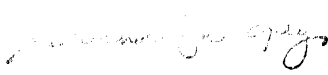
**Article 30:** The Town voted not to opt-in to G.L. c. 90 § 17C, permitting the Board of Selectman to establish a speed limit of 25 miles per hour on any roadway in a thickly settled or business district within the Town that is not a state highway.

Hand Vote:

Motion did not Pass by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 31

  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts    ATTEST

Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 31:** To see if the Town will vote to adopt the Resolution in Support of Changing the State Flag & Seal of Massachusetts, per the resolution below:

**Resolution in Support of Changing the State Flag & Seal of Massachusetts**

Whereas the history of the Commonwealth of Massachusetts is replete with instances of conflict between the European Colonists and the Native Nations of the region, who first extended the hand of friendship to the Colonists on their shores in 1620, and helped them to survive starvation during the settlers' first winters on their land;

Whereas members of the Native Nation for whom the Commonwealth of Massachusetts is named were ambushed and killed by Myles Standish, first commander of the Plymouth Colony, at Wessagussett (now Weymouth) in April of 1623, barely two years after the Pilgrims arrived;

Whereas the Colonial broadsword held by a white hand above the head of the Indigenous person on the Massachusetts Flag and Seal is modeled after Myles Standish's own broadsword, borrowed for that purpose from the Pilgrim Hall in Plymouth by the illustrator Edmund Garrell in 1884;

Whereas the bell binding the Native's cloak on the Flag and Seal is modeled after a bell worn by Metacomet, known to the English as King Philip, who was among the Indigenous leaders that resorted to a mutually destructive war in 1675-76 in defense of Native lands against Colonial encroachment; the skeleton of an Indigenous person unearthed in Winthrop, the bow modeled after a bow taken from an Indigenous man shot and killed by a colonist in Sudbury in 1665, and the facial features taken from a photograph of an Ojibwe chief from Great Falls, Montana, considered by the illustrator to be a "fine specimen of an Indian," though not from Massachusetts;

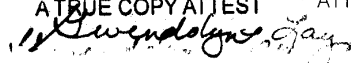
Whereas the history of relations between Massachusetts since Colonial times and the Native Nations who continue to live within its borders includes the forced internment of thousands of so-called "praying Indians" on Deer Island, in Boston Harbor, where they died by the hundreds of exposure in the winter of 1675, the enslavement of Indigenous people in Boston, Bermuda, and the Caribbean Islands, the offering of 40 pounds sterling as bounty for the scalps of Indigenous men, women and children in Massachusetts beginning in 1686, increased to 100 pounds sterling for the scalps of Indigenous adult males by 1722, half that amount for Indigenous women and children;

Whereas Indigenous people were legally prohibited from even stepping foot into Boston from 1675 until 2004, when that Colonial law was finally repealed;

Whereas the 400<sup>th</sup>, anniversary of the landing of the Colonists at Plymouth Plantation, which gave rise to the long chain of genocidal wars and deliberate government policies of cultural destruction against Native Nations of this continent, occurred in the year 2020, affording every citizen of the Commonwealth a chance to reflect upon this history and come to an appreciation

A TRUE COPY

pg. 32

A TRUE COPY ATTEST ATTEST  
A TRUE COPY ATTEST  
  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts  
Town Clerk

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

of the need for better relations between the descendants of the Colonial immigrants and the Native Nations of the Commonwealth;  
Whereas the land area once now known as the Town of Merrimac, shares a rich Native history with modern tribal Nations such as the Abenaki and the Mi'kmaq, who have lived here for thousands of years before the first colonial settlers arrived, in 1638;  
Now, therefore, BE IT RESOLVED that the Town of Merrimac hereby adopts this resolution in support of the work of the Special Commission Relative to the Seal and Motto of the Commonwealth, established by a Resolve of the General Court in 2021 and appointed by the Governor **to recommend changes to the current flag and seal of Massachusetts**, and in support of a new seal and motto for the Commonwealth that may better reflect our aspirations for harmonious and respectful relations between all people who now call Massachusetts home. The town clerk shall forward a copy of this resolution to Sen. Marc Pacheco and Rep. Antonio Cabral, co-chairs of the Joint Committee on State Administration, who serve as members of the Special Commission Relative to the Seal and Motto of the Commonwealth, and to Rep. Lenny Mirra and Sen. Diana DiZoglio, with the request that they support the work of the aforementioned Special Commission and a new flag and seal for the Commonwealth;

COPY OF THE VOTE:                      May 8, 2023

**Article 31:** The Town voted to adopt the Resolution in Support of Changing the State Flag & Seal of Massachusetts, as printed in the warrant.

Hand Vote:

Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 33

A TRUE COPY ATTEST  
*Gwendolyn Lay*  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

Town Clerk\*

**TOWN OF MERRIMAC  
OFFICE OF THE TOWN CLERK  
ANNUAL TOWN MEETING, APRIL 24, 2023**

**COPY OF THE ARTICLE WARRANT**

**Article 21:** To see if the Town will vote to authorize the Board of Selectmen to submit a home rule petition to the Great and General Court in order to change the membership of the Board of Selectmen from 3-5 members as follows:

SECTION 1. Notwithstanding any general or special law to the contrary, the number of members of the board of selectmen of the town of Merrimac shall be increased from 3 to 5. The board shall annually elect a chairperson from among its members.

SECTION 2. At the first annual town election to occur following the effective date of this act, 3 selectmen shall be elected. The candidate receiving the highest number of votes in that election shall serve a 3-year term. The candidate receiving the second highest number of votes shall serve a 2-year term. The candidate receiving the third highest number of votes shall serve a 1-year term. Thereafter, as the terms of the selectmen expire, successors shall be elected for terms of 3 years.

SECTION 3. This act shall take effect upon its passage.

SECTION 4. That the General Court may make clerical or editorial changes of form only to the bill, unless the select board approve amendments to the bill before enactment by the General Court, and provided further that the select board is hereby authorized to approve amendments which shall be within the scope of the general public objectives of this petition.

COPY OF THE VOTE:                      May 8, 2023

**Article 21:** The Town voted to authorize the Board of Selectmen to submit a home rule petition to the Great and General Court in order to change the membership of the Board of Selectmen from 3-5 members, as printed in the warrant.

Hand Vote:

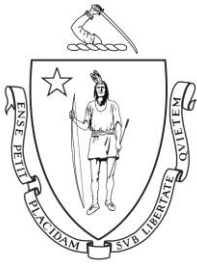
Motion Passed by Hand Vote, so declared the moderator.

A TRUE COPY

pg. 21

A TRUE COPY ATTEST  
*Gwendolyn Lay*  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

Town Clerk



THE COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF THE ATTORNEY GENERAL

CENTRAL MASSACHUSETTS DIVISION  
10 MECHANIC STREET, SUITE 301  
WORCESTER, MA 01608

MAURA HEALEY  
ATTORNEY GENERAL

(508) 792-7600  
(508) 795-1991 fax  
[www.mass.gov/ago](http://www.mass.gov/ago)

December 8, 2022

Gwendolyn Lay Sabbagh, Town Clerk  
Town of Merrimac  
2 School Street  
Merrimac, MA 01860

**Re: Merrimac Annual Town Meeting of April 25, 2022 -- Case # 10505  
Warrant Articles # 15, 16, 17, 18 and 19 (Zoning)**

Dear Ms. Lay Sabbagh:

**Articles 16, 17, 18 and 19** - We approve Articles 16, 17, 18 and 19 from the April 25, 2022 Merrimac Annual Town Meeting.<sup>1</sup>

**Article 15** - We approve Article 15 except for the text in Section 18A.6 regarding the buffer zone measurement from schools, because it conflicts with the Cannabis Control Commission (CCC) Regulations, Section 935 CMR 500.110 (3)(a).

**I. Summary of Article 15**

Under Article 15 the Town amended the zoning by-laws in three ways: (1) to delete Article 3.1.1 that prohibited the operation of all types of non-medical marijuana establishments; (2) to add Article 11.4.17 allowing marijuana retailers and marijuana cultivators in the Office Light Industrial District subject to the provisions of Article 18A; and (3) to add a new Article 18A, "Adult Use Marijuana Establishments." Article 18A allows by special permit the use of "Marijuana Retailer" and "Marijuana Cultivator" (as defined in G.L. c. 94G, § 1) in the Office-Light Industrial District and prohibits all "other Marijuana Establishments under M.G.L. c. 94G." Section 18A.1.2, "Purpose" and Section 18A.3, "Siting." We offer comments for the Town's consideration on the new Article 18A.

---

<sup>1</sup> On August 4, 2022, we placed Articles 15, 16, 17, 18 and 19 on hold until such time as we received from the Town all of the documents necessary to conduct our review pursuant to G.L. c. 40, § 32 and G.L. c. 40A, § 5. On September 9, 2022, we received we received a completed by-law submission from the Town and notified the Town of our new 90-day deadline (December 8, 2022).

## II. Attorney General’s Standard of Review of Zoning By-laws

Our review of Article 15 is governed by G.L. c. 40, § 32. Pursuant to G.L. c. 40, § 32, the Attorney General has a “limited power of disapproval,” and “[i]t is fundamental that every presumption is to be made in favor of the validity of municipal by-laws.” Amherst v. Attorney General, 398 Mass. 793, 795-96 (1986). The Attorney General does not review the policy arguments for or against the enactment. Id. at 798-99 (“Neither we nor the Attorney General may comment on the wisdom of the town’s by-law.”) Rather, to disapprove a by-law (or any portion thereof), the Attorney General must cite an inconsistency between the by-law and the state Constitution or laws. Id. at 796. “As a general proposition the cases dealing with the repugnancy or inconsistency of local regulations with State statutes have given considerable latitude to municipalities, requiring a sharp conflict between the local and State provisions before the local regulation has been held invalid.” Bloom v. Worcester, 363 Mass. 136, 154 (1973).

Article 15, as an amendment to the Town’s zoning by-laws, must be accorded deference. W.R. Grace & Co. v. Cambridge City Council, 56 Mass. App. Ct. 559, 566 (2002) (“With respect to the exercise of their powers under the Zoning Act, we accord municipalities deference as to their legislative choices and their exercise of discretion regarding zoning orders.”). When reviewing zoning by-laws for consistency with the Constitution or laws of the Commonwealth, the Attorney General’s standard of review is equivalent to that of a court. “[T]he proper focus of review of a zoning enactment is whether it violates State law or constitutional provisions, is arbitrary or unreasonable, or is substantially unrelated to the public health, safety or general welfare.” Durand v. IDC Bellingham, LLC, 440 Mass. 45, 57 (2003). “If the reasonableness of a zoning bylaw is even ‘fairly debatable, the judgment of the local legislative body responsible for the enactment must be sustained.’” Id. at 51 (quoting Crall v. City of Leominster, 362 Mass. 95, 101 (1972)). However, a municipality has no power to adopt a zoning by-law that is “inconsistent with the constitution or laws enacted by the [Legislature].” Home Rule Amendment, Mass. Const. amend. art. 2, § 6.

## III. Section 18A.6.1’s Buffer Zone Measurement Conflicts with the Cannabis Control Commission’s Regulations

Section 18A.6.1 imposes a 500 feet buffer zone requirement from “any lot containing a school” and provides that the buffer zone shall be measured as follows (emphasis added):

No Marijuana Establishment shall be located within 500 feet of any lot containing a school. **For purposes of this section, distance shall be measured in a straight line from the nearest point of the property line in question to the nearest point of the property line where the Marijuana Establishment is or will be located.**

Section 18A.6.1 seeks to measure the buffer zone between a Marijuana Establishment and a school from property line to property line. However, the CCC regulations (effective January 8, 2021), Section 935 CMR 500.110 (3)(a), “Buffer Zones,” establishes how buffer zones are measured from schools, and requires the buffer zone to be measured from the

geometric center of the Marijuana Establishment Entrance to the geometric center of the nearest School Entrance, as follows:

(3) **Buffer Zone.** A Marijuana Establishment Entrance may not be closer than 500 feet from the nearest School Entrance, unless a city or town adopts an ordinance or bylaw that reduces the distance requirement.

(a) The buffer zone distance of 500 feet shall be measured in a straight line from the geometric center of the Marijuana Establishment Entrance to the geometric center of the nearest School Entrance, unless there is an Impassable Barrier within those 500 feet; in these cases, the buffer zone distance shall be measured along the center of the shortest publicly-accessible pedestrian travel path from the geometric center of the Marijuana Establishment Entrance to the geometric center of the nearest School Entrance.

Because the manner of measuring the buffer zone in Section 18A.6.1 conflicts with the CCC regulations, we disapprove the text set forth above in bold and underline. See *West Street Associates LLC v. Planning Board of Mansfield*, 488 Mass. 319 (2021) (towns are preempted from adopting by-laws that impose different requirements on marijuana establishments than those requirements imposed by the CCC). The Town should consult with Town Counsel with any questions on this issue.

#### **IV. Additional Comments on Section 18A**

##### **1. Section 18A.8.1.6 – Conditions Relating to Energy Efficiency and Conservation**

Section 18A.8.1 authorizes the Special Permit Granting Authority (SPGA) to impose reasonable conditions, including “[c]onditions, consistent with the State Building Code, relating to energy efficiency and conservation.” Section 18A.8.1.6. We approve Section 18A.8.1.6 but the Town must ensure that it is applied consistent with the Cannabis Control Commission’s (CCC) regulations, 935 CMR 500.000 *et seq*, as amended effective January 8, 2021. The CCC regulations impose requirements related to energy efficiency and conservation. See e.g. 935 CMR 500.103 (b) (requiring an applicant to submit an energy compliance letter prepared by a Massachusetts Licensed Professional Engineer or Massachusetts Licensed Registered Architect with supporting documentation); 935 CMR 500.105 (1)(q) requiring a Marijuana Establishment to have a detailed written operating procedure that includes policies and procedures for energy efficiency and conservation; 935 CMR 500.105 (15) (requiring an applicant to demonstrate consideration of the factors related to energy efficiency and conservation as part of its operating plan and application for licensure); and 935 CMR 500.120 (11) (requiring a cultivator to “satisfy minimum energy efficiency and equipment standards established by the Commission” and be subject to minimum energy efficiency and equipment standards established by the CCC.)

The Town must ensure that any “energy efficiency and conservation” conditions imposed by the SPGA under Section 18A.8.1.6 are consistent with the CCC regulations. The Town should consult with Town Counsel regarding this issue.



2. Section 18A.8.2.7 – Training Documentation

Section 18A.8.2.7 authorizes the SPGA to include conditions relating to documentation that the required CCC training is complete, as follows:

Documentation to the SPGA that each Marijuana Establishment Agent has completed training regarding the proper handling of marijuana prior to performing job functions. Said documentation must be provided to the Board within 5 business days of the completion of such training. Annually, the establishment shall provide documentation to the SPGA and the Board of Selectmen that all Marijuana Establishment Agents have received at least eight hours of on-going training.

The CCC regulations establish training requirements, including those for a Marijuana Establishment Agent. See 935 CMR 105 (2), “General Operational Requirements for Marijuana Establishments; Marijuana Establishment Agent Training” (imposing a minimum training requirement that a Marijuana Establishment Agent must complete prior to performing any job functions); see also 935 CMR 105 (2)(a)(1) (requiring an Agent, at a minimum, to “receive a total of eight hours of training annually.”) We approve Section 18A.8.2.7 to the extent that it requires an applicant to submit documentation to the Town of compliance with the CCC’s training requirements. However, the Town cannot apply Section 18A.8.2.7 in a manner that would impose training requirements that are inconsistent with the CCC regulations. The Town should consult with Town Counsel with any questions on this issue.

**Note:** Pursuant to G.L. c. 40, § 32, neither general nor zoning by-laws take effect unless the Town has first satisfied the posting/publishing requirements of that statute. Once this statutory duty is fulfilled, (1) general by-laws and amendments take effect on the date these posting and publishing requirements are satisfied unless a later effective date is prescribed in the by-law, and (2) zoning by-laws and amendments are deemed to have taken effect from the date they were approved by the Town Meeting, unless a later effective date is prescribed in the by-law.

Very truly yours,

MAURA HEALEY  
ATTORNEY GENERAL

*Nicole B. Caprioli*

By: Nicole B. Caprioli  
Assistant Attorney General  
Municipal Law Unit  
10 Mechanic Street, Suite 301  
Worcester, MA 01608  
(508) 792-7600 ext. 4418

cc: Town Counsel Lisa Mead



THE COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF THE ATTORNEY GENERAL

CENTRAL MASSACHUSETTS DIVISION  
10 MECHANIC STREET, SUITE 301  
WORCESTER, MA 01608

ANDREA JOY CAMPBELL  
ATTORNEY GENERAL

(508) 792-7600  
(508) 795-1991 fax  
www.mass.gov/ago

August 10, 2023

Gwendolyn Lay Sabbagh, Town Clerk  
Town of Merrimac  
2 School Street  
Merrimac, MA 01860

**Re: Merrimac Annual Town Meeting of April 24, 2023 -- Case # 10997  
Warrant Article # 23 (Zoning)  
Warrant Articles # 22, 24, 25, 26 and 27 (General)**

Dear Ms. Lay Sabbagh:

**Articles 22, 23, 24, 25, 26 and 27** - We approve Articles 22, 23, 24, 25, 26 and 27 from the April 24, 2023 Merrimac Annual Town Meeting. Our comments regarding Articles 25 and 26 are provided below.

**Article 25** - Under Article 25 the Town voted to amend its general by-law to add a new Section 4.10, "Failure to Pay Taxes," that authorizes the withholding of a license or permit for failure to pay local taxes and fees. The new Section 4.10 is adopted under G.L. c. 40, § 57, a local-option statute that allows a town to adopt a by-law regarding the denial, revocation, or suspension of local licenses and permits for failure to pay local taxes, fees, assessments, betterments or municipal charges. General Laws Chapter 40, § 57 authorizes such by-laws but the statute requires that by-laws include certain text. See G.L. c. 40, c. 57 ("[s]uch by-law...shall provide that...").

General Laws Chapter 40, Section 57 exempts certain licenses from the statute's (and therefore the by-law's) provisions, as follows:

This section shall not apply to the following licenses and permits: open burning; section thirteen of chapter forty-eight; bicycle permits; section eleven A of chapter eighty-five; sales of articles for charitable purposes, section thirty-three of chapter one hundred and one; children work permits, section sixty-nine of chapter one hundred and forty-nine; clubs, associations dispensing food or beverage licenses, section twenty-one E of chapter one hundred and forty; dog licenses, section one hundred and thirty-seven of chapter one hundred and forty; fishing, hunting, trapping license, section twelve of chapter one hundred and thirty-one; marriage licenses, section twenty-eight of chapter two hundred and seven and theatrical events, public

exhibition permits, section one hundred and eighty-one of chapter one hundred and forty.

A city or town may exclude any local license or permit from this section by by-law or ordinance.

General Laws Chapter 40, Section 57 exempts several statutory licenses and permits and further authorizes a Town to exempt a local license or permit from the by-law. However, the Town's by-law, Section 4.10.5, "Exceptions," does not include three of the state licenses and permits that are exempt under G.L. c. 40, § 57 as follows: (1) children work permits (G.L. c. 149, § 69); (2) clubs and associations dispensing food or beverage licenses (G.L. c. 140, § 21E); and (3) fishing, hunting, and trapping licenses (G.L. c. 131, § 12). The Town cannot apply the by-law to the statutory licenses and permits that are exempted from G.L. c. 40, § 57. The Town should consult with Town Counsel with any questions. In addition, the Town should discuss with Town Counsel whether the by-law should be amended at a future Town Meeting to address this issue.

**Article 26** - Article 26 amends the Town's general by-laws to add a new Section 4.9.6, related to municipal charges and fees under the provisions of G.L. c. 40, § 58. The Town must ensure that it applies the new by-law consistent with G.L. c. 40, § 58, the Municipal Charges Lien statute, that provides in relevant part with emphasis added that: "[a]ny...town may impose a lien on real property located within the...town for any local charge or fee that has not been paid by the due date...provided, that a separate vote at a town meeting...is taken for each type of charge or fee." Sections 4.9.6.1 through 4.9.6.3 of the by-law state that the by-law applies to certain "charges, fines, penalties, unpaid amounts due and/or fees including interest and costs." It is unclear whether G.L. c. 40, § 58 authorizes a local fine or penalty imposed under a by-law to be included in a municipal charges lien. The Town should consult with Town Counsel and the Department of Revenue/Division of Local Services (DOR/DLS) on this issue to ensure the proper application of the by-law.

**Note:** Pursuant to G.L. c. 40, § 32, neither general nor zoning by-laws take effect unless the Town has first satisfied the posting/publishing requirements of that statute. Once this statutory duty is fulfilled, (1) general by-laws and amendments take effect on the date these posting and publishing requirements are satisfied unless a later effective date is prescribed in the by-law, and (2) zoning by-laws and amendments are deemed to have taken effect from the date they were approved by the Town Meeting, unless a later effective date is prescribed in the by-law.

Very truly yours,

ANDREA JOY CAMPBELL  
ATTORNEY GENERAL

*Nicole B. Caprioli*

By: Nicole B. Caprioli  
Assistant Attorney General  
Municipal Law Unit  
10 Mechanic Street, Suite 301  
Worcester, MA 01608

cc: Town Counsel Lisa L. Mead



Office of the Town Clerk  
2 School Street, Town Hall  
Merrimac, MA 01860

SPECIAL TOWN MEETING, October 17, 2022

**COPY OF ARTICLE WARRANT**

**Article 1:** To see if the Town will vote to decrease the amount raised and appropriated in Article 1, Line # 77, Health Insurance, of the April 25, 2022 Annual Town Meeting, by the sum of **\$50,000**; or take any other action relative thereto.

**COPY OF THE VOTE:                    OCTOBER 17, 2022**

**Article 1:** The Town voted to decrease the amount raised and appropriated in Article 1, Line # 77, Health Insurance, of the April 25, 2022 Annual Town Meeting, by the sum of **\$50,000**; or take any other action relative thereto.

**Hand Count**  
**Motion Passed unanimously so declared the Moderator.**

ATTEST  
A TRUE COPY ATTEST  
*Gwendolyn Lay*  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts



Office of the Town Clerk  
2 School Street, Town Hall  
Merrimac, MA 01860

SPECIAL TOWN MEETING, October 17, 2022

### **COPY OF ARTICLE WARRANT**

**Article 2:** To see if the Town will vote, in accordance with G.L. c. 30B sec. 12(b) to authorize the Board of Selectmen to enter into a contract for a term of Five-Year (5) years with Pitney Bowes for the lease of the postage machine at Town Hall for a sum of **\$8,743.80**; or take any other action relative thereto:

### **COPY OF THE VOTE:                      OCTOBER 17,2022**

**Article 2:** The Town voted, in accordance with G.L. c. 30B sec. 12(b) to authorize the Board of Selectmen to enter into a contract for a term of Five-Year (5) years with Pitney Bowes for the lease of the postage machine at Town Hall for a sum of **\$8,743.80**.

**Hand Count**  
**Motion Passed unanimously so declared the Moderator.**

A TRUE COPY ATTEST  
*Gwendolyn Lay*  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts



Office of the Town Clerk  
2 School Street, Town Hall  
Merrimac, MA 01860

SPECIAL TOWN MEETING, October 17, 2022

**COPY OF ARTICLE WARRANT**

**Article 3:** To see if the Town will vote to raise and appropriate, or transfer from available funds, a sum of money to operate the Water Department Enterprise for FY2023; or take any other action relative hereto.

Salaries:	\$	8,300
Expenses:	\$	43,500
<b>Total</b>	<b>\$</b>	<b>51,800</b>

And that **\$ 51,800** be raised as follows:

Departmental Receipts: **\$ 51,800**

**COPY OF THE VOTE:                      OCTOBER 17,2022**

**Article 3:** The Town voted to raise and appropriate, a sum of money to operate the Water Department Enterprise for FY2023.

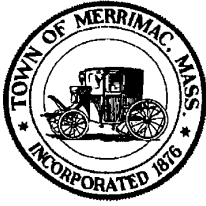
Salaries:	\$	8,300
Expenses:	\$	43,500
<b>Total</b>	<b>\$</b>	<b>51,800</b>

And that **\$ 51,800** be raised as follows:

Departmental Receipts: **\$ 51,800**

A TRUE COPY ATTEST  
*Gwendolyn Lay*  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

**Hand Count**  
**Motion Passed unanimously so declared the Moderator.**



Office of the Town Clerk  
2 School Street, Town Hall  
Merrimac, MA 01860

SPECIAL TOWN MEETING, October 17, 2022

**COPY OF ARTICLE WARRANT**

**Article 4:** To see if the Town will vote to reduce the amount appropriated from Wastewater Retained Earnings for **FY2022** in Article 4 of the April 25, 2022 Annual Town Meeting, by the sum of **\$56,980.63**, for I & I repairs throughout town; or take any other action hereto.

**COPY OF THE VOTE:                      OCTOBER 17,2022**

**Article 4:** The Town voted to reduce the amount appropriated from Wastewater Retained Earnings for **FY2022** in Article 4 of the April 25, 2022 Annual Town Meeting, by the sum of **\$56,980.63**.

**Hand Count**  
**Motion Passed unanimously so declared the Moderator.**

A TRUE COPY ATTEST

GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts



Office of the Town Clerk  
2 School Street, Town Hall  
Merrimac, MA 01860

SPECIAL TOWN MEETING, October 17, 2022

**COPY OF ARTICLE WARRANT**

**Article 5:** To see if the Town will vote to transfer the balance of Article 2 of the April 15, 2015 Special Town Meeting, Security Gate, a sum of **\$12,623.00**, for the purchase of a Kabota Mower; or take any other action hereto.

**COPY OF THE VOTE:                      OCTOBER 17,2022**

**Article 5:** The Town vote to transfer the balance of Article 2 of the April 15, 2015 Special Town Meeting, Security Gate, a sum of **\$12,623.00**, for the purchase of a Kabota Mower.

**Hand Count**

**Motion Passed unanimously so declared the Moderator.**

A TRUE COPY ATTEST

GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts





Office of the Town Clerk  
2 School Street, Town Hall  
Merrimac, MA 01860

SPECIAL TOWN MEETING, October 17, 2022

**COPY OF ARTICLE WARRANT**

**Article 6:** To see if the Town will vote, pursuant to G.L. c. 44 sec. 21C, to authorize the Board of Selectmen to enter into a lease agreement for the lease purchase of a tractor for the Wastewater Facility, for the period of 5 years, but in any event not in excess of the useful life of the property to be purchased, to be procured on such terms and conditions as the Board of Selectmen deem in the best interest of the Town; and to authorize the Board of Selectmen to take all actions necessary to administer and implement such agreement and to fund the first year of the lease by transferring **\$13,443.83** from Article 3a of the April 26, 2021 Annual Town Meeting, Sewer Equipment, to Wastewater Debt Service; or take any other action relative thereto.

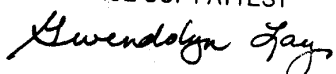
**COPY OF THE VOTE:                      OCTOBER 17,2022**

**2/3 Vote Required**

**Article 6:** The Town voted, pursuant to G.L. c. 44 sec. 21C, to authorize the Board of Selectmen to enter into a lease agreement for the lease purchase of a tractor for the Wastewater Facility, for the period of 5 years, but in any event not in excess of the useful life of the property to be purchased, to be procured on such terms and conditions as the Board of Selectmen deem in the best interest of the Town; and to authorize the Board of Selectmen to take all actions necessary to administer and implement such agreement and to fund the first year of the lease by transferring **\$13,443.83** from Article 3a of the April 26, 2021 Annual Town Meeting, Sewer Equipment, to Wastewater Debt Service.

**2/3 Vote Required**

**Hand Count**  
**Motion Passed unanimously so declared the Moderator.**

A TRUE COPY ATTEST  
  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts



Office of the Town Clerk  
2 School Street, Town Hall  
Merrimac, MA 01860

SPECIAL TOWN MEETING, October 17, 2022

**COPY OF ARTICLE WARRANT**

**Article 7:** To see if the Town will vote to accept the provisions of M.G.L. c.64N, §3, to impose an excise tax on the retail sales of marijuana for adult use at the rate of three percent (3%); or take any other action relative hereto.

**COPY OF THE VOTE:                      OCTOBER 17,2022**

**Article 7:** The Town voted to accept the provisions of M.G.L. c.64N, §3, to impose an excise tax on the retail sales of marijuana for adult use at the rate of three percent (3%).

**Hand Count**  
**Motion Passed unanimously so declared the Moderator.**

A TRUE COPY ATTEST  
*Gwendolyn Lay*  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts



Office of the Town Clerk  
2 School Street, Town Hall  
Merrimac, MA 01860

SPECIAL TOWN MEETING, October 17, 2022

### **COPY OF ARTICLE WARRANT**

**Article 8:** To see if the Town will vote to amend the Town of Merrimac General By-Laws by adding the following new Article 11

Article 11: OPEN SPACE COMMITTEE

11.1 The purpose of the Open Space Committee is to implement the Open Space and Recreation Plan of the Town of Merrimac by maintaining and updating the Plan itself and by managing the implementation of the action plans contained therein.

11.2 Said committee shall be appointed by the Board of Selectmen and shall consist of up to seven members. Members shall be appointed for staggered two-year terms with four members to be appointed for two-year terms the first July 1<sup>st</sup> or thereabouts following the passage of this bylaw and three members to be appointed for a one-year term at that time. Subsequent appointments of new members shall be for two-year terms each July 1<sup>st</sup> or thereabouts. In the event of a vacancy caused by the resignation, removal, or inability to serve of a member, the Board of Selectmen, upon recommendation of the remaining committee members, shall appoint a new member to serve the balance of any such term.

; or take any other action relative hereto.

**COPY OF THE VOTE:                      OCTOBER 17,2022**

**Article 8:** The Town voted to amend the Town of Merrimac General By-Laws, as printed in the warrant.

**Hand Count**  
**Motion Passed unanimously so declared the Moderator.**

A TRUE COPY ATTEST  
*Gwendolyn Lay*  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

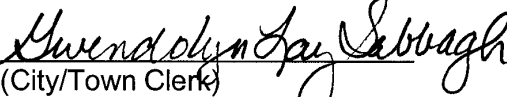
**Massachusetts Department of Revenue  
Division of Local Services  
Municipal Databank**

Merrimac, MA  
(City/Town)

***Notification of Acceptance or Revocation/  
Amendment of Excise Rate***

**General Laws Chapter 64N, § 3  
(Local Excise on Retail Sales of Marijuana)**

The Commissioner of Revenue is hereby notified that the City/Town of  
Merrimac, by an act of its legislative body on Monday,  
October 17, 2022, has accepted/revoked General Laws Chapter 64N, § 3 (or has  
amended its excise rate under General Laws Chapter 64N, § 3), and will impose an  
excise on the retail sales of marijuana at the rate of 3%, effective January 1, 2023.

  
(City/Town Clerk)

10/19/2022  
(Date)

**PLEASE ATTACH A CERTIFIED COPY OF EACH VOTE AND SUBMIT TO:**

Municipal Databank/Local Aid Unit  
Division of Local Services  
Fax Number (617) 660-7023  
E-mail [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us)



Office of the Town Clerk  
2 School Street, Town Hall  
Merrimac, MA 01860

SPECIAL TOWN MEETING, October 17, 2022


**COPY OF ARTICLE WARRANT**

**Article 7:** To see if the Town will vote to accept the provisions of M.G.L. c.64N, §3, to impose an excise tax on the retail sales of marijuana for adult use at the rate of three percent (3%); or take any other action relative hereto.

**COPY OF THE VOTE:                      OCTOBER 17,2022**

**Article 7:** The Town voted to accept the provisions of M.G.L. c.64N, §3, to impose an excise tax on the retail sales of marijuana for adult use at the rate of three percent (3%).

**Hand Count**  
**Motion Passed unanimously so declared the Moderator.**

A TRUE COPY ATTEST  
  
GWENDOLYN LAY, Town Clerk  
Merrimac, Massachusetts

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