

**ANNUAL REPORT
FOR THE
YEAR ENDING JUNE 30, 2023
AND
PROPOSED BUDGET
JULY 2024 – JUNE 2025**

DEDICATION

The Annual Report for the Year Ending June 30, 2023
is Dedicated to the
Staff and Students of the Merrimack School District
and the Merrimack Community.

**ANNUAL REPORTS
SCHOOL DISTRICT OF MERRIMACK, NH
for the
Year Ending June 30, 2023**

DISTRICT ELECTED OFFICIALS

MODERATOR

Brian McCarthy 2025

CLERK

Patricia Heinrich 2025

TREASURER

Jennifer Heinrich 2025

SCHOOL BOARD OFFICERS AND TRUSTEES

Ken Martin, Chair 2025

Laurie Rothhaus, Vice Chair 2026

Jenna Hardy 2024

Naomi Halter 2025

Lori Peters 2024

PLANNING AND BUILDING COMMITTEE

Richard Hendricks, Chair 2024

Gage Perry, Vice Chair 2025

Shayne Albuquerque 2025

Michael Alukonis 2024

Tim Goff... 2026

Finlay Rothhaus 2026

Laurie Rothhaus, School Board Liaison

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Front Row (left to right): Laurie Rothhaus, Ken Martin
Back Row (left to right): Jenna Hardy, Naomi Halter, Lori Peters,
Student Representative, Shaun Evident (absent)

2022-2023 Annual Report from Merrimack School Board Chairperson

To The Merrimack Community,

It is hard to explain how much of an honor and how humbling it is to be serving as the Chairperson of the Merrimack School Board. It is not something I take for granted and I will do whatever I can to help the Merrimack School District move forward. I am so thankful to be working with such a passionate, intelligent, and driven team which includes my fellow School Board members and the administrative team of the Merrimack School District. I am grateful to the town of Merrimack for giving me this opportunity.

In June, the five members of the Merrimack School Board and the entire administrative team of the Merrimack School District met for a day-long goals setting meeting. These work sessions produced long and short-term goals that generated a vision to move the Merrimack School District forward. Assessment, inclusivity, the social-emotional needs of children, school safety, pathways to graduation and an ongoing review of policy, practices, equipment and infrastructure were agreed upon as areas of focus.

Mr. Everett Olsen Jr. has demonstrated time and again his level of commitment, depth of knowledge and extraordinary leadership to the town of Merrimack. The School Board was thrilled to offer him a 2-year contract not as an interim, but as Chief Educational Officer to continue his work and look forward to our continued partnership.

For the first time, the Merrimack School Board and the Merrimack School District Budget Committee held a joint meeting to discuss budget priorities and long term plans for the future of the Merrimack School District.

The Merrimack School Board and the Merrimack Teachers Association came to an agreement on a 3-year contract that increased wages and offered greater benefits in order to attract and retain highly qualified teachers. The Merrimack School Board thanks the town of Merrimack for voting in support of this much needed contract.

Our district administration continues to work hand in hand with our community on a number of projects to improve our schools. The Thorntons Ferry Elementary School Playground Committee raised \$122,000 to improve their playground. Additionally, in collaboration with the Laura's World Fund, we were able to construct a new concession stand at the high school.

Our students and staff were encouraged to explore areas of interest with the development of extracurricular activities and clubs. Through these programs, students were able to develop connections with other students and teachers while participating in activities such as gardening clubs, art clubs, gaming clubs, weather exploration, hiking, square dancing, environmental action clubs, kindness clubs, athletics and many, many more.

With the creation of the Extended Learning Opportunities/Alternative Pathways to Graduation position, we are looking at ways to increase student engagement and lower our dropout rates. These programs allow students to have a voice in their education while providing non-traditional means for students to achieve their full potential.

The teaching staff and support staff are the heart and soul of our school systems and continue to demonstrate their dedication and passion on a daily basis. We are so appreciative and thankful for the important role these individuals play in the day-to-day lives of our students.

On behalf of my outstanding school board colleagues Lori Peters, Laurie Rothhaus, Jenna Hardy and Naomi Halter, thank you for giving us the opportunity to work with our incredible district administration to help move Merrimack School District forward while providing the very best education for the citizens of Merrimack.

Respectfully,

Ken Martin
Chairperson of the Merrimack School Board

**Merrimack School District
Superintendent's Annual Report
2022-2023 School Year**

In the 2022-2023 school year the district administration continued its commitment to bringing strategic improvements to the school district at all levels. In June 2022, the school board conducted a goal setting meeting with the district administrators. One of the important goals was to continue to create an engaged, inclusive, collaborative district culture built on mutual trust and respect. To this end, we have worked hard to increase communication and engagement within the school district and community.

Our official October 1, 2022, enrollment was 3,529 students. Over the last ten years our district wide enrollment has experienced a decline. However, we are beginning to see a more stable enrollment, with a slight increase observed at the elementary level. Residential development increased in Merrimack with new apartment units, condominiums and single-family homes being constructed. Our annual enrollments are impacted by the new construction, along with the turnover of existing housing units with some senior citizens selling their homes, and new families with school aged children occupying these homes. We will continue to carefully review the level of new construction and the rate of occupancy to be certain that our schools have the necessary capacity to accommodate students enrolling from new residential units.

During the school year, we carefully planned for the implementation of a new program at Merrimack High School in the 2023-2024 school year. The new "Alternative Pathways" program will allow students who might otherwise drop out of high school to complete a specialized program that will result in a diploma. The director of this program is also working diligently to make extended learning opportunities available to many of our high school students. We are committed to understanding the needs of our students and adapting our programs to their needs.

Of great significance was our hiring of our outstanding Assistant Superintendent for Curriculum, Instruction and Assessment. Serving in this capacity, Amy Doyle immediately began a comprehensive review of our K-12 curriculum and worked extremely well with our staff in revising, updating and aligning our curriculum with state standards.

Our focus on staff and student safety continued during the 2022-2023 school year. A school security specialist from the New Hampshire Department of Homeland Security conducted a school safety assessment of all schools in Merrimack. The report on each school provided valuable suggestions for increasing our school security. Our Assistant Superintendent of Business, Matt Shevenell, is to be commended for his aggressive pursuit of state grant funds for enhancing school security. Funds from the grant have been used to improve the safety of our students and staff. In addition to school safety, we partnered with Merrimack Cable TV and STA Transportation to produce a school bus safety video that was broadcast for families prior to the beginning of the school year.

Every year, the development of the school district budget for the following year is a major task. We began the budget process by conducting conversations with the staff at every school in an effort to thoroughly understand the needs of our students, staff and general operations. The staff

greatly appreciate the opportunity to provide their perspective on what we are doing well and what needs to be improved. We combined the information from our staff conversations with the school board's goals, to develop a budget for the 2023-2024 school year.

The decisions of the school district's administration will continue to be focused on the best interests and needs of our students and staff while being cognizant of our obligation to provide taxpayers with an excellent return for their dollars invested in our school district. Thank you for your support!

Respectfully Submitted,

Everett V. Olsen, Jr.
Chief Educational Officer

**Office of Student Services
Annual Report 2022-2023**

The Merrimack School District's Office of Student Services is required to provide special education and related services to students with educational disabilities according to the Individuals with Disabilities Education Act (IDEA), NH Education Laws, and the New Hampshire Standards for the Education of Children with Disabilities. These federal and State mandates require school districts to evaluate students suspected as having educational disabilities, provide students with Individualized Education Programs (IEP's), and provide students with services in the Least Restrictive Environment (LRE).

The Merrimack School District's Office of Student Services encompasses a variety of student needs, including special education, social emotional learning, foster care, and Section 504 accommodations.

The Merrimack School District provides students access to a wide variety of specialized instruction in order to meet the unique educational needs of each diverse learner. The district provided special education and related services to 716 students (as of June 30, 2023) with disabilities ages 3-21, inclusive.

The Merrimack School District must ensure that all children with disabilities have available to them, a Free Appropriate Public Education (FAPE). FAPE includes not only special education and related services, but also transition and vocational services, accommodated materials and environments as a requirement based upon a student's unique needs. As a result, the accounts in the Department of Student Services budget contain costs for existing students in the current placements with related services, and special transportation as determined by federal law and state rules and regulations. Services and costs may fluctuate annually, depending on the needs and number of students served.

The Merrimack School District is also committed to providing developmentally appropriate, research based social emotional learning opportunities for all students. These opportunities include instructional resources, universal screening such as the DESSA (Devereux Student Strength Assessment), and a skills-based curriculum, providing increased student engagement and stronger academic results as teachers tailor instructional methods to their learners.

Merrimack School District's Office of Student Services works with the New Hampshire Education Department (NHED) to monitor several State of NH Performance Plan Indicators identified by the United States Department of Education (USED). The indicators are: Preschool Outcomes, Disproportionate Representation of Disability, Disproportionate Representation based on Race, Suspension and Expulsion Rates for students with Disabilities, Child Find, Early Childhood Transition, Secondary Transition and Timelines of Initial/ Ongoing evaluations. We have partnered with NHED to offer our educators and support personnel technical assistance and professional development around the various indicators and updates made at the state and local level over the past year. Additionally, the district must meet federal auditing criteria in grant management, maintenance of effort and overall fiscal audit submitted to the NHDOE.

Aligning our programs for students with emotional and behavioral disabilities across our school district was another priority for the 22-23 school year. The Merrimack School District has continued our partnership with SERESC and Eric Mann to do this work. Ensuring consistent practice and programs improves outcomes for our students. Moving forward, the Merrimack School District continues to be invested in improving universal support and skill building for all students in grades K-12 as part of a multi-tiered system of support (MTSS). By creating a tiered system of support for academic, behavioral, and socio-emotional needs, the district can offer universal support to all students, and improved outcomes for our most vulnerable students who exhibit elevated levels of anxiety and worry as they transition, especially to a new school. We continue to partner with the Office of Student Wellness to do this work.

Respectfully Submitted,

Sarah Reinhardt, M.Ed., C.A.G.S
Director of Student Services

Merrimack School District Technology and Library Media Services
Annual Report
2022-2023

This year, the Technology Department has been busy making significant upgrades to our technology infrastructure and resources to better support learning and daily operations. We are excited to share some of our key achievements:

Upgraded Infrastructure: We invested in replacing outdated network switches, servers, and other critical equipment at various schools, ensuring a more stable and reliable technology experience for everyone.

Enhanced Classroom Technology: We replaced aging projectors, cabling, and even installed a few new interactive panels in classrooms across the district, creating more engaging learning environments.

Chromebook & Google Workspace Migration: Students are at the heart of everything we do. We carefully analyze and identify the tools that best support them. Given our existing 1:1 Chromebook initiative, transitioning to Google Workspace as our primary suite of online tools was a natural step. This seamless integration offers a familiar interface and powerful features specifically designed for collaborative and engaging learning. We are excited to launch the migration process this March, starting with major deployments to ensure a smooth transition for everyone.

Looking ahead, we are energized to continue:

Expanding Student Access to Technology: We are committed to ensuring all students have the technology they need to succeed.

Supporting Innovative Teaching Methods: We are working with educators to integrate technology effectively in the classroom, fostering deeper learning and engagement.

Staying Ahead of the Curve: We will continue to evaluate and update our technology resources to meet the dynamic needs of our district and community.

Thank you to our dedicated staff for their hard work and collaboration in making these achievements possible. We also want to recognize Chris Boudreau, our newest addition to the Technology Department, who has already shown how much of an asset he is. We are proud to serve the Merrimack School community and look forward to an even brighter future with technology!

Respectfully Submitted,

Jason Pelletier
Director of Technology and Library Media Services

**James Mastricola Elementary School, Reeds Ferry Elementary School,
Thorntons Ferry School
Annual Report
2022-2023**

The 2022-2023 school year kicked off with enthusiasm and a warm welcome as all three schools extended invitations to students entering kindergarten and first grade for a special event – "Popsicles on the Playground." This exciting initiative aimed to create a fun and inviting atmosphere for both students and their families.

The staff began the 2022-2023 participating in professional development designed to meet the needs of all students with focuses on school safety, Universal Design for Learning (UDL), Social Emotional Learning (SEL) including Responsive Classroom, and curriculum.

In the ongoing commitment to ensure a secure environment for our students and staff, the Merrimack School District, alongside the Merrimack Police Department, implemented the Avoid/Deny/Defend training for all staff members during the 2022-2023 school year. Detective Bill Vandersyde, School Resource Officer, provided specialized training at the lower elementary schools and tailored emergency drill procedures to be developmentally appropriate for our young students. The central message emphasized the importance of understanding the reasons behind drills and fostering a collective effort to keep our schools safe. Additionally, each school underwent a Homeland Security audit in June 2023, providing valuable insights and information to enhance school safety measures.

The commitment to UDL, a research-based set of principles guiding the design of inclusive learning environments, remained steadfast throughout the school year. Classrooms were equipped with flexible seating options, and students were offered numerous ways to demonstrate their learning through purposeful and well-designed tasks. This initiative aimed to address diverse learning styles and provide equal access to education for all students.

Reeds Ferry Elementary (RFS), Thorntons Ferry Elementary (TFS), and Mastricola Elementary (MES) collectively embraced Social Emotional Learning (SEL) with a commitment to the Responsive Classroom framework. This approach focused on creating safe, joyful, and engaging classrooms and school communities. The emphasis is aimed at developing students' academic and SEL skills in an environment responsive to students' strengths and needs. Educators received differentiated training, including specific courses designed for the unique learning environment of our Unified Arts classes.

Utilizing the System of Care (MTSS-B) teams, each school established a unique focus for the year. Communication was facilitated through online newsletters, such as MES's "Monstricola's Message," RFS's "RFS Family Newsletter," and TFS's "Hawks Happening." Mastricola focused on "being our best selves" by focusing on community involvement and becoming Expert Learners. Reeds Ferry prioritized Family Engagement, fostering a strong partnership between school and community through events like Dining in December, PFA sponsored Bingo night, Veterans Assembly, and more. Thorntons Ferry focused on the theme of Belonging – "Be Here, Be You, Belong," and celebrated the grand opening of a new inclusive playground. TFS was honored as one of four schools in New Hampshire awarded the 603 Literacy Grant.

The spotlight throughout the year was on discussions about the English Language Arts (ELA) curriculum, transitioning from balanced literacy to structured literacy. Educators engaged in the Heggerty program for phonological awareness, and, during the second half of the school year, kindergarten to second-grade classes launched Foundations, while third to fourth-grade classes launched UFLI (University of Florida Literacy Institute). Educators also enrolled in the free LETRS (Language Essentials for Teachers of Reading and Spelling) program, enhancing their understanding of foundational skills for reading and writing instruction. Participation in this extensive course work is a testament to the dedication of the Merrimack elementary educators to strengthen their understanding of how young children learn how to read and write. In addition, a number of educators piloted a new version of the EnVisions math program, set to be implemented in the 2023-2024 school year.

We were excited to introduce co-curricular opportunities for students to participate in after-school, educator-led enrichment activities for two, four-week sessions. Between the three schools 60 clubs were offered during January and April ranging from knitting, printmaking, floor hockey, pickleball, STEAM (Science, Technology, Engineering, Arts and Math) club, spoon and zooms, animation, time to give club, bird watching, basketball and sign language to name a few. The clubs were a huge success with approximately 150 students participating during each session at each school.

The 2022-2023 school year underscored the importance of flexibility, creativity, collaboration, and prioritizing the safety, health, and wellness of all students and families at Reeds Ferry School, Thorntons Ferry School, and Mastricola Elementary School. As we reflect on the accomplishments and challenges of the past year, we look forward to continuing our commitment to excellence in education.

Respectfully Submitted,

Bonnie Painchaud, Principal, Reeds Ferry Elementary School
Julie DeLuca, Principal, Thorntons Ferry Elementary School
Michelle Romein, Principal, James Mastricola Elementary School

James Mastricola Upper Elementary School
Annual Report
2022-2023

During the 2022-23 school year, James Mastricola Upper Elementary School (JMUES) embraced the power of collaboration among students, families, teachers, specialists, support personnel, and the JMUES administration. Together, we were on a shared journey to empower every child to unlock their fullest academic and social potential. At JMUES, we celebrated the unique voices and choices of our students, encouraging them to become empathetic and active contributors to our thriving community.

Our community warmly welcomed Dr. Nicole Rheault, formerly the assistant principal, as she assumed the role of principal at JMUES, alongside Meaghan Fowler, who joined as the new assistant principal. Dr. Rheault brought with her 22 years of dedicated service in the Merrimack district, having served as a 5th-grade teacher, Literacy Coordinator, and Assistant Principal before assuming the principalship. Ms. Fowler stepped into the role of Assistant Principal with 14 years of experience within the district, having previously held positions as a 6th-grade teacher and a Gifted and Talented instructor.

To usher in the fall season, the parent-faculty association hosted its annual Family Fun Night. This event brought together students, families, and educators for a joyous celebration featuring activities like an ice cream social, games, basketball, and a raffle. It served as a platform for entertainment and an opportunity for the school community to strengthen bonds and create lasting memories.

JMUES continues to take pride in being the school where students are afforded their first opportunity to select participation in the JMUES band. Throughout the academic year, we hosted a variety of band and chorus concerts, providing a platform for students to showcase their musical talents.

Throughout the 2022-2023 school year, our educators maintained a commitment to delivering instruction by employing a diverse array of Universal Design for Learning (UDL) strategies and guidelines. This approach was specifically tailored to address the unique and individualized needs of each learner. We utilized our expertise in UDL methodologies and persistently cultivated students as lifelong learners, nurturing their abilities in self-regulation, maintaining perseverance, and cultivating a collaborative classroom environment.

Students enjoyed an exciting addition to our after-school program: two sessions of diverse co-curricular activities. Students explored various interests such as sign language, diamond dot art, and French language in our clubs. The Sign Language Club catered to communication enthusiasts, while the Entrepreneur Club nurtured aspiring business minds. Adventure-seekers tackled challenges in the Escape Room Club, and green thumbs flourished in the Gardening Club. Artists honed their skills in the Arts and Crafts Club, while yarn-craft enthusiasts found a home in the Crochet Club. Students also engaged in skiing, artistic expression in the Art Club, strategic games in the Backgammon and Cribbage Club, and fitness activities in the Jogging Jaguars Club.

JMUES maintained its collaborative partnership with the Merrimack Police Department, facilitating the provision of the PACT program, which stands for Police and Children Together. Under the leadership of Detective William Vandersyde, the program comprised a series of

structured lessons aimed at instilling in students the importance of making sound life decisions. Upon successful completion of the program, students received commendation from the school administration, educators, and Detective Vandersyde in recognition of their commitment and efforts.

As the year concluded, we reintroduced Project Safeguard, aimed at empowering students and parents through workshops covering topics such as transitioning to middle school and online resilience. Reflecting on its impact, we were energized by the collective effort to cultivate a safer, more informed community ready to face challenges with resilience. In June, JMUES hosted the Spring Arts Festival which showcased a diverse array of artistic expressions encompassing music, singing, and visual arts. Additionally, the Jaguar Jamboree, a treasured tradition of field day festivities, was enjoyed by all members of our school community.

With collaboration as our guiding principle, JMUES remains committed to providing a nurturing environment where every child can flourish academically, socially, and emotionally.

Respectfully Submitted,
Dr. Nicole Rheault, Principal

**Annual Report
Merrimack Middle School
2022-2023**

The 2022-2023 school year goal at Merrimack Middle School (MMS) was to provide a safe, productive and positive learning environment for our staff and students.

The most exciting development of the school year was the student-led initiative to develop school community beliefs. Starting in their Advisory class, students brainstormed descriptors that identified what students felt was most important at Merrimack Middle School. The Advisory Council - a committee made up of students from each team - then decided on four words that encompass our goals for MMS. The student selected words are: Determined, Supportive, Mature and Fun. Throughout the school year students and staff alike found ways to incorporate these norms into routines and culture at MMS, and that work will continue for some time to come!

In addition to the Advisory period, students had the opportunity to participate in intervention and extension activities that allowed them to explore learning material beyond our core subjects. During the FLEX block, students were able to choose to participate in Concert Band, Chorus, Chess, Embroidery, Lovin' the Library, International Travel, Spanish Games, Trail Walking, Nature Journaling, Current Events, Dodgeball, MMS TV, and other on team support activities. These different activities allowed students to explore areas of interest, practice written and oral communication and manage their physical health in a manner that fit their different areas of interest.

It was a very successful year for our athletic, music and theater programs. Several of our athletic teams participated in the conference playoffs, and the Spring Boys' Track & Field Team won the Division One Tri-County Championship! Our drama club's performances included "Trap" as the fall play and "Anne of Green Gables" as the spring musical. Concert events were held throughout the school year providing a great opportunity for the Merrimack community to come together and celebrate as our MMS Concert Band, MMS Jazz Band, and the MMS Chorus. A select group of musicians went on to participate in the South Central District Honor Band and Chorus Festival and the NHBDA (New Hampshire Band Directors Association) Middle Level Honor Band Festival. We are very proud of the co-curricular talents of our students!

Students at Merrimack Middle School also had the opportunity to participate in a number of co-curricular activities. Art Club, Ski Club, MMS TV, Dance Club, Quiz Bowl, Hiking Club, Yoga Club, and Photography Club were among the different opportunities in which students could participate. There were also opportunities organized by the MMS Student Council to contribute to charitable organizations and plan fun schoolwide dances. Our students also benefited from learning opportunities such as schoolwide assemblies and visiting authors, Spirit Weeks, dances, and field trips to the Lowell Mills, the SEE Science Center, Squam Lake, Boston, and Washington DC.

The 2022-2023 school year was a year of robust and meaningful events for our staff and students. We are grateful for our continued community support of our students, staff and families.

Respectfully submitted,

Chrigus Boezeman, Principal

Merrimack High School
Annual Report
2022-2023 School Year

Many significant accomplishments highlighted our 2022-2023 school year. We continued to follow our Vision of a Graduate and our Vision of a Learner Action Statements as our guides to prepare our students to be outstanding citizens and creative and critical thinkers. New classes were approved to broaden our curriculum offerings, and the Learning Commons went through an amazing renovation.

While COVID-19 protocols still required students to isolate for five days if they tested positive, the per-class (both academic classes and study halls) attendance rate for the 2022-23 school year averaged an impressive 92%. MHS graduated 227 students; 60% of whom continued their education after high school in a four-year institution, with 19% attending a two-year college or seeking other post-secondary education, 12% going directly into a career, and 4% joining the military, leaving 5% undecided.

Our students had many impressive academic achievements. Ninety-nine (99) students took 176 Advanced Placement exams in 15 subjects. Seventy-two percent (72%) of these exams scored a 3 or higher. Students received the following AP Scholar Awards: 11 students received the AP Scholar Award, 11 received the AP Scholar with Honor Award, and 2 received the AP Scholar with Distinction Award. In addition, one student received the College Board National African American Recognition Award.

One hundred fifteen (115) local scholarships were awarded to MHS Seniors on Awards Night, totaling \$133,588. Merrimack honored 120 New Hampshire Scholars in the class of 2023, totaling 52.9% percent of the class. The National Honor Society inducted 51 new members for the 22-23 school year. Ten (10) seniors were presented with the Presidential Award for Academic Excellence.

Our co-curricular activities and academic teams had continued success. The Granite State Challenge team won the televised tournament for the third time in four years, and the Quiz Bowl team was the runner-up in the state tournament. Our DECA team placed in three events in the state competition. The Merrimack Mentors program returned in-person to serve all the elementary schools in our district. *The Hawk* student newspaper made a comeback. Model UN had an outstanding season. Sophomore Brianna Barlow went to Washington, DC for the National History Day Competition by placing first in the New Hampshire state competition. *What's Up Merrimack*, the MHS news show, had an exciting fourth season, and the Film Arts Society had its sixth annual festival. Ross Corman-O'Reilly's submission was selected for the NH High School Short Film Festival, where he was a finalist. New clubs were started, including Students for Cultural Equality, the Activism and Civic Engagement Club, and the Skateboard Club.

Nineteen (19) Merrimack High School musicians participated in the All-State Band, Jazz Band, Honors Jazz Band, Orchestra, Jazz Choir, Honors Jazz Choir, Treble Choir, and Mixed Choir groups. Akira McDowell, Aubrie Connelly, and Aris Corman-O'Reilly were recognized as having been selected in all four years of their high school careers, and five more of our students were recognized with having the highest audition scores in the state: Trey Grant, Akira McDowell, Chase Rheault, Dave Sharma, and Jenny Epstein. Merrimack had the highest number

of recognitions in the state. Additionally, 7 music students were selected for the extremely selective NAFME All-Eastern ensembles. Chase Rheault, Trey Grant, Shealyn Sarcia, Sam Pittman, Akira McDowell, Aubrie Connelly, and Jenny Epstein. Music students also participated in Large Group and Solo & Ensemble contests, as well as giving us beautiful music during football games, parades, concerts, and graduation.

The 2022-2023 athletic year saw a significant increase in participation with 891 athletes competing in 21 sports among 42 teams.

We had some outstanding team and individual performances highlighted by our bowling team's state championship, along with Ryan Church as the state individual champion; Emily Angelo as the first ever girls wrestling Meet of Champions winner in her weight class; and Alexis Best as the champion or medalist in multiple state and regional events during both indoor and outdoor track and field.

Nineteen (19) seniors were recognized as scholar-athletes by the NHIAA. These student-athletes lettered in at least two varsity sports and had a cumulative GPA of B+ or higher.

The No Bell Award for the 2022-2023 school year was presented to Don Chisholm, math teacher. Math teacher Joshua Pelton was awarded the Merrimack Lions Club Teacher Grant. We welcomed new teachers Inas Dirani, Micayla Eason, Kieran Mulligan, Amber Murphy, Tamara O'Neil, Samuel Perron, Beth Powers, Hannah Robinson, Karl Safko, Nicole Soucie, and Patricia Zink. Educators Jan Moynihan Cooney and Cheryl Riley and Guidance Director Deb Barker retired at the end of the year.

The year concluded with a beautiful graduation ceremony where the rain held off until just after the event. We honored Xander Venedam, a senior who tragically passed away in the fall. The ceremony included inspiring words from Valedictorian Sophia Desilets, Salutatorian Kaitlyn Newton, and Class President Julia Thibault. Other class officers included Vice-President Samantha Locker, Secretary Sadie Gage, and Treasurer Jack Pikora, and we recognized the rest of the Top Ten students: Jack Pikora, Allison Pikora, Grace Harper, Ross Corman-O'Reilly, Caila Scully, Christopher Yon, Megan Hanssen, and Aubrie Connelly.

Respectfully Submitted,

Stephen Claire, Principal

Merrimack High School 2023 Graduates

William Alexander	Aris Corman-O'Reilly	Declan Glisson
Gabriella Alicea	Ross Corman-O'Reilly	Mackenzie Golden
Jacob Allen	Lucy Cote	Isabela Gomez-Plourde
Brielle Anderson	Meaghan Cottrell	Natalia Gonzalez
Nolan Anderson	Cora Crapo	Jayden Gregoire
Hailey Ansley	Tessa Curran	Heather Haddad
Arianna Arnold	Brody Shawn Daugirda	Aidan Hall
Maggie Ashland	Ryan De Beaucourt	Cohen Hanscom
John Awad	Drew Delay	Megan Hanssen
Tyler Barnard	Lucas Desfosses	Konner Hardy
Tyler Barton	Sophia Desilets	Grace Harper
Sydney Bates	Olivia Diaz	Tyler Harris
Melanie Baxter	Anthony DiBattista	Evan Hayes
Nathan Beauregard	Kailey Dillon	Dominick Helmig
Ella Beharic	Dayna Dipietrantonio	Lillian Howe
George Benoit	Robert Donahoe	Madison Hunt
Emma Berkeley	Jason Duke	Kate Hussey
Julia Berthiaume	Kyle Dunn	Jillian Hutchinson
James Best	Kelly Duston	Reimello Hyde
Joshua Billingsley	Aaliyah Ellis	Dominic Iandolo
Ainsley Bone	Arianna Eovine	Trent Jackson
Alexa Borrelli	Anna Faberlle	Alana Johnson
Jacob Bourbeau	Erin Fagan	Jonathan Jones
McKenzie Boutin	Ana Faria	Laci Jones
Julianna Bowen	Pierre Faria	Tate Kapse
Adam Brennick	Courtney Farrar	Joshua Keenan
Connor Britt	Lucas Fasano	Kaitlyn Kennedy
Brianna Bubb	Piper Fecteau	Matthew Kostar
Tawan Burger	Angel Feliciano	Paris Krug
Faith Burke	Aodhan Fish	Emjay LaBarge
Phoebe Burzynski	William Fisher	Jared LaCreta
Soraya Bush	Alexis Flewelling	Tyler Lanier
Patrick Caffrey	Kylie Flynn	Morgan Lazzaro
Isabella Capozzi	Jackson Forbes	Carissa Lee
Cooper Carlson	Austin Ford	Anthony Lesmerises
Emily Castine	Justin Fornarolo	Matthew Licata
Kiley Castranova	Cameron Fredette	Samantha Locker
Shayla Chase	Anysa Gage	Reese Lopez
Colby Chiasson	Victoria Gatzimos	James Lott
Owen Clever	Camryn Gaumont	Ethan Luhtjarv
Conner Colby	Meeya Giguere	Andrew Lyna
Megan Colon	Samuel Giles	Mary Mantini
Aubrie Connelly	Mia Giuliano	Talon Marchal

Merrimack High School 2023 Graduates

Sierra Marquis	Nicholas Pham	Brendan Sullivan
Lilly Marshall	Allison Pikora	Cara Sullivan
Mary Matheson	Jack Pikora	Jadon Surette
Isabella McCaffery	Jaime Pillsbury	Brody Sylvester
Paige McCaffery	Amelia Pinkerton	Riley Sylvester
Nicholas McCarthy	Samuel Pittman	Alivia Symanski
Alyssa McCord	Anthony Pizano	Kamron Tatem
Robert McDermott	Samantha Poirier	Hayden Tenhave
Akira McDowell	Alyssa Provencal	Ryan Terruso
Willem McNay	Brynn Quintero	Nicholas Tevepaugh
Adeline McNiff	Mya Ranger	Julia Thibault
Austin Mendrala	Russell Rebidue	Nathan Thomas
Owen Miner	Josephine Redding	Sofia Thompson
Eric Missimer Jr.	Ryan Rezendes	Alexander Tobin
Brett Mitchell	Krla Rivera	Haley Toth
Bonnie Monte	Hailey Rivet	Maxwell Townsend
Gwendolyn Morales	Jack Robinson	Ryan Turley
Evan Moran	Riley Robinson	Kaitlyn Vadney
Trae Moran	Tyler Robinson	Matthew Valluzzi
Michael Morin	Zachary Robinson	Wesley von Schoen
Madison Muise	Jared Rodriguez	Rebecca Wall
Jessica Murphy	Alexis Rombeiro	Emily Watkins
Nickolas Murphy	Evan Roy	Natalie Watkins
Cora Murray	Aidan Rutherford	Myalyn Webster
Tyler Nelson	Owen Sadowski	Tobias Werner
Kaitlyn Newton	Tyler Safstrom	Brenden West
Rhade Ng	Daniel Sanchez	Angelina Westcott
Keanna Nickerson	Aravind Sathappan	Kathryn Wilcox
Brandon Nobrega	Isabella Saxon	Emily Winefield
Aidan O'Keefe	Laila Schimp	Evan Woodard
Paige Ordway	Joseph Schroll	Kaelin Wright
Camden Papp	George Schwartz	Isaac Ynfante
Timothy Paquin	Caila Scully	Christopher Yon
Adrian Perez Caraballo	Ethan Seya	Jordan Zebuhr
Steven Perez-Acevedo	Evan Shultz	Sarah Zebuhr
Molly Perkins	Hailey Silva	
Sarah Petros	Avery Sullivan	

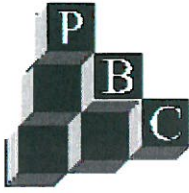
Colleges students have been accepted to:

Alfred State College
American International College
Arizona State University-Tempe
Auburn University
Babson College
Belmont University
Bentley University
Berklee College of Music
Berry College
Bethel University
Boston College
Boston University
Bryan College-Dayton
Bryant University
Canisius College
Central Washington University
Chapman University
Chicago State University
Colby-Sawyer College
College
Colorado State University-Fort Collins
Curry College
Dean College
Delaware Valley University
DePaul University
East Carolina University
Eckerd College
Embry-Riddle Aeronautical University-Daytona Beach
Emerson College
Endicott College
Fisher College
Florida Institute of Technology
Florida International University
Franklin Pierce University
Georgia Southern University
Gettysburg College
Gordon College
Hofstra University
Iowa State University
Ithaca College
James Madison University

Johnson & Wales University-Providence
Kansas State University
Keene State College
Marymount Manhattan College
Massachusetts College of Art and Design
Merrimack College
University of New Hampshire at Manchester
University of New Hampshire-Main Campus
University of New Haven

Milligan College
Nashua Community College
New England College
NHTI-Concord's Community College
Nichols College
North Carolina State University at Raleigh
Norwich University
Oklahoma State University-Main Campus
Plymouth State University
Point Park University
Providence College
Regis College
Roger Williams University
Roosevelt University
Sacred Heart University
Saint Anselm College
Saint Louis University
Southern New Hampshire University
Springfield College
Stonehill College
Suffolk University
SUNY College of Agriculture and Technology at Cobleskill
Syracuse University
Texas State University
The University of Alabama
The University of Tennessee-Knoxville
The University of the Arts
Unity College
University of Central Oklahoma
University of Cincinnati-Main Campus
University of Colorado Colorado Springs
University of Colorado Denver
University of Connecticut
University of Dayton
University of Delaware
University of Florida
University of Hartford
University of Illinois Chicago
University of Maine
University of Maine at Farmington
University of Massachusetts-Amherst
University of Massachusetts-Amherst (College of Humanities & Fine Arts)
University of Massachusetts-Boston
University of Massachusetts-Dartmouth
University of Mississippi
University of Nebraska-Lincoln
University of New England

University of North Carolina Wilmington
University of Oklahoma-Norman Campus
University of Pittsburgh-Pittsburgh Campus
University of Rhode Island
University of South Florida-Main Campus
University of Vermont
Utica University
Wentworth Institute of Technology
West Virginia University
Western Connecticut State University
Western New England University
Westfield State University
Woodbury University
Worcester Polytechnic Institute



PLANNING & BUILDING COMMITTEE

Merrimack School District

<http://www.sau26.org/PBC/>

Report to the Citizens of Merrimack
March 2024

The Merrimack School District Planning and Building Committee was established in 1947 and is the only publicly elected School District Planning Committee in New Hampshire. It was created to provide long-term strategic research and planning for the Merrimack School Board and Administration.

For the past ten years, the Committee has been working towards putting a new central School District Administration building on the ballot. This building will accommodate Administrative staff as well as the staff in the Student Services building. Presentations before the School Board highlighted the urgent need to replace the current buildings due to safety, ADA compliance and staff health concerns. Reviewing and updating past reports about this project have again resulted in the recommendation that building a single new building on existing school district property is the most cost effective solution to the current situation.

Sincerely,

Richard Hendricks, Chair
Gage Perry, Vice-chair
Shayne Albuquerque
Michael Alukonis
Tim Groff
Finlay Rothhaus

**Merrimack School District
ANNUAL SCHOOL DISTRICT MEETING
MINUTES**

**Session 1: Deliberative Session
March 6, 2023**

Present: School Board members: Laurie Rothhaus, Lori Peters, Jenna Hardy, Naomi Halter and Ken Martin, Interim Chief Educational Officer Everett Olsen, Assistant Superintendent for Curriculum, Instruction, and Assessment Amy Doyle, Assistant Superintendent for Business Matthew Shevenell and Legal Counsel Alison Minutelli

At 7:05 P.M., Moderator Brian McCarthy called the meeting to order and led those present in the Pledge of Allegiance. Mr. McCarthy explained the procedures to be followed during the meeting and asked School Board Chair Laurie Rothhaus to introduce the officials on stage. Mr. McCarthy asked Budget Committee Chair Chuck Mower to introduce the Budget Committee members. While introducing the Budget Committee members, Mr. Mower stated that member Carol Lang had recently resigned after many years of service on the Committee and he thanked her for her many contributions to the Committee.

Mr. McCarthy stated Article 1 was election of officers, which would take place by official ballot on April 11th and recognized Mrs. Hardy who moved Article 2 as written. Second: Mrs. Halter.

Article 2

Shall the Merrimack School Board be authorized to accept on behalf of the District, without further action by the voters, gifts, legacies and devises of personal or real property which may become available to the District during the fiscal year? (Majority vote required). (Recommended by the School Board Vote: 5-0-0).

Mrs. Hardy explained this article appears on the warrant every year to allow the School Board to accept property and other non-cash donations on behalf of the District.

Mr. McCarthy called for discussion on the article. There was none.

Mr. McCarthy declared Article 2 moved to the ballot as printed and recognized Mrs. Peters who moved Article 3 as printed. Second: Mrs. Rothhaus.

Article 3

Shall the District approve the cost items included in the collective bargaining agreement reached between the School Board and the Merrimack Teachers Association which calls for the following net changes

in salaries and benefits at the current staffing levels over the amount paid in the prior fiscal year:

Year	Estimated Amount
2023-2024	\$1,205,797
2024-2025	\$1,272,070
2025-2026	\$1,230,198

and further raise and appropriate the sum of One Million Two Hundred Five Thousand Seven Hundred Ninety-Seven Dollars (\$1,205,797) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at the current staffing levels? (Majority vote required (Recommended by the School Board Vote: S-0-0). (Recommended by the Budget Committee Vote:12-0-0).

Mrs. Peters spoke to her motion by explaining that this article is a three-year contract for the teachers of Merrimack that builds off the momentum of last year's contract in order to become competitive in the market for professional staff to serve the children of Merrimack. The contract includes a 4.00% increase in the 23-24 school year, a 4.00% increase in the 24-25 school year and a 3.75% increase in the 25-26 school year. She said if this contract passes, at the end of the third year, the district salary scale will be more competitive with area communities which will help to attract new teachers and assist in maintaining the current staff of seasoned professionals.

Mr. McCarthy called for discussion on the article. There was none.

Mr. McCarthy declared Article 3 moved to the ballot as printed and recognized Mrs. Peters who moved Article 4 as printed. Second: Mrs. Hardy.

Article 4

Shall the District, if Article 3 is defeated, authorize the School Board to call one special meeting, at its option, to address Article 3 cost items only? (Majority vote required). (Recommended by the School Board Vote: S-0-0).

Mrs. Peters spoke to her motion by explaining that if Article 3 fails, this article gives the School Board the option of calling one special meeting to discuss the cost items only in the negotiated agreement. Without this article the District would have to petition Superior Court to get approval for a special meeting.

Mr. McCarthy called for discussion on the article. There was none.

Mr. McCarthy declared Article 4 moved to the ballot as printed and recognized Mr. Martin who moved Article 5 as printed. Second: Mrs. Halter.

Article 5 (Special Warrant Article)

Shall the District raise and appropriate the sum of One Million One Hundred Eight Thousand Six Hundred Sixty-Nine Dollars (\$1,108,669) for the purpose of roof replacement at James Mastricola Upper Elementary School? (Majority vote required). (Recommended by the School Board Vote: 5-0-0). (Recommended by the Budget Committee Vote: 12-0-1).

Mr. Martin spoke to his motion by explaining that this article seeks to replace 26,000 square feet of roof at James Mastricola Elementary School, sections of which have been out of warranty for 15 to 28 years. He said the roof is currently telegraphing potentially urgent problems and the consequences of not replacing the roof at this time could be deck rot and the potential for mold in classrooms. Mr. Martin also indicated this project is part of the District's multi-year comprehensive roof replacement plan.

Mr. McCarthy called for discussion on the article. There was none.

Mr. McCarthy declared Article 5 moved to the ballot as printed and recognized Mr. Mower who moved Article 5 as printed. Second: Mackenzie Murphy (Brenda Lane)

Article 6

Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$88,577,992? (Should this article be defeated, the default budget shall be \$ 87,169,047 which is the same as last year, with certain adjustments required by previous action of the District or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only)? (Majority vote required). (Recommended by the School Board Vote: 5-0-0). (Recommended by the Budget Committee Vote: 11-0-1).

Mr. Mower thanked the School Administration for their tireless efforts on this budget. He explained that the proposed budget was an attempt to continue making progress recovering from the pandemic as well as move the district forward. He indicated the Budget Committee had reinstated funds proposed by the Administration to continue the furniture replacement plan and to build a dugout for girls' softball. He said the Budget Committee had adjusted the English as a Second Language supply line to bring it in line with all other student supply lines in the budget, added a ½ time Maintenance position to help with fields and grounds management and restored a School Board contingency fund. He indicated that the Budget Committee had also added a new purpose line in the budget for preparations and implementation of the master plan.

Mr. McCarthy called for discussion on the article.

Bill Boyd (Joppa Road) asked if it was permissible to make a motion to change the article. The Moderator told him it was.

Mr. Boyd made a MOTION to AMEND the proposed budget amount by cutting \$250,000.
Second: David Rutske (Belmont Drive)

Mr. Boyd spoke to his motion by saying it was the Budget Committee's job to ensure that the expenditures in the proposed budget meet the educational policy decisions of the School Board. He said his cut would return the Budget to \$88,327,992 which was the amount proposed by the School Board.

The Moderator called for discussion on the amendment.

Mr. Mower told the audience that, by statute, it is the Budget Committee who prepares the proposed budget and it is the responsibility of the Committee to tell the voters what the District needs in order to meet its statutory obligations.

Naomi Schoenfeld (Independence Drive) told the audience that this cut will result in things actually needed by the District that won't happen and further, the School Board has unanimously approved the budget as proposed by the Budget Committee.

Chris Christensen (Greatstone Drive) asked for information about what items the Budget Committee had added to the budget. He also mentioned that the proposed state budget eliminates revenue sharing and he was concerned about how that would affect Merrimack.

Shannon Rand (Belair Road) suggested that School District sports teams should be raising funds for their sports and the District should set aside funds yearly for roof maintenance. She said taxes have gone up significantly and she felt voters should be thoughtful about the affects budgets have on taxpayers.

Heather Robitaille (Springfield Circle) told the audience that she had listened to the various meetings held by the School Board and Budget Committee as each worked to prepare the operating budget and she felt the proposed budget was well thought out. However, she said she would support a budget reduction of \$150,000 if such a reduction was proposed.

The Moderator reminded the audience that discussion was about the amendment to reduce the proposed budget by \$250,000 only.

Shayne Albuquerque (Westcott Drive) said he was a member of the Budget Committee and wanted to clarify a few things that had been brought up during the discussion: \$25,000 for table replacement is for table replacement at all schools, not just one school; the softball dugout is an equality issue and roofing replacement and technology upgrades are built in the Capital Improvement Plan.

Joanne Grobecker (Craig Drive) told the audience that she was comfortable supporting the removal of the \$150,000 contingency fund if Mr. Boyd wanted to amend his motion to amend.

Cinda Guagliumi (Ministerial Drive) asked for confirmation that the amount of the reduction proposed that was under discussion was the exact amount that the Budget Committee had added to the budget. She also wanted to know if the items being discussed would be cut or just the dollar amount of the motion and if the District was violating any Title 9 laws by not having a dugout for girls.

The Moderator clarified the dollar amount of the motion to amend was the amount added by the Budget Committee.

Mrs. Rothhaus said that she supports building a girls softball dugout and could support a motion to reduce the budget as long as funds for the dugout were reinstated. However, she said she would be voting against the proposed amendment.

Mr. Boyd and Mr. Rutzke WITHDREW the motion and the Second.

Mr. Boyd made a MOTION to AMEND the proposed budget amount by cutting \$150,000.
Second: Virginia Heald (Pondview Drive)

Mr. Boyd said the resulting budget amount would be \$88,427,992.

The Moderator called for discussion on the new motion to amend.

Mr. Mower asked the Moderator to poll the body to give him permission, as Chair of the Budget Committee, to speak longer than 3 minutes.

The Moderator asked if everyone was okay with this. After an oral reaction from the audience, the Moderator told Mr. Mower that he had 3 minutes to speak.

Mr. Mower said the Budget Committee is responsible for creating a budget which the voters approve and the School Board is responsible for spending the budget to meet the needs of the School District.

The Moderator asked Mr. Mower to return to his seat.

Mr. Mower asked for a vote, rather than a vocal poll on whether he could continue to speak.

The Moderator asked him to return to his seat.

Mr. Boyd called the question.

Mr. McCarthy asked if there was further discussion on the amendment. There was none.

The Moderator called for a vote on the amendment and declared the AMENDMENT PASSED.

The Moderator said Article 6 was amended and the proposed budget amount was now \$88,427,992. He asked if anyone had any additional comments. There were none.

Mr. McCarthy moved Article 6 to the ballot as amended.

The Moderator asked the audience to recognize and thank Lynn Christensen who had served as School District Moderator for 12 years.

Pat McGrath (Peter Road) made a MOTION to adjourn. Second: Mr. Rutzke.

The Moderator called for a vote, declared the MOTION PASSED and adjourned the meeting at 8:10 PM.

Session 2: Ballot Voting April 11, 2023

The Town Moderator and Assistant Moderators opened the polls at 7:00 AM.

At 7:00 PM, the Moderators closed the polls and allowed those present to finish voting.

At 8:15 PM, after all results were tallied, School District Moderator Brian McCarthy announced that 2,293 voters had cast ballots with the following results:

School Board - three years, one seat

Laurie Rothhaus - 1,802 votes

The Moderator declared Laurie Rothhaus elected.

Planning & Building Committee - three years, two seats

Finlay Rothhaus - 1,738 votes

Tim Groff - 1,438 votes

The Moderator declared Finlay Rothhaus and Tim Groff elected.

Budget Committee - three years, four seats

Michelle Mackey - 1,454 votes

Chuck Mower - 1,522 votes

Naomi Schoenfeld - 1,485 votes

Dan Coakley - 1,493 votes

The Moderator declared Michelle Mackey; Chuck Mower, Naomi Schoenfeld and Dan Coakley elected.

Budget Committee - two years, one seat

Heather Robitaille - 779 votes

Jennifer McCormack - 1,100 votes

The Moderator declared Jennifer McCormack elected.

Budget Committee - one year, one seat

Rachel Paepke - 1597 vote

The Moderator declared Rachel Paepke elected.

Article 2: Yes - 1,836 votes No - 339 votes.

The Moderator declared Article 2 passed.

Article 3: Yes - 1,648 votes No -612 votes.

The Moderator declared Article 3 passed.

Article 4: Yes - 1,732 votes No- 519 votes.

The Moderator declared Article 4 passed.

Article 5: Yes -1,811 votes No -446 votes.

The Moderator declared Article 5 passed.

Article 6: Yes -1,470 votes No - 777 votes.

The Moderator declared Article 6 passed.

Respectfully submitted,

Patricia Heinrich
School District Clerk



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Merrimack School District
Merrimack, New Hampshire

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Emphasis of Matter – Change in Accounting Principle

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

Responsibilities of Management for the Financial Statements

The Merrimack School District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

***Merrimack School District
Independent Auditor's Report***

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Merrimack School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Merrimack School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

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

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying

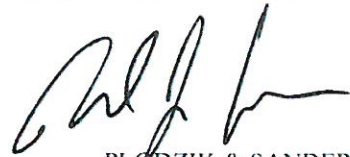
***Merrimack School District
Independent Auditor's Report***

accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2024 on our consideration of the Merrimack School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Merrimack School District's internal control over financial reporting and compliance.

February 16, 2024
Concord, New Hampshire



PLODZIK & SANDERSON
Professional Association

EXHIBIT D-1
MERRIMACK SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2023

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
School district assessment	\$ 58,119,759	\$ 58,119,759	\$ -
Other local	75,000	532,590	457,590
State	16,772,964	17,445,755	672,791
Federal	22,000	392,130	370,130
Total revenues	<u>74,989,723</u>	<u>76,490,234</u>	<u>1,500,511</u>
EXPENDITURES			
Current:			
Instruction	34,904,445	32,174,976	2,729,469
Support services:			
Student	5,602,985	6,074,857	(471,872)
Instructional staff	1,866,865	1,841,514	25,351
General administration	243,300	280,133	(36,833)
Executive administration	1,525,135	1,923,679	(398,544)
School administration	2,535,481	2,503,022	32,459
Business	397,362	368,327	29,035
Operation and maintenance of plant	4,526,847	4,036,662	490,185
Student transportation	4,175,629	4,648,141	(472,512)
Other	25,631,009	22,136,394	3,494,615
Debt service:			
Principal	775,000	775,000	-
Interest	62,000	31,500	30,500
Facilities acquisition and construction	1,869,830	2,225,979	(356,149)
Total expenditures	<u>84,115,888</u>	<u>79,020,184</u>	<u>5,095,704</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,126,165)</u>	<u>(2,529,950)</u>	<u>6,596,215</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	159,960	159,960
Transfers out	(1)	-	1
Total other financing uses	<u>(1)</u>	<u>159,960</u>	<u>159,961</u>
Net change in fund balance	<u>\$ (9,126,166)</u>	<u>(2,369,990)</u>	<u>\$ 6,756,176</u>
Decrease in committed fund balance		950,000	
Increase in assigned fund balance (non-encumbrance)		(501,218)	
Unassigned fund balance, beginning		8,176,166	
Unassigned fund balance, ending		<u>\$ 6,254,958</u>	

MERRIMACK SCHOOL DISTRICT
Comparative Enrollments

Grade	Enrolled 9/2023	Enrolled 1/2024	Estimated 9/2024
K	267	265	245
1	269	268	313
2	267	269	266
3	237	236	268
4	264	265	238
Sub Total	1304	1303	1330
5	272	271	264
6	237	233	267
Sub Total	509	504	531
7	242	239	244
8	269	267	235
Sub Total	511	506	479
9	262	262	266
10	273	269	260
11	260	261	272
12	300	296	288
Sub Total	1095	1088	1086
Spec. Ed. (Out-of-District Placements and Students Ages 3 and 4)	130	145	158
GRAND TOTAL	3549	3546	3584

MERRIMACK SCHOOL DISTRICT

Merrimack, New Hampshire

2024-2025
PROPOSED BUDGET

MERRIMACK SCHOOL DISTRICT BUDGET COMMITTEE

2023-2024

Naomi Schoenfeld, Chair	2026
Mackenzie Murphy, Vice Chair	2024
Shayne Albuquerque	2024
Dan Coakley	2026
(Carl) Lee French	2025
Gina Groff	2025
Michelle Mackey	2026
Jennifer McCormack	2025
Chuck Mower	2026
Rachel Paepke	2024
Heather Robitaille.....	2024
Ellen Wilson	2024

Ex-Officio School Board

Naomi Halter
Jenna Hardy (alternate)

Pat Heinrich, Secretary



Proposed Budget
Merrimack Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2024 to June 30, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 2/23/2024

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Ellen K. Wilson	Bud Com Member	
Heather Robitaille	Bud Com Member	
CHARLES H. MOWER	BUD COM MEMBER	
Naomi Halter	School Board Liaison	
Shayne Albyrnge	Bud Com Member	
Gina Goff	Budcom Member	
Mackenzie Murphy	Budcom Officer	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2024
MS-27

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Instruction								
1100-1199	Regular Programs	08	\$19,171,638	\$21,617,453	\$23,057,211	\$0	\$23,057,211	\$0
1200-1299	Special Programs	08	\$12,396,429	\$15,008,512	\$15,964,366	\$0	\$15,964,366	\$0
1300-1399	Vocational Programs	08	\$131,878	\$40,000	\$40,000	\$0	\$40,000	\$0
1400-1499	Other Programs	08	\$760,796	\$771,995	\$791,276	\$0	\$791,276	\$0
1500-1599	Non-Public Programs	08	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	08	\$18,721	\$6,000	\$6,000	\$0	\$6,000	\$0
1700-1799	Community/Junior College Education Programs	08	\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
Instruction Subtotal			\$32,479,462	\$37,443,960	\$39,858,853	\$0	\$39,858,853	\$0
Support Services								
2000-2199	Student Support Services	08	\$6,139,380	\$5,975,378	\$7,016,974	\$0	\$7,016,974	\$0
2200-2299	Instructional Staff Services	08	\$1,709,637	\$1,931,171	\$2,405,717	\$0	\$2,405,717	\$0
Support Services Subtotal			\$7,849,017	\$7,906,549	\$9,422,691	\$0	\$9,422,691	\$0
General Administration								
2310 (840)	School Board Contingency	08	\$0	\$0	\$100,000	\$0	\$100,000	\$0
2310-2319	Other School Board		\$167,389	\$143,300	\$0	\$0	\$0	\$0
General Administration Subtotal			\$167,389	\$143,300	\$100,000	\$0	\$100,000	\$0



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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services	08	\$167,389	\$735,336	\$156,830	\$0	\$156,830	\$0
2320-2399	All Other Administration	08	\$1,591,430	\$895,312	\$1,677,744	\$0	\$1,677,744	\$0
2400-2499	School Administration Service	08	\$2,515,221	\$2,548,767	\$2,785,448	\$0	\$2,785,448	\$0
2500-2599	Business	08	\$372,019	\$410,096	\$418,472	\$0	\$418,472	\$0
2600-2699	Plant Operations and Maintenance	08	\$4,109,944	\$4,733,823	\$4,761,999	\$0	\$4,761,999	\$0
2700-2799	Student Transportation	08	\$4,381,706	\$4,311,436	\$4,498,057	\$0	\$4,498,057	\$0
2800-2999	Support Service, Central and Other	08	\$23,133,164	\$26,055,723	\$27,129,148	\$0	\$27,129,148	\$0
Executive Administration Subtotal			\$36,270,873	\$39,690,493	\$41,427,698	\$0	\$41,427,698	\$0
Non-Instructional Services								
3100	Food Service Operations	08	\$1,321,298	\$1,544,613	\$1,595,285	\$0	\$1,595,285	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$1,321,298	\$1,544,613	\$1,595,285	\$0	\$1,595,285	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$1,400,510	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$469,320	\$1,720,542	\$881,320	\$0	\$881,320	\$0
4900	Other Facilities Acquisition and Construction	08	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$1,869,830	\$1,720,542	\$881,320	\$0	\$881,320	\$0
Other Outlays								
5110	Debt Service - Principal		\$775,000	\$775,000	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$31,500	\$18,000	\$0	\$0	\$0	\$0
Other Outlays Subtotal			\$806,500	\$793,000	\$0	\$0	\$0	\$0



New Hampshire
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	08	\$0	\$1	\$1	\$0	\$1	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$0	\$1	\$1	\$0	\$1	\$0
Total Operating Budget Appropriations					\$93,285,848	\$0	\$93,285,848	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	02	\$6,900,000	\$0	\$6,900,000	\$0
		Purpose: ARTICLE 2		(Special Warrant Article)		
5120	Debt Service - Interest	02	\$174,000	\$0	\$174,000	\$0
		Purpose: ARTICLE 2		(Special Warrant Article)		
Total Proposed Special Articles			\$7,074,000	\$0	\$7,074,000	\$0



Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
1100-1199	Regular Programs	04				
		<i>Purpose: ARTICLE 4 Shall the District approve the cost it</i>				
1200-1299	Special Programs	04	\$396,393	\$0	\$396,393	\$0
2800-2999	Support Service, Central and Other	04	\$209,642	\$0	\$209,642	\$0
		<i>Purpose: ARTICLE 4 Shall the District approve the cost it</i>				
4600	Building Improvement Services	06	\$797,000	\$0	\$797,000	\$0
		<i>Purpose: ARTICLE 6 (Special Warrant Article) Shall the Dis</i>				
Total Proposed Individual Articles			\$1,997,624	\$0	\$1,997,624	\$0



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		Revenues			
Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Local Sources					
1300-1349	Tuition	08	\$30,000	\$30,000	\$30,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	08	\$45,000	\$45,000	\$45,000
1600-1699	Food Service Sales	08	\$1,446,607	\$1,495,285	\$1,495,285
1700-1799	Student Activities	08	\$0	\$4,521	\$4,521
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$0	\$0	\$0
Local Sources Subtotal			\$1,521,607	\$1,574,806	\$1,574,806
State Sources					
3210	School Building Aid		\$232,500	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid	08	\$528,885	\$528,885	\$528,885
3240-3249	Vocational Aid	08	\$2,000	\$2,000	\$2,000
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	08	\$20,000	\$20,000	\$20,000
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$3,757	\$0	\$0
State Sources Subtotal			\$787,142	\$550,885	\$550,885



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		Revenues			
Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Federal Sources					
4100-4539	Federal Program Grants	08	\$1,500,000	\$1,500,000	\$1,500,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	08	\$80,000	\$80,000	\$80,000
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution	08	\$20,000	\$20,000	\$20,000
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Federal Sources Subtotal			\$1,600,000	\$1,600,000	\$1,600,000
Other Financing Sources					
5110-5139	Sale of Bonds or Notes	02	\$0	\$6,900,000	\$6,900,000
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	08	\$6,254,958	\$6,254,958	\$6,254,958
Other Financing Sources Subtotal			\$6,254,958	\$13,154,958	\$13,154,958
Total Estimated Revenues and Credits			\$10,163,707	\$16,880,649	\$16,880,649



Budget Summary

Item	School Board Period ending 6/30/2025 (Recommended)	Budget Committee Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$93,285,848	\$93,285,848
Special Warrant Articles	\$7,074,000	\$7,074,000
Individual Warrant Articles	\$1,997,624	\$1,997,624
Total Appropriations	\$102,357,472	\$102,357,472
Less Amount of Estimated Revenues & Credits	\$16,880,649	\$16,880,649
Less Amount of State Education Tax/Grant	\$16,937,834	\$16,937,834
Estimated Amount of Taxes to be Raised	\$68,538,989	\$68,538,989



Supplemental Schedule

1. Total Recommended by Budget Committee	\$102,357,472
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$6,900,000
3. Interest: Long-Term Bonds & Notes	\$174,000
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$7,074,000
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$95,283,472
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$9,528,347
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$1,200,624
10. Voted Cost Items (Voted at Meeting)	\$1,200,624
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$111,885,819

Merrimack School District School District Warrant

March 4, 2024 (Deliberation)
and April 9, 2024 (Voting)
STATE OF NEW HAMPSHIRE

To the inhabitants of the School District in the Town of Merrimack, County of Hillsborough, New Hampshire, qualified to vote in School District affairs:

You are hereby notified to meet at the James Mastricola Upper Elementary School in said District on Monday March 4, 2024, at 7:00 p.m. for Session 1 (Deliberation), to discuss the matters to be voted on by official ballot; and to meet at the designated polling sites, James Mastricola Upper Elementary School, Merrimack Middle School, or St. John Neumann Church on Tuesday, April 9, 2024, Session 2 (Voting) for the choice of School District officers elected by ballot and any other action required to be inserted on said official ballot. The polls for the election of school district officers and other action required to be inserted on said ballot will open on said date at 7:00 a.m. and will not close earlier than 7:00 p.m. to act upon the following subjects:

ARTICLE 1 To elect all necessary school district officers for the ensuing year. (Vote by Ballot.)

ARTICLE 2 (Special Warrant Article) Shall the District raise and appropriate the sum of Six Million Nine Hundred Thousand Dollars (\$6,900,000) for the construction and original equipping of a new Central Office to include but not be limited to the Superintendent Services, Student Services, Student Wellness, Technology, Business Operations, and Human Resources, with Six Million Nine Hundred Thousand Dollars (\$6,900,000) of such sum to be raised through the issuance of bonds and/or notes under and in compliance with the Municipal Finance Act, RSA 33:1, et. seq., as amended; to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes and determine the rate of interest thereon and the maturity and other terms thereof; to authorize the School Board to apply for, obtain, and accept Federal, State, or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; and further to raise and appropriate One Hundred Seventy Four Thousand Dollars (\$174,000) for the purpose of interest payments on said bonds or notes during the fiscal year 2024-2025? (Three-fifths votes required)
(Recommended by the School Board: Vote 5-0-0).
(Recommended by the Budget Committee. Vote 12-1-0).

ARTICLE 3 Shall the Merrimack School Board be authorized to accept on behalf of the District, without further action by the voters, gifts, legacies and devises of personal or real property which may become available to the District during the fiscal year? (Majority vote required). (Recommended by the School Board Vote: 5-0-0).

ARTICLE 4 Shall the District approve the cost items included in the collective bargaining agreement reached between the Merrimack School Board and the Merrimack Educational Support Staff Association which calls for the following net increases in salaries and benefits at the current staffing levels over the amount paid in the prior fiscal year:

Year	Estimated Amount
2024-2025	\$1,200,624
2025-2026	\$1,101,059
2026-2027	\$ 821,954

and further raise and appropriate the sum of One Million Two Hundred Thousand Six Hundred Twenty Four Dollars (1,200,624) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at the current staffing levels? (Majority vote required). (Recommended by the School Board Vote: 5-0-0). (Recommended by the Budget Committee Vote: 13-0-0).

ARTICLE 5 Shall the District, if Article 4 is defeated, authorize the School Board to call one special meeting, at its option, to address Article 4 cost items only? (Majority vote required). (Recommended by the School Board Vote: 5-0-0).

ARTICLE 6 (Special Warrant Article) Shall the District raise and appropriate the sum of Seven Hundred Ninety-Seven Thousand Dollars (\$797,000) for the purpose of roof replacement at James Mastricola Elementary School and James Mastricola Upper Elementary School? (Majority vote required). (Recommended by the School Board Vote: 5-0-0). (Recommended by the Budget Committee Vote: 13-0-0).

ARTICLE 7 (By Petition) To see whether the schools will stop pushing Common Core, Critical Race Theory, the 1619 Project, Social and Emotional Learning (SEL), climate change doom and gloom, the "Big Switch" lie, revisionist history, retroactive acceptance of socialism, and other leftwing politics on young, impressionable children.

ARTICLE 8 Shall the District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling 93,285,848? (Should this article be defeated, the default budget shall be \$ 91,301,349 which is the same as last year, with certain adjustments required by previous action of the District or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only)? (Majority vote required). (Recommended by the School Board Vote: 5-0-0). (Recommended by the Budget Committee Vote: 10-2-0).

2024-2025 Proposed Budget Summary

Description	2023-2024 Budget	2024-2025 Proposed Budget Committee	Difference 2023-2024 vs, 2024-2025
District Wide	\$ 65,982,258	\$ 68,082,706	\$ 2,100,448
Technology and Library	\$ 1,431,973	\$ 1,923,262	\$ 491,289
Maintenance	\$ 4,090,303	\$ 3,274,721	\$ (815,582)
Special Services	\$ 14,220,719	\$ 14,663,909	\$ 443,190
Mastricola Elementary School	\$ 143,045	\$ 154,368	\$ 11,323
Reeds Ferry Elementary School	\$ 144,741	\$ 214,129	\$ 69,388
Thorntons Ferry Elementary School	\$ 184,715	\$ 225,359	\$ 40,644
Mastricola Upper Elementary School	\$ 165,224	\$ 201,131	\$ 35,907
Merrimack Middle School	\$ 191,224	\$ 216,000	\$ 24,776
Merrimack High School	\$ 1,141,649	\$ 1,234,978	\$ 93,329
Food Service	\$ 1,546,607	\$ 1,595,285	\$ 48,678
Federal Funds	\$ 1,500,000	\$ 1,500,000	\$ -
Total Operating Budget Article	\$ 90,742,458	\$ 93,285,848	\$ 2,543,390
Article #2 SAU/SPED Office		\$ 6,900,000	\$ 6,900,000
Article #2 SAU/SPED Office		\$ 174,000	\$ 174,000
Article #4 Support Staff Contract		\$ 1,200,624	\$ 1,200,624
Article #6 JMUES/MES Roof		\$ 797,000	\$ 797,000
Grand Total	\$ 90,742,458	\$ 102,357,472	\$ 11,615,014

BUDGET AND REVENUE SUMMARY 2024-2025				
Description	2023-2024 Approved Budget	2024-2025 Bud Com Budget	Dollar Variance 2023-2024 vs.	Percent Variance 2023-2024 vs.
	2023-2024	2024-2025	2024-2025	2024-2025
General Fund Operating Budget (\$850,000) Less	87,695,851	90,190,563	2,494,712	2.84%
Food Service	1,546,607	1,595,285	48,678	3.15%
Federal Funds	1,500,000	1,500,000	-	0.00%
Total Budget	90,742,458	93,285,848	2,543,390	2.80%
Warrant Articles				
SAU Bond		4,800,000		
SAU Interest - Year 1		174,000		
MESSA Contract		1,200,624		
JMUES ROOF		797,000		
Total Appropriations	90,742,458	100,257,472	9,515,014	10.49%
Less: Revenue				
Tuition	30,000	30,000	-	
Interest	45,000	45,000	-	
Food Service Sales	1,446,607	1,495,285	48,678	
Building Aid	232,500	-	(232,500)	
Other	3,757	4,521		
Catastrophic Aid	528,885	528,885	-	
Vocational Aid	2,000	2,000	-	
Food Service - State	20,000	20,000	-	
Federal Funds	1,500,000	1,500,000	-	
Child Nutrition -Federal	80,000	80,000	-	
Medicaid	20,000	20,000	-	
Bond Proceeds		4,800,000	4,800,000	
Fund Balance - Unassigned Reduced Taxes	6,254,958	6,254,958	-	0.00%
Total Revenues	10,163,707	14,780,649	4,616,178	45.42%
Net District Assessment (Total Appropriations - Total Revenues)	80,578,751	85,476,823	4,898,072	6.08%
Less: State Education Grant (Current Law)	9,484,839	9,824,873	340,034	3.59%
Less: State Education Tax Assessment	7,172,274	7,112,961	(59,313)	-0.83%
Local School Tax Assessment	63,921,638	68,538,989	4,617,351	7.22%
(Local School + State Education Tax)	71,093,912	75,651,950	4,558,038	6.41%
2024-2025 Proposed Budget		93,285,848		
2024-2025 Default Budget		91,301,349		
Over Default		1,984,499		

Merrimack School District

Special Education Programs and Services Expenditures and Revenues

Fiscal Year 2021-2022 and 2022-2023 per RSA 32:11-a

Expenditures

Function	Purpose of Appropriation	Expended 2021-2022	Expended 2022-2023
1200-1299	Special Education	12,517,912	17,966,858
2000-2199	Student Support Services	4,960,857	3,486,971
2200-2299	Instructional Staff Services	1,747,089	693,012
2320-2399	Other Executive Administration	697,925	697,925
2700-2799	Student Transportation	1,425,699	1,319,336
TOTAL		21,349,482	24,164,101

Revenues

Account Description	2021-2022	2022-2023
State Aid	1,440,015	1,601,617
Tuition	17,848	17,848
Special Education Aid	958,115	563,219
Medicaid Reimbursement	425,117	709,068
TOTAL	2,841,095	2,891,752