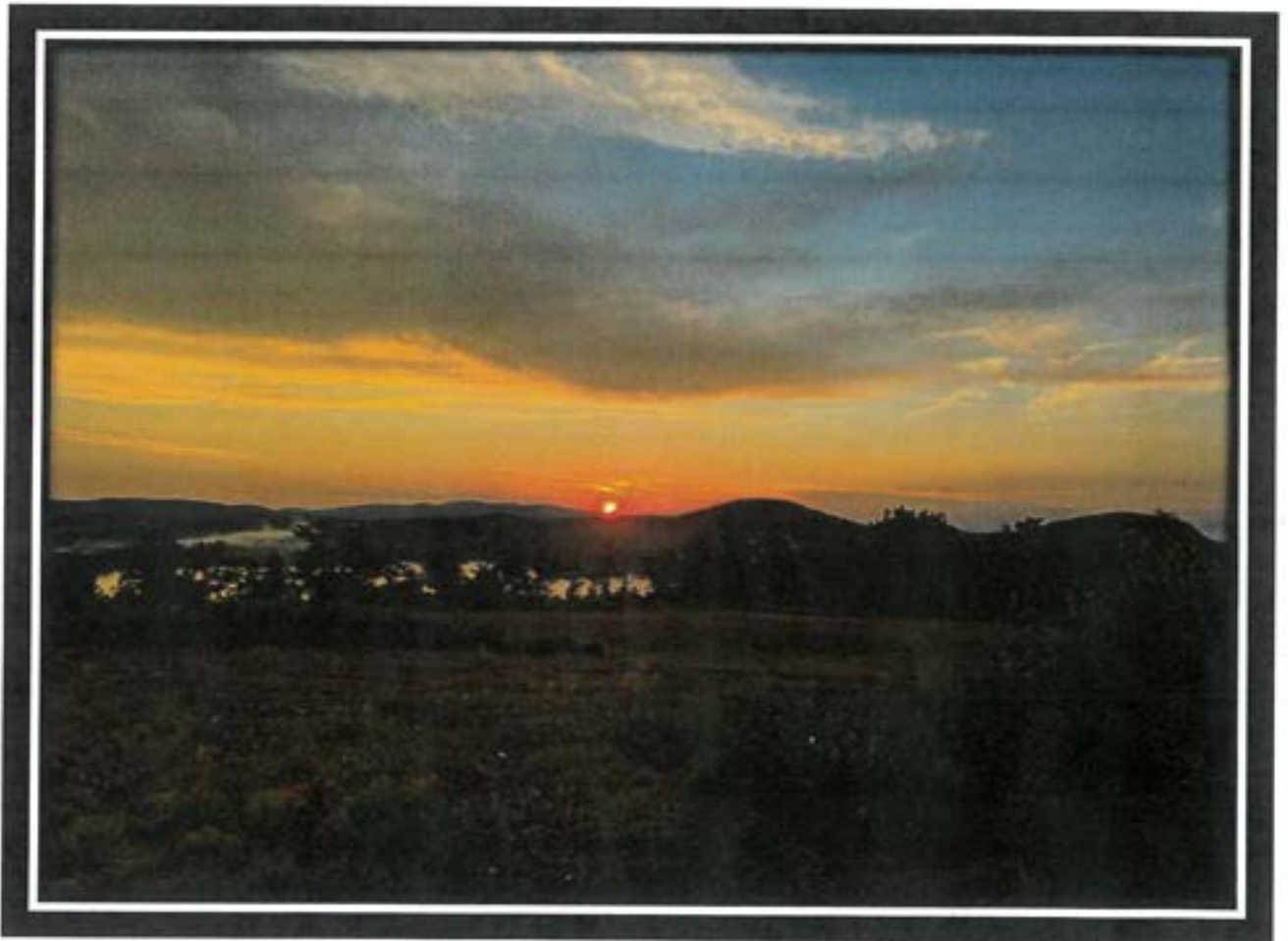


**TOWN OF NEW DURHAM
NEW HAMPSHIRE**



**ANNUAL REPORT
FOR THE YEAR ENDING
DECEMBER 31, 2022**

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New Durham Profile



Community Contact: Town of New Durham
Nicole Zoltko, Town Administrator
4 Main Street, PO Box 207
New Durham, NH 03855

Telephone: (603) 859-2091
Fax: (603) 859-6644
E-mail: ndadmin@newdurhamnh.us
Web Site: www.newdurhamnh.us

Municipal Office Hours Town Administrator: Monday through Thursday, 9 am - 4 pm

Town Clerk, Tax Collector: Monday-Thursday, 8am - 4pm, Last Thursday of the month 8am-6:30pm, or by appointment

Solid Waste Facility: Friday, Saturday, Sunday, Monday, 7am - 4:45pm

County: Strafford
Labor Market Area: Rochester-Dover, NH-ME Metropolitan NECTA, NH Portion
Tourism: Region Lakes
Planning Commission: Strafford Regional
Regional Development: Wentworth Economic Development Corp.

Election Districts

US Congress: District 1
Executive Council: District 1
State Senate: District 6
State Representative: Strafford County District 3

Incorporated: 1762

Origin: Granted in 1749 as Cocheco, New Durham was first settled almost entirely by colonists from Durham, New Hampshire. Colonel Thomas Tash, who had fought in England's Seven Years War against France and was granted land in reward for his service, was appointed proprietor's clerk and called the first town meeting. The town was incorporated as New Durham in 1762. An early minister in the town,

New Durham Profile

Reverend Benjamin Randall, founded a new religious denomination called the Free-Will Baptists, later known as Free Baptists.

Villages and Place Names: Copple Crown Village District

Population, Year of the First Census Taken: 554 residents in 1790

Population Trends: Population change for New Durham totaled 2,123 over 49 years, from 583 in 1970 to 2,706 in 2019. The largest decennial percent change was a 103 percent increase between 1970 and 1980, followed by a 65 percent increase between 1980 and 1990. The 2020 Census estimate for New Durham was 2,696 residents, which tied with Chichester, ranking 114th among New Hampshire's incorporated cities and towns.

Population Density and Land Area, 2019 (US Census Bureau): 65.4 persons per square mile of land area. New Durham contains 41.4 square miles of land area and 2.5 square miles of inland water area.

Municipal Services:

Type of Government: Selectmen

Zoning Ordinance: 1971 updated 2017

Master Plan: 2017

Capital Improvement Plan: Yes

Industrial Plans Reviewed By: Regional Planning Commission

Boards and Commissions

Elected: Selectmen; Library, Cemetery, Trust Funds, Planning, Zoning and Budget

Appointed: Conservation, Parks & Recreation, Ethics, Milfoil, 1772 Meetinghouse, Capital Improvement and Zechariah Boodey Farmstead.

Public Library: New Durham Public

Emergency Services

Police Department: Full-time

Fire Department: On-Call

Emergency Medical Service: On-call

Nearest Hospital(s): Frisbie Memorial, Rochester 15 Miles, 96 Beds

Huggins Hospital, Wolfeboro 15 Miles (Copple Crown Side 5.9 Miles), 25 Beds

Utilities

Electric Supplier: Eversource Energy; NH Electric Coop

Water Supplier: Private wells

New Durham Profile

Sanitation Private septic

Solid Waste Disposal: Private Curbside Trash Pickup/Mandatory Recycling Program

Telephone Company: Breezeline, TDS

Cellular Telephone Access: Yes

Cable Television Access: Yes

Public Access Television Station: Yes

High Speed Internet Service Business and Residential: Yes

Property Taxes (NH Dept. of Revenue Administration)

2022 Total Tax Rate (per \$1,000 of value): \$17.92

2022 Cople Crown Village District Total Tax Rate (per \$1,000 of value): \$22.86

2022 Municipal Rate: \$5.22

2022 County Rate: \$2.39

2022 Local Education Rate: \$9.08

2022 State Education Rate: \$1.23

2022 Cople Crown Rate: \$4.94

2021 Equalization Ratio: 80.8

2021 Percent of Local Assessed Value by Property Type:

Residential Land and Buildings: 96.3%

Commercial Land and Buildings: 2.6%

Public Utilities, Current Use, and Other: 1.1%

Housing (ACS 2016-2020)

Total Housing Units: 1,580

Single-Family Units, Detached or Attached: 1,454

Units in Multiple-Family Structures:

Two to Four Units in Structure: 11

Mobile Homes and Other Housing Units: 115



New Durham Profile

DEMOGRAPHICS (US Census Bureau)

| Total Population | New Durham Population | County |
|------------------|-----------------------|---------|
| 2020 | 2,696 | 132,416 |
| 2010 | 2,638 | 123,143 |
| 2000 | 2,236 | 112,676 |
| 1990 | 1,948 | 104,348 |
| 1980 | 1,183 | 85,324 |
| 1970 | 583 | 70,431 |

Demographics, American Community Survey (ACS) 2016-2020

Population by Gender

Male: 1372 Female: 1,346

Population by Age Group

| | |
|-----------------|-----|
| Under age 5 | 199 |
| Age 5 to 19 | 453 |
| Age 20 to 34 | 417 |
| Age 35 to 54 | 906 |
| Age 55 to 64 | 324 |
| Age 65 and over | 419 |

Median Age 41.4 years

Educational Attainment, population 25 years and over

High school graduate or higher: 95.4%

Bachelor's degree or higher: 28.8%

Income, Inflation Adjusted \$ (ACS 2016-2020)

Per capita income: \$35,167 Individuals below the poverty level: 7.2%

Median family income: \$106,184

Median household income: \$75,184

New Durham Profile

Male: \$63,504

Female:\$42,368

Labor Force (NHES - ELM I)

| Annual Average: | 2011 | 2021 |
|----------------------|-------|-------|
| Civilian Labor Force | 1,505 | 1,511 |
| Employed | 1,415 | 1,464 |
| Unemployed | 90 | 47 |
| Unemployment Rate | 6.0% | 3.1% |

Employment & Wages (NHES - ELM I)

Annual Average Covered Employment 2011 2021

Goods Producing Industries:

| | | |
|----------------------|-------|-------|
| Average Employment: | 23 | 10 |
| Average Weekly Wage: | \$678 | \$886 |

Service Providing Industries:

| | | |
|----------------------|-------|-------|
| Average Employment: | 161 | 155 |
| Average Weekly Wage: | \$511 | \$932 |

Total Private Industry:

| | | |
|----------------------|-------|-------|
| Average Employment: | 184 | 165 |
| Average Weekly Wage: | \$532 | \$930 |

Government (Federal, State, and Local)

| | | |
|----------------------|-------|-------|
| Average Employment: | 116 | 103 |
| Average Weekly Wage: | \$558 | \$711 |

Total, Private plus Government

| | | |
|----------------------|-------|-------|
| Average Employment: | 300 | 268 |
| Average Weekly Wage: | \$542 | \$846 |

New Durham Profile

Education and Child Care (NH Dept. of Education)

Schools' students attend: Grades K-12 are part of Governor Wentworth Regional (Brookfield, Effingham, Middleton, New Durham, Ossipee, Tuftonboro, Wolfeboro)

District: SAU 49

Career Technology Center(s): Lakes Region Technology Center (Wolfeboro) Region: 9

Educational Facilities: Elementary, Middle/Junior High, High School

Number of Schools: 1

Grade Levels: P K 1-6

Total Enrollment: 134

2020 NH Licensed Child Care Facilities (Bureau of Child Care Licensing):

Total Facilities: 1 Total Capacity: 37

Nearest Community/Technical College: Great Bay Community College, NHTI, Granite State College

Nearest Colleges or Universities: University of NH

| Largest Businesses Product/Service: | Employees | Established |
|--|------------------|--------------------|
| Town of New Durham Municipal services: | 48 | |
| New Durham School Education: | 19 | |
| State of New Hampshire Fish Hatchery: | 12 | |
| Johnson's Dairy Bar Restaurant: | | 2005 |

Driving distance to selected cities:

| | |
|--------------------|-----------|
| Manchester, NH: | 46 miles |
| Portland, ME: | 63 miles |
| Boston, MA: | 88 miles |
| New York City, NY: | 298 miles |
| Montreal, Quebec: | 259 miles |

Commuting to Work (ACS 2016-2020)

Workers 16 years and over

Percent of Working Residents (ACS 2016-2020)

Working in community of residence: 56.7%

New Durham Profile

| | | | |
|-----------------------------|--------------|------------------------------------|-------|
| Drove alone, car/truck/van: | 87.0% | Commuting to another NH community: | 35.7% |
| Carpooled, car/truck/van: | 9.6% | Commuting out-of-state: | 7.6% |
| Public transportation: | 0.0% | | |
| Walked: | 0.7% | | |
| Other Means: | 0.4% | | |
| Worked at home: | 2.3% | | |
| Mean Travel Time to Work | 37.4 minutes | | |

Recreation, Attractions, and Events:

Municipal Park- Jones Brook Wildlife Management Area

Golf Course- Lake Winnepesaukee Golf Course

Water bodies for boating, swimming, fishing etc. include Merrymeeting Lake, Merrymeeting River, March's Pond, Chalk Pond, Jones Pond, Coldrain Pond, Shaws Pond, Downings Pond, Club Pond.

Youth Organizations include Scouts, 4-H, and Fire Department Explorer Post.

Youth Sports Include T-Ball, baseball, soccer, football, basketball, skiing, etc.

There are snowmobile trails, bicycle trails, cross country skiing, and hiking trails.

Overnight or Day Camps include Birch Hill Summer Camp, Lion's Pride Camp and Camp Maranatha Inc.

Nearest Down Hill Ski Area is Gunstock (18.5 miles).

Government Information

UNITED STATES SENATORS:

Maggie Hassan (Democrat)
330 Hart Senate Office Building
Washington, DC 20510

Telephone: 202-224-3324
Web: www.hassan.senate.gov

Jean Shaheen (Democrat)
506 Hart Senate Office Building
Washington, DC 20510

Telephone: 202-224-2841
Web: www.shaheen.senate.gov

UNITED STATES REPRESENTATIVE (District 1)

Christopher Pappas (Democrat)
323 Cannon HOB
Washington, DC 20515

Telephone: 202-225-5456
Web: info@chrispappas.org

STATE GOVERNMENT EXECUTIVE BRANCH

GOVERNOR:

Chris Sununu (Republican)
State House
107 North Main Street
Concord, NH 03301

Telephone: 603-271-2121
Fax: 603-271-7640
Web: www.governor.nh.us

EXECUTIVE COUNCILOR

Joseph Kenney (Republican)
PO Box 201
Union NH 03887

Telephone: 603-271-3632
Cell: 603-581-8780
E-mail: joseph.d.kenney@nh.gov

LEGISLATIVE BRANCH

STATE SENATOR (District 6)

James Gray (Republican)
33 North State Street
Leg. Office Building Room 103A
Concord, NH 03301

Telephone: 603-271-3092
E-mail: james.gray@leg.state.nh.us

STATE REPRESENTATIVES (District 3 & 18)

Michael Harrington (Republican)
82 Garland Road
Strafford NH 03844

Telephone: 603-942-8691
E-mail: Michael.harrington@leg.state.nh.us

David Bickford (Republican)
183 Brackett Road
New Durham NH 03855

Telephone: 603-859-7899
E-mail:

STRAFFORD COUNTY GOVERNMENT
STRAFFORD COUNTY JUDICIAL BRANCH

STRAFFORD SUPERIOR COURT

William A. Grimes, Justice & Administration Building
259 County Farm Road, Suite 301
Dover, NH 03820

Clerk: Kimberly Myers
Telephone: 855-212-1234

7TH CIRCUIT COURT-PROBATE DEVISION

William A. Grimes, Justice & Administration Building
259 County Farm Road, Suite 203
Dove, NH 03820

Circuit Clerk: Cheryl Andrews
Telephone: 855-212-1234

ROCHESTER DISTRICT COURT

76 North Main Street
Rochester, NH 03867-1905

Circuit Clerk: Cheryl Andrews
Telephone: 855-212-1234

STRAFFORD COUNTY COMMISSIONERS

Geroge Maglaras, Chair & Robert J. Watson, Vice Chair, Deanna Rollo
259 County Farm Road, Suite 204
Dover, NH 03820

Telephone: 603-742-1458

STRAFFORD COUNTY ATTORNEY

Thomas P. Velardi
Strafford County Attorney's Office
259 County Farm Road, Suite 204
Dover, NH 03820

Telephone: 603-749-2808

STRAFFORD COUNTY TREASURER

Pamela J. Arnold
259 County Farm Road, Suite 204
Dover, NH 03820

Telephone: 603-742-1458

STRAFFORD COUNTY REGISTER OF DEEDS

Catherine A. Berube
259 County Farm Road, Suite 202
Dover, NH 03820

Telephone: 603-742-1741
Website: www.nhdeeds.org

STRAFFORD COUNTY REGISTER OF PROBATE

Jan Nedelka
259 County Farm Road, Suite 203
Dover, NH 03820

Telephone: 603-742-1741

STRAFFORD COUNTY SHERIFF

Mark Brave
259 County Farm Road, Suite 105
Dover, NH 03820

Telephone: 603-742-4960

Current Town Officers and Officials

December 31, 2022

Selectmen:

| | |
|---------------------------|------|
| Marc DeCoff-Chair | 2025 |
| Rudy Rossiello (resigned) | 2023 |
| Dorothy Veisel | 2024 |
| Ron Uyeno (appointed) | 2023 |

Town Administrator:

Nicole Zoltko

Auditors:

Roberts & Greene PLLC.

Assessor:

Josephine Belville Assessor – (Whitney Consulting Group LLC)

Budget Committee:

| | | | |
|-----------------------------------|------|----------------|------|
| Theresa Jarvis, Chair | 2023 | David Swenson | 2023 |
| Dorothy Veisel, Select Board Rep. | 2023 | David Bickford | 2025 |
| David Wessell | 2023 | Ellen Phillips | 2025 |
| Kelly Bisson CCVD Rep. | | Kenneth Fanjoy | 2024 |

Building Inspector/ Code Enforcement:

| | |
|---------------|------------------------------------|
| Scott LaCroix | Celeste Chasse, Deputy Bldg. Insp. |
|---------------|------------------------------------|

Capital Improvement Plan Committee:

| | |
|---|-------------------------|
| Scott Drummey, Chair, Planning Board Rep. | Thomas Baker, Secretary |
| Mark McFadden, Vice Chair | |
| Ellen Phillips, Budget Committee Rep. | |

John C. Shirley Cemetery Trustees:

| | | | |
|---------------|------|------------------|------|
| Doug Gilman | 2024 | Freeman Goodrich | 2023 |
| Kelli Kostick | 2025 | | |

Conservation Commission:

| | | | |
|----------------------------|------|------------------|------|
| Ron Gehl, Chair | 2023 | Mark Sullivan | 2025 |
| Curtis Richard, Vice Chair | 2023 | Heather Freeman | 2025 |
| Victor Pikarski | 2024 | Robert Craycraft | 2025 |

Current Town Officers and Officials

December 31, 2022

William Malay 2025

Copple Crown Village District:

| | | | |
|--------------------------------|------|-------------------------|------|
| Kelly Bisson, Commissioner | 2025 | Bria Seay, Commissioner | 2024 |
| Zachary Paquette, Commissioner | 2023 | | |

Emergency Management:

Ty Tyler

Ethics Committee:

| | |
|---------------------------|--------------------|
| Ellen Phillips, Secretary | John Laurie, Chair |
| Judith Wessell | |

Finance Office:

Kathleen Blaney-Current
Sierra Pawnell-Assistant
Anina Soucy-(Former)

Fire Department:

| | |
|-----------------------------|-------------------------------|
| Peter Varney, Fire Chief | Sean Edeman, EMT |
| Kevin Ruel, Assistant Chief | David Silbernagel, Lieutenant |
| David Stuart, Deputy Chief | Vicky Hersom, EMT |
| Michael Varney, Captain | Chris Waite, Firefighter2/EMT |
| Marc Behr, Captain | Stephen Burrows, Paramedic |
| Neal Burns, Lieutenant | Kevin Johnson |
| Ty Tyler | Michael Combra, Firefighter1 |
| Jenn Thompson | Ethan Fulk |
| Marc Decoff, Firefighter 1 | Mark Taylor, EMT |
| Cameron Drew | Justin Edmonston |
| | Jeremy Vivensi |

Health Officer:

Scott Lacroix

Current Town Officers and Officials

December 31, 2022

Highway Department:

| | |
|--|--|
| Will Cardinal-DPW Manager/Road Agent Current | Eric Elliot |
| Don Vachon, DPW Manager/Road Agent-Retired | Peter Masse |
| Randy Genest-Supervisor | Jagger Bernier |
| Judy Purington- Administrative Assistant | David Bennett (former) |
| Meghan Bickford | Pam Ward, Administrative Assistant-Retired |
| Paul Nixon | |

Highway Safety Committee:

| | |
|--------------------------------------|----------------------------|
| Will Cardinal-DPW Manager/Road Agent | Shawn Bernier-Police Chief |
|--------------------------------------|----------------------------|

Inspectors of Elections:

| | | | |
|-------------------|------|----------------|------|
| Bria Seay | 2023 | Mark McFadden | 2023 |
| Heather Freeman | 2023 | Thomas Baker | 2023 |
| Andrea Guba | 2023 | Cathy Orlowicz | 2023 |
| Julie Stengele | 2023 | Mary Poston | 2023 |
| Heather Jesecki | 2023 | Susan DeRoy | 2023 |
| Celeste Chasse | 2023 | Steve Bernard | 2023 |
| Cheryl Cullimore | 2023 | Rich Leonard | 2023 |
| Theresa Jarvis | 2023 | Julie Stengele | 2023 |
| Margery Butler | 2023 | | |
| Angela Pruitt | 2023 | | |
| Elaine Laurie | 2023 | | |
| Jennifer Thompson | 2023 | | |
| Wendi Zimmerman | 2023 | | |

Joint Loss Management Committee:

| | |
|---------------------|---------------|
| Scott LaCroix-Chair | Celest Chasse |
| Kevin Ruel | Peter Varney |
| Kathleen Blaney | Alicia Housel |
| Robin McClain | |

Land Use Administrative Assistant:

Robin McClain

Library:

| | |
|-------------------------------------|---|
| Caitlin Frost, Director | Lisa Nicol, Library Assistant |
| Shirley Cummings, Library Assistant | Donna Swett, Library Substitute |
| Sheryl Bansfield, Library Assistant | Michelle Pyrich, Children's Library Assistant |

Current Town Officers and Officials

December 31, 2022

Library Trustees:

| | | | |
|----------------------------|------|---------------------|------|
| William Meyer, Chair | 2024 | John Michaud | 2025 |
| Richard Leonard, Treasurer | 2023 | Rachel Lamontagne | 2023 |
| | | Patrice Mithcell | 2025 |
| | | Lee Newman (former) | |

1772 Meetinghouse Restoration Committee:

| | |
|------------------------|--------------------------|
| Ellen Phillips | Clayton Randall |
| Bob Bickford | Robin Bickford |
| Jon Mouradian (former) | Heather Freeman (former) |
| | Cathy Allen (former) |

New Durham Water Quality Committee:

| | |
|--------------------|---------------|
| Fred Quimby, Chair | William Meyer |
| Penny Meyer | Mike Gelinas |
| Casey Buell | Keith Barnard |
| Maureen Knepp | |

Moderator:

| | |
|----------------|------|
| Linda Callaway | 2024 |
|----------------|------|

Recreation Department:

Celeste Chasse, Director
Georgianna Nason

Parks & Recreation Commission:

| | | | |
|-----------------------------|------|-------------------|------|
| Dorothy Veisel, Chair | 2024 | Darlene Demerritt | 2024 |
| Mark D'Entremont, Secretary | 2023 | Carol Allen | 2023 |
| Cindy McDade | 2024 | Chad Chase | 2024 |
| Nick Marks | 2025 | | |

Current Town Officers and Officials

December 31, 2022

Planning Board:

| | | | |
|------------------------------|------|-------------------------------|------|
| Jeffrey Allard, Chair | 2024 | David Bickford | 2023 |
| Robert Craycraft, Vice Chair | 2023 | Marc DeCoff, Select Board Rep | |
| Scott Drummy | 2025 | | |

Police Department:

| | |
|--------------------------------------|---|
| Shawn C. Bernier, Chief | Justin Seckendorf, Part-Time Officer |
| Reginald Meattey, Lieutenant | Amy Arsenault, Administrative Assistant |
| Brian Crockwell, Full-Time Officer | Thomas McNulty (former) |
| Steven Wells, Full-Time Officer | David Stephens (former) |
| Austin Valladares, Part-time Officer | |

Solid Waste Facilities:

| | |
|---------------------------|-----------------------|
| John Trombetta-Supervisor | Edward (EJ) Malone |
| Ron Adjutant | Jason Genest (former) |

Supervisors of the Checklist:

| | | | |
|----------------|------|------------------|------|
| Patricia Grant | 2028 | Christopher Baca | 2023 |
| Maureen Knepp | 2023 | | |

Tax Collector:

Janelle Guarino-Current
 Kathleen Blaney-(former)
 Alicia House-Deputy

Town Clerk:

| | |
|---------------------------|------|
| Alicia Housel | 2025 |
| Janelle Guarino-Assistant | |

Town Historian:

| | |
|--------------------|-----------------------------|
| Catherine Orlowicz | Cheryl Cullimore, Associate |
|--------------------|-----------------------------|

Treasurer:

| | |
|-------------------------|------|
| Heidi Duford | 2025 |
| Vickie Blackden, Deputy | |

Current Town Officers and Officials

December 31, 2022

Trustee of Trust Funds:

| | | | |
|----------------|------|--------------------------|------|
| David Allyn | 2025 | Angela Pruitt, Treasurer | 2023 |
| David Bickford | 2024 | | |

Welfare:

Kathleen Blaney

Zechariah Boodey Farmstead

Committee:

Cathy Orlowicz, Chair

Tatiana Michelizza

Crissa Evans

Catherine Murzyn

Cheryl Cullimore
Frances "Fran" Frye
Scott Drummey

Zoning Board of Adjustment:

Terry Jarvis, Chair 2023

Wendy Anderson, Vice-Chair 2025

David Bickford 2024

Linda Callaway, Member 2025

Board of Selectmen – 2022 Annual Report

I would like to start by thanking all town employees, committee members, and volunteers in New Durham. Without their efforts the town would not be what it is today. As taxpayers look around the town, please say thank you to the many volunteers. It is the volunteers that help the town achieve much without the added cost.

Following the March election, two new members joined the Selectboard, Marc DeCoff and Rudy. The board would like to thank former Chair Swenson and interim member Ron Uyeno for their service on the board of selectmen. In November, Selectboard Vice Chair Rudy Rosiello step down from the Board. The board would also like to thank Vice Chair, Rosiello for his service to the board. The Selectboard vacancy was posted to filled under State RSA 652 and 669. We reviewed and interviewed 5 qualified applicants for this position and after careful consideration decided to to appoint Ron Uyeno for the interim position.

As a board we followed through with the 319 Project at Merrymeeting Lake. In 2022 we received a grant of approximately \$96,000 for a project to improve the sediment runoff into the lake. It was placed on hold last year, after much discussion about the project and knowing it was going to cost the town more money than the grant provides, we voted to proceed. The board felt Merrymeeting Lake is too much of an asset to not move forward with the project and complete it. The Department of Public Works section of the Annual Town Report has a picture of the many individuals involved with this project.

The Selectboard followed through with the pay scale increases established by the previous board for the employees of New Durham and did this without going over the Personnel Administration line of the operational budget. We reviewed the Building Inspector/ Code Enforcement Officer position and decided to make the position full time, after careful consideration of the need and demand. There continues to be a substantial amount of work that the Planning Board and Zoning Board of Adjustments require for a Building Inspector/Code Enforcement Officer as well as regular reviews of building plans and enforcement which makes the need for that position to be full time to better serve the taxpayers.

We received funding from the State of N.H. for roads and equipment in the amount of \$96,666.88. The board used the funds to buy a new highway truck that needed replacement at no cost to the taxpayer. There are ARPA funds received by the prior board, we are still reviewing how to best use these funds for the taxpayer's benefit.

The prior Selectboard had a facilities study completed in 2021 of the towns buildings and needs for infrastructure updates. One of the facilities with the most critical needs was the Fire Station. The need for an updated Fire Station has been discussed and undergone many committees and plans since 2003 and the cost keeps going up. In addition, the Capital Improvement Committee has recommended for multiple years the need for a Public Safety Facility and has documented the need in their reports. Due to the vast amount of information brought forward, the current Select Board pursued options to build a Public Safety Facility as a combined Fire and Police Facility including the potential to add a Bond to the Town Warrant for the 2023 Town Election. The total project was estimated at approximately \$8.5 million dollars to either have the building on the existing site or possibly to another site. During the Bond Hearing, the public spoke and asked questions. In the end, the board decided that more

information to the public would be necessary and that such a large expense for the taxpayers would not be favorable at this time. The Select Board voted not to add the Public Safety Facility to the 2023 Town Meeting Ballot but will continue the process into the coming year.

As we look to the future the Selectboard along with the Planning Board will need to look at updating the "Opportunities for Excellence 2025" which is the master plan for the Town of New Durham. We will need to see how we can bring future opportunities to the town that will fit into what the taxpayers value as services. This will need to be a balanced approach with reasonable business growth that will add value to the town and the tax base.

This year the town started with a tight budget as we saw fuel costs increase along with an 8% to 10% inflation increase to several other items. Some of the things we wanted to accomplish this year could not happen as we had to manage the budget to not overspend. The taxpayers will see the Budget Committee and Select Board asking for an increase in funds this year to cover payroll as we try to retain and recruit qualified individuals along with staffing for the fire department. As in the past, one of the biggest costs to the town is staffing. The board feels we need to keep on the path of the pay scale created by the last board. So as a board we will need to look at what services we can enhance and maybe what services can be reduced for the taxpayer.

So, in closing the Board of Selectmen would like to thank all the residents and taxpayers of the Town of New Durham. We all look forward to serving the town moving forward in 2023. As a Board we are excited about the future of the town. The board would again like to encourage people to get involved in any part of the town. It has been a great honor to serve the residents of New Durham.

Respectfully submitted,

Marc N. DeCoff, Chair

Dot Veisel, Vice Chair

Ron Uyeno, Selectman

TOWN ADMINISTRATOR REPORT

As I reflect on 2022, I am incredibly thankful for and proud of our many departments, boards, committees and volunteers that contributed to New Durham's daily accomplishments and continued improvements. Town employees and officials have worked collaboratively to address community needs, developed fiscal reporting processes and developed and updated policies to improve operations and increase transparency to the public. Town employees have also established innovative solutions to address inflationary factors that were out of their control. They were able to do this through teamwork within their respective departments, but also by working collaboratively with other departments, other towns, and through regional and state-wide networking.

During the last year, the staff of New Durham have taken several steps in developing their professional skills. Every employee had access to training and learning opportunities this year due to our renewed partnerships with agencies such as Strafford Regional Planning Commission, PRIMEX, New Hampshire Municipal Association and more. A contract with a new IT company also led to improved cyber security, including educational experiences for staff, at no additional cost to taxpayers. Employees gained experience and knowledge through virtual and in person training opportunities. After the Nationwide experience of mass resignation, we began to see a pattern that indicates we are stabilizing employee retention after March 2022. From December 2021 to December 2022, two employees received scholarships to educational classes/events and ten internal employee promotions occurred, giving employees the opportunity to see career growth potential, here in New Durham.

The Advisory Capital Improvement Committee continues to highlight space needs concerns, aging infrastructure and the challenges associated with inflation in their 2022 Report, which can be found on the Town Website. The Select Board acknowledged these important items needed to be addressed and concluded that by not addressing these issues in previous years has caused even greater challenges and possible greater Tax Impact in the future. As you will see in the 2023 Warrant Articles, the Select Board made attempts at consolidating Capital Reserve Funds and Expendable Trust Funds (CRF's/ETF's) as well as utilizing the Unassigned Fund Balance (UFB) to assist in reducing the Tax Impact on the community. There will continue to be the balance of ensuring services and facilities are able to meet public and staff needs (as well as safety) while also being cognizant of the Tax Impact.

It was also a successful grant year for the Town of New Durham with approximately \$380,000 granted for projects for the Police Department, Parks & Recreation, Planning & Building, and the Town Library. Additional funds were made available to Towns from the State due to a surplus in State revenue. These funds were accepted by the Select Board for future bridge repairs, Highway Streets & Equipment, and the second half of State and Local Fiscal Recovery Funds. In addition, the Select Board implemented a process to review donations received by the Zachariah Boodey Farmstead Committee and the 1772 Meetinghouse Restoration Committee. Not only were funds raised through donations for their respective charitable projects, but they also received offers of in-kind services and volunteerism that continue to move these projects forward.

Volunteerism and civic engagement were also at the forefront this year. In March 2022, the Moderator and Town Clerk noted that they struggled to find enough people to help with the Town Election. That

rapidly improved by the fall elections where they had a surplus of volunteers which gave Town Officials the opportunity to provide breaks for the workers, improved process flow, and had substantial voter turnout for all of 2022. Volunteers have also stepped forward to help with Town Beautification and Improvement projects. The following are just a few of the projects that we received help with this year:

- Septic Project Development
- Coaches for Athletic Activities
- Arranging the Town Hall Basement
- Installing new Playground Equipment
- Organizing Historic Records and Town Records
- Tending to the Town Hall Monuments and Gardens
- Tree and Brush Removal at the Recreation Ball Fields
- Donating Technical Skills, Labor, and Equipment for the 319 Project
- Community events such as Winter Carnival, New Durham Day, 260th Celebrations, Holiday Activities, etc.

On behalf of the staff of New Durham, I'd like to extend a "thank you" to all the volunteers that have assisted the Town this year. Volunteerism and Civic engagement are at the core of a community. As I have said before, *"The strength of New Durham is found in its community, through neighbors helping neighbors and residents supporting local businesses to employees and committees stepping up to new challenges and reaching for new opportunities."* If you are interested in volunteering, please contact the department or the chair of the committee that you wish to assist or contact myself to be added to a volunteer interest list.

In addition to our Volunteers, I want to thank all the Town Employees. They have worked exceptionally hard this year as they've adapted to ever changing circumstances, have worked to exceed expectations, and have maintained quality services in the community, *for the community*.

I commend the Department of Public Works (DPW) for improving road quality management practices, establishing an equipment maintenance plan and for working with volunteers and engineers for the 319 Road Grant Project that took place on South Shore Road. It was impressive to see the team accomplish this project ahead of schedule and with superior quality work. I also want to highlight the Solid Waste Facility Team of the DPW for their work in improving areas of safety for residents at the facility and for increasing signage to better guide and support the residents.

I applaud the Fire and Police Departments for working together on the Public Safety Facility Project. While there's still work to be done before getting this project on the ballot, I value the efforts both Chiefs brought to the public and the boards. They focused on transparency of information, addressing the safety needs of their employees and established a team approach with the support of an Architect, General Contracting Company, Bond Services and Legal Counsel.

The Town Clerk had her first year in her elected position and has done a wonderful job supporting residents and staff. With the support of the Tax Collector, they established additional customer service hours of 8am-4pm Monday through Thursday and on the last Thursday of the month from 8am- 6:30pm.

These two departments also continue to take online payments that can be accessed through the Town's website at your convenience, as well as a drop box outside of Town Hall. During the summer of 2022 the Tax Collector was promoted to Finance Manager and shortly after that, the new (but experienced) Tax Collector started. She has picked up the processes quickly and is doing an excellent job.

As mentioned, the Town promoted the Tax Collector to the Finance Manager position. During the last six months, she has worked with her part-time Finance Assistant to streamline A/P processes, improve policies for the Finance Department, established a professional relationship with the Auditors to address past concerns and has worked closely with the Official Budget Committee, and the Select Board in reviewing the yearly budgets and providing regular updates throughout the year. I want to thank the Finance Department for their efforts to make continuous improvement to the department and to the processes that we all follow.

Recreation Commission, the Recreation Department, the Library Trustees, and the Town Library continued their collaborative efforts into 2022 and have established even more partnerships with other communities. They also secured grant opportunities and increased participation in many program areas. The Recreation Department also worked with volunteers to complete brush removal at the Ball Fields and installed the new grant awarded playground equipment. The Town Library has also secured additional grant funding and more than doubled most of their previous years' circulation and attendance. Both Departments are "full steam ahead" and I cannot wait to see what 2023 brings for them.

Growth continued in New Durham and the Building Inspector/Code Enforcement Officer (BI/CEO) was promoted to full time to begin to meet the public's needs. The BI/CEO, along with the Land Use assistant continued to be incredibly helpful in supporting residents and businesses in navigating Zoning Ordinances, and State requirements. In addition, the Technical Review Committee (TRC) worked with department heads, residents, and businesses to develop two surveys that asked what residents want to see in their community. The Surveys were distributed during both fall elections and garnished more than 130 responses. This tool will be helpful for the TRC, the grant funded Housing Navigator and other boards and committees as we begin to look at the Town's Master Plan and Economic Development.

The Town of New Durham was awarded a grant that establishes a position called the Housing Navigator. This grant is a partnership between the Town of Farmington, Strafford Regional Planning Commission, and the Town of New Durham. This position is for two years and is fully funded by the State of New Hampshire's InvestNH initiative. More information about the Housing Navigator will be available in February 2023. I encourage you to reach out to me in the new year to learn more about this fantastic opportunity for New Durham.

In closing, I would like to thank the Select Board members and other Board and Committee members for their efforts towards continuous improvements this year. Together, we were able to implement changes that better support the community and the employees. When I wrote my annual report last year, I had just scratched the surface at what makes New Durham a great community to live and work in. This year, I've seen such a wonderful amount of civic engagement and volunteerism, which has helped us to beautify New Durham, establish improved organization and ready us for the future.

The future is bright in New Durham, even when change is hard. We've had the opportunity to hear from more residents and business owners this year, and I want you to know we are listening. We hear your challenges and every day we are working at addressing your concerns. I thank you for being open with the employees and myself, for sharing with us your dreams for this community and for trusting in us to get the job done. From the parents who want to see their children grow into the community, to the businesses that want to keep their doors wide open, and to the residents who want to grow old in their homes; I encourage you to keep speaking up and stepping forward. The only way we can overcome challenges is to do it together.

Please never hesitate to contact me as I am here to support, listen and take action. Thank you for your unwavering support this year.

Sincerely,

Nicole Zoltko, CPM-HR
Town Administrator
New Durham, New Hampshire
P.O. Box 207, 4 Main Street
New Durham, NH 03855
Office: 603-859-2091- Ext 2003
Fax: 603-859-6644
Email: ndadmin@newdurhamnh.us

Town of New Durham, New Hampshire



Warrant & Budget 2023



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The inhabitants of the Town of New Durham in the County of Strafford in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the Annual Town Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session)

Date: February 4, 2023 at 3:00 PM
Snow Date: February 8, 2023 at 6:00 PM
Location: New Durham School Gymnasium
Details: 7 Old Bay Road, New Durham, NH

Second Session of Annual Meeting (Official Ballot Voting)

Date: March 14, 2023
Time: 8:00 AM- 7:00 PM
Location: New Durham School Gymnasium
Details: 7 Old Bay Road, New Durham, NH

To The Residents of New Durham:

In 2014 the Town of New Durham voted to convert from the traditional Town Meeting form of government to the process described in RSA 40:13 commonly known as "SB2". As part of the SB2 process, there are two separate and distinct events that must occur. The first event is Session #1 (the Deliberative Session) in which the voters are presented the Articles on the Warrant as proposed by the Board of Selectmen, the Budget Committee, Planning Board, and / or by petition. The Deliberative Session is led by the Town Moderator similar to the traditional Town Meeting format. Following verbal discussion on these Warrant Articles, the attending voters at the Deliberative Session may formulate motion(s) to make changes as allowed by law to the Warrant Articles. Any legally proposed changes to the Warrant Articles, within defined New Hampshire state SB2 regulations, are then voted at the Deliberative Session. The Deliberative Session is essentially the same as the traditional Town Meeting except that there is no final vote at the Deliberative Session.

The Deliberative Session for the Town of New Durham was Saturday, February 04, 2023 at 3:00 p.m. at the New Durham Elementary School. The Deliberative Session will be recorded and made available on the New Durham website at www.newdurhamnh.us If you require technical assistance, please email ndassistant@newdurhamnh.us

For the Town of New Durham, Official Ballot Voting is on Tuesday, March 14, 2023 and the polls are open from 8:00 a.m. to 7:00 p.m. Absentee ballots can be submitted for this process. Please contact the Town Clerk in advance at ndclerk@newdurhamnh.us or at (603) 859-2091 for more information on absentee ballots, the election, or voter registration information.

Second Session of the Annual Meeting (Official Ballot Voting) is the final action and decision by the voters on the budget and the various Warrant Articles. Voters in New Durham will have the opportunity to cast votes on all Warrant Articles as amended and finalized after the Deliberative Session. This voting will be done within the privacy of the voting booth.

We recognize that some of the Warrant Articles use lengthy legal language which is required by law and/or the New Hampshire Department of Revenue. This language may, at times, be confusing. To help



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voters have a clearer understanding of each topic we have prepared this Voter Guide. This Voter Guide supplements the Annual Town Report but does not replace that important information. This Voter Guide has been prepared to convey the actions to be considered and developed to provide additional detail to each of the Warrant Articles. For more details on the Budget Committee Presented Operational Budget, please visit the New Durham Website at www.newdurhamnh.us/budget-committee

Within this Voter Guide you will find estimated tax impact information for Articles that have financial or tax impact factors. Where there may be a tax impact the estimated tax impact information will also be listed on the ballot. We have provided it in this document to give voters an idea of the respective Warrant Article impact on their tax rate should the voters approve the respective Warrant Article. However, it should be noted that the tax rate indicated in this Voter Guide may not be the final tax rate for 2023 as the Town has additional revenue sources that also offset the tax rate. These include such revenues to the Town as motor vehicle registration, permits, and fees. These additional revenues may make the Town's tax rate lower than shown in this Voter Guide. The tax rate impact shown in this Voter Guide is an estimate based on current information at the time of the printing of this Voter Guide using information and revenue projections that are available at that time. The actual tax rate is calculated by the New Hampshire Department of Revenue Administration (DRA) and it is not set until around October or November of the fiscal year using actual data available at that time.

We urge you to consider the various issues presented in these Warrant Articles for your decision as well as those positions which will be elected within the Town by your vote. Important decisions regarding type and level of service along with the future direction for the Town will be made by you at the polls. The Board of Selectmen, Budget Committee, and other Town officials and employees want to thank you for your ongoing support in maintaining and improving the quality and level of Town services offered. We appreciate your interest in making informed decisions on these important Town issues and look forward to your participation in this process.

Should you have any questions regarding your town government after reviewing these documents, please contact the Town Administrator, Nicole Zoltko at (603) 859-2091 or by email at ndadmin@newdurhamnh.us



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Article 01 Election of Officers

To choose all necessary town officers for the ensuing year:

Number of Positions Office Term of Office

| | |
|--|--|
| 1 Selectman 3 Years | Robert Kroepel Rudy Rosiello David Swenson |
| 2 Budget Committee 3 Years | Janis Anthes Susan DeRoy Theresa Jarvis |
| 1 Budget Committee 1 Year | Ken Ross-Raymond |
| 1 John C. Shirley Cemetery Trustee 3 Years | Write In |
| 1 Library Trustee 3 Years | Thomas Swett Rachel Lamontagne |
| 1 Library Trustee 1 Year | Marilee DeCoff |
| 2 Planning Board 3 Years | Anne Ross-Raymond Robert Craycraft |
| 1 Trustee of the Trust Funds 3 Years | Angela Pruitt |
| 2 Zoning Board of Adjustment 3 Years | Bill Meyer Theresa Jarvis |
| 1 Supervisor of the Checklist 2 Years | Christohper Baca |
| 1 Supervisor of the Checklist 1 Year | Angela Pruitt Maureen Knepp |

Explanation of Article 02

This year, the Planning Board applied for and received a Grant to assist in updating several sections of the Zoning Ordinance. This Amendment concerning Accessory Dwelling Units was one of them. The result is a better organized and more coherent Article that also better protects the Shorefront Conservation District from over-development while allowing Accessory Dwelling Units to be built in most areas of Town with only a building permit.

Article 02 Zoning Amendment

Are you in favor of Amendment #1 as proposed by the New Durham Planning Board for the New Durham Zoning Ordinance as follows: Amend Article VI.L., Accessory Dwelling Units (ADUs) to allow ADUs by right in all districts except the Shoreland Conservation District, where attached ADUs with at least one off street parking space per ADU bedroom and a limit of four total bedrooms for nonconforming lots are permitted by conditional use permit; to limit ADUs to one per lot; to limit the gross living area of all ADUs to 1,000 square feet, unless the primary dwelling is less than 1,000 square feet, in which case the ADU may have no more than 750 square feet; to require attached ADUs to have an interior door and common wall between the primary dwelling unit and the ADU; to require one driveway for both the primary dwelling unit and the ADU; and to allow detached ADUs only on lots with at least 150% of the required lot area.

Majority Vote Required

The Planning Board recommends this article by a 4 to 0 vote.

Yes _____ No _____



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Explanation of Article 3

This Amendment concerns the other Articles on the Zoning Ordinance that were updated with the Grant the Planning Board received this past year. The Wetland Conservation Overlay District and the Water Quality Protection Overlay District concern similar regions of Town and aim to protect wetlands and water bodies. We decided to rewrite both Articles and combine them into one NEW Article. Duplication was removed and clarity was added to make the new Article easier to understand and be used by property owners and developers.

Article 03 Zoning amendment

Are you in favor of Amendment #2 as proposed by the New Durham Planning Board for the New Durham Zoning Ordinance as follows: Delete Article XIII, Wetland Conservation Overlay District and Article XV, Water Quality Protection Overlay District and adopt instead a new Article XIII entitled Water Quality Protection Overlay District, to streamline and clarify various requirements? The boundaries of the WCOD are defined as the upland area within the buffers and setbacks of various types of water bodies and wetlands and are shown on the New Durham Soils Map 2022 on file in the Land Use Office. Permitted uses within the WCOD include, but are not limited to, various recreation trails and paths, accessory structures of less than 150 square feet, installation of utilities, forestry management, and agriculture. Uses permitted by conditional use permit include access roads and driveways, accessory structures, and outdoor recreational facilities that do not require structures. All other uses are prohibited.

Majority Vote Required

The Planning Board recommends this article by a 4 to 0 vote.

Yes _____ No _____

Explanation of Article 4

This Amendment to the Zoning Ordinance was needed because the Table used by soil scientists to determine soil based lot sizing had become out of date and needed to be revised. The Planning Board hired a soil scientist to revise the soil data in the Appendix of the Zoning Ordinance and update the language throughout the Zoning Ordinance accordingly. A new science-based Soils Map was also made that outlines soil types all across New Durham. No new restrictions were added to the Ordinance.

Article 04 Zoning Amendment

Are you in favor of adoption of Amendment #3 as proposed by the New Durham Planning Board for the New Durham Zoning Ordinance as follows: Amend the New Durham Zoning Ordinance to update soil types? The Soil type table in the current Zoning Ordinance describes several soil types that have become obsolete. The soil tables in Appendix A will be updated, and several changes in verbiage throughout the ordinance are made necessary by the recommended changes to soil types. These changes will not alter ordinance regulations or change lot size requirements for the creation of new lots or subdivisions.

Majority Vote Required

The Planning Board recommends this article by a 5 to 0 vote.

Yes _____ No _____



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Article 05 Petitioned Zoning Amendment

Are you in favor of repealing Article XIV Section G SPECIAL EXCEPTIONS of the New Durham Zoning Ordinances? G. SPECIAL EXCEPTIONS Deviations from the requirements of this Article may be permitted by Special Exception. Such a Special Exception is required in addition to any other relief which may be required herein, such as a Conditional Use Permit. Special Exceptions granted under this Article for one or two family homes shall be exempt from the requirements of Article VII. Other uses listed in Table 4. In Article VII must comply with the requirements of Article VII. The Zoning Board of Adjustment shall grant a Special Exception if all of the following requirements are met: 1. The proposed use must otherwise be allowed in this Shorefront Conservation Overlay District. 2. The proposed use will not reduce water quality in the adjacent water body measured by methods such as increased storm water run off and increased phosphorus and nitrogen runoff. 3 The structure is proposed to be moved as far back from the reference line as possible. 4. Property values in the district will not be reduced. 5. The use will not place excessive or undue burden on Town services and facilities. 6. The proposed use or structure is consistent with the spirit of this Article as described in paragraph XIV.A. 1 above.

The Planning Board recommends this article by a 4 to 0 vote.

Yes _____ No _____

Explanation of Article 6

This Article provides appropriations for the total operating budget for the Town of New Durham in the 2023 Fiscal Year. It does not include appropriations for Special Warrant Articles, Capital Reserve Funds, Expendable Trust Funds, or the Road Program (RSMS) often understood to be paving, pavement repair, culvert repair / replacement, etc. This narrative provides details and explanations where significant variances occur between the 2023 and 2022 Town Operating Budgets. The Estimated Tax Rate Impact shown in the Warrant wording is the estimated tax rate after projected non-property tax revenues are deducted from the proposed 2023 total operating budget.

New Durham Select Board has estimated non-property tax revenues such as motor vehicle registration, various permits and licenses, etc. which are used to partially offset the Town's property tax rate. The tax rate shown is not the final tax rate for 2023 as the actual tax rate will be set by the NH Department of Revenue Administration (DRA) in late 2023. This DRA set rate would additionally include any Special Warrant Articles that are passed from the 2023 Warrant. The new DRA rate will be used for the 2nd Tax billing for 2023 and the 1st Tax billing in 2024.

The tax rate setting done in October / November each year is done in conjunction with the Select Board and with New Hampshire Department of Revenue Administration (DRA) defining that final new rate. At that time the Select Board reviews actual revenues collected during 2023 and the current Town's Unassigned Fund Balance (UFB) amount. The Select Board may apply a portion of the UFB to lower the Town's tax rate by using the Town's fund balance guidelines recommended by DRA to retain sufficient reserves to operate Town services. The Select Board can also use UFB for Warrant Articles, as you will see in this guide, to help offset Tax Impact.

The 2023 Town Operating Budget as proposed by the Budget Committee \$3,991,499 is higher than the 2022 voter approved Town Operating Budget by \$439,349. The 2023 Default Operating Budget of \$3,821,901 is higher than the 2022 approved Town Operating Budget by \$269,751. A Default budget is defined as "the amount of the same appropriations contained in the operating budget authorized for the previous year (2022), reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget."



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The 2023 Default Budget changes from the 2022 approved budget are due to required increases in 2023 from wage adjustments, adjustments in services, other obligations and / or contracted Town obligations for 2023. The major contributors to the difference between the 2022 approved Operating Budget and the 2023 Operational Budget are:

- Inflationary costs associated with fuel, electricity, paving, and supply cost increases.
- Wage adjustments and other contracted obligations.
- Increase in Health Insurance, FICA, Medicare, and Social Security costs.
- Increases in Account 4240 for the addition of a full-time Building Inspector/Code Enforcement Office due to increase service demand. However, this change has decreased our anticipated legal fees in 2023 by \$5,000 and has added services and expertise to the residents and boards.
- Higher Solid Waste costs due to new contract increases in hauling expenses and higher usage as well as increase in required Landfill Monitoring.
- Increase in Federal Milage Reimbursement Rate and Postage Rates
- Increased for Welfare for electrical assistance.
- Additional of compensation in Fire Department to assist in providing increased public service to include shift coverage five days a week for 10-hour days for 2 people.

Article 06 Operating Budget

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the Selectmen, for the purposes set forth therein, totaling \$3,991,499. Should this article be defeated, the default budget shall be \$3,821,901, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the governing body may hold a special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget.
 (Majority Vote Required)

[Note: Operating Budget & Default Budget includes the Library Budget]
 Estimated Tax Rate Impact- 2023 Proposed Budget: \$4.79 per \$1,000 assessed valuation.
 Estimated Tax Rate Impact- 2023 Default Budget: \$4.52 per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3-0 vote.
 The Budget Committee recommends this article by a 5-2 vote.

Yes _____ No _____



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Explanation of Article 07

Road Program (RSMS) funds are used for paving and pavement related repair. This Article would raise and appropriate an anticipated tax amount of \$167,588 and combine that with \$131,000 to come from the Town's Unassigned Fund Balance (UFB) and an anticipated amount of \$101,412 from the Highway Block Grant, for a total of \$400,000 for planned paving, culvert, and pavement related repairs. Some of the anticipated work to be completed includes culvert replacement and paving on half of Ham Road. The 2023 projects are dependent upon approval of this Warrant Article, project pricing, and bid results. This project is subject to change based on road conditions and other factors during 2023. These Road Program costs exceed other areas of Town operational tax rate impacts, excluding the total operating budget, but it is also one of the most important responsibilities of the Town. Road improvements and maintenance contributes to public safety, convenience, and other important factors for our residents and visitors.

A "Yes" vote would allow the Town of New Durham to continue road construction and maintenance of the roads within the Town at the voted amount in this Article.

A "No" vote could cause continued degradation of the various roads within the town.

Article 07 RSMS

To see if the Town will vote to raise and appropriate the sum of \$400,000 for the purposes of a Road Program said appropriation will be offset by an anticipated \$101,412 from the Highway block grant; \$131,000 from unassigned fund balance and the remainder to come from general taxation.
 (Majority Vote Required)

Estimated 2023 Tax Rate Impact: \$0.27cents per \$1000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.
 The Budget Committee recommends this article by a 7 to 0 vote.

Yes _____ No _____

Explanation of Articles 08, 09, 10, 11, & 12:

The Solid Waste Equipment CRF is primarily used for purchasing equipment only at the Transfer Station/Solid Waste Facility. The Highway Equipment Purchase CRF was established to purchase only Highway equipment. However, both CRF's were approved by the voters prior to a change in 2016 where the Town combined Highway and Solid Waste (Transfer Station) under the title of Department of Public Works. In 2021, a purchase for an excavator was made combining funds from the Highway Equipment Fund CRF and the Solid Waste CRF because the equipment would be shared and maintained under the umbrella of Department of Public Works. Discontinuing the current accounts and establishing a new Public Works Equipment account, aligns with the change in 2016. In addition, raising \$110,000 (article 10) is the total sum of combined between the proposed Article 11 and 12. By a majority, the Select Board Recommend and Budget Committee both recommend approving Article 08, 09, 10, 11, and 12

Additional Information: The funding in this Warrant Article is required to provide needed capital equipment required to maintain current service levels and with the growth and development of the Town. Each CRF description is reasonably descriptive as to its intended use. Highway Equipment funds are used for various non-truck related equipment, such as graders, backhoes, etc., needed to maintain New Durham's roads and other highway related work. Solid Waste Facilities (SWF) Equipment is used for SWF equipment such as compactors and other equipment needed to efficiently operate. All equipment falls under the Department of Public Works.

Article 08 & 09 & 10
These Articles are all contingent upon ALL Passing



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A "Yes" vote for each of these Warrant Articles would Discontinue the Solid Waste Equipment CRF and Discontinue the Highway Equipment CRF and Establish a Public Works Equipment Capital Reserve Fund. It would also raise and appropriate up to \$110,000 to the respective Capital Reserve Fund. A total of \$286,816 would be deposited in this newly established CRF which includes the funds from the discontinued accounts. This would continue to allow for needed capital equipment replacement consistent with expected service levels, growth, and development of the Town for the entire Public Works Department.

A "No" vote to any of these Articles would fail all three and would not continue funding to the recommended Public Works Equipment Capital Reserve Funds for 2023 for this Section.

Article 11 & 12

These Articles are contingent on whether Article 08 or 09 or 10 Pass (Yes Vote) or Fail (No Vote). If they all fail, then 11 & 12 would require Yes Votes to take effect. If 08 and 09 and 10 Pass (Yes Vote), 11 & 12 would be deemed unnecessary. However, a "No" Vote on 11 &/or 12 would potentially mean these critical CRF accounts are not funded in 2023 should 08 or 09 or 10 Fail.

The Majority of the Select Board and Budget Committee recommend saying Yes to articles 08, 09, 10, 11, and 12 to ensure funding these critical needs are approved. A Yes vote will not double the Tax Impact. The total Maximum Tax Impact is \$.18 cents.

Article 08 Discontinue SWR CRF

To see if the town will vote to discontinue the Solid Waste Equipment Capital Reserve Fund established on March 14, 2007, Article #13. Said funds in the amount of \$71,510 and accumulated interest to date of withdrawal will be transferred to the general fund. This article is contingent upon Articles 9 and 10 passing.

Estimated 2023 Tax Rate Impact: \$.0 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 3 to 0 vote.
 The Budget Committee recommends this article by a 6 to 1 vote.

Yes _____ No _____

Article 09 Discontinue Highway Equipment CRF

To see if the town will vote to discontinue the Highway Equipment Capital Reserve Funds established on March 15, 2006, Article #12. Said funds in the amount of \$105,306 and accumulated interest to date of withdrawal will be transferred to the general fund. This article is contingent upon Articles 10 and 8 passing.

Estimated 2023 Tax Rate Impact: \$.0 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 3 to 0 vote.
 The Budget Committee recommends this article by a 5 to 1 to 1 vote.

Yes _____ No _____



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Article 10 Establish Public Works Equipment CRF

To see if the town will vote to establish a Public Works Equipment Capital Reserve Fund with the Board of Selectmen as designated agents to expend, for the purpose of purchasing equipment for the Department of Public Works and to raise and appropriate the sum of \$286,816 to be deposited in this account, with \$110,000 to come from taxation and \$176,816 to come from unassigned fund balance as of December 31, 2022. This \$176,816 represents the amount of funds in the Solid Waste Equipment Capital Reserve Fund and the Highway Equipment Capital Reserve Fund, discontinued above. The Selectmen recommend this article. This article is contingent upon Articles 8 and 9 passing.

Estimated 2023 Tax Rate Impact: \$.18 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 2 to 0 vote.
 The Budget Committee recommends this article by a 5 to 0 vote.

Yes _____ No _____

Article 11 Appropriate to Highway Equipment CRF

Should Articles 08 or 09 or 10 not pass, to see if the Town will vote to raise and appropriate the sum of \$50,000 to be placed in previously established Highway Equipment Capital Reserves Funds established on March 15, 2006, Article #12. with said funds to come from taxation.

Estimated 2023 Tax Rate Impact: \$.08 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 3 to 0 vote.
 The Budget Committee recommends this article by a 6 to 0 to 1 vote.

Yes _____ No _____

Article 12 Appropriate to SWR Equipment CRF

Should Articles 08 or 09 or 10 not pass, to see if the Town will vote to raise and appropriate the sum of \$60,000 to be placed in previously established Solid Waste Equipment Capital Reserve Funds established on March 10, 2010, Article #14 with said funds to come from taxation.

Estimated 2023 Tax Rate Impact: \$.10 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 2 to 0 vote.
 The Budget Committee recommends this article by a 4 to 1 vote.

Yes _____ No _____

Explanation of Article 13

The cost of Highway Trucks has gone up substantially due to inflationary factors. There are currently five trucks that are anticipated to require replacement in the next four years with an approximate need for \$1,970,000 to fund these purchases by 2031. According to the Advisory Capital Improvement Committee chart section of their report, they estimated that funding needs to be increased to a minimum of \$200,000 a year for the next three years to maintain the CRF schedule. However, with a concern for the increase in Tax Impact, the Select Board recommended \$150,000 in 2023 which is the sum of Article 13. Opportunities for Grant Funding has been explored however most grant opportunities require at a minimum a 20% match by the Town. There is currently not enough funding in this CRF to meet the anticipated replacement costs.



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A "Yes" vote would raise and appropriate \$150,000 to the respective Capital Reserve Fund and continue to allow for anticipated replacements of Highway Trucks consistent with current levels of service.

A "No" vote would not continue funding to the stated Capital Reserve Funds for 2023. This will potentially cause a significant decline in the balance of these funds and may impede critical Highway Truck replacement which is needed to maintain expected levels of Town services. Additionally, insufficient funds in this CRF may cause additional future higher tax impacts to New Durham taxpayers.

Article 13 Appropriate to Highway Trucks CRF

To see if the Town will vote to raise and appropriate the sum of \$150,000 to be placed in previously established Highway Trucks Capital Reserve Funds established on March 4, 1988, Article #9 with said funds to come from taxation.

Estimated 2023 Tax Rate Impact: \$.25 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 3 to 0 vote.
 The Budget Committee recommends this article by a 5 to 1 to 1 vote

Yes _____ No _____

Explanation of Article 14

With aging vehicles (ages included 2005-2013) & ageing equipment comes the need for increased maintenance. Unfortunately, during tighter budget years, routine maintenance on vehicles was restricted which has led to more frequent and costly repairs. While smaller maintenance and repair costs come from the operating budget, larger unanticipated repairs utilize the Vehicle & Equipment Maintenance CRF.

A "Yes" vote would raise and appropriate \$20,000 to the respective Capital Reserve Fund and continue to allow for unanticipated and costly repairs and maintenance that is not available in the operating budget.

A "No" vote would not continue funding to the stated Capital Reserve Fund for 2023. This will potentially cause for a significant decline in the balance of these funds and may impeded critical Vehicle & Equipment Maintenance from occurring which is needed to maintain expected levels of Town services. Additionally, insufficient funds in this CRF may cause additional future higher tax impacts to New Durham taxpayers.

Article 14 Appropriate to CRF

To see if the Town will vote to raise and appropriate the sum of \$20,000 to be placed in previously established Vehicle & Equipment Maintenance Capital Reserve Funds established on March 10, 2010, Article #15 with said funds to come from taxation.

Majority Vote Required
 Estimated 2023 Tax Rate Impact: \$.03 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 2 to 0 vote.
 The Budget Committee recommends this article by a 5 to 0 vote.

Yes _____ No _____



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Explanation of Article 15

The New Durham Water Quality Committee (NDWQC) has a mission of: "Maintaining a high water quality standard for the Town's waterbodies consistent with the standards for the classes and use of each waterbody." In 2019 a Water Management Plan proposed a 10-year action plan to mitigate the pollution of Merrymeeting River. NDWQC submitted a budget for the combined activities of water quality testing and milfoil treatment. This Milfoil CRF reflects a key part of the 2023 activities of the NDWQC and its commitment to the Town's waterbodies.

The funding in this Warrant Article is required to provide needed funds consistent with maintaining water treatment levels for the Merrymeeting River and the New Durham portion of the Merrymeeting Watershed. Passage of this Warrant Article places funds in the Water Quality / Milfoil Capital Reserve Fund (CRF). The Board of Selectmen and Budget Committee used information provided by the Town's Advisory Capital Improvement Program Committee (ACIP) to create this Warrant Article.

A "Yes" vote would raise and appropriate \$15,000 and allocate that to be placed in the previously established respective Capital Reserve Fund.

A "No" vote would not allocate any funds to the previously established Capital Reserve Fund (CRF) potentially causing a significant decline in the balance of these funds and may impede the Town's efforts in treating milfoil and other water quality issues in the Merrymeeting River and its Watershed thereby impacting pollution mitigation efforts and impair the ability to make much needed water quality improvements.

Article 15 Water Quality- Milfoil CRF

To see if the Town will vote to raise and appropriate the sum of \$15,000 to be placed in previously established New Durham Water Quality & Milfoil Treatment Capital Reserve Funds established on March 9, 2009, Article #7 Amended March 12, 2019, Article #11 with said funds to come from taxation.

Estimated 2023 Tax Rate Impact: \$.02 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 3 to 0 vote.
 The Budget Committee recommends this article by a 6 to 1 vote.

Yes _____ No _____

Explanation of Articles 16, 17, & 18:

The Solid Waste Facilities Improvement Capital Reserve Fund (CRF) is primarily used for the purpose of continued improvement to the solid waste facilities. This was approved in 2010 by the voters prior to a change in 2016 where the Town combined Highway and Solid Waste (Transfer Station) under the title of Department of Public Works. Discontinuing the current account and establishing a new Public Works Facilities and Improvements CRF aligns with the change in 2016. In addition, raising \$70,000 through taxation, with the remainder to come from the unassigned fund balance, is the total sum proposed in these Articles.

Recommended facility improvements at the Public Works Department is a major roof repair as well as preventative care at the Salt Shed to safeguard winter supplies. The Advisory Capital Improvement Committee (ACIP) had an opportunity to tour all Public Works Facilities and added to their report that they



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are in favor of discontinuing the Solid Waste Facilities and Improvement CRF and creating a new CRF that embodies all Public Works Facilities. Select Board Recommends Approving Article 16, 17, and 18.

Article 16 & 17

A "Yes" vote for both of these Warrant Articles would raise and appropriate up to \$70,000 through taxation and any additional amounts to come from the unassigned fund balance, if approved. This would be added to the respective Capital Reserve Fund and continue to allow for needed capital facility improvements to the Department of Public Works.

A "No" vote would not continue funding to the stated Capital Reserve Fund for 2023. This may impede the repair of major facilities under the Department of Public Works.

Article 18

A "Yes" or "No" vote for this Warrant Article would raise and appropriate \$0 Funds through taxation as it was decided at the Deliberative Session that additional funds should only be added if a Public Works Facilities and Improvements Capital Reserve Fund is established.

Article 16 Discontinue CRF

To see if the town will vote to discontinue the Solid Waste Facilities and Improvement Capital Reserve Funds established on March 10, 2010 Article #14. Said funds in the amount of \$30,497 and accumulated interest to date of withdrawal will be transferred to the general fund. This article is contingent upon Article 17 passing.

Estimated 2023 Tax Rate Impact: \$.0 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 3 to 0 vote.
 The Budget Committee recommends this article by a 5 to 1 to 1 vote.

Yes _____ No _____

Article 17 Establish CRF

To see if the town will vote to establish a Public Works Facilities and Improvements Capital Reserve Fund with the Board of Selectmen as designated agents to expend, for the purpose of Facility and Improvements for the Department of Public Works and to raise and appropriate the sum of \$100,497 to be deposited in this account, with \$70,000 to come from taxation and \$30,497 to come from unassigned fund balance as of December 31, 2022. (This \$30,497 represents the amount of funds in the Solid Waste Facilities and Improvement Capital Reserve Fund, discontinued above.) The Selectmen recommend this article. This article is contingent upon Article 16 passing.

Estimated 2023 Tax Rate Impact: \$.11 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 3 to 0 vote.
 The Budget Committee recommends this article by a 4 to 2 to 1 vote.

Yes _____ No _____

Article 18 Appropriate to CRF

Should Articles 16 or 17 not pass, to see if the Town will vote to raise and appropriate the sum of \$0 to be placed in previously established Solid Waste Facilities and Improvement Capital Reserve Funds established on March 10, 2010 Article #14 with said funds to come from taxation.

Estimated 2023 Tax Rate Impact: \$.00 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 2 to 0 vote.



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The Budget Committee recommends this article by a 5 to vote.

Yes _____ No _____

Explanation of Article 19

Passage of this Warrant Article places \$28,000 in the respective Capital Reserve Funds (CRF) with an amount sufficient to replace Police Cruisers that have exceeded their reliable usefulness. Article 34 proposes the opportunity of a Revolving Fund to meet the needs of addressing this cost in the future, however even if the Revolving Fund was approved in 2023, there would not be sufficient funds available in 2023 to address the cost of replacing a Police Cruiser. The approximate cost of replacing a cruiser as reported by the ACIP was reported as \$60,000. In the future, this CRF could be discontinued if a revolving fund was established and based on the voter's approval. The Select Board and the Budget Committee do recommend the approval of this article.

A "Yes" vote would raise and appropriate \$28,000 and allocate that to be placed in the previously established respective Capital Reserve Fund.

A "No" vote would not allocate any funds to the previously established Capital Reserve Fund (CRF) potentially causing a significant decline in the balance of funds. This may impede Police Cruiser replacement thereby impacting day-to-day operations and delay critical purchases, and increased repair and maintenance cost which would impact the operational budget. Additionally, insufficient funds in this CRF may cause additional future higher tax rate impacts.

Article 19 Appropriate to CRF

To see if the Town will vote to raise and appropriate the sum of \$28,000 to be placed in previously established Police Cruiser Capital Reserve Funds established on March 15, 2000, Article #7 with said funds to come from taxation.
(Majority Vote Required)

Estimated 2023 Tax Rate Impact: \$.05 cents per \$1,000 assessed valuation.
The Board of Selectmen recommends this article by a 2 to 0 vote.
The Budget Committee recommends this article by a 5 to 0 vote.

Yes _____ No _____

Explanation of Article 20

Passage of this Warrant Article places funds in the Smith Ballfield & Equipment Capital Reserve Fund (CRF) as needed for ongoing and future use and development. The purpose of this Fund is only for the purpose of improvements to the Smith Ball Field location. Additional warrant articles such as a Parks & Recreation Vehicle and Building were originally proposed but not recommended as Warrant Articles for 2023 due to the concern of Tax Rate Impact. The Select Board, the AICP, and the majority of the Budget Committee all recommended this Warrant Article.

A "Yes" vote would raise and appropriate \$5,000 and allocate that to be placed in the previously established respective Capital Reserve Fund.

A "No" vote would not allocate any funds to the previously established Capital Reserve Funds (CRF) potentially causing a significant decline in the balance of these funds and may impede progress made to this location thereby impacting day-to-day operations and delay improvements. Additionally, insufficient funds in this CRF may cause additional future higher tax rate impacts to New Durham taxpayers.



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Article 20 Appropriate to CRF

To see if the Town will vote to raise and appropriate the sum of \$5,000 to be placed in previously established Smith Ballfield & Equipment Capital Reserve Funds established on March 13, 2000, Article #9 with said funds to come from taxation.

Majority Vote Required

Estimated 2023 Tax Rate Impact: \$ 0.01 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 6 to 1 vote.

Yes _____ No _____

Explanation of Article 21

The 1772 Meetinghouse Restoration Capital Reserve Fund (CRF) for the purposes of restoration of the 1772 Meetinghouse located at 207 Old Bay Road. This CRF provides additional funds to be used in that structure's future restoration process and it is anticipated that matching grants and fundraising will be sought to accelerate the restoration activity. The Meetinghouse Restoration project is nearing the ability to begin Phase 2 of its restoration process.

A "Yes" vote would raise and appropriate \$15,000 and allocate that to be placed in the previously established respective Capital Reserve Fund.

A "No" vote would not allocate any funds to the previously established Capital Reserve Fund potentially causing a decline in the balance of these funds and may impede future restoration projects.

Article 21 Appropriate to CRF

To see if the Town will vote to raise and appropriate the sum of \$15,000 to be placed in previously established 1772 Meetinghouse Restoration Capital Reserve Fund established on March 15, 2000, Article #14 with said funds to come from taxation.

Majority Vote Required

Estimated 2023 Tax Rate Impact: \$ 0.02 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 6 to 1 vote.

Yes _____ No _____

Explanation of Article 22

Passage of this Warrant Article places funds in the Fire Vehicles Capital Reserve Fund (CRF). The funding in this Warrant Article is required to provide needed capital equipment consistent with maintaining current service levels. Fire Vehicles CRF is used to replace certain Fire Department vehicles to assure reliable use when needed for public safety. The 1994 Engine is an example of future funding needs. It was scheduled for replacement in 2019, however, it continues to be operating well and may remain in use for several years. However, once this vehicle requires replacing, funds from this CRF will be required. If there's not adequate funds available, this may lead to major service disruption and safety level concerns.

A "Yes" vote would raise and appropriate \$20,000 and allocate that to be placed in the previously



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established respective Capital Reserve Fund.

A "No" vote would not allocate any funds to the previously established Capital Reserve Funds (CRF) potentially causing a significant decline in the balance of this CRF and may impede Town Fire Vehicle replacement thereby impacting day-to-day operations. Additionally, insufficient funds in this CRF may cause additional future higher tax rate impacts.

Article 22 Appropriate to CRF

To see if the Town will vote to raise and appropriate the sum of \$20,000 to be placed in previously established Fire Vehicles Capital Reserve Funds established on March 12, 2013, Article #11 Amended March 12, 2017, Article # 7 with said funds to come from taxation. The Board of Selectmen recommend this Warrant Article.

Estimated 2023 Tax Rate Impact: \$.03 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 3 to 0 vote.
 The Budget Committee recommends this article by a 6 to 1 vote.

Yes _____ No _____

Explanation of Article 23

Passage of this Warrant Article places funds in the respective Road Reconstruction Capital Reserve Fund (CRF) through utilizing funds from the Unassigned Fund Balance instead of Taxation. Road Reconstruction funds are different than RSMS (Article 7) and are used for the purpose of road reconstruction of town-maintained roads. In 2022 this CRF was utilized by the Department of Public Works, highway division, to manage the Watershed Assistance Section 319 Grant Project from the New Hampshire Department of Environmental Services, by minimizing the impact on the operating budget while the Town was waiting on Grant Funding from the State. Funds in this account give the Town the opportunity to apply for grants such as the one mentioned as well as other road infrastructure, stormwater management, and watershed assistance grants that might require a percentage of matching funds to complete needed Road Reconstruction for the betterment of the community. The Funds raised and appropriated will be from the Unassigned Fund Balance and will not have a Tax Impact.

A "Yes" vote would raise and appropriate \$96,000 to the respective Capital Reserve Funds from the Unassigned Fund Balance (UFB).

A "No" vote would not continue funding to the stated Capital Reserve Fund for 2023. This may potentially cause a significant decline in the balance of this CRF and may impede critical road maintenance projects from being completed.

Article 23 Appropriate to CRF through Fund Balance

To see if the Town will vote to raise and appropriate the sum of \$96,000 to be placed in previously established Road Reconstruction Capital Reserve Funds established on March 10, 2010, Article #5 with said funds to come from Unassigned Fund Balance (UFB) as of December 31, 2022. The Board of Selectmen Recommend this Warrant Article.

Estimated 2023 Tax Rate Impact: \$.00 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 3 to 0 vote.
 The Budget Committee recommends this article by a 5 to 2 vote

Yes _____ No _____

Explanation of Article 24



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Passage of this Warrant Article places funds in the Fire Department Ancillary Equipment Capital Reserve Fund (CRF). The Select Board used information provided by the Town's Advisory Capital Improvement Program Committee (ACIP) to create this Warrant Article. The funding in this Warrant Article is required to maintain adequate funding needed for capital equipment consistent with maintaining current service levels. The Fire Department Ancillary Equipment funds are used for various non-vehicle Fire Department related capital equipment needed to maintain Fire Department public safety resources in New Durham.

A "Yes" vote would raise and appropriate \$15,000 and allocate that to be placed in the previously established respective Capital Reserve Fund.

A "No" vote would not allocate any funds to the previously established Capital Reserve Funds (CRF) potentially causing a significant deficit in this fund and may impede Town equipment replacement thereby impacting day-to-day operations and delaying critical updates in equipment supporting Town safety operations.

Article 24 Appropriate to CRF

To see if the Town will vote to raise and appropriate the sum of \$15,000 to be placed in previously established Fire Department Ancillary Equipment Capital Reserve Funds established on March 10, 2015, Article #15 with said funds to come from taxation. The Board of Selectmen recommend this Warrant Article.
(Majority Vote Required)

Estimated 2023 Tax Rate Impact: \$.02 cents per \$1,000 assessed valuation.
The Board of Selectmen recommends this article by a 3 to 0 vote.
The Budget Committee does not recommend this article by a 1 to 5 to 1 vote.

Yes _____ No _____

Explanation of Article 25

Passage of this Warrant Article places funds in the Accrued Benefits Liability Expendable Trust Fund (ETF). These funds would replenish that ETF to provide funds when an employee may leave Town employment for any reason and is owed various paid time off and other earned obligations from the Town. During 2020 and 2021 multiple employees departed Town employment due to retirement or acceptance of different employment opportunities causing this ETF to net a balance that is problematic should other long term Town employees retire. In 2022 this account wasn't required due to reduced turnover and in an interest to not deplete the balance however, there remains an inadequate balance in this ETF to be prepared for the future. Funding this ETF allows the funding of those accrued benefit payouts without causing undue hardship to the overall Town operating budget.

A "Yes" vote would raise and appropriate \$10,000 and allocate that to be placed in the previously established respective Expendable Trust Fund. This would provide sufficient reserve to meet accrued benefit liabilities to the Town without causing undue operational budget hardships, etc.

A "No" vote would not allocate any funds to the previously established Expendable Trust Fund, potentially causing a significant decline in the balance of this fund and impacting the operational budget.

Article 25 Appropriate to ETF

To see if the Town will vote to raise and appropriate the sum of \$10,000 to be placed in previously established Accrued Benefits Liability Expendable Trust Funds established on March 13, 1996, Article #16 with said funds to come from taxation. The Board of Selectmen recommend this Warrant Article.



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Majority Vote Required
 Estimated 2023 Tax Rate Impact: \$.02 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 3 to 0 vote.
 The Budget Committee recommends this article by a 7 to 0 vote

Yes _____ No _____

Explanation of Article 26

Passage of this Warrant Article places funds in the Computer and Office Equipment Expendable Trust Fund (ETF). These funds are needed as part of a multi-year implementation of a significant software upgrade including Tax Collection, Town Clerk, Motor Vehicle, and Payroll Services followed by the Assessing Department and Building /Code Enforcement Department and with the third phase of an upgrade to Finance Department. Some of these upgrades are vital due to state requirements while others are needed to improve internal and external customer service. Many voters at the Deliberative Session spoke in favor of this Warrant Article noting that current services need to be upgraded to the 21st century. There was so much encouragement that the Budget Committee revisited their original vote and voted to recommend this Warrant Article. The Select Board continues to recommend this Warrant Article as well.

A "Yes" vote would raise and appropriate \$50,000 and allocate that to be placed in the previously established respective Expendable Trust Fund. This would support IT / software upgrade projects enabling more efficient Town business transactional processes for both internal and external customers.

A "No" vote would not allocate any funds to the previously established Expendable Trust Fund potentially causing inadequate funding which would impede IT / software upgrade projects such as improving the Building Inspector/Land Use upgrade, Assessing upgrade, and Finance Upgrade.

Article 26 Appropriate to ETF

To see if the Town will vote to raise and appropriate the sum of \$50,000 to be placed in previously established Computer Systems & Office Equipment Expendable Trust Funds established on March 13, 1996, Article #11 revised on March 9, 2011, Article 26 with said funds to come from taxation. The Board of Selectmen and Budget Committee recommend this Warrant Article. (Majority Vote Required)

Estimated 2023 Tax Rate Impact: \$.08 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 3 to 0 vote.
 The Budget Committee recommends this article by a 5 to 0 vote.

Yes _____ No _____

Explanation of Article 27

Passage of this Warrant Article adds to the current purpose of the Computer Systems and Office Equipment Expendable Trust Fund to additionally include the purchase of Town Software (such as what is explained in article 26), Office Equipment, and Technology Maintenance and Improvements. The elected individuals who oversee the Trust Funds (also known as the Trustees of Trust Funds) interpret CRF's/ETF's. To provide and create further clarification of the intended purpose of this ETF, the Select Board agreed that this ETF should be better defined with the recommended change of purpose in Article 27. This Warrant Article has no tax impact and is for clarification purposes only.

A "Yes" vote would provide additional clarity of purpose for this ETF. However, it would not change the ETF name or original purpose but rather add to the purpose.

A "No" vote would leave the current ETF unchanged and would not provide further clarity of the ETF.



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Article 27 Change of ETF Purpose

To see if the town will vote (i) to change the purpose of the Computer Systems and Office Equipment Expendable Trust Fund to additionally include the purchase of Town Software, Office Equipment, and Technology Maintenance and Improvements.
 (2/3 Vote Required)

Estimated 2023 Tax Rate Impact: \$.00 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 3 to 0 vote.

Yes _____ No _____

Explanation of Articles 28, 29, & 30:

The Advisory Capital Improvement Plan Committee, the Fire Chief, the Majority of the Budget Committee, and the Select Board are recommending that the Forest Fire Control Expendable Trust Fund and the Emergency Management Expendable Trust Fund Expendable Trust Funds be combined resulting in greater flexibility should the need for the funds arise. There is no Tax Impact to these Warrant Articles. Again, the Select Board and the Budget Committee are recommending a "Yes" vote on all three articles.

A "Yes" vote for all three of these articles would discontinue the Forest Fire Control Expendable Trust Fund and the Emergency Management Expendable Trust Fund. It would also establish one Emergency Management and Forest Fire Fund with the Board of Selectmen as agents to expend, for the purpose of Emergency Management and Forest Fire. This is at no tax impact to taxpayers.

A "No" vote to all three would keep the Forest Fire Control Expendable Trust Fund and the Emergency Management Expendable Trust Fund separate.

Article 28 Discontinue ETF

To see if the town will vote to discontinue the Forest Fire Control Expendable Trust Fund. Said funds in the amount of \$22,382 and accumulated interest to date of withdrawal will be transferred to the general fund. This article is contingent upon Articles 29 and 30 passing.
 Majority Vote Required

Estimated 2023 Tax Rate Impact: \$.00 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 3 to 0 vote.
 The Budget Committee recommends this article by a 5 to 0 to 2 vote.

Yes _____ No _____

Article 29 Discontinue ETF

To see if the town will vote to discontinue the Emergency Management Expendable Trust Fund. Said funds in the amount of \$6,768 and accumulated interest to date of withdrawal will be transferred to the general fund. This article is contingent upon Article 28 and 30 passing.

Estimated 2023 Tax Rate Impact: \$.00 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 3 to 0 vote.



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The Budget Committee recommends this article by a 5 to 0 to 2 vote.

Yes _____ No _____

Article 30 Establish ETF

To see if the town will vote to establish an Emergency Management and Forest Fire Fund with the Board of Selectmen as agents to expend, for the purpose of Emergency Management and Forest Fire and to raise and appropriate the sum of \$29,150 to be deposited in this account, with \$29,150 to come from unassigned fund balance as of December 31, 2022. This \$29,150 represents the amount of funds in the Forest Fire Control Expendable Trust Fund and the Emergency Management Expendable Trust Fund, discontinued above. The Board of Selectmen recommend this Warrant Article. This article is contingent upon Articles 28 and 29 passing.

Estimated 2023 Tax Rate Impact: \$.00 cents per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 6 to 1 vote.

Yes _____ No _____

Explanation of Article 31

Passage of this Warrant Article places \$42,600 in the Records Management Expendable Trust Funds. Funding of this article would aid in building sufficient resources to properly maintain short- and long-term Town records. Currently records are stored insufficiently. Many records are stored in cardboard boxes or in file cabinets that are not floodproof or fireproof, in notebooks/binders, and file folders that are not made to protect important documents. Many Town records could be moved to a paperless system which would then allow easier access to information by the Town's residents. For long term record retention, documents require infrastructure that meets minimum requirements. Many people spoke at the Deliberative session in favor of Record Management improvements that they believe are vital for the town and ultimately the residents. These funds would help to begin the process of updating outdated record storage and management in the Town.

A "Yes" vote would raise and appropriate \$42,600 and allocate that to be placed in the previously established respective Expendable Trust Fund. This would support record management and storage upgrades to protect important records and resources.

A "No" vote would not allocate any funds to the previously established Expendable Trust Funds potentially causing a significant decline in the balance of each of these funds and impede the Staff's progress to improve record retention and record safe keeping.

Article 31 Appropriate to ETF

To see if the Town will vote to raise and appropriate the sum of \$42,600 to be placed in previously established Records Management Expendable Trust Funds established on March 23, 1999, Article #23 with said funds to come from taxation.

(Majority Vote Required)

Estimated 2023 Tax Rate Impact: \$ 0.07 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 5 to 0 vote.

Yes _____ No _____



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Explanation of Article 32

The Town Buildings & Improvements Expendable Trust Fund (ETF) provides funds for long term and unanticipated maintenance projects required for Town buildings / improvements and obligations. These may include maintenance projects for Town Buildings i.e. Town Hall painting and repairs, window replacements or repair, or unforeseen maintenance expenses, i.e. heating system, water system failure, or septic system failure which would utilize this ETF.

This ETF provides critical funding to repair Town Hall or other Town buildings. Examples of work required for 2023 include roof replacement/repair at the Town Library, rear deck and egress repairs at Town Hall, water system and filtration replacement for Town Hall, Police, Fire Department, and Community Room. In addition, funds are needed in this ETF in preparation of repainting both the Town Hall and Library in the coming years as well as to pursue more energy efficient capital projects.

A "Yes" vote would raise and appropriate \$20,000 and allocate that to be placed in the previously established respective Expendable Trust Fund.

A "No" vote would not allocate any funds to the previously established Expendable Trust Funds potentially causing a significant decline in the balance of this ETF and may impede required maintenance projects larger than the day-to-day operations and impair the ability to make much needed repairs to the Town's facilities.

Article 32 Appropriate to ETF

To see if the Town will vote to raise and appropriate the sum of \$20,000 to be placed in previously established Town Buildings & Improvements Expendable Trust Funds established on March 15, 2000, Article #15 with said funds to come from taxation.
 (Majority Vote Required)

Estimated 2023 Tax Rate Impact: \$ 0.03 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 4 to 1 vote.

Yes _____ No _____

Explanation of Article 33

This Warrant was changed at the Deliberative Session. Originally requested was \$5,000 to be raised and appropriated into the Dam Maintenance Expendable Trust Funds. After further discussion it was decided by the voters who attended the Deliberative Session that \$0 would be added due to an anticipated Balance in the Account of \$61,000. Both the Downing Pond Dam and the March Pond Dam require ongoing maintenance with major dam maintenance needed every 10 years. The voters at the Deliberative Session determined that was an adequate amount in that fund based off additional information in the Capital Improvement Plan Committee Report.

A "Yes" or "No" vote will have no impact on this Expendable Trust Fund or Tax Impact.



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Article 33 Appropriate to ETF

To see if the Town will vote to raise and appropriate the sum of \$0 to be placed in previously established Dam Maintenance Expendable Trust Funds with said funds to come from taxation. The Board of Selectmen recommends this Warrant Article.
 (Majority vote required)

Estimated 2023 Tax Rate Impact: \$.00 cents per \$1,000 assessed valuation.
 The Board of Selectmen recommends this article by a 2 to 0 vote.
 The Budget Committee recommends this article by a 5 to 0 vote.

Yes _____ No _____

Explanation of Article 34

Passage of this Warrant Article will establish a revolving fund for the Police Department. If the town establishes this revolving fund, it may deposit into the fund all or any part of the revenues from fees, charges, or other income derived from the activities or services supported by the fund, and any other revenues approved by the legislative body for deposit into the fund. The money in the fund shall be allowed to accumulate from year to year and shall not be considered part of the town's general surplus. Funds may be expended only for the purposes for which the fund is created.

A "Yes" vote would establish a revolving fund pursuant to RSA 31:95-h for the purpose of purchasing and outfitting Police cruisers and Police employee contract buyouts (purchases) and payoffs (revenue). All revenues received from details and employee contract payoffs will be deposited into the fund and will be allowed to accumulate from year to year.

A "No" vote would mean that a Revolving Fund would not be created for the Police Department and all funds received would be placed in the general fund and police cruiser purchases and contracts would be done through taxation either through the operational budget or through the Police Cruiser Capital Reserve Fund

Article 34 Establish Revolving Fund per RSA 31:95

To see if the town will vote to establish a revolving fund pursuant to RSA 31:95-h for the purpose of purchasing and outfitting police cruisers and police employee contract buyouts (purchases) and payoffs (revenue). All revenues received from details and employee contract payoffs will be deposited into the fund, and money from the fund shall be allowed to accumulate from year to year and shall not be considered part of the town's general fund balance. The town treasurer shall have custody of all moneys in the fund and shall pay out the same only upon order of the selectmen and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created.

Yes _____ No _____



2023
Town of New Durham, New Hampshire
VOTER GUIDE



Explanation of Article 35 & 36

First and foremost, we want to thank our New Durham veterans for your service to our country. Thank you for your hard work and dedication to ensuring the liberties our country so deeply valued are protected. Your sacrifices have not gone unnoticed as for many years New Durham has offered property tax credits for military veterans.

Under the current Town tax regulations Veterans owners of property can receive a \$750 Tax Credit for their property. Warrant Article's 35 & 36 ask voters again if they wish to a reduce the property tax bill by \$750 for each property owned by a veteran in accordance with RSA 72:28, II and/or RSA 72:28-b.

In 2021 there were 176 New Durham Residents receiving Veterans Tax Credits which was a total of \$93,400 that other New Durham taxpayers made up in their tax bills thereby increasing their property tax amount to offset this New Durham property tax revenue loss. It was estimated in 2022 that the tax impact would only be \$127,500 however after the approval of increased Veteran's Tax Credits in the 2022 Election, the total Veteran's Tax Credits totaled 181 Tax Credits for a total of \$174,750. The Tax Impact is approximately \$.29 cents per \$1,000 assessed valuation but may vary based on the number of applicants and approvals. These Articles have been provided by the Department of Revenue (DRA) and are required to be added on the 2023 ballot.

A "Yes" vote would readopt the Optional Veteran's Tax Credit at \$750 (Article 35) and/or readopt the All Veterans' Tax Credit \$750 (Article 36). This would increase the amount of property taxes that other New Durham taxpayers must pay to make up for that lost property tax revenue estimated at \$.29 cents per \$1,000 assessed valuation but may vary as noted above.

A "No" vote will rescind the adoption of the Optional Veterans' Tax Credit and/or the All Veterans' Tax Credit

Article 35 Optional Veterans

Shall the Town of New Durham **READOPT** the **OPTIONAL VETERANS' TAX CREDIT** in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$750? (Majority vote required)

The Board of Selectmen recommends this article by a 2 to 0 vote.
The Budget Committee recommends this article by a 5 to 0 vote.

Yes _____ No _____

Article 36 All Veterans Credit

Shall the Town of New Durham **READOPT** the **ALL VETERANS' TAX CREDIT** in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal the same amount as the standard or optional veterans' tax credit voted by the Town of New Durham under RSA 72:28? (Majority vote required)

The Board of Selectmen recommends this article by a 2 to 0 vote.
The Budget Committee recommends this article by a 5 to 0 vote.

Yes _____ No _____



New Hampshire
Department of
Revenue Administration

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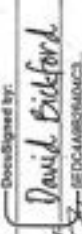

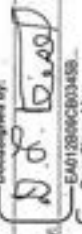
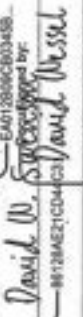
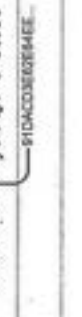
Proposed Budget
New Durham

For the period beginning January 1, 2023 and ending December 31, 2023
Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/30/2023

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 |
|------------------|----------|---|
| David Bickford | member |  DocuSigned by: David Bickford E6C448B2640C3 |
| Kelly Bisson | CCVD Rep |  DocuSigned by: Kelly Bisson A22E9FA37784C4 |
| Dot Veisel | BOS REP |  DocuSigned by: Dot Veisel E4012B86C80348B |
| David W. Swenson | Member |  DocuSigned by: David W. Swenson 8F728A271C041C3 |
| David Wessel | member |  DocuSigned by: David Wessel F1D4C03E07E4EE |
| | | |
| | | |
| | | |

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/>



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Appropriations

| Account | Purpose | Article | Actual Expenditures for period ending 12/31/2022 | Appropriations for period ending 12/31/2022 | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended) |
|---|--|---------|--|---|---|---|--|--|
| General Government | | | | | | | | |
| 4130-4139 | Executive | 06 | \$208,645 | \$247,278 | \$248,595 | \$0 | \$248,040 | \$2,555 |
| 4140-4149 | Election, Registration, and Vital Statistics | 06 | \$106,760 | \$154,419 | \$142,297 | \$0 | \$131,720 | \$10,577 |
| 4150-4151 | Financial Administration | 06 | \$177,366 | \$186,004 | \$219,477 | \$0 | \$215,087 | \$4,390 |
| 4152 | Revaluation of Property | 06 | \$42,239 | \$73,165 | \$81,553 | \$0 | \$91,553 | \$0 |
| 4153 | Legal Expense | 06 | \$14,602 | \$25,000 | \$20,000 | \$0 | \$20,000 | \$0 |
| 4155-4159 | Personnel Administration | 06 | \$85,038 | \$67,632 | \$67,848 | \$0 | \$62,198 | \$5,650 |
| 4191-4193 | Planning and Zoning | 06 | \$11,511 | \$18,729 | \$17,325 | \$0 | \$15,825 | \$1,500 |
| 4194 | General Government Buildings | 06 | \$31,775 | \$25,872 | \$43,028 | \$0 | \$42,783 | \$245 |
| 4195 | Cemeteries | 06 | \$3,832 | \$2,500 | \$4,127 | \$999 | \$5,126 | \$0 |
| 4196 | Insurance | 06 | \$59,028 | \$61,000 | \$70,726 | \$0 | \$70,726 | \$0 |
| 4197 | Advertising and Regional Association | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4199 | Other General Government | 06 | \$4,890 | \$11,074 | \$11,713 | \$220 | \$11,933 | \$0 |
| General Government Subtotal | | | | | \$936,689 | \$1,219 | \$912,991 | \$24,917 |
| Public Safety | | | | | | | | |
| 4210-4214 | Police | 06 | \$653,489 | \$687,071 | \$741,491 | \$0 | \$735,552 | \$5,939 |
| 4215-4219 | Ambulance | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4220-4229 | Fire | 06 | \$231,585 | \$259,394 | \$349,606 | \$0 | \$349,312 | \$294 |
| 4240-4249 | Building Inspection | 06 | \$71,022 | \$63,838 | \$107,399 | \$0 | \$107,399 | \$0 |
| 4290-4298 | Emergency Management | 06 | \$11,013 | \$21,531 | \$22,658 | \$0 | \$25,328 | \$2,670 |
| 4299 | Other (Including Communications) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Safety Subtotal | | | | | \$1,221,154 | \$0 | \$1,217,591 | \$8,903 |
| Airport/Aviation Center | | | | | | | | |
| 4301-4309 | Airport Operations | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Airport/Aviation Center Subtotal | | | | | \$0 | \$0 | \$0 | \$0 |



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Appropriations

| Account | Purpose | Article | Actual Expenditures for period ending 12/31/2022 | Appropriations for period ending 12/31/2022 | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended) |
|--|---|---------|--|---|---|---|--|--|
| Highways and Streets | | | | | | | | |
| 4311 | Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4312 | Highways and Streets | 06 | \$885,951 | \$959,041 | \$1,118,235 | \$0 | \$1,099,080 | \$19,155 |
| 4313 | Bridges | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4316 | Street Lighting | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4319 | Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Highways and Streets Subtotal | | | \$885,951 | \$959,041 | \$1,118,235 | \$0 | \$1,099,080 | \$19,155 |
| Sanitation | | | | | | | | |
| 4321 | Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4323 | Solid Waste Collection | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4324 | Solid Waste Disposal | 06 | \$349,814 | \$380,198 | \$408,900 | \$6,859 | \$415,759 | \$0 |
| 4325 | Solid Waste Cleanup | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4326-4328 | Sewage Collection and Disposal | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4329 | Other Sanitation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sanitation Subtotal | | | \$349,814 | \$380,198 | \$408,900 | \$6,859 | \$415,759 | \$0 |
| Water Distribution and Treatment | | | | | | | | |
| 4331 | Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4332 | Water Services | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4335-4339 | Water Treatment, Conservation and Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Water Distribution and Treatment Subtotal | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Electric | | | | | | | | |
| 4351-4352 | Administration and Generation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4353 | Purchase Costs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4354 | Electric Equipment Maintenance | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4359 | Other Electric Costs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Electric Subtotal | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



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| Account | Purpose | Article | Actual Expenditures for period ending 12/31/2022 | Appropriations for period ending 12/31/2022 | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended) |
|-------------------------------------|--|---------|--|---|---|---|--|--|
| Health | | | | | | | | |
| 4411 | Administration | 06 | \$740 | \$2,391 | \$3,558 | \$1 | \$3,559 | \$0 |
| 4414 | Pest Control | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4415-4419 | Health Agencies, Hospitals, and Other | 06 | \$7,500 | \$15,000 | \$5 | \$7,495 | \$7,500 | \$0 |
| | Health Subtotal | | \$8,240 | \$17,391 | \$3,563 | \$7,496 | \$11,059 | \$0 |
| Welfare | | | | | | | | |
| 4441-4442 | Administration and Direct Assistance | 06 | \$9,633 | \$16,772 | \$20,867 | \$3 | \$20,870 | \$0 |
| 4444 | Intergovernmental Welfare Payments | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4445-4449 | Vendor Payments and Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Welfare Subtotal | | \$9,633 | \$16,772 | \$20,867 | \$3 | \$20,870 | \$0 |
| Culture and Recreation | | | | | | | | |
| 4520-4529 | Parks and Recreation | 06 | \$63,804 | \$69,377 | \$87,892 | \$0 | \$87,715 | \$0 |
| 4550-4559 | Library | 06 | \$128,098 | \$136,542 | \$151,983 | \$152 | \$152,135 | \$0 |
| 4583 | Patriotic Purposes | 06 | \$247 | \$351 | \$732 | \$0 | \$732 | \$0 |
| 4589 | Other Culture and Recreation | 06 | \$8,882 | \$7,165 | \$5,787 | \$0 | \$5,787 | \$0 |
| | Culture and Recreation Subtotal | | \$199,029 | \$213,435 | \$246,394 | \$152 | \$246,369 | \$0 |
| Conservation and Development | | | | | | | | |
| 4611-4612 | Administration and Purchasing of Natural Resources | 06 | \$1,325 | \$1,477 | \$1,477 | \$0 | \$1,477 | \$0 |
| 4619 | Other Conservation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4631-4632 | Redevelopment and Housing | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4651-4659 | Economic Development | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Conservation and Development Subtotal | | \$1,325 | \$1,477 | \$1,477 | \$0 | \$1,477 | \$0 |



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Appropriations

| Account | Purpose | Article | Actual Expenditures for period ending 12/31/2022 | Appropriations for period ending 12/31/2022 | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended) |
|--------------------------------|--|---------|--|---|---|---|--|--|
| Debt Service | | | | | | | | |
| 4711 | Long Term Bonds and Notes - Principal | 06 | \$60,000 | \$60,000 | \$65,000 | \$0 | \$65,000 | \$0 |
| 4721 | Long Term Bonds and Notes - Interest | 06 | \$943 | \$2,108 | \$1,300 | \$0 | \$1,300 | \$0 |
| 4723 | Tax Anticipation Notes - Interest | 06 | \$4,718 | \$4,720 | \$3 | \$0 | \$3 | \$0 |
| 4790-4799 | Other Debt Service | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Debt Service Subtotal | | \$65,661 | \$66,828 | \$66,303 | \$0 | \$66,303 | \$0 |
| Capital Outlay | | | | | | | | |
| 4901 | Land | | \$469,977 | \$400,000 | \$0 | \$0 | \$0 | \$0 |
| 4902 | Machinery, Vehicles, and Equipment | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4903 | Buildings | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4909 | Improvements Other than Buildings | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Capital Outlay Subtotal | | \$469,977 | \$400,000 | \$0 | \$0 | \$0 | \$0 |
| Operating Transfers Out | | | | | | | | |
| 4912 | To Special Revenue Fund | | \$3,688,621 | \$3,959,650 | \$0 | \$0 | \$0 | \$0 |
| 4913 | To Capital Projects Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914A | To Proprietary Fund - Airport | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914E | To Proprietary Fund - Electric | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914C | To Proprietary Fund - Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914S | To Proprietary Fund - Sewer | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914W | To Proprietary Fund - Water | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4918 | To Non-Expendable Trust Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4919 | To Fiduciary Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Operating Transfers Out Subtotal | | \$3,688,621 | \$3,959,650 | \$0 | \$0 | \$0 | \$0 |
| | Total Operating Budget Appropriations | | \$4,023,582 | \$4,023,582 | \$15,729 | \$3,991,489 | \$52,975 | \$0 |



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Special Warrant Articles

| Account | Purpose | Article | Selectmen's Appropriations for 12/31/2023 (Recommended) (Not Recommended) | Selectmen's Appropriations for 12/31/2023 (Recommended) (Not Recommended) | Budget Committee's Appropriations for 12/31/2023 (Recommended) (Not Recommended) | Budget Committee's Appropriations for 12/31/2023 (Recommended) (Not Recommended) | |
|---------|-----------------------------------|--|--|--|--|--|--|
| 4915 | To Capital Reserve Fund | | \$0 | \$0 | \$0 | \$0 | |
| 4916 | To Expendable Trust Fund | | \$0 | \$0 | \$0 | \$0 | |
| 4917 | To Health Maintenance Trust Funds | | \$0 | \$0 | \$0 | \$0 | |
| 4912 | To Special Revenue Fund | 34 | \$1 | \$0 | \$1 | \$0 | |
| | | <i>Purpose: Establish Revolving Fund per RSA 31:95</i> | | | | | |
| 4915 | To Capital Reserve Fund | 10 | \$315,266 | \$0 | \$0 | \$315,266 | |
| | | <i>Purpose: Establish CRF Public Works Equipment CRF</i> | | | | | |
| 4915 | To Capital Reserve Fund | 11 | \$50,000 | \$0 | \$0 | \$50,000 | |
| | | <i>Purpose: Appropriate to Highway Equipment CRF</i> | | | | | |
| 4915 | To Capital Reserve Fund | 12 | \$88,450 | \$0 | \$0 | \$88,450 | |
| | | <i>Purpose: Appropriate to SWR Equipment CRF</i> | | | | | |
| 4915 | To Capital Reserve Fund | 13 | \$150,000 | \$0 | \$0 | \$150,000 | |
| | | <i>Purpose: Appropriate to Highway Trucks CRF</i> | | | | | |
| 4915 | To Capital Reserve Fund | 14 | \$25,000 | \$0 | \$0 | \$25,000 | |
| | | <i>Purpose: Appropriate to CRF or ETF</i> | | | | | |
| 4915 | To Capital Reserve Fund | 15 | \$15,000 | \$0 | \$0 | \$15,000 | |
| | | <i>Purpose: Water Quality- Millfoil CRF</i> | | | | | |
| 4915 | To Capital Reserve Fund | 17 | \$100,497 | \$0 | \$0 | \$100,497 | |
| | | <i>Purpose: Establish CRF</i> | | | | | |
| 4915 | To Capital Reserve Fund | 18 | \$70,000 | \$0 | \$0 | \$70,000 | |
| | | <i>Purpose: Appropriate to CRF</i> | | | | | |
| 4915 | To Capital Reserve Fund | 19 | \$39,000 | \$0 | \$0 | \$39,000 | |
| | | <i>Purpose: Appropriate to CRF or ETF</i> | | | | | |
| 4915 | To Capital Reserve Fund | 20 | \$5,000 | \$0 | \$0 | \$5,000 | |
| | | <i>Purpose: Facilities CRFs</i> | | | | | |
| 4915 | To Capital Reserve Fund | 21 | \$15,000 | \$0 | \$0 | \$15,000 | |
| | | <i>Purpose: Facilities CRF</i> | | | | | |
| 4915 | To Capital Reserve Fund | 22 | \$20,000 | \$0 | \$0 | \$20,000 | |
| | | <i>Purpose: Appropriate to CRF or ETF</i> | | | | | |



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Special Warrant Articles

| | | | | | | | |
|--|--------------------------------------|----|---|--------------------|------------|-----------------|------------------|
| 4915 | To Capital Reserve Fund | 23 | | \$96,000 | \$0 | \$96,000 | \$0 |
| | | | Purpose: Appropriate to CRF or ETF Fund Balance | | | | |
| 4915 | To Capital Reserve Fund | 24 | | \$15,000 | \$0 | \$0 | \$15,000 |
| | | | Purpose: Appropriate to CRF or ETF | | | | |
| 4915 | To Capital Reserve Fund | 26 | | \$50,000 | \$0 | \$0 | \$50,000 |
| | | | Purpose: Appropriate to CRF or ETF | | | | |
| 4915 | To Capital Reserve Fund | 30 | | \$29,150 | \$0 | \$29,150 | \$0 |
| | | | Purpose: Establish CRF | | | | |
| 4915 | To Capital Reserve Fund | 33 | | \$5,000 | \$0 | \$0 | \$5,000 |
| | | | Purpose: Appropriate to CRF or ETF | | | | |
| 4916 | To Expendable Trusts/Fiduciary Funds | 25 | | \$10,000 | \$0 | \$10,000 | \$0 |
| | | | Purpose: Appropriate to CRF or ETF | | | | |
| 4916 | To Expendable Trusts/Fiduciary Funds | 31 | | \$42,600 | \$0 | \$0 | \$42,600 |
| | | | Purpose: ETF's | | | | |
| 4916 | To Expendable Trusts/Fiduciary Funds | 32 | | \$20,000 | \$0 | \$20,000 | \$0 |
| | | | Purpose: Facilities ETF | | | | |
| Total Proposed Special Articles | | | | \$1,160,964 | \$0 | \$99,098 | \$561,866 |



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Individual Warrant Articles

| Account | Purpose | Article | Selectmen's Appropriations for 12/31/2023 (Recommended) | Selectmen's Appropriations for 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for 12/31/2023 (Recommended) | Budget Committee's Appropriations for 12/31/2023 (Not Recommended) |
|---|-----------------------------------|---------|--|--|--|--|
| 4909 | Improvements Other than Buildings | 07 | \$400,000 | \$0 | \$400,000 | \$0 |
| | | | <i>Purpose: Road</i> | | | |
| Total Proposed Individual Articles | | | \$400,000 | \$0 | \$400,000 | \$0 |



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Revenues

| Account | Source | Article | Actual Revenues for period ending 12/31/2022 | Selectmen's Estimated Revenues for period ending 12/31/2023 | Budget Committee's Estimated Revenues for period ending 12/31/2023 |
|------------------------------------|---|---------|--|---|--|
| Taxes | | | | | |
| 3120 | Land Use Change Tax - General Fund | | \$10,150 | \$0 | \$0 |
| 3180 | Resident Tax | | \$0 | \$0 | \$0 |
| 3185 | Yield Tax | 06 | \$32,554 | \$10,000 | \$10,000 |
| 3186 | Payment in Lieu of Taxes | | \$0 | \$0 | \$0 |
| 3187 | Excavation Tax | 06 | \$308 | \$100 | \$100 |
| 3189 | Other Taxes | | \$0 | \$0 | \$0 |
| 3190 | Interest and Penalties on Delinquent Taxes | 06 | \$34,564 | \$40,000 | \$40,000 |
| 9991 | Inventory Penalties | | \$0 | \$0 | \$0 |
| | Taxes Subtotal | | \$77,576 | \$50,100 | \$50,100 |
| Licenses, Permits, and Fees | | | | | |
| 3210 | Business Licenses and Permits | 06 | \$30,770 | \$25,400 | \$25,400 |
| 3220 | Motor Vehicle Permit Fees | 06 | \$671,417 | \$650,000 | \$650,000 |
| 3230 | Building Permits | 06 | \$51,807 | \$25,000 | \$25,000 |
| 3290 | Other Licenses, Permits, and Fees | 06 | \$6,546 | \$5,405 | \$5,405 |
| 3311-3319 | From Federal Government | | \$0 | \$0 | \$0 |
| | Licenses, Permits, and Fees Subtotal | | \$760,540 | \$705,805 | \$705,805 |
| State Sources | | | | | |
| 3351 | Municipal Aid/Shared Revenues | | \$0 | \$0 | \$0 |
| 3352 | Meals and Rooms Tax Distribution | 06 | \$0 | \$120,000 | \$120,000 |
| 3353 | Highway Block Grant | 06, 07 | \$153,260 | \$202,825 | \$202,825 |
| 3354 | Water Pollution Grant | | \$0 | \$0 | \$0 |
| 3355 | Housing and Community Development | | \$0 | \$0 | \$0 |
| 3356 | State and Federal Forest Land Reimbursement | | \$0 | \$0 | \$0 |
| 3357 | Flood Control Reimbursement | | \$0 | \$0 | \$0 |
| 3359 | Other (Including Railroad Tax) | | \$547 | \$0 | \$0 |
| 3379 | From Other Governments | | \$0 | \$0 | \$0 |
| | State Sources Subtotal | | \$153,807 | \$322,825 | \$322,825 |



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Revenues

| Account | Source | Article | Actual Revenues for period ending 12/31/2022 | Selectmen's Estimated Revenues for period ending 12/31/2023 | Budget Committee's Estimated Revenues for period ending 12/31/2023 |
|--|--|------------|--|---|--|
| Charges for Services | | | | | |
| 3401-3406 | Income from Departments | 06 | \$97,431 | \$61,450 | \$61,450 |
| 3409 | Other Charges | 06 | \$7,050 | \$4,000 | \$4,000 |
| Charges for Services Subtotal | | | \$104,481 | \$65,450 | \$65,450 |
| Miscellaneous Revenues | | | | | |
| 3501 | Sale of Municipal Property | 06 | \$0 | \$10,000 | \$10,000 |
| 3502 | Interest on Investments | 06 | \$5,723 | \$1,000 | \$1,000 |
| 3503-3509 | Other | 06 | \$719 | \$100 | \$100 |
| Miscellaneous Revenues Subtotal | | | \$6,442 | \$11,100 | \$11,100 |
| Interfund Operating Transfers In | | | | | |
| 3912 | From Special Revenue Funds | | \$0 | \$0 | \$0 |
| 3913 | From Capital Projects Funds | | \$0 | \$0 | \$0 |
| 3914A | From Enterprise Funds: Airport (Offset) | | \$0 | \$0 | \$0 |
| 3914E | From Enterprise Funds: Electric (Offset) | | \$0 | \$0 | \$0 |
| 3914O | From Enterprise Funds: Other (Offset) | | \$0 | \$0 | \$0 |
| 3914S | From Enterprise Funds: Sewer (Offset) | | \$0 | \$0 | \$0 |
| 3914W | From Enterprise Funds: Water (Offset) | | \$0 | \$0 | \$0 |
| 3915 | From Capital Reserve Funds | | \$0 | \$0 | \$0 |
| 3916 | From Trust and Fiduciary Funds | | \$0 | \$0 | \$0 |
| 3917 | From Conservation Funds | | \$0 | \$0 | \$0 |
| Interfund Operating Transfers In Subtotal | | | \$0 | \$0 | \$0 |
| Other Financing Sources | | | | | |
| 3934 | Proceeds from Long Term Bonds and Notes | | \$0 | \$0 | \$0 |
| 9998 | Amount Voted from Fund Balance | 30, 23, 17 | \$0 | \$155,847 | \$155,847 |
| 9999 | Fund Balance to Reduce Taxes | 07, 10 | \$0 | \$307,816 | \$307,816 |
| Other Financing Sources Subtotal | | | \$0 | \$463,463 | \$463,463 |
| Total Estimated Revenues and Credits | | | \$1,102,846 | \$1,618,743 | \$1,618,743 |



New Hampshire
Department of
Revenue Administration

2023
MS-737

Budget Summary

| Item | Selectmen's Period ending 12/31/2023 (Recommended) | Budget Committee's Period ending 12/31/2023 (Recommended) |
|---|---|--|
| Operating Budget Appropriations | \$4,023,582 | \$3,991,499 |
| Special Warrant Articles | \$1,160,964 | \$599,098 |
| Individual Warrant Articles | \$400,000 | \$400,000 |
| Total Appropriations | \$5,584,546 | \$4,990,597 |
| Less Amount of Estimated Revenues & Credits | \$1,618,743 | \$1,618,743 |
| Estimated Amount of Taxes to be Raised | \$3,965,803 | \$3,371,854 |



New Hampshire
Department of
Revenue Administration

2023
MS-737

Supplemental Schedule

| | |
|---|--------------------|
| 1. Total Recommended by Budget Committee | \$4,990,597 |
| Less Exclusions: | |
| 2. Principal: Long-Term Bonds & Notes | \$65,000 |
| 3. Interest: Long-Term Bonds & Notes | \$1,300 |
| 4. Capital outlays funded from Long-Term Bonds & Notes | \$0 |
| 5. Mandatory Assessments | \$0 |
| 6. Total Exclusions (Sum of Lines 2 through 5 above) | \$66,300 |
| 7. Amount Recommended, Less Exclusions (Line 1 less Line 6) | \$4,924,297 |
| 8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%) | \$492,430 |
| Collective Bargaining Cost Items: | |
| 9. Recommended Cost Items (Prior to Meeting) | \$0 |
| 10. Voted Cost Items (Voted at Meeting) | \$0 |
| 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: | |
| <i>(Line 1 + Line 8 + Line 11 + Line 12)</i> | |
| | \$5,483,027 |



New Hampshire
Department of
Revenue Administration

2023
MS-DTB

Default Budget of the Municipality

New Durham

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

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: 1/30/2023

GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION

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

| Name | Position | Signature |
|-------------|-------------------|---|
| Dot Veisel | vice chair | DocuSigned by: <i>D. Veisel</i> EA812509C803458 |
| Marc DeCoff | Selectboard Chair | DocuSigned by: <i>Marc DeCoff</i> 1A87CC7F1D88408 |
| | | |
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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/>



Default Budget of the Municipality

New Durham

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

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: _____

GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION

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

| Name | Position | Signature |
|-------------|--------------|-----------|
| MARC DeLOFF | Select Board | Chair |
| RONALD UYEN | SELECT BOARD | |
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<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**

**2023
MS-DTB**

Appropriations

| Account | Purpose | Prior Year Adopted Budget | Reductions or Increases | One-Time Appropriations | Default Budget |
|---|--|------------------------------|----------------------------|----------------------------|--------------------|
| General Government | | | | | |
| 4130-4139 | Executive | \$247,278 | \$0 | \$0 | \$247,278 |
| 4140-4149 | Election, Registration, and Vital Statistics | \$154,419 | \$9,823 | \$0 | \$164,242 |
| 4150-4151 | Financial Administration | \$186,004 | \$31,329 | \$0 | \$217,333 |
| 4152 | Revaluation of Property | \$73,165 | \$18,203 | \$0 | \$91,368 |
| 4153 | Legal Expense | \$25,000 | (\$5,000) | \$0 | \$20,000 |
| 4155-4159 | Personnel Administration | \$67,632 | \$953 | \$0 | \$68,585 |
| 4191-4193 | Planning and Zoning | \$18,729 | \$2,500 | \$0 | \$21,229 |
| 4194 | General Government Buildings | \$25,872 | \$2,088 | \$0 | \$27,960 |
| 4195 | Cemeteries | \$2,500 | \$1,557 | \$0 | \$4,057 |
| 4196 | Insurance | \$61,000 | \$9,726 | \$0 | \$70,726 |
| 4197 | Advertising and Regional Association | \$0 | \$0 | \$0 | \$0 |
| 4199 | Other General Government | \$11,074 | \$0 | \$0 | \$11,074 |
| General Government Subtotal | | \$872,673 | \$71,179 | \$0 | \$943,852 |
| Public Safety | | | | | |
| 4210-4214 | Police | \$687,072 | \$87,465 | \$0 | \$774,537 |
| 4215-4219 | Ambulance | \$0 | \$0 | \$0 | \$0 |
| 4220-4229 | Fire | \$259,394 | \$7,947 | \$0 | \$267,341 |
| 4240-4249 | Building Inspection | \$63,838 | \$44,786 | \$0 | \$108,624 |
| 4290-4298 | Emergency Management | \$21,531 | \$0 | \$0 | \$21,531 |
| 4299 | Other (Including Communications) | \$0 | \$0 | \$0 | \$0 |
| Public Safety Subtotal | | \$1,031,835 | \$140,198 | \$0 | \$1,172,033 |
| Airport/Aviation Center | | | | | |
| 4301-4309 | Airport Operations | \$0 | \$0 | \$0 | \$0 |
| Airport/Aviation Center Subtotal | | \$0 | \$0 | \$0 | \$0 |
| Highways and Streets | | | | | |
| 4311 | Administration | \$0 | \$0 | \$0 | \$0 |
| 4312 | Highways and Streets | \$959,041 | \$25,509 | \$0 | \$984,550 |
| 4313 | Bridges | \$0 | \$0 | \$0 | \$0 |
| 4316 | Street Lighting | \$0 | \$0 | \$0 | \$0 |
| 4319 | Other | \$0 | \$0 | \$0 | \$0 |
| Highways and Streets Subtotal | | \$959,041 | \$25,509 | \$0 | \$984,550 |
| Sanitation | | | | | |
| 4321 | Administration | \$0 | \$0 | \$0 | \$0 |
| 4323 | Solid Waste Collection | \$0 | \$0 | \$0 | \$0 |
| 4324 | Solid Waste Disposal | \$380,198 | \$12,390 | \$0 | \$392,588 |
| 4325 | Solid Waste Cleanup | \$0 | \$0 | \$0 | \$0 |
| 4326-4328 | Sewage Collection and Disposal | \$0 | \$0 | \$0 | \$0 |
| 4329 | Other Sanitation | \$0 | \$0 | \$0 | \$0 |
| Sanitation Subtotal | | \$380,198 | \$12,390 | \$0 | \$392,588 |



New Hampshire
Department of
Revenue Administration

2023
MS-DTB

Appropriations

| Account | Purpose | Prior Year Adopted Budget | Reductions or Increases | One-Time Appropriations | Default Budget |
|--|--|------------------------------|----------------------------|----------------------------|------------------|
| Water Distribution and Treatment | | | | | |
| 4331 | Administration | \$0 | \$0 | \$0 | \$0 |
| 4332 | Water Services | \$0 | \$0 | \$0 | \$0 |
| 4335-4339 | Water Treatment, Conservation and Other | \$0 | \$0 | \$0 | \$0 |
| Water Distribution and Treatment Subtotal | | \$0 | \$0 | \$0 | \$0 |
| Electric | | | | | |
| 4351-4352 | Administration and Generation | \$0 | \$0 | \$0 | \$0 |
| 4353 | Purchase Costs | \$0 | \$0 | \$0 | \$0 |
| 4354 | Electric Equipment Maintenance | \$0 | \$0 | \$0 | \$0 |
| 4359 | Other Electric Costs | \$0 | \$0 | \$0 | \$0 |
| Electric Subtotal | | \$0 | \$0 | \$0 | \$0 |
| Health | | | | | |
| 4411 | Administration | \$2,391 | (\$130) | \$0 | \$2,261 |
| 4414 | Pest Control | \$0 | \$0 | \$0 | \$0 |
| 4415-4419 | Health Agencies, Hospitals, and Other | \$7,500 | \$0 | \$0 | \$7,500 |
| Health Subtotal | | \$9,891 | (\$130) | \$0 | \$9,761 |
| Welfare | | | | | |
| 4441-4442 | Administration and Direct Assistance | \$16,772 | (\$27) | \$0 | \$16,745 |
| 4444 | Intergovernmental Welfare Payments | \$0 | \$0 | \$0 | \$0 |
| 4445-4449 | Vendor Payments and Other | \$0 | \$0 | \$0 | \$0 |
| Welfare Subtotal | | \$16,772 | (\$27) | \$0 | \$16,745 |
| Culture and Recreation | | | | | |
| 4520-4529 | Parks and Recreation | \$69,377 | \$11,455 | \$0 | \$80,832 |
| 4550-4559 | Library | \$136,542 | \$11,701 | \$0 | \$148,243 |
| 4583 | Patriotic Purposes | \$351 | \$0 | \$0 | \$351 |
| 4589 | Other Culture and Recreation | \$7,165 | (\$2,000) | \$0 | \$5,165 |
| Culture and Recreation Subtotal | | \$213,435 | \$21,156 | \$0 | \$234,591 |
| Conservation and Development | | | | | |
| 4611-4612 | Administration and Purchasing of Natural Resources | \$1,477 | \$0 | \$0 | \$1,477 |
| 4619 | Other Conservation | \$0 | \$0 | \$0 | \$0 |
| 4631-4632 | Redevelopment and Housing | \$0 | \$0 | \$0 | \$0 |
| 4651-4659 | Economic Development | \$0 | \$0 | \$0 | \$0 |
| Conservation and Development Subtotal | | \$1,477 | \$0 | \$0 | \$1,477 |



New Hampshire
Department of
Revenue Administration

2023
MS-DTB

Appropriations

| Account | Purpose | Prior Year Adopted Budget | Reductions or Increases | One-Time Appropriations | Default Budget |
|--|---------------------------------------|------------------------------|----------------------------|----------------------------|--------------------|
| Debt Service | | | | | |
| 4711 | Long Term Bonds and Notes - Principal | \$60,000 | \$5,000 | \$0 | \$65,000 |
| 4721 | Long Term Bonds and Notes - Interest | \$2,110 | (\$807) | \$0 | \$1,303 |
| 4723 | Tax Anticipation Notes - Interest | \$4,718 | (\$4,717) | \$0 | \$1 |
| 4790-4799 | Other Debt Service | \$0 | \$0 | \$0 | \$0 |
| Debt Service Subtotal | | \$66,828 | (\$524) | \$0 | \$66,304 |
| Capital Outlay | | | | | |
| 4901 | Land | \$0 | \$0 | \$0 | \$0 |
| 4902 | Machinery, Vehicles, and Equipment | \$0 | \$0 | \$0 | \$0 |
| 4903 | Buildings | \$0 | \$0 | \$0 | \$0 |
| 4909 | Improvements Other than Buildings | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay Subtotal | | \$0 | \$0 | \$0 | \$0 |
| Operating Transfers Out | | | | | |
| 4912 | To Special Revenue Fund | \$0 | \$0 | \$0 | \$0 |
| 4913 | To Capital Projects Fund | \$0 | \$0 | \$0 | \$0 |
| 4914A | To Proprietary Fund - Airport | \$0 | \$0 | \$0 | \$0 |
| 4914E | To Proprietary Fund - Electric | \$0 | \$0 | \$0 | \$0 |
| 4914O | To Proprietary Fund - Other | \$0 | \$0 | \$0 | \$0 |
| 4914S | To Proprietary Fund - Sewer | \$0 | \$0 | \$0 | \$0 |
| 4914W | To Proprietary Fund - Water | \$0 | \$0 | \$0 | \$0 |
| 4915 | To Capital Reserve Fund | \$0 | \$0 | \$0 | \$0 |
| 4916 | To Expendable Trusts/Fiduciary Funds | \$0 | \$0 | \$0 | \$0 |
| 4917 | To Health Maintenance Trust Funds | \$0 | \$0 | \$0 | \$0 |
| 4918 | To Non-Expendable Trust Funds | \$0 | \$0 | \$0 | \$0 |
| 4919 | To Fiduciary Funds | \$0 | \$0 | \$0 | \$0 |
| Operating Transfers Out Subtotal | | \$0 | \$0 | \$0 | \$0 |
| Total Operating Budget Appropriations | | \$3,552,150 | \$289,751 | \$0 | \$3,821,901 |



New Hampshire
Department of
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MS-DTB

Reasons for Reductions/Increases & One-Time Appropriations

| Account | Explanation |
|-----------|--|
| 4411 | WC decrease |
| 4441-4442 | Adj in Soc/NHRS/Medi/UC/WC |
| 4611-4612 | No Change |
| 4240-4249 | Wages, Health/Dental/NHRS/Soc/Medicare Inc., |
| 4195 | Contract Mowing Increase and Cem Grave Opening Decrease, and electric contract increase |
| 4140-4149 | Wages Increase and DI/Soc/Med/NHRE/UE/WC adjustments |
| 4290-4298 | No Change |
| 4130-4139 | No Contractual or obligated inc. or dec. |
| 4150-4151 | Wage adjustments, Software License, Health Ins inc., dental inc., DI decrease, Soc/med inc., NHRS dec, UE/WC inc. |
| 4220-4229 | Based on compensation avg. due to pay inc. in 2021 that was not reflected in FY22. Inc. Compensation/Inc. Social/ Inc. Medicare |
| 4194 | Janitorial Contract |
| 4415-4419 | Not on Warrant |
| 4312 | Wage Adjustments, contracted services, sand contract, med insurance inc., dental decrease, DI decrease, Soc/Medi/NHRE inc., UE/WC decrease |
| 4196 | Primex Renewal Rate Inc. |
| 4153 | Reduced by BOS & BC |
| 4550-4559 | Adj Wages, Custodial Contract, Health Ins/Dental Decreases, DI/UE/WC Decrease, NHRS Inc., phone/electric inc., FICA/Medi Inc. |
| 4721 | Interest reduction |
| 4711 | Principal Increase |
| 4569 | Decrease in ZBF contracted services |
| 4199 | No Contractual or obligated inc. or dec. |
| 4520-4529 | Adjusted Wages, Contracted Services, Telephone, Electricity, Soc/medi Increases - UC/WC decreases |
| 4155-4159 | Soc inc., Med inc., NHRE inc., |
| 4191-4193 | Contract line |
| 4210-4214 | inc. wages, inc. electricity contract, decrease med insurance, inc. dental insurance, inc. DI/Soc/Med/NHRE/UE/WC, dec. unemployment/WC |
| 4152 | Wages, Contracts, Soc/Med/UE/WC |
| 4324 | Wage Adjustments, Landfill Monitoring contract, hauling c&d contract, Med/Dental decrease, DI decrease, Soc/Medi/NHRE/UE inc., WC decrease |
| 4723 | Decrease to \$1 as no current contract for 2023 TAN |



Deliberative Session Meeting Minutes February 4, 2023 3:00PM

The Deliberative Session opened at 3:00PM on 4 February 2023. Select Board Chair led the attendees in the Pledge of Allegiance.

Moderator: I'd now like to OPEN the 2023 SB2 Deliberative Session for the Town of New Durham and thank everyone here for attending. I hope everyone has been enjoying our winter weather and has thawed out from their trip here. My name is Linda Callaway, and I will be the Moderator for tonight's session. Also present is Tom Baker, who will be serving as the Assistant Moderator and will take over the gavel for Warrant Article #5 from which I am recusing myself as Moderator. My hope is that everyone attending will work together constructively to have a slate of articles put on the March Ballot which is agreeable to all the town voters.

Moderator Callaway invited the Budget Committee and Select Board each to open and recess their meetings.

Board Chair Mark DeCoff made a motion to open a Select Board meeting at 3:02 on February 4th - and was seconded by Selectman Ron Uyeno. The motion passed with a 2-0 vote. Chair DeCoff then made a motion to recess the meeting until the end of the Deliberative Session, was seconded by Mr. Uyeno. The motion passed 2-0.

Chair Jarvis made a motion to open the Budget Committee meeting of February 4, 2023, which was seconded by Ken Fanjoy. The Motion passed on a roll call vote of 5-0. Chairman Jarvis then made a motion to recess the Budget Committee meeting until the end of the Deliberative Session, with a second by Kelly Bisson. The Motion passed on a roll call vote of 5-0.

Members of the Boards and Town were introduced.

Moderator: The Town Deliberative Session is the opportunity for all interested registered voters in town to participate in reviewing, discussing, and/or amending (by in-person vote this evening) the slate of Articles which will appear on our Town Warrant at the March Elections. The Deliberative Session is not a Select Board or Budget Committee meeting, although they may have opened and recessed a meeting during this session. The Select Board and Budget Committee members are participating as registered voters, just as you and I, however, their expertise with some subjects may be critical to our understanding of any given Article. This is your opportunity to ask questions and propose amendments to the Warrant Articles. If you don't understand something or need any clarification, please ask. Actual voting on the Warrant Articles will take place on Tuesday, March 14th, from 8AM to 7PM at the New Durham School gymnasium.

Please be aware we are limited in what we may do tonight. We may amend or modify, but we may not change the subject matter of any Article. In the case of Zoning Articles, we cannot amend or modify. Discussion will be limited to what can be done at this meeting, but that doesn't mean you shouldn't ask questions to make sure you understand the proposed Articles. We may not remove an Article from the Warrant, but merely vote on whether articles presented tonight will move to the official ballot as written or as amended. Each Article will be introduced, moved to the floor and seconded, and then I will recognize someone for up to 10 minutes to provide an explanation in support of the article. Members of the public will then be allowed to speak as they are recognized by the Moderator. During the discussion of an Article, if a written amendment has been proposed and seconded, there will be a hand count vote. If the amendment passes (and there is no further discussion or other amendments proposed), that version of the Article will appear on the Town Warrant; if the amendment fails, the original Article will be moved forward as written. Once each Article has been moved forward and deliberation and/or voting has been completed, I would ask that someone make a motion to "Restrict the Article from Reconsideration", have someone else second the motion, and we vote on the motion to Restrict. This will allow the meeting to move smoothly through the Articles and not have them resurface later in the session. We will then move



Deliberative Session Meeting Minutes February 4, 2023 3:00PM

on to the next Article until all Articles have been debated and moved on. I will make a few closing remarks before ending the Deliberative Session and turning things over to the Select Board.

This meeting is of town registered voters, who should have received a voter's card after checking in with the Supervisors of the Checklist before taking their seats. If you have not done so, please check-in and get your voter's card now. Other people may attend, but generally will not be allowed to speak unless it is determined they have information pertinent to the discussion.

Warrant articles presented by the Planning Board are governed by NH statutes which contain public hearing provisions. Discussion and questions are allowed, however, the Planning Board Articles go directly to the ballot and cannot be amended by the voters at today's Deliberative Session.

All other Warrant Articles are subject to the Deliberative Session procedures

Moderator Callaway then reviewed her Rules for order during the meeting.

Article 01 Election of Officers

To choose all necessary town officers for the ensuing year:

Number of Positions Office Term of Office

1 Selectman 3 Years

2 Budget Committee 3 Years

1 Budget Committee 1 Year

1 John C. Shirley

Cemetery Trustee 3

Years 1 Library Trustee

3 Years

1 Library Trustee 1 Year

2 Planning Board 3 Years

1 Trustee of the Trust Funds 3 Years

2 Zoning Board

of Adjustment 3

Years 1

Supervisor of the

Checklist 2

Years 1

Supervisor of the

Checklist 1 Year

Article 02 Zoning Amendment

Are you in favor of Amendment #1 as proposed by the New Durham Planning Board for the New Durham Zoning Ordinance as follows: Amend Article VI.L., Accessory Dwelling Units (ADUs) to allow ADUs by right in all districts except the Shoreland Conservation District, where attached ADUs with at least one off street parking space per ADU bedroom and a limit of four total bedrooms for nonconforming lots are permitted by conditional use permit; to limit ADUs to one per lot; to limit the gross living area of all ADUs to 1,000 square feet, unless the primary dwelling is less than 1,000 square feet, in which case the ADU may have no more than 750 square feet; to require



Deliberative Session Meeting Minutes February 4, 2023 3:00PM

attached ADUs to have an interior door and common wall between the primary dwelling unit and the ADU; to require one driveway for both the primary dwelling unit and the ADU; and to allow detached ADUs only on lots with at least 150% of the required lot area?

Majority Vote Required

The Planning Board recommends this article by a 4 to 0 vote.

Jeff Allard, Chair of the Planning Board (363 South Shore Road) made a motion to move the Article #2 concerning Accessory Dwelling Units to the Warrant, was seconded by Mark DeCoff. Jeff was recognized to speak in favor of this first of three Zoning articles which they worked on with the Strafford County Regional Planning Commission. Mr. Allard gave the history of the State of New Hampshire having passed legislation three or four years ago that required all towns in New Hampshire to allow an Accessory Dwelling Unit (ADU), which he described as basically an in-law apartment, or a unit which is subordinate to (and must be smaller than) the primary dwelling. The rationale for this legislation was to allow seniors to age in place, provide more affordable housing, particularly for students. This was implemented for three types of ADUs: attached (part of the house such as the attic, basement, an addition to the house), detached (which means in a barn or over a garage, and standalone (which is a totally separate building on the property). The town originally allowed all three types and still does. There is an existing requirement that you still need for a standalone ADU, you must have 150% of the land area required for a minimal lot size. The town uses soil-based lot-sizing, so there isn't actually one specific size for any given lot type. The basic size they use to allow an ADU is 60,000 sq ft, which is roughly 1.5 acres (a builder's acre, not a true acre). So, if you had a conforming lot and wanted to build a standalone ADU, you would need 90,000 sq ft. The Planning Board tried to simplify the Article after having experience with its implementation over the past couple years. Up until now, all ADUs required a Conditional Use Permit, but now as long as setbacks and other requirements were met, only a building permit from the Building Inspector would be necessary. You would now only need a Conditional Use Permit if you were building in the Shoreland Conservation Overlay District (SCOD), which in New Durham means you are building within 300 feet of the water. The Town has always had a requirement of one ADU per lot, but it increased the allowed square footage from 750 sq ft to 1000 sq ft, contingent on the home square footage (i.e. if the home is not at least 1,000 sq ft, the ADU cannot be more than 750 sq ft.). These were the only significant changes to the current ADU ordinance

Maureen Knepp (Kings Highway) asked how does adding a bedroom affect their septic system, and is that also upgraded at the time. Mr. Allard explained that is allowed for in the ordinance, and the maximum number of bedrooms allowed on a non-conforming lot would be four; if it's conforming, there's no limit. However, every time you add new bedrooms, the septic system has to be adequate, i.e. if you currently have a 2-bedroom home with a 4-bedroom septic design and you want to add a 2-bedroom ADU, you don't have to do anything. If you have a 2-bedroom house with a 2-bedroom septic design, you must either dig up your septic and install a new one for a 4-bedroom house or you could add two bedroom's worth of septic treatment, but he had no details on this process. This is all based on State of New Hampshire Septic Design requirements.

Scott Drummy (Old Bay Road) made a Motion to Restrict from Reconsideration, which was seconded by Jeff Allard. Motion passed with a majority of voter's cards.

Article 03 Zoning amendment

Are you in favor of Amendment #2 as proposed by the New Durham Planning Board for the New Durham Zoning Ordinance as follows: Delete Article XIII, Wetland Conservation Overlay District and Article XV, Water



Deliberative Session Meeting Minutes February 4, 2023 3:00PM

Quality Protection Overlay District and adopt instead a new Article XIII entitled Water Quality Protection Overlay District, to streamline and clarify various requirements? The boundaries of the WCOD are defined as the upland area within the buffers and setbacks of various types of water bodies and wetlands and are shown on the New Durham Soils Map 2022 on file in the Land Use Office. Permitted uses within the WCOD include, but are not limited to, various recreation trails and paths, accessory structures of less than 150 square feet, installation of utilities, forestry management, and agriculture. Uses permitted by conditional use permit include access roads and driveways, accessory structures, and outdoor recreational facilities that do not require structures. All other uses are prohibited.

Majority Vote Required

Planning Board recommends this article by a 4 to 0 vote.

The Jeff Allard, Chair of the Planning Board (363 South Shore Road) made a motion to move the Article #3 concerning replacing/combining some current Wetland Conservation Overlay District and Water Quality Protection Overlay District articles with a new Article for more streamlined and clear requirements. Scott Drummey seconded. Mr. Allard was recognized to speak in favor of this article.

This change is in response to a \$10,000 Federal grant received (PREPA), which is administered by the State. Mr. Allard explained there are two Zoning Districts in New Durham: Town Center Mixed Use District and the Residential and Agricultural District (i.e. everything not Town Center). There are also "Overlay Districts" in New Hampshire, which means you may have other features in your town, which you may want to regulate differently, like lakes or rivers or wetlands or steep slopes. The Planning Board worked with Strafford Regional to simplify the ordinances and remove redundancies. The Grant also focused on making sure there were appropriate setbacks and buffers for wetlands. Public discussions surfaced issues with the complexities of requirements for building trails, which were addressed. Setbacks were also addressed, as the Planning Board wanted longer setbacks based on studies done. Town situations such as many properties in town which may not have adequate area to comply with the larger buffers were a particular sticking point. The decision was made to make the changes proposed, but to hold off on actually implementing the new buffers to a later date after more review. This will not change the prior ordinance which exempts any property created prior to 2007 to complying with setbacks from wetlands. The Planning Board intends to work on establishing the best buffers possible for the town and are not overly restrictive during its 2023 term.

There were no public comments or questions. Scott Drummy (Old Bay Road) made a Motion to Restrict from Reconsideration, which was seconded by Terry Jarvis. Motion passed with a majority of voter's cards



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Article 04 Zoning Amendment

Are you in favor of adoption of Amendment #3 as proposed by the New Durham Planning Board for the New Durham Zoning Ordinance as follows: Amend the New Durham Zoning Ordinance to update soil types? The Soil type table in the current Zoning Ordinance describes several soil types that have become obsolete. The soil tables in Appendix A will be updated, and several changes in verbiage throughout the ordinance are made necessary by the recommended changes to soil types. These changes will not alter ordinance regulations or change lot size requirements for the creation of new lots or subdivisions.

Majority Vote Required-

The Planning Board recommends this article by a 5 to 0 vote.

Jeff Allard, Chair of the Planning Board (363 South Shore Road) was recognized to speak in favor of Article #4 concerning soil types. (sound cuts out briefly from 28:35 to 29:02) Since lot sizes are based on soil types and there have been changes in nomenclature over time, in order to prevent future confusion, the town hired a Soil Scientist who updated the table and this ordinance will update the tables and verbiage in various ordinances to clear up any discrepancies or updates. This relates ONLY to terminology and not any actual ordinance requirements or calculations.

There were no public comments or questions. Scott Drummy (Old Bay Road) made a Motion to Restrict from Reconsideration, which was seconded by Mark DeCoff. Motion passed with a majority of voter's cards.

The Moderator had participated in drafting, getting signatures, and registering this Petition Article requesting a repeal of a Special Exception Zoning Article which passed during last year's warrant. In order to prevent any conflict of interest, Moderator Callaway stepped down and Assistant Moderator Tom Baker took the gavel to deliberate on this article. Moderator Callaway reserved the right to vote on this particular Article.

Article 05 Petitioned Zoning Amendment

Are you in favor of repealing Article XIV Section G SPECIAL EXCEPTIONS of the New Durham Zoning Ordinances? G. SPECIAL EXCEPTIONS Deviations from the requirements of this Article may be permitted by Special Exception. Such a Special Exception is required in addition to any other relief which may be required herein, such as a Conditional Use Permit. Special Exceptions granted under this Article for one or two family homes shall be exempt from the requirements of Article VII. Other uses listed in Table 4. In Article VII must comply with the requirements of Article VII. The Zoning Board of Adjustment shall grant a Special Exception if all of the following requirements are met: 1. The proposed use must otherwise be allowed in this Shorefront Conservation Overlay District. 2. The proposed use will not reduce water quality in the adjacent water body measured by methods such as increased storm water run off and increased phosphorus and nitrogen runoff. 3 The structure is proposed to be moved as far back from the reference line as possible. 4. Property values in the district will not be reduced. 5. The use will not place excessive or undue burden on Town services and facilities. 6.



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The proposed use or structure is consistent with the spirit of this Article as described in paragraph XIV.A. 1 above.

The Planning Board recommends this article by a 4 to 0 vote.

Moderator Baker read the article and recognized Chair Jarvis of the Zoning Board of Adjustment to speak in favor of the petition article. Chair Jarvis explained the original goal of the Special Exception Article XIV, Section G, voted in at last year's election was to replace the large number of variances required to build in the Shoreland Conservation Overlay District. Unfortunately it did not work out as anticipated, and it only removed one variance and left between six and 10 other variances still required. The new process confused the Zoning Board itself, as well as town applicants. It has also imposed considerable extra costs and requirements to applicants, such as two separate applications, abutter lists, and other unnecessary document duplication, registrations, and certified mailings. It has also increased the time spent by the Zoning Board to review every case by 45-60 minutes, which means if the Board receives three new cases in a given month, there is no way two, let alone three cases can be completed. There could also be conflicts in how the Planning Board and the Zoning Board may be reviewing studies and reports, and since the Planning Board has the expertise in Storm Water Management and Phosphorous and Nitrogen figures, the Zoning Board feels that these types of decisions should be made there. Since the Zoning Board looks at many of the same requirements for the Special Exception as it considers for other variances, it ended up making the process more complicated and unnecessarily duplicative. Because the Zoning Board did not have as much time as anticipated to work with the Planning Board to have suitable corrections made, this ended up as a Petition Article. The Zoning Board hopes this article passes, so they have an opportunity over the next year or so to sit down with the Planning Board and figure out how to reach our goals of protecting the water quality without imposing such undue burdens on our applicants and other boards that we have.

There were no public comments or questions. Terry Jarvis (Main Street) made a Motion to Restrict from Reconsideration, which was seconded by Linda Callaway. Motion passed with a majority of voter's cards.

Assistant Moderator Tom Baker stepped down, and Moderator Callaway resumed her duties for the Deliberations. Before continuing with the articles, Moderator Callaway recognized the Chair of the Budget Committee, Theresa Jarvis, to make a presentation on Budget Committee data which underlay their decisions to either support or conflict with recommendations made by the Select Board. Due to the timing of when the Select Board wrote the original warrants and the subsequent date of the Budget Committee meeting with some updated data on costs and estimates, one or other of the committees may have a different recommendation at this time. (NOTE: any recommendation changes which may occur when the Budget Committee and Select Board reconvene their meetings after the Deliberative Session ends will be reflected in the updated Warrant Articles and Voter Guide available from the Town Clerk well before the Town Election.

Article 06 Operating Budget

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the Selectmen, for the purposes set forth therein, totaling \$3,991,499. Should this article be defeated, the default budget shall be \$3,821,901, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the governing body may hold a special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget.

Majority Vote Required



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[Note: Operating Budget & Default Budget includes the Library Budget]
Estimated Tax Rate Impact- 2023 Proposed Budget: \$4.79 per \$1,000 assessed valuation. Estimated Tax Rate Impact- 2023 Default Budget: \$4.52 per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3-0 vote.
The Budget Committee recommends this article by a 5-2 vote.

Chair Jarvis explained multiple figures and changes between the FY2022 and FY2023 budgets:

FY 2022 Operational Budget was \$3,546,149, with the FY 2023 being \$3,991,499, which is approximately a 12.2% increase in the Operational Budget and is not affected by any of the Warrant Articles which follow Article #6. Factors which impacted the costs were Health Insurance (estimates arrived after Board of Selection meeting), Social Security (wage increases to retain and attract employees also increase Social Security and Medicare costs, as well as retirement for full-time employees), mileage reimbursement rates, which follow Federal rates, heating oil, gasoline, diesel and electricity rates. (NHEC contract saved a bit over rates from Eversource). For FY2023, the aggregate of power costs alone increased the budget by more than \$130,000, which is more than 20% of the total budget increase. The anticipated tax rate for the operational budget is \$4.79 per \$1,000 valuation. Increases in financial assistance services, moving some line items into a line item where they should have been initially, more contracted services and consultations with town engineers as planning board needs get more complicated (ADUs, etc), janitorial services and maintenance on town buildings, cemetery and parks and recreation mowing costs. The Other General Government category includes many seemingly unrelated items and includes all the town work on Water Quality issues such as testing, education, and a new septic system review project. The town is very fortunate to have so many volunteers to do much of the work, but the Health and Code Enforcement Officer has to follow up on all the results. The Police, whose phones and vehicle maintenance costs are up and outside details (paving work, tree details) have never accurately reflected the actual costs incurred. (i.e. Budgeted at \$1, but actual costs are much higher. The actual costs are reflected in the incoming revenue, but not in the police budget itself, which makes it appear the Police are incredibly over budget.) This year the Budget Committee has budgeted \$20,000 to cover what is actually coming in for revenues. Fire Department calls, many other dues and fees are also up, to include fire alarm monitoring. The largest increase is budgeting an EMT for 10 hrs/day for five days a week, but they are considering that revenue may go up if our EMT can provide more mutual aid to other towns as well as taking care of a higher number of in-town calls ourselves. The Budget Committee will take a close look at how this works out next year. The Code Enforcement/Building Inspector has gone from a part-time to a full-time position incurring additional costs. Other increases are highways and streets, salt and sand increases, culvert replacements. Solid Waste monitoring has increased considerably by outside engineering firms, hauling costs, Welfare and Utility Assistance, Parks and Recreation will be replacing the fence at the town beach, and the Library operating costs are up for subscriptions, books, etc.

Chair Jarvis again explained that their more updated figures (some of which arrived literally at the last minute), their consideration of Capital Improvement Committee results, as well as looking more closely at current balances of various funds, gave them a more detailed assessment of what any particular warrant may require.

Moderator Callaway announced no comments or questions would be taken regarding Chair Jarvis's presentation since this was just background information for upcoming Warrant Articles. Those present could surface any questions, comments, or concerns when any specific Article was deliberated later in the session.

Article called for a \$3,991,499 budget, but if not approved the default budget of \$3,821,901 would be automatically approved.



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Mark DeCoff was recognized to speak to this Article. Mr. DeCoff stated he agreed with the Budget Committee's actions regarding the Budget and the change in the numbers. The Select Board had looked at the tax rate, with the fuel rate costs going up and trying to maintain pay increases by previous boards, the number on the Warrant was the number the Select Board came up with. Mr. DeCoff thanked the CIP for all the efforts they put in, and he highly recommends that whenever the CIP meets, the townspeople go and listen, because the CIP wanted them to increase more in Warrant Articles to cover how far behind we are.

There were no public comments or questions. Mark DeCoff (Old Bay Road) made a Motion to Restrict from Reconsideration, which was seconded by Theresa Jarvis. Motion passed with a majority of voter's cards.

Article 07 RSM S

To see if the Town will vote to raise and appropriate the sum of \$400,000 for the purposes of a Road Program said appropriation will be offset by an anticipated \$101,412 from the Highway block grant; \$131,000 from unassigned fund balance and the remainder to come from general taxation.

Majority Vote Required

Estimated-2023 Tax Rate Impact: \$0.27 per \$1000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 7 to 0 vote.

Mark DeCoff was recognized to speak to this Article. Mr. DeCoff stated the Road Agent brought this forward for work on Ham Road. There was another Article brought up, but after looking at the tax rates, they decided to only go ahead on only this project to mitigate the impact to taxpayers but maintain the roads as much as possible.

There were no public comments or questions. Mr. DeCoff made a Motion to Restrict from Reconsideration, which was seconded by Ken Fanjoy. David Bickford (Brackett Road) was belatedly recognized to speak before the Motion was completed. Mr. Bickford wanted an explanation of the designated fund balance and what that leaves in the fund. Mr. DeCoff said he does not have that information at hand, but he can get that to the Budget Committee. Nicole Zoltko, Town Administrator (not a town resident) was recognized to provide more information to Mr. Bickford. 16% in unassigned fund balance, but about \$400,000 in unassigned fund balance would be utilized potentially this year if all of those Warrant Articles were to pass, and that would still leave us with a healthy balance of approximately 11%-12% left in the Unassigned Fund Balance. The Town has a policy of not going below 8%, which follows the DRA policy. TA Zoltko doesn't have exact balances, but she did want to pass on the percentages. TA Zoltko explained that the Unassigned Fund is money that is carried over year after year. This year it was \$131,000 put toward the tax impact from the 2022 taxation season, so discussion were held on using \$131,000 towards the RSMS in addition, because there was enough to do that at that time. This should be clarified in the Voter Guide as well.

There were no further public comments or questions. Mr. DeCoff made a Motion to Restrict from Reconsideration, which was seconded by Ken Fanjoy. Motion passed with a majority of voter's cards.



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Article 08 Discontinue SWR CRF

To see if the town will vote to discontinue the Solid Waste Equipment Capital Reserve Fund established on established on March 10, 2010, Article #14. Said funds in the amount of \$71,510 and accumulated interest to date of withdrawal will be transferred to the general fund. This article is contingent upon Articles 9 and 10 passing.

Estimated 2023 Tax Rate Impact: \$.0 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 6 to 1 vote.

Before reading Warrant Article #8, Moderator Callaway cautioned voters to pay close attention to the Voter Guide, because there are some articles which are contingent upon the passage of other articles, look closely at the wording.

Mark DeCoff was recognized to speak to this Article. Mr. DeCoff read directly out of the Voter Guide that the SWR (Solid Waste Fund purchased only Transfer Station equipment) and the Highway Equipment (only purchased highway equipment) were approved by the town voters prior to a change in 2016 where the Highway and Solid Waste Transfer Station became the combined Department of Public Works. In 2021 the purchase of an excavator was made combining funds from the two original CRFs because the equipment would be shared and maintained under the umbrella of the Public Works. Discontinuing and combining the two funds would bring the town in line with the 2016 decision to create the Department of Public Works. The amount being transferred in Articles 8 and 9 into the general fund would then be transferred out of the General Fund to partially fund the newly-established Public Works Equipment CRF in Article 10.

David Allen (18 Wentworth Road), one of the Trustees of the Trust Fund was recognized and asked for clarification on information at the bottom of page 6 of the Voter Guide that "a 'yes' vote on these articles will continue to raise x-number of dollars into this new CRF and a 'no' vote would not continue funding to the stated capital reserves. "That is technically true if all five are defeated, right? But what this implies to me, and it might be a little bit confusing is, if you vote no on anything, then the money does not go into the CRFs, and that's not true. It's only true if all five are voted. Correct?" Mr. DeCoff responds that there is another option to vote 8 and 9 not to discontinue, those stay the way they are. Mr. Allen says that is correct, but you could vote 8, 9, and 10... Mr. DeCoff injects that 10 is where they are asking for additional funds, because every year you vote to ask to add funds to the account. Mr. Allen agrees, but adds that if you vote 'no' on 8, 9, and 10, you can still vote yes on 11 and 12 and that still puts the money into those respective capital reserve funds. So, it's not like if you vote 'no' on all of them, there is no money going anywhere (Mr. DeCoff agrees), but if you vote 'no' on just the first three, the money still goes into the Capital Reserve Funds... " The Moderate asks if that depends on voting 'yes' on articles 11 and 12, and Mr. Allen agrees and explains that there is that option where you can vote down the discontinuance and establish the new one and still have money going into the old funds. Mr. DeCoff says they will adjust the wording so this is made more clear in the Voter Guide.

Mr. Bickford is then recognized and states he has been opposed to this idea because it is an expansion of a capital reserve fund. Originally when they started these funds in the 80s due to high interest rates, it was a way to save money for a single item (i.e. a truck) and then state gave them the authority to expand into more things. Mr. Bickford was concerned that this expansion is giving the Selectmen more authority to be the agents to expend and just getting whatever they want without coming back to the public to say they want this specialty "thing". Mr. Bickford says this allows the Selectmen to choose what they want to expend funds on and this eliminates the democratic side of things for the public.



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There were no more public comments or questions. Mark DeCoff made a Motion to Restrict from Reconsideration, which was seconded by Terry Jarvis. Motion passed with a majority of voter's cards.

Article 09 Discontinue Highway Equipment CRF

To see if the town will vote to discontinue the Highway Equipment Capital Reserve Funds established on March 15, 2006, Article #12. Said funds in the amount of \$109,306 and accumulated interest to date of withdrawal will be transferred to the general fund. This article is contingent upon Articles 10 and 8 passing.

Estimated 2023 Tax Rate Impact: \$.0 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 5 to 1 to 1 vote.

Mark DeCoff was recognized to speak to this Article. Mr. DeCoff stated this is basically the same explanation from Article #8 and they will be taking those funds and moving them into Article #10 (via the General Fund).

Christopher Baca, Drew Road, is recognized and asks about the "accumulated interest" from these funds and how much interest they are getting from this capital reserve fund? Mr. Allen is recognized and says the amount of interest is minimal. They are with TD Bank at this point and rates are less than a half a percent, so the totals shown on the article are not going to change much by the time it is voted on.

There were no further public comments or questions. Mark DeCoff made a Motion to Restrict from Reconsideration, which was seconded by Kelly Bisson. Motion passed with a majority of voter's cards.

Article 10 Establish Public Works Equipment CRF

To see if the town will vote to establish a Public Works Equipment Capital Reserve Fund with the Board of Selectmen as designated agents to expend, for the purpose of purchasing equipment for the Department of Public Works and to raise and appropriate the sum of \$315,266 to be deposited in this account, with \$138,450 to come from taxation and \$176,816 to come from unassigned fund balance as of December 31, 2022. This \$176,816 represents the amount of funds in the Solid Waste Equipment Capital Reserve Fund and the Highway Equipment Capital Reserve Fund, discontinued above. The Selectmen recommend this article. This article is contingent upon Articles 8 and 9 passing.

Estimated 2023 Tax Rate Impact: \$.22 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee does not recommend this article by a 0 to 6 to 1 vote.



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Mark DeCoff was recognized to speak to this Article. Mr. DeCoff continued his explanation that they are combining the two funds from the Solid Waste and the Highway Equipment and they are also asking to raise and appropriate the sum of money that they would have needed for each department to continue the operation for future equipment down the road.

Terry Jarvis from the Budget Committee also asked to be recognized to explain they are not recommending this Article not due to philosophy, but due to the cost. When the Budget Committee had reviewed all the various items, they had recommended \$110,000 be the figure coming from Unassigned Funds as opposed to \$138,450.

Cathy Orlowicz, Birch Hill Road was recognized and asked if someone could tell her what the pictures would look like if one of the articles passed and one of them fail? As an example, Article 8 fails and Article 9 passes? This does say it is dependent on both articles passing.

Mr. DeCoff says that 10 cannot exist unless both Article 8 and Article 9 Pass. It would stay Article 8 and Article 9. Ms. Orlowicz then says that if that is the case and Article 8 fails, then they no longer have a Solid Waste Reserve Fund. So that if Article 9 passes to dissolve... she rephrases to ask if they dissolve the Highway Equipment Capital Reserve, now the town does not have a Capital Reserve for Highway Equipment, right? The Moderator clarifies that the three articles all must pass together in order for this to work, and although they have not yet reached Articles 11 and 12, they will be the backstop to get the funding. So if any of the three don't pass, they will still have the funds to put the money in them separately. That is the concern a lot of people have had. The Moderator asks Mr. DeCoff to confirm that, and he doesn't believe that would be the case.

Mr. Drummy is recognized and asks if there was a way to modify 8, 9, and 10 and merge them into one article. The Moderator states that you cannot remove any articles; they have to go forward either with amendments or as-is. Legal Counsel confirms that all three need to go forward.

Janis Anthes, 103 Meaderboro Road is recognized and has a question about the \$138,450 and how it was settled on. She stated that the Select Board had spoken to both departments, but it is a rather large sum. Mr. DeCoff said they also considered what the CIP had recommended and factored in the costs of the years going forward for equipment needing to be replaced.

Mr. Bickford is recognized and as a follow-up to Ms. Anthes' question, he asked if he could get a list of items the money is going to be used for. Mr. DeCoff doesn't have a list, and Mr. Bickford responded he is concerned that just about anything could be purchased. Ms. Jarvis then says that the CIP report states what they are looking at for the Highway Equipment (a 20-ton trailer) and the Solid Waste is still looking to purchase a drive-on scale. She said there is an extensive spreadsheet at the back of the CIP report of items they have identified that the town owns, which department they belong to, the replacement costs, and anticipated replacement year.

Ms. Jarvis then makes a motion to Amend Article 10 to decrease \$138,450 from taxation to \$110,000. Mr. DeCoff seconds. Town Counsel notes that the tax rate will change and appropriation amount would decrease from \$315,266 to \$286,816. The Moderator explains that the new actual Tax Rate Impact amount will not be available tonight but will show up on the updated Voter Guide and on the Town Ballot.

Amendment #1 to Article 10 reads:

To see if the town will vote to establish a Public Works Capital Reserve Fund with the Board of Selectmen as designated agents to expend, for the purpose of purchasing equipment for the Department of Public Works and to raise and appropriate the sum of \$286,816 to be deposited in this account, with



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\$110,000 to come from taxation and \$176,816 represents the amount of funds in the Solid Waste Equipment Capital Reserve Fund and the Highway Equipment Capital Reserve Fund, discontinued above. The Selectmen recommend this article. This article is contingent upon Article 8 and 9 passing.

Mr. DeCoff seconds. Mr. Bickford is recognized to ask for an explanation of the change. Chair Jarvis explained they looked at the accounts, which would be sufficient for this year, especially considering that the Transfer Station Equipment account currently has over \$71,000 and they are planning to spend a total of \$146,000 in the next 10 years. This would take a bit more off this year's tax rate.

Ellen Phillips (Main Street) is recognized and comments that as a member of the CIP (Capital Improvement Committee), they spent weeks looking at what the town needs for future commitments for roads, the highway department, whatever. "We found we have been falling further and further behind and we are coming to the point where we will not be able to do something that is absolutely needed." Although she originally voted against lowering the amount, she will support it now but encourages people to really pay attention to the Capital Improvement Plan Committee and why they vote for certain amounts and for what.

Gregory Anthes, 103 Meaderboro Road, is recognized and comments that when he was a selectman there was a lot of discussion of a scale, but he spent a lot of time researching it and found it was not practical for this town. He is concerned that there may be money buried in these figures for a scale, which would be bad for the town since there are so many other equipment needs for the Highway Department and Solid Waste. Others have commented about commingling the money and taking away the choice of the public for individual items. There was a vote years ago and the town turned it down. Mr. Anthes says he wants the town to know if that purchase is going to come back and be done now. Mr. DeCoff said he has no plans for a scale for Solid Waste but has no idea if other board or committee members do.

Mr. Bickford stated there is a scale in the document, and Ms. Jarvis read it off. He states that the CIP will look at that paperwork and see that there is a scale wanted and figure out how much money. The town voted it down back in 2011. Numerous boards have come forward to say they are going to get it anyway. By putting money into a pool, they can purchase whatever they want. Mr. Anthes says it should be voted on separately and this Article should not be approved. There have been different numbers going back and forth, depending on who is a selectman, things the voters don't want may be bought.

Mark McFadden, 181 Merrymeeting Road is recognized and asked for a clarification on the Budget Committee not recommending this Article by a 0-6-1 vote, is that going to be amended on the final or are we still discussing the amendment? Ms. Jarvis responds that after the deliberative Session ends, the Budget Committee will come out of recess and review the revised amounts. If they agree with them the votes will be changed at that time under the amended amount.

Pat Grant, 3 St. Moritz Road in Cople Crown, is recognized and say she understands about concern over the equipment, but if you don't want these things to happen, people need to go to Selectmen's meetings to let them know. If she had a concern, she would go to the meeting to point it out and make sure they know how the taxes are impacting everyone. Mr. Bickford says he has been going to the meetings for years and hopes others will join in. Mr. Fanjoy says he understands people's concerns about the scale, but they need to compare themselves with other towns that do have them and the potential of revenue of a scale – different contracts can load in different places, there could be fees assessed, and people from other towns come in to dump and there are arbitrary and potentially low fees assessed. It will be standardized to paying a set amount per a given weight. Mr. Fanjoy says it may be something the town may want to look into again because it is could be a chance for revenue.

Ellen Phillips comments that the CIP had looked into this and thought they were losing a lot of revenue because they do not have a scale. Perhaps the town may want to revisit this because the town has



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changed a lot over the years, especially with all the building and renovation going on and increase in demolition.

Mr. Anthes comments that he had studied this and that most contractors use dumpsters and not local dumps with that large an amount of debris. For a town this size to spend over \$100,000 and maintain it and hire another employee to run it, they will not recoup the costs. Maintenance costs are high and frequent, he did the numbers, and money isn't there for a town our size. It should be better spent on other equipment the Road Agent needs. Mr. Bickford supports Mr. Anthes's comments about only small-time people using it vs the high price of the scale. Mr. Bickford reiterates his concerns that they will not have debates like this over purchases once these wider funds are in place for the Selectmen to use.

With no further public comments or questions on Amendment #1 to Article 10 as previously read, the Moderation requested a vote which passed by a majority of voter cards. Mark DeCoff then made a Motion to Restrict from Reconsideration, which was seconded by Mr. Fanjoy. Motion passed with a majority of voter's card

Article 11 Appropriate to Highway Equipment CRF

Should Articles 08,09, and 10 not pass, to see if the Town will vote to raise and appropriate the sum of \$50,000 to be placed in previously established Highway Equipment Capital Reserves Funds established on March 15, 2006, Article #12: with said funds to come from taxation.

Estimated 2023 Tax Rate Impact: \$.08 cents per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 6 to 0 to 1 vote.

Mark DeCoff was recognized to speak to this Article. Mr. DeCoff stated this is to add funds to the Highway CRF for future equipment and none of the figures which changed on earlier articles will impact the numbers appearing in this article. Article 12 may be impacted.

Cathy Orlowicz is recognized and requests further clarification on the wording of the article stating that "should articles 8, 9, AND 10 (emphasis from Ms. Orlowicz) not pass", it's not an "or" statement and it seems to her that they all have to not pass and wants to know if that is a proper interpretation. Mr. DeCoff agrees that is how it reads. After more discussion, Ms Orlowicz asks if this can be amended to an "and/or" situation, which Town Counsel opposed because of the meaning. Mr. Mitchell is concerned that people who have not attended this meeting will not understand the complications. Ron Uyeno confirms that all three of the articles 8, 9, and 10 must pass. Kelly Bisson then requests that the Voter Guide be updated to make sure all this discussion is contained for all voters to understand these circumstances. Alicia Housel, speaking as the Town Clerk, informs those present that the Town Report which will be issued a week before the Town Election will contain the meeting minutes from this Deliberative Session, so hopefully everyone will see these discussions that are taking place.

Jeff Allard then comes up and states Articles 8, 9, and 10 are worded properly because they clearly read that "if any one of those three articles fail to pass, all three fail to take effect." Mr. Allard does believe they should amend Article 11, because that is confusing, and Ms. Orlowicz was correct that the "and" statement does not read as intended. Mr. Allard says it should be amended tonight to read "Article 8 or 9 or 10". Ms. Orlowicz says she agrees that would clear up the issue and meaning. Mr. Bickford said he would like an opinion from Counsel on the proposed Amendment.

Mr. Allard then makes a motion that Article 11 as amended should read: "Should Articles 8 or 9 or 10 not pass, to see if the Town will vote to raise and appropriate the sum of \$50,000 to be placed in previously established Highway Equipment Capital Reserves Funds established on March 15, 2006, Article #12, with



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said funds to come from taxation. Cathy Orlowicz seconded. With no further discussion, the Amendment passed with a majority of voter's cards.

Mr. Drummey made a Motion to Restrict from Reconsideration, which was seconded by Mr DeCoff. Motion passed with a majority of voter's cards.

Article 12 Appropriate to SWR Equipment CRF

Should Articles 08,09, and 10 not pass, to see if the Town will vote to raise and appropriate the sum of \$88,450 to be placed in previously established Solid Waste Equipment Capital Reserve Funds established on March 10, 2010, Article #14 with said funds to come from taxation.

Estimated 2023 Tax Rate Impact: \$.14 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee does not recommend this article by a 0 to 6 to 1 vote.

Terry Jarvis made a motion to Amend Article 12 to say "Should Articles 8 or 9 or 10 not pass, to see if the Town will vote to raise and appropriate the sum of \$60,000 to be placed in previously established Solid Waste Equipment Capital Reserve Funds established on March 10, 2010, Article #14, with said funds to come from taxation." Mr. DeCoff seconds, and Ms. Jarvis explains according to the CIP Report, the fund currently has \$71,510 and by adding \$88,450 it gives it a total of \$159,960. According to the report, over the next 10 years it is anticipated to need only \$146,160 and there is no need for any extra right away. The Budget Committee felt that \$60,000 was more in line for what might be needed in the immediate future. Mr. Anthes asks if there is money for the scale included in these funds for the scale rather than other needed equipment in the next 10 years. Ms. Jarvis said that would be up to the Board of Selectmen in how this Capital Reserve Funding is spent, and she anticipates they would want recommendations from the DPW heads, the Board would discuss it and make a decision. Mr. Anthes wants to specify no funds can be used for the scale, and Mr. DeCoff believes that will change the intent of the Article.

The Moderator comments this will change the tax impact rate and that will be updated in the Voter Guide and on the Ballot.

With no further discussion, the Amendment passed with a majority of voter's cards.

Mr. DeCoff made a Motion to Restrict from Reconsideration, which was seconded by Ms Orlowicz. Motion passed with a majority of voter's cards.

The Moderator recessed the meeting for a 10 minute break for everyone to go out in the snow to wake up.



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Article 13 **Appropriate to Highway Trucks CRF**

To see if the Town will vote to raise and appropriate the sum of \$150,000 to be placed in previously established Highway Trucks Capital Reserve Funds established on March 4, 1988, Article #9 with said funds to come from taxation.

Estimated 2023 Tax Rate Impact: \$.25 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote:

The Budget Committee recommends this article by a 5 to 1 to 1 vote

Mark DeCoff was recognized to speak to this Article. Mr. DeCoff stated this is for the Highway Department for highway trucks only to replace trucks that are going out of service. Of course the price of the vehicles keeps rising, so this is to put more in the funds for future replacement vehicles.

There were no public comments or questions. Cathy Orłowicz made a Motion to Restrict from Reconsideration, which was seconded by Ken Fanjoy. Motion passed with a majority of voter's cards.

Article 14 **Appropriate to CRF**

To see if the Town will vote to raise and appropriate the sum of \$25,000 to be placed in previously established Vehicle & Equipment Maintenance Capital Reserve Funds established on March 10, 2010, Article #15 with said funds to come from taxation.

Majority Vote Required

Estimated 2023 Tax Rate Impact: \$.04 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee does not recommend this article by a 1 to 4 to 2 vote.

Mark DeCoff was recognized to speak to this Article and said this was to have sufficient funds that if there is a major breakdown there would be sufficient funds to cover the cost.

Mr. Drummy wanted to know if, since this is a Vehicle & Equipment Fund, is it restricted to Heavy equipment only, or does it apply to Solid Waste or to Parks and Recs, if they have a vehicle or anyone else in town. How widespread is this? Is this for a Police car engine? Mr. DeCoff believes it could be used for any town equipment.

Ms. Jarvis states that in her experience, this has been for any large unanticipated expenses. One year it was a \$23,000 bill on a Highway truck, another year it was one of the fire trucks. Mr. Anthes noted the Budget Committee did not recommend this and asked if there was a reason. Ms. Jarvis said the Budget Committee did not recommend the article because of the amount; they recommended \$20,000. The CIP requested \$20,600 and only expected to spend \$20,600 every year for the next 10 years, so \$20,600 would be appropriate considering there is currently \$26,173 in the account. In response to Mr. Anthes inquiry on why she had not made a motion for an amendment, Ms. Jarvis stated she was giving someone else the opportunity to make the motion to reduce the appropriation. Mr. Drummy then made a Motion to Amend Article #14 to reduce the amount to \$20,000, which was seconded by Mr. Anthes.



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"To see if the Town will vote to raise and appropriate the sum of \$20,000 to be placed in previously established Vehicle & Equipment Maintenance Capital Reserve Funds established on March 10, 2010, Article #15, with said funds to come from taxation." This was seconded by Mr. DeCoff.

Voters were informed there would be an adjustment in the tax rate valuation, which would be seen in the Voter Guide and on the Ballot. With no further discussion, Article 14 as amended passed with a majority of voter's cards. Ms Orłowicz made a Motion to Restrict from Reconsideration, which was seconded by Kelly Bisson. Motion passed with a majority of voter's cards

Article 15

Water Quality- Milfoil CRF

To see if the Town will vote to raise and appropriate the sum of \$15,000 to be placed in previously established New Durham Water Quality & Milfoil Treatment Capital Reserve Funds established on March 9, 2009, Article #7 Amended March 12, 2019, Article #11 with said funds to come from taxation.

Estimated 2023 Tax Rate Impact: \$.02 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.
The Budget Committee recommends this article by a 6 to 1 vote.

Mark DeCoff was recognized to speak to this Article. Mr. DeCoff stated this was the usual Milfoil treatment for the Merrymeeting Lake and River – the gem of our town. Mr. Anthes seconded.

Janis Anthes made a Motion to Restrict from Reconsideration, which was seconded by Cathy Orłowicz. Motion passed with a majority of voter's cards.

Article 16

Discontinue CRF

To see if the town will vote to discontinue the Solid Waste Facilities and Improvement Capital Reserve Funds established on March 10, 2010 Article #14. Said funds in the amount of \$30,497 and accumulated interest to date of withdrawal will be transferred to the general fund. This article is contingent upon Article 17 passing.

Estimated 2023 Tax Rate Impact: \$.0 cents per \$1,000 assessed valuation.
The Board of Selectmen recommends this article by a 3 to 0 vote.
The Budget Committee recommends this article by a 5 to 1 to 1 vote.

Mark DeCoff was recognized to speak to this Article and stated they are voting to discontinue this fund and the details of the action will be explained in Article #17.

Christopher Baca, Drew Road, brought up the issue of CRFs and accumulated interest and commented that "we are not making any interest." He wanted to know why we are not looking for ways to change that and who is establishing the CRFs. Ms. Jarvis stated that the Trustees of the Trust Fund make the decisions on where the money is invested, and they are completely separate from the Budget Committee. There are statutes which dictate what can and cannot be done with Trust Funds money. Mr. Bickford lets Mr. Baca know that with interest rates finally rising, he may want to contact Mr. Allen from the Trustees of the Trust Fund, who is here tonight, and has been on the Trustees of the Trust Funds for many years and has been looking into this.



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Mark DeCoff made a Motion to Restrict from Reconsideration, which was seconded by Kelly Bisson.
Motion passed with a majority of voter's cards.

Article 17

Establish CRF

To see if the town will vote to establish a Public Works Facilities and Improvements Capital Reserve Fund with the Board of Selectmen as designated agents to expend, for the purpose of Facility and Improvements for the Department of Public Works and to raise and appropriate the sum of \$100,497 to be deposited in this account, with \$70,000 to come from taxation and \$30,497 to come from unassigned fund balance as of December 31, 2022. (This \$30,497 represents the amount of funds in the Solid Waste Facilities and Improvement Capital Reserve Fund, discontinued above.) The Selectmen recommend this article. This article is contingent upon Article 16 passing.

Estimated 2023 Tax Rate Impact: \$.11 cents per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 4 to 2 to 1 vote.

Mark DeCoff was recognized to speak to this Article and stated they are complying with the 2016 vote to have the Highway and Solid Waste be combined under the title of the Department of Public Works. Aside from transferring the funds from CRF discontinued in Article 16, there is also an appropriation the sum of funds needed for improvements down there.

Janis Anthes questioned the \$70,000 amount. Mr. DeCoff said this was based on the CIP figures and an adjustment they made in relation to its impact on this year's tax rate impact. Ms. Anthes questioned if this was due to the size of the building, and Mr. DeCoff said the building will actually need to be expanded for winter equipment storage. Currently there is equipment outside in the winter that needs to be heated in order to start and by storing them inside, those energy costs will be mitigated. Ms Anthes also brought up the hole in the building's current roof, and Mr. DeCoff said that was also an issue that needed to be fixed.

Mark DeCoff made a Motion to Restrict from Reconsideration, which was seconded by Ken Fanjoy.
Motion passed with a majority of voter's cards.

Article 18

Appropriate to CRF

Should Articles 16 and 17 not pass, to see if the Town will vote to raise and appropriate the \$70,000 to be placed in previously established Solid Waste Facilities and Improvement Capital Reserve Funds established on March 10, 2010 Article #14 with said funds to come from taxal

Estimated 2023 Tax Rate Impact: \$.11 cents per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee does not recommend this article by a 2 to 3 to 2 vote.



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Mark DeCoff was recognized to speak to this Article and made a motion to Amend that the article should state: "Should Articles 16 or 17 not pass" and is seconded by Terry Jarvis. Janis Anthes then asks for clarification if this is \$70,000 only for Solid Waste Facilities, and Mr. DeCoff says it is, but the other articles don't pass. Ms. Anthes says they already have \$30,497, and CIP actually identified \$100,000 worth of facilities work needing to be done at the Solid Waste Station. Nicole Zoltko, Town Administrator, read figures from the "CIP Report, page 12, Solid Waste Facilities Improvement CRF, anticipated balance as of August 31, 2022 is \$30,497. Requested is \$350,000 for five years, which would equal \$70,000. Recommended is \$70,000. Account to be spent between 2022 and 2031 is \$350,000. Rationale: There are no plans for any changes to the Solid Waste Facility in the coming years. The current balance should handle the maintenance items, however the Highway garage is in need of two additional bays for truck storage and repair work while there is no CRF to fund this, therefore the ACIP recommends that the CRF be renamed the Public Works Facilities CRF and the CRF include both the Highway Garage and the Solid Waste Facility. The ACIP also recommends that \$350,000 be added to the fund over the next five years to pay for this expansion." Mr. DeCoff said Ms Zoltko's information was sufficient clarification.

Scott Drummey said that as the author of the CIP report, he agrees with what was said, but the problem is that the \$70,000 is Solid Waste money, and you can't put two new bays in that Highway Department and you can't fix the salt shed. So the money's just going to sit there, unspent. I recommend you zero that out. My motion is to remove the \$70,000.

Since the "or" amendment was still under consideration, the Moderator requested a vote on that amendment before considering a second. The vote to change the phrase on Article #18 from "16 and 17" to "16 or 17" passed with a majority of voter cards.

Mr. Drummey made a new amendment to change the Article #18 to read "Should Articles 16 or 17 not pass, to see if the town will vote to raise and appropriate the sum of \$0 to be placed in previously established Solid Waste Facilities and Improvement Capital Reserve Funds established on March 10, 2020, Article #14, with said funds to come from taxation?" Janis Anthes seconded. Mr. Drummey then wanted to know why the Budget Committee had not recommended the original Article #18, and Ms Jarvis stated they did not agree with the amount of money specified. They had agreed on \$60,00, but the recent information meant that if Mr. Drummey had not made the motion to zero out the amount, she would have made it \$1.

The motion on Article 18 with the amendment to reflect the phrase "16 or 17" and the modify it to a "sum of \$0" passed with a majority of voter cards.

Mark DeCoff made a Motion to Restrict from Reconsideration, which was seconded by Janis Anthes. Motion passed with a majority of voter's cards.

Article 19 Appropriate to CRF

To see if the Town will vote to raise and appropriate the sum of \$39,000 to be placed in previously established Police Cruiser Capital Reserve Funds established on March 15, 2000, Article #7 with said funds to come from taxation.

Majority Vote Required

Estimated 2023 Tax Rate Impact: \$.06 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee does not recommend this article by a 0 to 3 to 4 vote.

Mr. DeCoff proposed an amendment: "To see if the Town will vote to raise and appropriate the sum of \$28,000 to be placed in previously established Police Cruiser Capital Reserve Funds established on March 15, 2000, Article #7, with said funds to come from taxation." His reasons for the amendment is that



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the amount request by the Police Chief was originally \$35,000, but that when he spoke with the Budget committee at a later time, he requested only \$28,000. Ms. Jarvis seconded the motion. Ellen Phillips commented that the Chief came to speak with the Budget Committee after the Board of Selectmen, so it was after this Article had already been drafted. This was not a vote against any funds for the CRF, but was against the amount in the Article.

The Amendment to Article #19 to change the sum from \$39,000 to \$28,000 passed by a majority of voter cards.

Cathy Orlowicz made a Motion to Restrict from Reconsideration, which was seconded by Mark DeCoff. Motion passed with a majority of voter's cards.

Article 20 Appropriate to CRF

To see if the Town will vote to raise and appropriate the sum of \$5,000 to be placed in previously established Smith Ballfield & Equipment Capital Reserve Funds established on March 13, 2000, Article #9 with said funds to come from taxation.

Majority Vote Required

Estimated 2023 Tax Rate Impact: \$ 0.01 per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 6 to 1 vote.

Celeste Chasse (Parks and Recreation) spoke to the article explaining that she has been working to expand and improve the ballfield for all the townspeople. The funds would go towards the walking trail, possible tennis courts and pickle ball and hopefully a future building would be great. She hoped that with some grants and future funds they can get there over time.

Ken Fanjoy made a Motion to Restrict from Reconsideration, which was seconded by Jeff Allard. Motion passed with a majority of voter's cards.

Article 21 Appropriate to CRF

To see if the Town will vote to raise and appropriate the sum of \$15,000 to be placed in previously established Facilities related Capital Reserve Funds as follows with said funds to come from taxation:

| Account | Established | 2022 |
|-------------------------------|-----------------------------|----------------|
| 1772 Meetinghouse Restoration | March 15, 2000, Article #14 | \$15,000 |
| | | Total \$15,000 |

Majority Vote Required

Estimated 2023 Tax Rate Impact: \$ 0.02 per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 6 to 1 vote.

Mr. DeCoff said the Board had looked at how close the Meetinghouse has gotten to their goal to get a matching LCHIP grant, and they thought increasing the amount to \$15,000 would increase their chances of meeting the goal for matching funds.



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Cathy Orlowicz made a Motion to Restrict from Reconsideration, which was seconded by Tom Baker. Motion passed with a majority of voter's cards.

Article 22 Appropriate to CRF

To see if the Town will vote to raise and appropriate the sum of \$20,000 to be placed in previously established Fire Vehicles Capital Reserve Funds established on March 12, 2013, Article #11 Amended March 12, 2017, Article# 7 with said funds to come from taxation. The Board of Selectmen recommend this Warrant Article

Estimated 2023 Tax Rate Impact: \$.03 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.
The Budget Committee recommends this article by a 6 to 1 vote.

Mark DeCoff was recognized to speak to this Article with a disclaimer that he is a member of the Fire Department. The Board felt the Fire Department has enough funds and will only put \$20,000 in the fund. The equipment can last a little longer and they may be able to refurbish some of the vehicles so they won't have a big capital outlay.

Ken Fanjoy made a Motion to Restrict from Reconsideration, which was seconded by Cathy Orlowicz. Motion passed with a majority of voter's cards.

Article 23 Appropriate to CRF through Fund Balance

To see if the Town will vote to raise and appropriate the sum of \$96,000 to be placed in previously established Road Reconstruction Capital Reserve Funds established on March 10, 2010, Article #5 with said funds to come from Unassigned Fund Balance (UFB) as of December 31, 2022. The Board of Selectmen Recommend this Warrant Article.

Estimated 2023 Tax Rate Impact: \$.00 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.
The Budget Committee recommends this article by a 5 to 2 vote

Mark DeCoff was recognized to speak to this Article saying this money for the Fund is what they received from the grant they received to do the 319 project. They just want to have the money moved back into the Road Reconstruction Fund instead of leaving it in the General Fund.

Cathy Orlowicz made a Motion to Restrict from Reconsideration, which was seconded by Mark DeCoff. Motion passed with a majority of voter's cards.



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Article 24 Appropriate to CRF

To see if the Town will vote to raise and appropriate the sum of \$15,000 to be placed in previously established Fire Department Ancillary Equipment Capital Reserve Funds established on March 10, 2015, Article #15 with said funds to come from taxation. The Board of Selectmen recommend this Warrant Article.

Majority Vote Required

Estimated 2023 Tax Rate Impact: \$.02 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee does not recommend this article by a 1 to 5 to 1 vote.

Mr. DeCoff was recognized to speak and stated they added the sum of \$15,000 to the Fire Department to buy any necessary equipment they might need added to the Capital Equipment.

Mr. Drummy asks why the Budget Committee did not recommend this article with a vote of 1 to 5. Ms. Jarvis stated that this was a restricted account which already had almost \$42,000 in it and their next big expense isn't until 2028, which is \$160,000 for air packs and the Chief had been able to get a lend-lease so the town did not have to pay out all the money. Ms Jarvis said it all comes back to what we need to expend and what it will do to the tax rate, so they suggested only \$10,000.

Cathy Orlowicz made a Motion to Restrict from Reconsideration, which was seconded by Mark DeCoff. Motion passed with a majority of voter's cards.

Article 25 Appropriate to ETF

To see if the Town will vote to raise and appropriate the sum of \$10,000 to be placed in previously established Accrued Benefits Liability Expendable Trust Funds established on March 13, 1996, Article #16 with said funds to come from taxation. The Board of Selectmen recommend this Warrant Article.

Majority Vote Required

Estimated 2023 Tax Rate Impact: \$.02 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 7 to 0 vote

Mr. DeCoff was recognized to speak and stated that this fund is used for when an employee leaves or retires and the Town needs to pay out their accrued days off, so they want the funds available in case for future retirements.

Mark DeCoff made a Motion to Restrict from Reconsideration, which was seconded by Ms. Jarvis. Motion passed with a majority of voter's cards.

Article 26 Appropriate to ETF

To see if the Town will vote to raise and appropriate the sum of \$50,000 to be placed in previously



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established Computer Systems & Office Equipment Expendable Trust Funds established on March 13, 1996, Article #11 revised on March 9, 2011, Article 26 with said funds to come from taxation. The Board of Selectmen recommend this Warrant Article.

Majority Vote Required

Estimated 2023 Tax Rate Impact: \$.08 cents per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee does not recommend this article by a 1 to 6 vote.

Mr. DeCoff was recognized to speak and read from the Voter Guide that "these funds are needed from part of a significant multi-year software upgrade implementation including tax collection, Town Clerk, Motor Vehicle, Payroll Services followed by the Assessing Department and Building/Code Enforcement with the third phase of an upgrade to Finance Department. Some of these upgrades are vital due to state requirements while other are needed to improve internal and external customer service."

David Bickford wanted to amend the amount to \$25,000, seconded by Terry Jarvis. Ms. Jarvis said they put that amount because they were waiting for additional information. Since this appears to be an annual expense, Ms Jarvis questions if this should be an Operational Expense going forward as opposed to a Capital Reserve.

Jeff Allard has a question for the selectmen as to what it will actually take to implement the computer system. Was \$50,000 going to implement it, or would it be five years away? Mr DeCoff believes the entire system is \$150,000, so it's a 3-year upgrade and explained that the \$50,000 gets the upgrade started, then you add \$50,000 for the next segment and the third year will be the final installment to get the Finance piece. Cutting the funding would push out the implementation. Mr. Allard said he would encourage voters to defeat that amendment, because if the Land Use department is any gauge of what other departments are facing, it is a very severe problem. Files are everywhere, conditions are put on permits and those need to be tracked by the building inspector, and dozens of those are completely lost. People don't turn in required log books, and we need a computer system to track those. He feels very strongly that this is a critical need and not the place to scrimp on funding so it should get done. Janis Anthes agreed with Mr Allard to vote no because there was an issue with an upgrade where Finance lost a half a year of records and had to manually reconstruct them for the auditors and CPA. Alicia had noted to her that the systems are not integrated, so getting registrations done means they are on the phone waiting for someone to answer while a resident is standing there waiting as well. We have been delaying for years and it's time to get them up to date.

Patricia Grant stated that she is a Supervisor of the Checklist and has been one for 13 years. She stated it is very time-consuming to get the computers to work and hers is a state-mandated job that they must do. She has to go to a number of people to get their systems working. It is desperately needed.

David Bickford commented that throwing more money at something doesn't necessarily make it better, although one would hope so. His point is that half a loaf is sometimes better than one. Right now the article does not have the support of the Budget Committee, and that was the point of making an amendment – to get half a loaf, which would probably be approved by the budget committee and get the article on the warrant.

Mark DeCoff, speaking as a resident, asked if they will not be listening to the townspeople who say that it is necessary and will just go along with the amended amount? Mr DeCoff clarified that this is possibly not a done deal and that after discussions, the Budget Committee could possibly change it to recommend the article after they reconvene after the Deliberative Session? Mr. Bickford said it is a possibility, if the Budget Committee thinks the information is convincing. Maureen Knepp, Kings Highway, stated she will



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be wearing two hats – one as a Supervisor of the Checklist. Ms. Knepp stressed they need the new computers and agrees with the Land Use. She is starting the Septic Survey, agrees that the files are a mess, and she encourages everyone to vote this amendment down.

Mr. McFadden, 181 Merrymeeting Road agreed with Ms. Knepp that we need to move into the 21st Century when we are now in 2023. Nicole Zoltko had laid out a very good plan for setting up the system and doing beta-testing over the next year. Certain pieces could be implemented, but they need the money to do that. The more you invest now, the more you are ahead of the game and you're not lagging. Right now Customer Service is #1 and people are impatient. The computer system is vital in every town. Sometimes towns don't want to invest in technology, but unfortunately that's society. We're looking at generations to come that only know technology. You run the chance of them getting impatient with delays and just moving forward and you are risking having more problems by pushing this down the road. Mr. Bickford adds that they already have \$18,000 in the account, so \$25,000 added onto that is a substantial start. If it was \$50,000 you would have \$68,000 so it's not like the issue is being ignored. Mr. McFadden reiterated that it's not the fact that we have the money here now and waiting, it's getting it implemented. There will be times for necessary testing and transitions and conversions that have to take place, and those all cost money. Any delay may mean that the cost could go up; as technology changes, so do the prices. So \$18,000 in the bank now is great, but if your car is going to cost you \$50,000 next year it's not going to cut it if you are still going to need an additional \$50,000. Mr. McFadden said he would rather be a little less conservative at this point on technology in this town's pivotal area only because the residents here are changing. Technology is going to be a leader in moving this town forward, and this is a cost we need to look at.

The Moderator reminded voters that the amendment was to change the Article amount from \$50,000 to \$25,000. The Amendment fails with the majority of the voter cards against it.

Mark DeCoff made a Motion to Restrict from Reconsideration, which was seconded by Cathy Orłowicz. Motion passed with a majority of voter's cards.

Article 27 Change of ETF Purpose

To see if the town will vote (i) to change the purpose of the Computer Systems and Office Equipment Expendable Trust Fund to additionally include the purchase of Town Software, Office Equipment, and Technology Maintenance and Improvements.
2/3 Vote Required

Estimated 2023 Tax Rate Impact: \$.00 cents per \$1,000 assessed valuation. The Soard of Selectmen recommends this article by a 3 to 0 vote

Mr. DeCoff speaks to the article mentioning it was one of the items former Selectman Rosiello brought up – to have the ETF also include Town software and Equipment and technology and maintenance, which is why they wanted to change the purpose of the ETF.



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Scott Drummy wanted to know if this fails, can this software improvement go forward? Does the current computer upgrade include software improvements? And all the testing and integration that needs to happen? Mr. DeCoff stated the Select Board can choose the expenditures on that, plus software is part of the computer system. But he also wanted to make sure it was software, office equipment and technology maintenance and improvements. Mr. Drummy wanted to know what is not included – a server rack, a fan, or an air conditioner for the server room? Mr. DeCoff stated that software maintenance contracts are being taken out of the General Fund right now. Ms. Jarvis stated that this particular ETF has been open to interpretation depending on who is on the Trustee of the Trust Funds at the time. When office equipment was added in years ago, the intent was for it to be all-encompassing. They could buy new computers, software, an adding machine. The intent has changed over the years and what was originally intended for a broad interpretation has been narrowed down considerably with the latest Trustees. Ms Jarvis states it is very necessary for this to pass.

Mark DeCoff made a Motion to Restrict from Reconsideration, which was seconded by terry Jarvis. Motion passed with a majority of voter's cards.

Article 28 Discontinue ETF

To see if the town will vote to discontinue the Forest Fire Control Expendable Trust Fund. Said funds in the amount of \$22,382 and accumulated interest to date of withdrawal will be transferred to the general fund. This article is contingent upon Articles 29 and 30 passing.
Majority Vote Required

Estimated 2023 Tax Rate Impact: \$.00 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.
The Budget Committee recommends this article by a 5 to 0 to 2 vote.

Mr. DeCoff speaks to the article stating both the Fire Chief and Deputy Fire Chief recommended this ETF should be discontinued and it can be added into a new ETF established to include Emergency Management and Forest Fire Fund, with the funds being combined into one.

Mark DeCoff made a Motion to Restrict from Reconsideration, which was seconded by Jeff Allard. Motion passed with a majority of voter's cards

Article 29 Discontinue ETF

To see if the town will vote to discontinue the Emergency Management Expendable Trust Fund. Said funds in the amount of \$6,768 and accumulated interest to date of withdrawal will be transferred to the general fund. This article is contingent upon Article 28 and 30 passing.

Estimated 2023 Tax Rate Impact: \$.00 cents per \$1,000 assessed valuation.
The Board of Selectmen recommends this article by a 3 to 0 vote. The Budget Committee recommend this article by a 5 to 0 to 2 vote

Mr. DeCoff spoke to the article stating the Fire Chief recommended that we discontinue this fund so we can combine it into the Emergency Management and Forest Fire Fund.



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Mark DeCoff made a Motion to Restrict from Reconsideration, which was seconded by Kelly Bisson.
Motion passed with a majority of voter's cards

Article 30

Establish ETF

To see if the town will vote to establish an Emergency Management and Forest Fire Fund with the Board of Selectmen as agents to expend, for the purpose of Emergency Management and Forest Fire and to raise and appropriate the sum of \$29,150 to be deposited in this account, with \$29,150 to come from unassigned fund balance as of December 31, 2022. This \$29,150 represents the amount of funds in the Forest Fire Control Expendable Trust Fund and the Emergency Management Expendable Trust Fund, discontinued above. The Board of Selectmen recommend this Warrant Article. This article is contingent upon Articles 28 and 29 passing.

Estimated 2023 Tax Rate Impact: \$.00 cents per \$1,000 assessed valuation.
The Board of Selectmen recommends this article by a 3 to 0 vote.
The Budget Committee recommends this article by a 6 to 1 vote.

Mr. DeCoff spoke to the article stating this tracks with the other two articles where the Fire Chief recommended, and Deputy Fire Chief, who is also the Deputy Fire Warden, recommended we make this one Emergency Management and Forest Fire Fund.

Ken Fanjoy made a Motion to Restrict from Reconsideration, which was seconded by Janis Anthes.
Motion passed with a majority of voter's cards.

Article 31 Appropriate to ETF

To see if the Town will vote to raise and appropriate the sum of \$42,600 to be placed in previously established Records Management Expendable Trust Funds established on March 23, 1999, Article #23 with said funds to come from taxation.

Majority Vote Required

Estimated 2023 Tax Rate Impact: \$ 0.07 per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee does not recommend this article by a 0 to 7 vote.

Mr. DeCoff spoke to the article stating this \$42,600 would aid in long-term and secure and fire proof storage for short and long-term Town records. Current storage resources are not flood-proof or fireproof and many records could be moved to a paperless system for easier access by the Town's residents.

Jeff Allard asked if this is redundant with the \$50,000 we just put into software? Mr. DeCoff said they need the money to perform the paperless transition. Nicole Zoltko stated this is not just for scanning records into digital databases, because unfortunately some records are permanent records and the original hardcopies have to be kept forever. Those records are not protected. There are currently some funds for office supplies, but the larger expenditures of floodproof and fireproof file cabinets could cost from \$4,000 to \$10,000. There could be other future options, but for now this is just another aspect of an



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extensive current records management problem. This is not speaking to the personnel, but rather to the structure of what we need. Mr. Allard raised his second issue, which was to ask why the Budget Committee did not recommend this article by a unanimous vote. Terry Jarvis stated when they originally discussed all the Capital Reserves and Trust funds back in December, they had unanimously recommended a sum of \$20,000. The committee did request some additional information, but when it came time for the hearing to vote on the warrant, we had not received any of that additional information. We did not agree with the sum the Board of Selectmen was requesting.

Mr. McFadden questioned if there were any penalties that may be charged if any vital documents are lost? Are state regulations at play here, and would we be accountable as a Town, be it an insurance issue or someone coming up with money for penalties and fines for losing documents that may be non-virtual? Pat Grant, Supervisor of the Checklist, stated they had records which have to be kept safe forever. Voting stuff is different, but all registrations we have, have to be kept on our records, and they are up in that scary attic. It is really important to have that protection

Mark DeCoff made a Motion to Restrict from Reconsideration, which was seconded by Cathy Orlowicz. Motion passed with a majority of voter's cards

Article 32 Appropriate to ETF

To see if the Town will vote to raise and appropriate the sum of \$20,000 to be placed in previously established Expendable Trust Funds as follows with said funds to come from taxation:

| Account | Established | 2023 |
|-------------------------------|-----------------------------|----------------|
| Town Buildings & Improvements | March 15, 2000, Article #15 | \$20,000 |
| | | Total \$20,000 |

Majority Vote Required

Estimated 2023 Tax Rate Impact: \$ 0.03 per \$1,000

assessed valuation. The Board of Selectmen

recommends this article by a 3 to 0 vote.

The Budget Committee does not recommend this article by a 0 to 7 vote.

Mark DeCoff spoke to the article stating they are to maintain town buildings and improvements. They did keep the amount low due to this year's tax rate, but they have already spent \$15,000 this year to upgrade the town's water system because the toilets and everything were shut down, which is not good for the town employees.

Mr. Drummy asked why the Budget Committee did not recommend the article. Chair Jarvis said this was a very much discussed article in December. There were multiple motions discussed, but there is currently \$118,000-plus in the account and according to CIP Report, over the next 10 years they are only going to spend \$142,000, so shortfalls could be made up next year. Unfortunately, Ms. Jarvis said she has been getting the real figures on painting, like at the library, which are significantly higher than those estimated. Nicole Zoltko, Town Administrator, provided some figures such as "two bids for the roof of the library, which came in between \$34,000 and \$36,000 for this year. The water was unanticipated and shut down the Town Hall, if anyone was unfortunately inconvenienced by that and was approximately \$15,000 for this year. They are still planning for painting of the both the Library and Town Hall for every 5-7 years, and some of the clapboards for the Town Hall will need to be replaced. The figures they were utilizing for the cost of painting are somewhere between \$50,000 and \$72,000." Ms. Jarvis added to her comments that she voted no because she wanted more money. Others wanted less money. This is one of those cases that some of us just don't agree with what the request is. Ms. Jarvis, speaking as a resident, stated that in light of the information she is hearing about the bids, the amount is definitely needed, if not more so. The Moderator recognized Ellen Phillips next, as it was probable there would be more background



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information available to Mr. Drummy. Ms. Phillips said she would vote for this now, but she wants all the voters, Budget Committee, Select Board, and CIP to see that this fund says Town Buildings, but it only takes in the Library and the Town Hall. There are other buildings in town that should be part of this fund. Mr. Drummy wanted to know what was the CIP number in this account and Chair Jarvis stated, \$118,803. The recommended increase for this year was \$20,000, and the amount to spend from 2023 to 2032 was \$142,300. Ms. Jarvis added that if you think about it, the Highway Department is a Town building, but it's not covered. Should it be? There was some discussion as to what are and are not considered town buildings and some of these seemed to be included in prior votes, to include the Highway building needing two new bays, etc. Ms. Jarvis did not believe that when that Trust Fund was established, it restricted itself to only two buildings; she believed it was for all buildings. And because the Fire Department and the Police Department had their own public safety facilities, this was supposed to be for everybody else. Ms. Jarvis said she would have to dig back through the Town warrant articles, but she believes it was for all Town buildings. Mr. Bickford believed "they do have some facilities that they use for things down in that area, the Capital Reserve Fund as well, but we have to draw the line someplace. The school budget is planning on raising New Durham's school taxes going up \$2.05 per \$1,000, which is the highest of all the towns. When the tax bills come out, I know who they blame. They're going to blame the selectmen in this town more than anyone, and then the Budget Committee. Then there will be a knee-jerk reaction. There needs to be balance so everyone doesn't get everything they want, but maybe get most of what they want." Mr. Bickford thinks there is a pretty good sum of money in the account, so they could probably get along with it. Ms. Phillips stated that as the Chair of the Meetinghouse Committee, it is a town building and it is not included in that fund. The CIP went over the documents and it specifically states Town Hall and Library, just to be clear. Kelly Bisson then commented that to clarify that in the warrant it says it was established in 2023. Town Clerk Alicia Housel clarified that they will be in a chart form which will clear up what the numbers are.

Mark DeCoff made a Motion to Restrict from Reconsideration, which was seconded by Janis Anthes. Motion passed with a majority of voter's cards

Article 33 Appropriate to ETF

To see if the Town will vote to raise and appropriate the sum of \$5,000 to be placed in previously established Dam Maintenance Expendable Trust Funds with said funds to come from taxation. The Board of Selectmen recommends this Warrant Article.

Majority Vote Required

Estimated 2023 Tax Rate Impact: \$.01 cents per \$1,000 assessed valuation. The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee does not recommend this article by a 0 to 7 vote.

Mark DeCoff motions to amend the amount to zero, Chair Jarvis seconded. Mr. DeCoff explained the Dam ETF fund has enough money to match today. The Dam ETF fund currently has \$60,674. According to the Capital Reserve Fund, the total expenditures over the next 10 years is \$50,000, which is why the Budget Committee said no.

All those in favor of Amendment #1 to Article #33 "To see if the town will vote to raise and appropriate the sum of \$0 to be placed in previously established Dam Maintenance Expendable Trust Funds with said funds to come from taxation." The Amendment passed with the majority of voter cards.

Ken Fanjoy makes a Motion to Restrict from Reconsideration, which was seconded by Mark DeCoff. Motion passed with a majority of voter's cards



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Article 34

Establish Revolving Fund per RSA 31:95

To see if the town will vote to establish a revolving fund pursuant to RSA 31:95-h for the purpose of purchasing and outfitting cruisers and employee contract buyouts (purchases) and payoffs (revenue). All revenues received from details and employee contract payoffs will be deposited into the fund, and money from the fund shall be allowed to accumulate from year to year and shall not be considered part of the town's general fund balance. The town treasurer shall have custody of all moneys in the fund and shall pay out the same only upon order of the selectmen and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created

Mark DeCoff made a motion to amend wording in the Article with recommendations from Legal "(To see if the town will vote) to establish a revolving fund pursuant to RSA 31:95-H for the purpose of purchasing and outfitting police cruisers and police employee contract buyouts (purchases) and payoffs (revenue). All revenues received from details and employee contract payoffs will be deposited into the fund and will be allowed to accumulate from year to year and shall not be considered part of the town's general fund balance. The town treasurer shall have custody of all moneys in the fund and shall pay out the same only upon order of the selectmen and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created." Terry Jarvis seconded, and the Moderator clarified this Amendment merely inserted the word police before "cruisers" and before "employee contract buyouts" in the original Article. Mr. Bickford stated the amendment is probably better than the original article because it is more restrictive. He has always been opposed to revolving accounts such as this, because it restricts your money and you cannot use it for other purposes, which he doesn't consider smart unless it is a Capital Reserve Fund. This is dependent upon detail work, which we should not be encouraging due to the shortage of policemen. It doesn't look good for them to be out doing private work. It cannot be used in the General Fund anymore. Ellen Phillips commented that she looked into this pretty closely and most towns around us do have revolving funds for their police departments, so that the money they do get on details because they are requested, does go into that revolving fund which helps pay for cruisers and other expenses that are like that.

The Amendment to Article #34 passed with a majority of voter cards.

Kelley Bisson made a Motion to Restrict from Reconsideration, which was seconded by Scott Drummy. Motion passed with a majority of voter's cards

Article 35

Optional Veterans

Shall the Town of New Durham READOPT the OPTIONAL VETERANS' TAX CREDIT in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$750? (Majority vote required)

Town Administrator, Nicole Zoltko, stated that it was approved by the Budget Committee but it was recommended to go to DRA and had been changed and approved by DRA. The Moderator withdraws her comments regarding the Budget Committee, because the text she had been working off of was from the article at the Budget Committee meeting and not the one approved by DRA. Mark DeCoff states that we do currently have that \$750 credit now, and according to DRA it must be readopted just this year (not every year as had been thought.)



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Mark DeCoff made a Motion to Restrict from Reconsideration, which was seconded by Pat Grant. Motion passed with a majority of voter's cards

Article 36 All Veterans Credit

Shall the Town of New Durham READOPT the ALL VETERANS' TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal the same amount as the standard or optional veterans' tax credit voted by the Town of New Durham under RSA 72:28? (Majority vote required)

Mark DeCoff stated they have to readopt this tax credit according to this RSA. The Moderator asked if he could clarify the difference between this tax credit and the previous article's tax credit. Town Clerk, Alicia Housel, stated that one tax credit only applies to veterans who served during certain wars and conflicts, and the other tax credit applies to all veterans who have served a minimum of amount of active duty. Both credits are \$750, but you cannot get both and last year it had been voted to increase it to \$750.

Scott Drummy asked if these can be amended to make more sense, because it is really confusing to a voter. Legal states that this is DRA wording, but the differences between the two can be stipulated in the Voter Guide and state that you cannot get both of them. The comment was made that most people don't read the Voter Guide.

Cathy Orłowicz says they have restricted Article 35, however, she is not sure the RSA reference 72:28-b should be there. Or should that be for Article 36? This is what DRA had sent to the town, but since it is just in the header, the 72:28-b reference should be deleted. This will not affect the Article itself.

Scott Drummy makes a Motion to Restrict from Reconsideration, which was seconded by Tom Baker. Motion passed with a majority of voter's cards.

Article 37 Conduct Business

To conduct any other business which may legally come before the Town.

The Moderator asks if there are any other matters to be brought up under Article 37, and there were none.

The Moderator had some comments for the voters before ending the Session.

"The upcoming Candidates' Night is scheduled for Wednesday evening, 22 February at 6:30PM at the Community Center and is on the Town website's Calendar. Also please take a look at open positions on the ballot. Many of our Committees and Boards are looking for "a few good people", and write-ins are encouraged on Election Day. We'd love to see some fresh faces supporting the town. I would encourage anyone to attend or watch the live streams of the various meetings to see if there is some town committee you would be interested in and contribute your unique knowledge and perspective.

In preparation for the upcoming Town Election on March 14th, the Town Clerk will have copies of the Voter Guide and sample ballots available at the Town Hall and Library. Please pick them up, understand the issues, come meet the candidates at Candidate's Night at 6:30PM on February 22nd in the Community Room, and make notes on your Sample Ballot to help you make an informed vote.

If there is nothing else, then I will close this evening's Deliberative Session, and I want to once again thank all of those present for their time and input. I hope this was helpful to those who were in attendance, either in person or who may view the recording via a link from the Town's website at a later



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date.

We look forward to seeing you all on Election Day, March 14th, here at the New Durham School from 8AM to 7PM. For anyone wishing to volunteer at the Polls, please contact the Town Clerk for information.

Mr. DeCoff and Ms. Jarvis, please go ahead with your recessed meetings, and thanks again to everyone for your attendance this evening.

Respectfully Submitted,
Linda Callaway, Town Moderator & Alicia Housel Town Clerk

Town of New Durham, New Hampshire



Financials



Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of New Durham
New Durham, New Hampshire

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of New Durham, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Adverse Opinion on Governmental Activities

In our opinion, because of the effects of the matter discussed in the Basis for Adverse Opinion section of our report, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of New Durham, as of December 31, 2021, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinion on Each Major Fund and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of New Durham as of December 31, 2021, and the respective changes in financial position thereof and the budget to actual comparison for the General Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town, and to meet 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 adverse and unmodified audit opinions.

Matters Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note I.B.3. to the financial statements, management has not determined its liability or annual cost for postemployment benefits other than pensions (OPEB) in governmental activities. Accounting principles generally accepted in the United States of America require that management recognize OPEB expense for the required contributions and a liability for unpaid required contributions, which would increase the liabilities, decrease net position, and increase expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses of the governmental activities is not reasonably determinable.

Responsibilities of Management for the Financial Statements

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,

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town'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, any 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 pension related information on pages 30-31 be presented to supplement the basic financial statements. 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. 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.

The Town of New Durham has not presented a management's discussion and analysis. Accounting principles generally accepted in the United States of America have determined that the management's discussion and analysis is necessary to supplement, but is not required to be part of, the basic financial statements.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of New Durham's basic financial statements. The combining nonmajor and individual general fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor and individual general fund schedules are fairly stated in all material respects, in relation to the basic financial statements as a whole.

December 7, 2022

Roberts & Greene, PLLC

BASIC FINANCIAL STATEMENTS

EXHIBIT 1
TOWN OF NEW DURHAM, NEW HAMPSHIRE
Statement of Net Position
December 31, 2021

| | <u>Governmental Activities</u> |
|--|------------------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 4,714,267 |
| Intergovernmental receivable | 39,890 |
| Other receivables, net of allowance for uncollectibles | 4,553,968 |
| Prepaid items | 54,217 |
| Tax deeded property held for resale | 45,305 |
| Capital assets, not being depreciated: | |
| Land | 312,650 |
| Capital assets, net of accumulated depreciation: | |
| Land improvements | 3,273,852 |
| Buildings and building improvements | 696,125 |
| Machinery, vehicles and equipment | 1,416,693 |
| Total assets | <u>15,106,967</u> |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred amounts related to pensions | <u>322,923</u> |
| LIABILITIES | |
| Accounts payable | 152,068 |
| Accrued payroll and benefits | 28,944 |
| Accrued interest payable | 2,236 |
| Intergovernmental payable | 3,051,290 |
| Tax anticipation note payable | 2,003,013 |
| Noncurrent obligations: | |
| Due within one year: | |
| Bonds payable | 60,000 |
| Unamortized bond premium | 1,674 |
| Compensated absences payable | 17,135 |
| Accrued landfill postclosure care costs | 12,972 |
| Due in more than one year: | |
| Bonds payable | 75,000 |
| Unamortized bond premium | 1,669 |
| Compensated absences payable | 26,442 |
| Accrued landfill postclosure care costs | 129,720 |
| Net pension liability | 1,239,005 |
| Total liabilities | <u>6,801,168</u> |
| DEFERRED INFLOWS OF RESOURCES | |
| Unearned revenue | 160,732 |
| Deferred amounts related to pensions | 359,493 |
| Total deferred inflows of resources | <u>520,225</u> |
| NET POSITION | |
| Net investment in capital assets | 5,569,436 |
| Restricted for: | |
| Endowments: | |
| Nonexpendable | 35,552 |
| Expendable | 28,954 |
| Other purposes | 81,511 |
| Unrestricted | 2,393,044 |
| Total net position | <u>\$ 8,108,497</u> |

The notes to the financial statements are an integral part of this statement.

EXHIBIT 2
TOWN OF NEW DURHAM, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2021

| | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position |
|--|---------------------|----------------------------|--|--|--|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| Governmental activities: | | | | | |
| General government | \$ 740,636 | \$ 788,521 | \$ 60,337 | \$ 11,415 | \$ 119,637 |
| Public safety | 918,211 | 50,877 | 763 | - | (866,571) |
| Highways and streets | 989,930 | - | - | 111,219 | (878,711) |
| Sanitation | 342,725 | 60,015 | - | - | (282,710) |
| Health | 4,847 | - | - | - | (4,847) |
| Welfare | 2,451 | - | - | - | (2,451) |
| Culture and recreation | 210,104 | 19,488 | 4,616 | 1,291 | (184,709) |
| Conservation | 40,806 | - | 26,189 | - | (14,617) |
| Interest on long-term debt | 7,260 | - | - | - | (7,260) |
| Capital outlay | 386,972 | - | - | - | (386,972) |
| Total primary government | <u>\$ 3,643,942</u> | <u>\$ 918,901</u> | <u>\$ 91,905</u> | <u>\$ 123,925</u> | <u>(2,509,211)</u> |
| General revenues: | | | | | |
| Property taxes | | | | | 2,924,878 |
| Other taxes | | | | | 64,373 |
| Grants and contributions not restricted to specific programs | | | | | 204,659 |
| Miscellaneous | | | | | 58,900 |
| Total general revenues | | | | | <u>3,252,810</u> |
| Change in net position | | | | | 743,599 |
| Net position, beginning | | | | | 7,364,898 |
| Net position, ending | | | | | <u>\$ 8,108,497</u> |

The notes to the financial statements are an integral part of this statement.

EXHIBIT 3
TOWN OF NEW DURHAM, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2021

| | General | Expendable Trust | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|---------------------|--------------------------------|--------------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 2,765,891 | \$ 1,624,233 | \$ 324,143 | \$ 4,714,267 |
| Receivables, net of allowance for uncollectibles: | | | | |
| Taxes | 4,536,171 | - | - | 4,536,171 |
| Accounts | 6,221 | - | 11,576 | 17,797 |
| Intergovernmental | 39,480 | - | 410 | 39,890 |
| Interfund receivable | 211,457 | 2,000 | 16,677 | 230,134 |
| Prepaid items | 54,217 | - | - | 54,217 |
| Tax deeded property held for resale | 45,305 | - | - | 45,305 |
| Total assets | <u>\$ 7,658,742</u> | <u>\$ 1,626,233</u> | <u>\$ 352,806</u> | <u>\$ 9,637,781</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 152,068 | \$ - | \$ - | \$ 152,068 |
| Accrued salaries and benefits | 28,944 | - | - | 28,944 |
| Accrued interest payable | 3,013 | - | - | 3,013 |
| Intergovernmental payable | 3,051,290 | - | - | 3,051,290 |
| Interfund payable | 18,677 | 186,787 | 24,670 | 230,134 |
| Tax anticipation note payable | 2,000,000 | - | - | 2,000,000 |
| Total liabilities | <u>5,253,992</u> | <u>186,787</u> | <u>24,670</u> | <u>5,465,449</u> |
| Deferred inflows of resources: | | | | |
| Deferred revenue | 591,978 | - | 6,383 | 598,361 |
| Fund balances: | | | | |
| Nonspendable | 99,522 | - | 35,552 | 135,074 |
| Restricted | 81,511 | - | 28,953 | 110,464 |
| Committed | 19,188 | 1,439,446 | 257,248 | 1,715,882 |
| Assigned | 10,265 | - | - | 10,265 |
| Unassigned | 1,602,286 | - | - | 1,602,286 |
| Total fund balances | <u>1,812,772</u> | <u>1,439,446</u> | <u>321,753</u> | <u>3,573,971</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 7,658,742</u> | <u>\$ 1,626,233</u> | <u>\$ 352,806</u> | <u>\$ 9,637,781</u> |

The notes to the financial statements are an integral part of this statement.

EXHIBIT 4
TOWN OF NEW DURHAM, NEW HAMPSHIRE
Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position
December 31, 2021

| | | |
|--|--------------------|---------------------|
| Total fund balances of governmental funds (Exhibit 3) | | \$ 3,573,971 |
| Amounts reported for governmental activities in the statement of net position are different because: | | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | | |
| Cost | \$ 9,627,401 | |
| Less accumulated depreciation | <u>(3,928,081)</u> | 5,699,320 |
| Interfund receivables and payables between governmental funds are eliminated on the statement of net position. | | |
| Receivables | \$ (230,134) | |
| Payables | <u>230,134</u> | |
| Revenues that are not available to pay for current period expenditures are deferred in the funds. | | |
| Unavailable tax revenue | \$ 431,246 | |
| Unavailable ambulance revenue | <u>6,383</u> | 437,629 |
| Interest on long-term debt is not accrued in governmental funds. | | |
| Accrued interest payable | | (2,236) |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. | | |
| Bonds outstanding | \$ 135,000 | |
| Unamortized bond premium | 3,343 | |
| Compensated absences payable | 43,577 | |
| Accrued landfill postclosure care costs | 142,692 | |
| Net pension liability | <u>1,239,005</u> | (1,563,617) |
| Deferred outflows and inflows of resources are applicable to future periods and, therefore, are not reported in the funds. | | |
| Deferred outflows of resources related to pensions | \$ 322,923 | |
| Deferred inflows of resources related to pensions | <u>(359,493)</u> | (36,570) |
| Total net position of governmental activities (Exhibit 1) | | <u>\$ 8,108,497</u> |

The notes to the financial statements are an integral part of this statement.

EXHIBIT 5
TOWN OF NEW DURHAM, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2021

| | General | Expendable Trust | Other Governmental Funds | Total Governmental Funds |
|---|---------------------|---------------------|--------------------------------|--------------------------------|
| Revenues: | | | | |
| Taxes | \$ 2,924,258 | \$ - | \$ - | \$ 2,924,258 |
| Licenses, permits and fees | 760,730 | - | - | 760,730 |
| Intergovernmental | 368,064 | - | - | 368,064 |
| Charges for services | 105,618 | - | 57,417 | 163,035 |
| Miscellaneous | 80,386 | 1,819 | 29,120 | 111,325 |
| Total revenues | <u>4,239,056</u> | <u>1,819</u> | <u>86,537</u> | <u>4,327,412</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 765,088 | - | - | 765,088 |
| Public safety | 898,738 | - | 3,278 | 902,016 |
| Highways and streets | 704,263 | - | - | 704,263 |
| Sanitation | 333,557 | - | - | 333,557 |
| Health | 4,847 | - | - | 4,847 |
| Welfare | 2,451 | - | - | 2,451 |
| Culture and recreation | 206,358 | - | 8,984 | 215,342 |
| Conservation | 40,806 | - | - | 40,806 |
| Debt service: | | | | |
| Principal | 60,000 | - | - | 60,000 |
| Interest on long-term debt | 4,615 | - | - | 4,615 |
| Interest on tax anticipation note | 4,370 | - | - | 4,370 |
| Capital lease | 37,631 | - | - | 37,631 |
| Capital outlay | 716,842 | 205,647 | - | 922,489 |
| Total expenditures | <u>3,779,566</u> | <u>205,647</u> | <u>12,262</u> | <u>3,997,475</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>459,490</u> | <u>(203,828)</u> | <u>74,275</u> | <u>329,937</u> |
| Other financing sources (uses): | | | | |
| Transfers in | - | 267,500 | 151 | 267,651 |
| Transfers out | (267,651) | - | - | (267,651) |
| Total other financing sources and uses | <u>(267,651)</u> | <u>267,500</u> | <u>151</u> | <u>-</u> |
| Net change in fund balances | 191,839 | 63,672 | 74,426 | 329,937 |
| Fund balances, beginning | 1,620,933 | 1,375,774 | 247,327 | 3,244,034 |
| Fund balances, ending | <u>\$ 1,812,772</u> | <u>\$ 1,439,446</u> | <u>\$ 321,753</u> | <u>\$ 3,573,971</u> |

The notes to the financial statements are an integral part of this statement.

EXHIBIT 6
TOWN OF NEW DURHAM, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2021

| | | |
|---|------------------|-------------------|
| Net change in fund balances of governmental funds (Exhibit 5) | | \$ 329,937 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period. | | |
| Capitalized capital outlay | \$ 535,517 | |
| Depreciation expense | <u>(384,755)</u> | 150,762 |
| Transfers in and out between governmental funds are eliminated on the operating statement. | | |
| Transfers in | \$ (267,651) | |
| Transfers out | <u>267,651</u> | |
| Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds. | | |
| Change in unavailable tax revenue | \$ 64,993 | |
| Change in unavailable ambulance revenue | <u>(4,864)</u> | 60,129 |
| The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position. | | |
| Repayment of bond principal | \$ 60,000 | |
| Amortization of bond premium | 1,674 | |
| Repayment of capital lease principal | <u>36,167</u> | 97,841 |
| Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. | | |
| Decrease in accrued interest expense | \$ 1,515 | |
| Increase in compensated absences payable | 27,405 | |
| Increase in accrued landfill postclosure care costs | <u>(3,948)</u> | 24,972 |
| Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense. | | |
| Town pension contributions | \$ 169,706 | |
| Cost of benefits earned, net of employee contributions | <u>(89,748)</u> | 79,958 |
| Change in net position of governmental activities (Exhibit 2) | | <u>\$ 743,599</u> |

The notes to the financial statements are an integral part of this statement.



Report of Appropriations Actually Voted
New Durham

For the period beginning January 1, 2022 and ending December 31, 2022

Form Due Date: 20 Days after the Annual Meeting

GOVERNING BODY CERTIFICATION

This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is complete to the best of our knowledge and belief. 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 |
|---|--------------------------------------|-----------|
| MARC DeLOFF Rudy Rosieru Dorothy L Veisel | select man SELECTMAN Selectman | |

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

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



Appropriations

| Account | Purpose | Article | Appropriations | As Voted |
|--------------------------------|--|---------|----------------|--------------------|
| General Government | | | | |
| 4130-4139 | Executive | 04 | | \$247,278 |
| 4140-4149 | Election, Registration, and Vital Statistics | 04 | | \$154,419 |
| 4150-4151 | Financial Administration | 04 | | \$186,004 |
| 4152 | Revaluation of Property | 04 | | \$73,165 |
| 4153 | Legal Expense | 04 | | \$25,000 |
| 4155-4159 | Personnel Administration | 04 | | \$67,632 |
| 4191-4193 | Planning and Zoning | 04 | | \$18,729 |
| 4194 | General Government Buildings | 04 | | \$25,872 |
| 4195 | Cemeteries | 04 | | \$2,500 |
| 4196 | Insurance | 04 | | \$61,000 |
| 4197 | Advertising and Regional Association | | | \$0 |
| 4199 | Other General Government | 04 | | \$11,074 |
| | General Government Subtotal | | | \$872,673 |
| Public Safety | | | | |
| 4210-4214 | Police | 04 | | \$687,072 |
| 4215-4219 | Ambulance | | | \$0 |
| 4220-4229 | Fire | 04 | | \$259,394 |
| 4240-4249 | Building Inspection | 04 | | \$63,638 |
| 4290-4298 | Emergency Management | 04 | | \$21,531 |
| 4299 | Other (Including Communications) | | | \$0 |
| | Public Safety Subtotal | | | \$1,031,635 |
| Airport/Aviation Center | | | | |
| 4301-4309 | Airport Operations | | | \$0 |
| | Airport/Aviation Center Subtotal | | | \$0 |
| Highways and Streets | | | | |
| 4311 | Administration | | | \$0 |
| 4312 | Highways and Streets | 04 | | \$959,041 |
| 4313 | Bridges | | | \$0 |
| 4316 | Street Lighting | | | \$0 |
| 4319 | Other | | | \$0 |
| | Highways and Streets Subtotal | | | \$959,041 |
| Sanitation | | | | |
| 4321 | Administration | | | \$0 |
| 4323 | Solid Waste Collection | | | \$0 |
| 4324 | Solid Waste Disposal | 04 | | \$380,198 |
| 4325 | Solid Waste Cleanup | | | \$0 |
| 4326-4328 | Sewage Collection and Disposal | | | \$0 |
| 4329 | Other Sanitation | | | \$0 |
| | Sanitation Subtotal | | | \$380,198 |



Appropriations

| Account | Purpose | Article | Appropriations | As Voted |
|---|--|---------|----------------|------------------|
| Water Distribution and Treatment | | | | |
| 4331 | Administration | | | \$0 |
| 4332 | Water Services | | | \$0 |
| 4335-4339 | Water Treatment, Conservation and Other | | | \$0 |
| | Water Distribution and Treatment Subtotal | | | \$0 |
| Electric | | | | |
| 4351-4352 | Administration and Generation | | | \$0 |
| 4353 | Purchase Costs | | | \$0 |
| 4354 | Electric Equipment Maintenance | | | \$0 |
| 4359 | Other Electric Costs | | | \$0 |
| | Electric Subtotal | | | \$0 |
| Health | | | | |
| 4411 | Administration | 04 | | \$2,391 |
| 4414 | Pest Control | | | \$0 |
| 4415-4419 | Health Agencies, Hospitals, and Other | 04,13 | | \$15,000 |
| | Health Subtotal | | | \$17,391 |
| Welfare | | | | |
| 4441-4442 | Administration and Direct Assistance | 04 | | \$16,772 |
| 4444 | Intergovernmental Welfare Payments | | | \$0 |
| 4445-4449 | Vendor Payments and Other | | | \$0 |
| | Welfare Subtotal | | | \$16,772 |
| Culture and Recreation | | | | |
| 4520-4529 | Parks and Recreation | 04 | | \$89,377 |
| 4550-4559 | Library | 04 | | \$136,542 |
| 4583 | Patriotic Purposes | 04 | | \$351 |
| 4589 | Other Culture and Recreation | 04 | | \$7,165 |
| | Culture and Recreation Subtotal | | | \$213,435 |
| Conservation and Development | | | | |
| 4611-4612 | Administration and Purchasing of Natural Resources | 04 | | \$1,477 |
| 4619 | Other Conservation | | | \$0 |
| 4631-4632 | Redevelopment and Housing | | | \$0 |
| 4651-4659 | Economic Development | | | \$0 |
| | Conservation and Development Subtotal | | | \$1,477 |
| Debt Service | | | | |
| 4711 | Long Term Bonds and Notes - Principal | 04 | | \$60,000 |
| 4721 | Long Term Bonds and Notes - Interest | 04 | | \$2,110 |
| 4723 | Tax Anticipation Notes - Interest | 04 | | \$4,718 |
| 4790-4799 | Other Debt Service | | | \$0 |
| | Debt Service Subtotal | | | \$66,828 |



Appropriations

| Account | Purpose | Article | Appropriations | As Voted |
|--------------------------------|---|----------------|----------------|--------------------|
| Capital Outlay | | | | |
| 4901 | Land | | | \$0 |
| 4902 | Machinery, Vehicles, and Equipment | | | \$0 |
| 4903 | Buildings | | | \$0 |
| 4909 | Improvements Other than Buildings | 05 | | \$400,000 |
| | Capital Outlay Subtotal | | | \$400,000 |
| Operating Transfers Out | | | | |
| 4912 | To Special Revenue Fund | | | \$0 |
| 4913 | To Capital Projects Fund | | | \$0 |
| 4914A | To Proprietary Fund - Airport | | | \$0 |
| 4914E | To Proprietary Fund - Electric | | | \$0 |
| 4914O | To Proprietary Fund - Other | | | \$0 |
| 4914S | To Proprietary Fund - Sewer | | | \$0 |
| 4914W | To Proprietary Fund - Water | | | \$0 |
| 4915 | To Capital Reserve Fund | 06,07,08,09,10 | | \$335,000 |
| 4916 | To Expendable Trusts/Fiduciary Funds | 11,12 | | \$60,000 |
| 4917 | To Health Maintenance Trust Funds | | | \$0 |
| 4918 | To Non-Expendable Trust Funds | | | \$0 |
| 4919 | To Fiduciary Funds | | | \$0 |
| | Operating Transfers Out Subtotal | | | \$395,000 |
| | Total Voted Appropriations | | | \$4,354,650 |



New Hampshire
Department of
Revenue Administration

2022
MS-535

Financial Report of the Budget

New Durham

For the period ending December 31, 2021

PREPARER'S EFILE 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.

Tim Greene

GOVERNING BODY CERTIFICATION

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

| Name | Position | Signature |
|---------------|------------|----------------------|
| Rudy ROSIELLO | VICE-CHAIR | <i>Rudy Rosiello</i> |
| MARC De LOFF | Chair | <i>Marc DeLoff</i> |
| | | |
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<https://www.proptax.org/>

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



Expenditures

| Account | Purpose | Voted Appropriations | Actual Expenditures |
|---|--|----------------------|---------------------|
| General Government | | | |
| 4130-4139 | Executive | \$209,292 | \$216,254 |
| 4140-4149 | Election, Registration, and Vital Statistics | \$153,862 | \$137,200 |
| 4150-4151 | Financial Administration | \$138,059 | \$145,251 |
| 4152 | Revaluation of Property | \$77,414 | \$86,696 |
| 4153 | Legal Expense | \$20,000 | \$22,581 |
| 4155-4159 | Personnel Administration | \$39,282 | \$59,401 |
| 4191-4193 | Planning and Zoning | \$8,633 | \$14,233 |
| 4194 | General Government Buildings | \$25,858 | \$19,013 |
| 4195 | Cemeteries | \$2,380 | \$707 |
| 4196 | Insurance | \$58,277 | \$58,481 |
| 4197 | Advertising and Regional Association | \$0 | \$0 |
| 4199 | Other General Government | \$9,529 | \$5,271 |
| General Government Subtotal | | \$742,586 | \$765,088 |
| Public Safety | | | |
| 4210-4214 | Police | \$622,171 | \$654,244 |
| 4215-4219 | Ambulance | \$0 | \$0 |
| 4220-4229 | Fire | \$245,982 | \$192,342 |
| 4240-4249 | Building Inspection | \$46,522 | \$45,953 |
| 4290-4298 | Emergency Management | \$12,847 | \$6,199 |
| 4299 | Other (Including Communications) | \$0 | \$0 |
| Public Safety Subtotal | | \$927,522 | \$898,738 |
| Airport/Aviation Center | | | |
| 4301-4309 | Airport Operations | \$0 | \$0 |
| Airport/Aviation Center Subtotal | | \$0 | \$0 |
| Highways and Streets | | | |
| 4311 | Administration | \$0 | \$0 |
| 4312 | Highways and Streets | \$899,550 | \$704,263 |
| 4313 | Bridges | \$0 | \$0 |
| 4316 | Street Lighting | \$0 | \$0 |
| 4319 | Other | \$0 | \$0 |
| Highways and Streets Subtotal | | \$899,550 | \$704,263 |
| Sanitation | | | |
| 4321 | Administration | \$0 | \$0 |
| 4323 | Solid Waste Collection | \$0 | \$0 |
| 4324 | Solid Waste Disposal | \$325,739 | \$333,557 |
| 4325 | Solid Waste Cleanup | \$0 | \$0 |
| 4326-4328 | Sewage Collection and Disposal | \$0 | \$0 |
| 4329 | Other Sanitation | \$0 | \$0 |
| Sanitation Subtotal | | \$325,739 | \$333,557 |



Expenditures

| Account | Purpose | Voted Appropriations | Actual Expenditures |
|--|--|----------------------|---------------------|
| Water Distribution and Treatment | | | |
| 4331 | Administration | \$0 | \$0 |
| 4332 | Water Services | \$0 | \$0 |
| 4335-4339 | Water Treatment, Conservation and Other | \$0 | \$0 |
| Water Distribution and Treatment Subtotal | | \$0 | \$0 |
| Electric | | | |
| 4351-4352 | Administration and Generation | \$0 | \$0 |
| 4353 | Purchase Costs | \$0 | \$0 |
| 4354 | Electric Equipment Maintenance | \$0 | \$0 |
| 4359 | Other Electric Costs | \$0 | \$0 |
| Electric Subtotal | | \$0 | \$0 |
| Health | | | |
| 4411 | Administration | \$2,391 | \$847 |
| 4414 | Pest Control | \$0 | \$0 |
| 4415-4419 | Health Agencies, Hospitals, and Other | \$14,000 | \$4,000 |
| Health Subtotal | | \$16,391 | \$4,847 |
| Welfare | | | |
| 4441-4442 | Administration and Direct Assistance | \$16,756 | \$2,451 |
| 4444 | Intergovernmental Welfare Payments | \$0 | \$0 |
| 4445-4449 | Vendor Payments and Other | \$0 | \$0 |
| Welfare Subtotal | | \$16,756 | \$2,451 |
| Culture and Recreation | | | |
| 4520-4529 | Parks and Recreation | \$63,696 | \$55,506 |
| 4550-4559 | Library | \$125,819 | \$133,606 |
| 4583 | Patriotic Purposes | \$488 | \$418 |
| 4589 | Other Culture and Recreation | \$8,665 | \$10,770 |
| Culture and Recreation Subtotal | | \$196,668 | \$200,300 |
| Conservation and Development | | | |
| 4611-4612 | Administration and Purchasing of Natural Resources | \$1,477 | \$40,957 |
| 4619 | Other Conservation | \$0 | \$0 |
| 4631-4632 | Redevelopment and Housing | \$0 | \$0 |
| 4651-4659 | Economic Development | \$0 | \$0 |
| Conservation and Development Subtotal | | \$1,477 | \$40,957 |



Expenditures

| Account | Purpose | Voted Appropriations | Actual Expenditures |
|--------------------------------------|---|----------------------|---------------------|
| Debt Service | | | |
| 4711 | Long Term Bonds and Notes - Principal | \$60,000 | \$60,000 |
| | <i>DRA Notes: MC: = LTD Schedule</i> | | |
| 4721 | Long Term Bonds and Notes - Interest | \$4,615 | \$4,615 |
| 4723 | Tax Anticipation Notes - Interest | \$3,030 | \$4,370 |
| 4790-4799 | Other Debt Service | \$38,000 | \$37,631 |
| | Debt Service Subtotal | \$105,645 | \$106,616 |
| Capital Outlay | | | |
| 4901 | Land | \$745,627 | \$716,842 |
| 4902 | Machinery, Vehicles, and Equipment | \$0 | \$0 |
| 4903 | Buildings | \$0 | \$0 |
| 4909 | Improvements Other than Buildings | \$0 | \$205,647 |
| | <i>Explanation: Amounts expended from ETF/CRF as Agents</i> | | |
| | Capital Outlay Subtotal | \$745,627 | \$922,489 |
| Operating Transfers Out | | | |
| 4912 | To Special Revenue Fund | \$0 | \$0 |
| 4913 | To Capital Projects Fund | \$0 | \$0 |
| 4914A | To Proprietary Fund - Airport | \$0 | \$0 |
| 4914E | To Proprietary Fund - Electric | \$0 | \$0 |
| 4914O | To Proprietary Fund - Other | \$0 | \$0 |
| 4914S | To Proprietary Fund - Sewer | \$0 | \$0 |
| 4914W | To Proprietary Fund - Water | \$0 | \$0 |
| 4915 | To Capital Reserve Fund | \$237,500 | \$237,500 |
| | <i>DRA Notes: MC: WA#4-7, 10, 11 <> MS9*</i> | | |
| 4916 | To Expendable Trusts/Fiduciary Funds | \$30,000 | \$30,000 |
| | <i>DRA Notes: MC: WA#8,9 = MS9</i> | | |
| 4917 | To Health Maintenance Trust Funds | \$0 | \$0 |
| 4918 | To Non-Expendable Trust Funds | \$0 | \$0 |
| 4919 | To Fiduciary Funds | \$0 | \$0 |
| | Operating Transfers Out Subtotal | \$267,500 | \$267,500 |
| Payments to Other Governments | | | |
| 4931 | Taxes Assessed for County | \$0 | \$1,375,570 |
| 4932 | Taxes Assessed for Village District | \$0 | \$89,743 |
| 4933 | Taxes Assessed for Local Education | \$0 | \$5,378,460 |
| 4934 | Taxes Assessed for State Education | \$0 | \$970,815 |
| 4939 | Payments to Other Governments | \$0 | \$0 |
| | Payments to Other Governments Subtotal | | \$7,814,588 |
| | Total Before Payments to Other Governments | \$4,245,461 | \$4,246,806 |
| | Plus Payments to Other Governments | | \$7,814,588 |
| | Plus Commitments to Other Governments from Tax Rate | \$7,814,588 | |
| | Less Proprietary/Special Funds | \$0 | \$0 |



New Hampshire
*Department of
Revenue Administration*

**2022
MS-535**

Expenditures

Total General Fund Expenditures

\$12,060,049

\$12,061,394



Revenues

| Account | Source of Revenues | Estimated Revenues | Actual Revenues |
|---|---|--------------------|---------------------|
| Taxes | | | |
| 3110 | Property Taxes | \$0 | \$10,750,239 |
| 3120 | Land Use Change Tax - General Fund | \$0 | \$0 |
| 3121 | Land Use Change Taxes (Conservation) | \$0 | \$0 |
| 3180 | Resident Tax | \$0 | \$0 |
| 3185 | Yield Tax | \$10,000 | \$11,338 |
| 3186 | Payment in Lieu of Taxes | \$0 | \$0 |
| 3187 | Excavation Tax | \$100 | \$357 |
| 3189 | Other Taxes | \$0 | \$0 |
| 3190 | Interest and Penalties on Delinquent Taxes | \$60,000 | \$41,905 |
| 9991 | Inventory Penalties | \$0 | \$0 |
| Taxes Subtotal | | \$70,100 | \$10,803,839 |
| Licenses, Permits, and Fees | | | |
| 3210 | Business Licenses and Permits | \$25,000 | \$30,436 |
| 3220 | Motor Vehicle Permit Fees | \$460,000 | \$682,015 |
| 3230 | Building Permits | \$20,000 | \$41,117 |
| 3290 | Other Licenses, Permits, and Fees | \$5,000 | \$7,162 |
| 3311-3319 | From Federal Government | \$0 | \$56,174 |
| Licenses, Permits, and Fees Subtotal | | \$510,000 | \$816,904 |
| State Sources | | | |
| 3351 | Municipal Aid/Shared Revenues | \$0 | \$0 |
| 3352 | Meals and Rooms Tax Distribution | \$195,340 | \$195,340 |
| 3353 | Highway Block Grant | \$111,247 | \$111,219 |
| 3354 | Water Pollution Grant | \$0 | \$0 |
| 3355 | Housing and Community Development | \$0 | \$0 |
| 3356 | State and Federal Forest Land Reimbursement | \$0 | \$0 |
| 3357 | Flood Control Reimbursement | \$0 | \$0 |
| 3359 | Other (Including Railroad Tax) | \$4,040 | \$4,040 |
| 3379 | From Other Governments | \$0 | \$0 |
| State Sources Subtotal | | \$310,627 | \$310,599 |
| Charges for Services | | | |
| 3401-3406 | Income from Departments | \$44,532 | \$100,268 |
| 3409 | Other Charges | \$1,000 | \$5,350 |
| Charges for Services Subtotal | | \$45,532 | \$105,618 |
| Miscellaneous Revenues | | | |
| 3501 | Sale of Municipal Property | \$0 | \$10,086 |
| 3502 | Interest on Investments | \$1,000 | \$7,006 |
| 3503-3509 | Other | \$0 | \$60,774 |
| Miscellaneous Revenues Subtotal | | \$1,000 | \$77,866 |



Revenues

| Account | Source of Revenues | Estimated Revenues | Actual Revenues |
|---|--|---------------------|---------------------|
| Interfund Operating Transfers In | | | |
| 3912 | From Special Revenue Funds | \$0 | \$0 |
| 3913 | From Capital Projects Funds | \$0 | \$0 |
| 3914A | From Enterprise Funds: Airport (Offset) | \$0 | \$0 |
| 3914E | From Enterprise Funds: Electric (Offset) | \$0 | \$0 |
| 3914O | From Enterprise Funds: Other (Offset) | \$0 | \$0 |
| 3914S | From Enterprise Funds: Sewer (Offset) | \$0 | \$0 |
| 3914W | From Enterprise Funds: Water (Offset) | \$0 | \$0 |
| 3915 | From Capital Reserve Funds | \$0 | \$205,647 |
| <i>Explanation: Amount expended as Agents</i> | | | |
| 3916 | From Trust and Fiduciary Funds | \$7,000 | \$0 |
| 3917 | From Conservation Funds | \$0 | \$0 |
| Interfund Operating Transfers In Subtotal | | \$7,000 | \$205,647 |
| Other Financing Sources | | | |
| 3934 | Proceeds from Long Term Bonds and Notes | \$0 | \$0 |
| Other Financing Sources Subtotal | | \$0 | \$0 |
| Less Proprietary/Special Funds | | \$0 | \$0 |
| Plus Property Tax Commitment from Tax Rate | | \$10,734,967 | |
| Total General Fund Revenues | | \$11,679,226 | \$12,320,473 |



Balance Sheet

| Account | Description | Starting Balance | Ending Balance |
|----------------------------|---|--------------------|--------------------|
| Current Assets | | | |
| 1010 | Cash and Equivalents | \$1,402,621 | \$2,730,293 |
| | <i>DRA Notes: MC: - Treas Rept pg 139 - CPA</i> | | |
| 1030 | Investments | \$0 | \$0 |
| 1080 | Tax Receivable | \$4,267,129 | \$4,422,247 |
| | <i>DRA Notes: MC: - MS61 \$4,444,713 - CPA</i> | | |
| 1110 | Tax Liens Receivable | \$105,772 | \$113,924 |
| | <i>DRA Notes: MC: = MS61</i> | | |
| 1150 | Accounts Receivable | \$24,191 | \$6,221 |
| 1260 | Due from Other Governments | \$133,642 | \$39,480 |
| 1310 | Due from Other Funds | \$254,270 | \$211,457 |
| 1400 | Other Current Assets | \$68,726 | \$54,217 |
| 1670 | Tax Deeded Property (Subject to Resale) | \$65,020 | \$45,305 |
| | Current Assets Subtotal | \$6,321,371 | \$7,623,144 |
| Current Liabilities | | | |
| 2020 | Warrants and Accounts Payable | \$32,182 | \$152,068 |
| | <i>Explanation: PY restated</i> | | |
| 2030 | Compensated Absences Payable | \$0 | \$0 |
| 2050 | Contracts Payable | \$0 | \$0 |
| 2070 | Due to Other Governments | \$57,512 | \$92,416 |
| 2075 | Due to School Districts | \$2,694,544 | \$2,958,874 |
| 2080 | Due to Other Funds | \$3,641 | \$26,115 |
| | <i>Explanation: PY restated</i> | | |
| 2220 | Deferred Revenue | \$57,858 | \$153,294 |
| 2230 | Notes Payable - Current | \$1,501,670 | \$2,003,013 |
| 2270 | Other Payable | \$24,623 | \$28,944 |
| | Current Liabilities Subtotal | \$4,372,030 | \$5,414,724 |
| Fund Equity | | | |
| 2440 | Non-spendable Fund Balance | \$133,746 | \$99,521 |
| 2450 | Restricted Fund Balance | \$44,422 | \$45,913 |
| 2460 | Committed Fund Balance | \$0 | \$19,188 |
| 2480 | Assigned Fund Balance | \$36,579 | \$10,265 |
| 2530 | Unassigned Fund Balance | \$1,734,594 | \$2,033,533 |
| | <i>Explanation: PY restated</i> | | |
| | Fund Equity Subtotal | \$1,949,341 | \$2,208,420 |



Tax Commitment

| Source | County | Village | Local Education | State Education | Other | Property Tax |
|------------|-------------|----------|-----------------|-----------------|-------|--------------|
| MS-535 | \$1,375,570 | \$89,743 | \$5,378,460 | \$970,815 | \$0 | \$10,750,239 |
| Commitment | \$1,375,570 | \$89,743 | \$5,378,460 | \$970,815 | | \$10,734,967 |
| Difference | \$0 | \$0 | \$0 | \$0 | | \$15,272 |

General Fund Balance Sheet Reconciliation

| | |
|-----------------------|--------------|
| Total Revenues | \$12,320,473 |
| Total Expenditures | \$12,061,394 |
| Change | \$259,079 |
| Ending Fund Equity | \$2,208,420 |
| Beginning Fund Equity | \$1,949,341 |
| Change | \$259,079 |



Long Term Debt

| Description (Purpose) | Original Obligation | Annual Installment | Rate | Final Payment | Start of Year | Issued | Retired | End of Year |
|--|------------------------|-----------------------|------|------------------|------------------|------------|-----------------|------------------|
| March's Pond Dam (General) | \$594,895 | \$50,000 | 4.08 | 2023 | \$155,000 | \$0 | \$50,000 | \$105,000 |
| Sand & Salt Storage Building (General) | \$248,000 | \$10,000 | 4.31 | 2024 | \$40,000 | \$0 | \$10,000 | \$30,000 |
| | \$842,895 | | | | \$195,000 | \$0 | \$60,000 | \$135,000 |



Revised Estimated Revenues Adjusted

New Durham

For the period beginning January 1, 2022 and ending December 31, 2022

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the estimated revenues used in computing the tax rate.

| Account | Source | Estimated Revenue | Change Amount | Estimated Revenue Adjusted |
|------------------------------------|---|-------------------|-------------------|----------------------------|
| Taxes | | | | |
| 3120 | Land Use Change Tax - General Fund | \$0 | \$7,000 | \$7,000 |
| 3180 | Resident Tax | \$0 | \$0 | \$0 |
| 3185 | Yield Tax | \$15,000 | (\$4,000) | \$11,000 |
| 3186 | Payment in Lieu of Taxes | \$0 | \$0 | \$0 |
| 3187 | Excavation Tax | \$400 | \$0 | \$400 |
| 3189 | Other Taxes | \$0 | \$0 | \$0 |
| 3190 | Interest and Penalties on Delinquent Taxes | \$75,000 | (\$40,000) | \$35,000 |
| 9991 | Inventory Penalties | \$0 | \$0 | \$0 |
| | Taxes Subtotal | \$90,400 | (\$37,000) | \$53,400 |
| Licenses, Permits, and Fees | | | | |
| 3210 | Business Licenses and Permits | \$25,000 | \$0 | \$25,000 |
| 3220 | Motor Vehicle Permit Fees | \$575,000 | \$160,000 | \$735,000 |
| 3230 | Building Permits | \$25,000 | \$5,000 | \$30,000 |
| 3290 | Other Licenses, Permits, and Fees | \$4,710 | \$0 | \$4,710 |
| 3311-3319 | From Federal Government | \$0 | \$0 | \$0 |
| | Licenses, Permits, and Fees Subtotal | \$629,710 | \$165,000 | \$794,710 |
| State Sources | | | | |
| 3351 | Municipal Aid/Shared Revenues | \$0 | \$0 | \$0 |
| 3352 | Meals and Rooms Tax Distribution | \$150,000 | \$89,524 | \$239,524 |
| 3353 | Highway Block Grant | \$111,095 | \$2,092 | \$113,187 |
| 3354 | Water Pollution Grant | \$0 | \$0 | \$0 |
| 3355 | Housing and Community Development | \$0 | \$0 | \$0 |
| 3356 | State and Federal Forest Land Reimbursement | \$0 | \$0 | \$0 |
| 3357 | Flood Control Reimbursement | \$0 | \$0 | \$0 |
| 3359 | Other (Including Railroad Tax) | \$94,000 | (\$85,478) | \$8,522 |
| 3378 | From Other Governments | \$0 | \$0 | \$0 |
| | State Sources Subtotal | \$355,095 | \$6,138 | \$361,233 |
| Charges for Services | | | | |
| 3401-3406 | Income from Departments | \$37,350 | \$0 | \$37,350 |
| 3409 | Other Charges | \$3,500 | \$0 | \$3,500 |
| | Charges for Services Subtotal | \$40,850 | \$0 | \$40,850 |



Revised Estimated Revenues Adjusted

| Account | Source | Estimated Revenue | Change Amount | Estimated Revenue Adjusted |
|---|--|--------------------|-------------------|----------------------------|
| Miscellaneous Revenues | | | | |
| 3501 | Sale of Municipal Property | \$20,000 | (\$10,000) | \$10,000 |
| 3502 | Interest on Investments | \$5,000 | \$0 | \$5,000 |
| 3503-3509 | Other | \$0 | \$0 | \$0 |
| Miscellaneous Revenues Subtotal | | \$25,000 | (\$10,000) | \$15,000 |
| Interfund Operating Transfers In | | | | |
| 3912 | From Special Revenue Funds | \$0 | \$0 | \$0 |
| 3913 | From Capital Projects Funds | \$0 | \$0 | \$0 |
| 3914A | From Enterprise Funds: Airport (Offset) | \$0 | \$0 | \$0 |
| 3914E | From Enterprise Funds: Electric (Offset) | \$0 | \$0 | \$0 |
| 3914O | From Enterprise Funds: Other (Offset) | \$0 | \$0 | \$0 |
| 3914S | From Enterprise Funds: Sewer (Offset) | \$0 | \$0 | \$0 |
| 3914W | From Enterprise Funds: Water (Offset) | \$0 | \$0 | \$0 |
| 3915 | From Capital Reserve Funds | \$0 | \$0 | \$0 |
| 3916 | From Trust and Fiduciary Funds | \$7,500 | \$0 | \$7,500 |
| 3917 | From Conservation Funds | \$0 | \$0 | \$0 |
| Interfund Operating Transfers In Subtotal | | \$7,500 | \$0 | \$7,500 |
| Other Financing Sources | | | | |
| 3934 | Proceeds from Long Term Bonds and Notes | \$0 | \$0 | \$0 |
| Other Financing Sources Subtotal | | \$0 | \$0 | \$0 |
| Total Revised Estimated Revenues and Credits | | \$1,148,555 | \$124,138 | \$1,272,693 |



Revised Estimated Revenues Summary

| | Estimated | Change Amount | State Adjusted |
|---|--------------------|------------------|--------------------|
| Subtotal of Revenues | \$1,148,555 | \$124,138 | \$1,272,693 |
| Unassigned Fund Balance (Unreserved) | \$0 | \$2,033,533 | \$2,033,533 |
| (Less) Emergency Appropriations (RSA 32:11) | \$0 | \$0 | \$0 |
| (Less) Voted from Fund Balance | \$0 | \$0 | \$0 |
| (Less) Fund Balance to Reduce Taxes | \$0 | \$0 | \$0 |
| Fund Balance Retained | \$0 | \$2,033,533 | \$2,033,533 |
| Total Revenues and Credits | \$1,148,555 | \$124,138 | \$1,272,693 |
| Requested Overlay | \$0 | \$61,000 | \$61,000 |

Assessment Overview

| | |
|-----------------------------------|--------------------|
| Total Appropriations | \$4,354,650 |
| (Less) Total Revenues and Credits | \$1,272,693 |
| Net Assessment | \$3,081,957 |

Explanation of Adjustments

| Account | Reason for Adjustment | Warrant Number |
|---------|-----------------------------|----------------|
| 3120 | MC: Municipality Adjustment | |
| 3185 | MC: Municipality Adjustment | 04 |
| 3190 | MC: Municipality Adjustment | 04 |
| 3220 | MC: Municipality Adjustment | 04 |
| 3230 | MC: Municipality Adjustment | 04 |
| 3352 | MC: State Aid Adjustment | 04 |
| 3353 | MC: State Aid Adjustment | ,05 |
| 3359 | MC: Municipality Adjustment | 04 |
| 3501 | MC: Municipality Adjustment | 04 |



New Durham
Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

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

| Assessor | | |
|---|--|--|
| Josephine Belville (Whitney Consulting Group LLC) | | |

| Municipal Officials | | |
|---------------------|------------------------------|-----------|
| Name | Position | Signature |
| Marc Decoff | Chairman, Board of Selectmen | |
| Dorothy Veisel | Board of Selectmen | |
| Rudy Rosiello | Board of Selectmen | |

| Preparers | | |
|----------------------|------------|----------------------|
| Name | Phone | Email |
| Josephine Belville | 6038592091 | jpbelville@yahoo.com |
| | | |
| Preparer's Signature | | |



| Land Value Only | | Acres | Valuation | |
|----------------------|--|------------------|----------------------|----------------------|
| 1A | Current Use RSA 79-A | 18,237.63 | \$995,598 | |
| 1B | Conservation Restriction Assessment RSA 79-B | 317.40 | \$15,512 | |
| 1C | Discretionary Easements RSA 79-C | 0.00 | \$0 | |
| 1D | Discretionary Preservation Easements RSA 79-D | 0.06 | \$1,200 | |
| 1E | Taxation of Land Under Farm Structures RSA 79-F | 0.00 | \$0 | |
| 1F | Residential Land | 5,522.31 | \$329,391,290 | |
| 1G | Commercial/Industrial Land | 350.31 | \$5,057,610 | |
| 1H | Total of Taxable Land | 24,427.71 | \$335,461,210 | |
| 1I | Tax Exempt and Non-Taxable Land | 1,403.65 | \$8,580,230 | |
| Buildings Value Only | | Structures | Valuation | |
| 2A | Residential | 0 | \$254,493,420 | |
| 2B | Manufactured Housing RSA 674:31 | 0 | \$5,237,600 | |
| 2C | Commercial/Industrial | 0 | \$10,583,580 | |
| 2D | Discretionary Preservation Easements RSA 79-D | 2 | \$22,700 | |
| 2E | Taxation of Farm Structures RSA 79-F | 0 | \$0 | |
| 2F | Total of Taxable Buildings | 0 | \$270,337,300 | |
| 2G | Tax Exempt and Non-Taxable Buildings | 0 | \$12,594,300 | |
| Utilities & Timber | | | Valuation | |
| 3A | Utilities | | \$5,562,400 | |
| 3B | Other Utilities | | \$0 | |
| 4 | Mature Wood and Timber RSA 79:5 | | \$0 | |
| 5 | Valuation before Exemption | | \$611,360,910 | |
| Exemptions | | Total Granted | Valuation | |
| 6 | Certain Disabled Veterans RSA 72:36-a | 0 | \$0 | |
| 7 | Improvements to Assist the Deaf RSA 72:38-b V | 0 | \$0 | |
| 8 | Improvements to Assist Persons with Disabilities RSA 72:37-a | 0 | \$0 | |
| 9 | School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV | 0 | \$0 | |
| 10A | Non-Utility Water & Air Pollution Control Exemption RSA 72:12-a | 0 | \$0 | |
| 10B | Utility Water & Air Pollution Control Exemption RSA 72:12-a | 0 | \$0 | |
| 11 | Modified Assessed Value of All Properties | | \$611,360,910 | |
| Optional Exemptions | | Amount Per | Total | Valuation |
| 12 | Blind Exemption RSA 72:37 | \$15,000 | 1 | \$15,000 |
| 13 | Elderly Exemption RSA 72:39-a,b | \$0 | 14 | \$920,000 |
| 14 | Deaf Exemption RSA 72:38-b | \$0 | 0 | \$0 |
| 15 | Disabled Exemption RSA 72:37-b | \$13,400 | 3 | \$40,200 |
| 16 | Wood Heating Energy Systems Exemption RSA 72:70 | \$0 | 0 | \$0 |
| 17 | Solar Energy Systems Exemption RSA 72:62 | \$0 | 16 | \$544,500 |
| 18 | Wind Powered Energy Systems Exemption RSA 72:66 | \$0 | 0 | \$0 |
| 19 | Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 IV | \$0 | 0 | \$0 |
| 19A | Electric Energy Storage Systems RSA 72:85 | \$0 | 0 | \$0 |
| 19B | Renewable Generation Facilities & Electric Energy Systems RSA | \$0 | 0 | \$0 |
| 20 | Total Dollar Amount of Exemptions | | | \$1,519,700 |
| 21A | Net Valuation | | | \$609,841,210 |
| 21B | Less TIF Retained Value | | | \$0 |
| 21C | Net Valuation Adjusted to Remove TIF Retained Value | | | \$609,841,210 |
| 21D | Less Commercial/Industrial Construction Exemption | | | \$0 |
| 21E | Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction | | | \$609,841,210 |
| 22 | Less Utilities | | | \$5,562,400 |
| 23A | Net Valuation without Utilities | | | \$604,278,810 |
| 23B | Net Valuation without Utilities, Adjusted to Remove TIF Retained Value | | | \$604,278,810 |



Utility Value Appraiser
Whitney Consulting Group

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

| Electric Company Name | Distr. | Distr. (Other) | Gen. | Trans. | Valuation |
|-----------------------------|-------------|----------------|------|--------|-------------|
| NEW HAMPSHIRE ELECTRIC COOP | \$3,063,700 | | | | \$3,063,700 |
| PSNH DBA EVERSOURCE ENERGY | \$2,498,700 | | | | \$2,498,700 |
| | \$5,562,400 | | | | \$5,562,400 |



| Veteran's Tax Credits | Limits | Number | Est. Tax Credits |
|---|---------|------------|------------------|
| Veterans' Tax Credit RSA 72:28 | \$750 | 150 | \$112,500 |
| Surviving Spouse RSA 72:29-a | \$700 | 0 | \$0 |
| Tax Credit for Service-Connected Total Disability RSA 72:35 | \$4,000 | 12 | \$48,000 |
| All Veterans Tax Credit RSA 72:28-b | \$750 | 19 | \$14,250 |
| Combat Service Tax Credit RSA 72:28-c | \$0 | 0 | \$0 |
| | | 181 | \$174,750 |

Deaf & Disabled Exemption Report

| Deaf Income Limits | | Deaf Asset Limits | |
|--------------------|-----|-------------------|-----|
| Single | \$0 | Single | \$0 |
| Married | \$0 | Married | \$0 |

| Disabled Income Limits | | Disabled Asset Limits | |
|------------------------|----------|-----------------------|----------|
| Single | \$26,000 | Single | \$60,000 |
| Married | \$35,000 | Married | \$60,000 |

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year

| Age | Number |
|-------|--------|
| 65-74 | 0 |
| 75-79 | 0 |
| 80+ | 0 |

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

| Age | Number | Amount | Maximum | Total |
|-------|-----------|----------|------------------|------------------|
| 65-74 | 7 | \$45,000 | \$315,000 | \$315,000 |
| 75-79 | 1 | \$65,000 | \$65,000 | \$65,000 |
| 80+ | 6 | \$90,000 | \$540,000 | \$540,000 |
| | 14 | | \$920,000 | \$920,000 |

| Income Limits | | Asset Limits | |
|---------------|----------|--------------|----------|
| Single | \$26,000 | Single | \$60,000 |
| Married | \$35,000 | Married | \$60,000 |

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)
 Granted/Adopted? No Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)
 Granted/Adopted? No Properties:

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)
 Granted/Adopted? No Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)
 Granted/Adopted? No Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)
 Granted/Adopted? No Properties:

72:80-83)
 Granted/Adopted? No Properties:
 Percent of assessed value attributable to new construction to be exempted:
 Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)
 Granted/Adopted? No Properties:



| Current Use RSA 79-A | Total Acres | Valuation |
|---|------------------|------------------|
| Farm Land | 478.42 | \$101,520 |
| Forest Land | 8,903.60 | \$566,020 |
| Forest Land with Documented Stewardship | 7,825.81 | \$304,116 |
| Unproductive Land | 253.83 | \$5,912 |
| Wet Land | 775.97 | \$18,030 |
| | 18,237.63 | \$995,598 |

Other Current Use Statistics

| | | |
|--|-----------------|-----------|
| Total Number of Acres Receiving 20% Rec. Adjustment | Acres: | 12,199.39 |
| Total Number of Acres Removed from Current Use During Current Tax Year | Acres: | 11.63 |
| Total Number of Owners in Current Use | Owners: | 236 |
| Total Number of Parcels in Current Use | Parcels: | 218 |

Land Use Change Tax

| | | |
|---|--------------------------|-----------------------|
| Gross Monies Received for Calendar Year | | \$4,000 |
| Conservation Allocation | Percentage: 0.00% | Dollar Amount: |
| Monies to Conservation Fund | | |
| Monies to General Fund | | \$4,000 |

Conservation Restriction Assessment Report RSA 79-B

| | Acres | Valuation |
|---|---------------|-----------------|
| Farm Land | 0.00 | \$0 |
| Forest Land | 94.06 | \$7,250 |
| Forest Land with Documented Stewardship | 181.34 | \$7,254 |
| Unproductive Land | 22.00 | \$528 |
| Wet Land | 20.00 | \$480 |
| | 317.40 | \$15,512 |

Other Conservation Restriction Assessment Statistics

| | | |
|---|-----------------|------|
| Total Number of Acres Receiving 20% Rec. Adjustment | Acres: | 0.00 |
| Total Number of Acres Removed from Conservation Restriction During Current Tax Year | Acres: | 0.00 |
| Owners in Conservation Restriction | Owners: | 7 |
| Parcels in Conservation Restriction | Parcels: | 12 |



Discretionary Easements RSA 79-C Acres Owners Assessed Valuation

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F
Number Granted Structures Acres Land Valuation Structure Valuation

Discretionary Preservation Easements RSA 79-D
Owners Structures Acres Land Valuation Structure Valuation
2 2 0.06 \$1,200 \$22,700

| Map | Lot | Block | % | Description |
|-----|-----|-------|----|-------------|
| 259 | 031 | | 50 | .04 Acres |
| 252 | 062 | | 75 | .02 Acres |

Tax Increment Financing District Date Original Unretained Retained Current
This municipality has no TIF districts.

Revenues Received from Payments in Lieu of Tax Revenue Acres
 State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357 \$0.00 0.00
 White Mountain National Forest only, account 3186 \$0.00 0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74) Amount
This municipality has not adopted RSA 72:74 or has no applicable PILT sources.

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186) Amount
This municipality has no additional sources of PILTs.

Notes



New Hampshire
Department of
Revenue
Administration

2022
\$17.92

Tax Rate Breakdown New Durham

| Municipal Tax Rate Calculation | | | |
|--------------------------------|---------------------|---------------|----------------|
| Jurisdiction | Tax Effort | Valuation | Tax Rate |
| Municipal | \$3,187,436 | \$609,841,210 | \$5.22 |
| County | \$1,454,613 | \$609,841,210 | \$2.39 |
| Local Education | \$5,537,456 | \$609,841,210 | \$9.08 |
| State Education | \$742,007 | \$604,278,810 | \$1.23 |
| Total | \$10,921,512 | | \$17.92 |

| Village Tax Rate Calculation | | | |
|------------------------------|-----------------|--------------|---------------|
| Jurisdiction | Tax Effort | Valuation | Tax Rate |
| Copple Crown Village | \$89,523 | \$18,121,997 | \$4.94 |
| Total | \$89,523 | | \$4.94 |

| Tax Commitment Calculation | |
|--------------------------------------|---------------------|
| Total Municipal Tax Effort | \$10,921,512 |
| War Service Credits | (\$174,750) |
| Village District Tax Effort | \$89,523 |
| Total Property Tax Commitment | \$10,836,285 |

| | |
|--|-----------|
|  Sam Greene Director of Municipal and Property Division New Hampshire Department of Revenue Administration | 12/1/2022 |
|--|-----------|

Appropriations and Revenues

Municipal Accounting Overview

| Description | Appropriation | Revenue |
|---|--------------------|---------------|
| Total Appropriation | \$4,354,650 | |
| Net Revenues (Not Including Fund Balance) | | (\$1,272,693) |
| Fund Balance Voted Surplus | | \$0 |
| Fund Balance to Reduce Taxes | | (\$132,000) |
| War Service Credits | \$174,750 | |
| Special Adjustment | \$0 | |
| Actual Overlay Used | \$62,729 | |
| Net Required Local Tax Effort | \$3,187,436 | |

County Apportionment

| Description | Appropriation | Revenue |
|---------------------------------------|--------------------|---------|
| Net County Apportionment | \$1,454,613 | |
| Net Required County Tax Effort | \$1,454,613 | |

Education

| Description | Appropriation | Revenue |
|--|--------------------|-------------|
| Net Local School Appropriations | \$0 | |
| Net Cooperative School Appropriations | \$7,061,050 | |
| Net Education Grant | | (\$781,587) |
| Locally Retained State Education Tax | | (\$742,007) |
| Net Required Local Education Tax Effort | \$5,537,456 | |
| State Education Tax | \$742,007 | |
| State Education Tax Not Retained | \$0 | |
| Net Required State Education Tax Effort | \$742,007 | |

Valuation

Municipal (MS-1)

| Description | Current Year | Prior Year |
|--|---------------|---------------|
| Total Assessment Valuation with Utilities | \$609,841,210 | \$601,587,277 |
| Total Assessment Valuation without Utilities | \$604,278,810 | \$595,831,628 |
| Commercial/Industrial Construction Exemption | \$0 | \$0 |
| Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption | \$609,841,210 | \$601,587,277 |

Village (MS-1V)

| Description | Current Year |
|----------------------|--------------|
| Copple Crown Village | \$18,121,997 |

New Durham

Tax Commitment Verification

2022 Tax Commitment Verification - RSA 76:10 II

| Description | Amount |
|-------------------------------|--------------|
| Total Property Tax Commitment | \$10,836,285 |
| 1/2% Amount | \$54,181 |
| Acceptable High | \$10,890,466 |
| Acceptable Low | \$10,782,104 |

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

| | |
|--|--|
| Commitment Amount | |
| Less amount for any applicable Tax Increment Financing Districts (TIF) | |
| Net amount after TIF adjustment | |

Under penalties of perjury, I verify the amount above was the 2022 commitment amount on the property tax warrant.

| | |
|--|--------------|
| Tax Collector/Deputy Signature: | Date: |
|--|--------------|

Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

| New Durham | Total Tax Rate | Semi-Annual Tax Rate |
|----------------------|----------------|----------------------|
| Total 2022 Tax Rate | \$17.92 | \$8.96 |
| Associated Villages | | |
| Copple Crown Village | \$4.94 | \$2.47 |

Fund Balance Retention

| | |
|--|---------------------|
| Enterprise Funds and Current Year Bonds | \$0 |
| General Fund Operating Expenses | \$12,088,726 |
| Final Overlay | \$62,729 |

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices* (4.1), pg. 17.
 [2] Government Finance Officers Association (GFOA), (2015), *Best Practices: Fund Balance Guidelines for the General Fund*.
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

| 2022 Fund Balance Retention Guidelines: New Durham | |
|--|--------------------|
| Description | Amount |
| Current Amount Retained (15.73%) | \$1,901,533 |
| 17% Retained <i>(Maximum Recommended)</i> | \$2,055,083 |
| 10% Retained | \$1,208,873 |
| 8% Retained | \$967,098 |
| 5% Retained <i>(Minimum Recommended)</i> | \$604,436 |

Library Trustees Receipts & Expenses - Operating Account 2022

| | |
|---|------------------|
| Beginning Balance 01/01/2022..... | 24,163.48 |
| RECEIPTS: | |
| Town of New Durham, operating budget | 10,000.00 |
| Dollar General Grant..... | (1,004.63) |
| Miscellaneous..... | 8.00 |
| TOTAL RECEIPTS..... | 33,166.85 |
| EXPENSES: | |
| Books & Subscriptions | 18,233.75 |
| Credit Card fee | 15.37 |
| Dues, Fees, Memberships..... | 175.00 |
| Internet Services | 1,616.93 |
| Professional Development | 97.50 |
| Programming..... | 2,330.02 |
| Office: | |
| Advertising..... | 72.00 |
| Computer software-hardware | 51.99 |
| Fire Extinguishers Serviced..... | 125.00 |
| Furnishings..... | 7,177.53 |
| Postage | 36.23 |
| Security..... | 185.88 |
| Supplies..... | 1,235.40 |
| Kitchen..... | 130.87 |
| Total Office | 9,014.90 |
| TOTAL EXPENSES..... | 31,483.47 |
| Ending balance, Operating Account 12/31/2022..... | 1,683.38 |

Respectfully Submitted, Richard Leonard, Library Trustee, Treasurer

2004 SERIES B - NON-GUARANTEED - AFTER 2012 SERIES A REFLUNDING



20 YEAR DEBT SCHEDULE FOR

TOWN OF NEW DURHAM

NEW HAMPSHIRE MUNICIPAL BOND BANK

| | | | |
|-------------------------------|----------|---------------------------|--------------|
| DATE PREPARED: | 05/24/12 | Amount of Loan to be Paid | \$248,000.00 |
| BONDS DATED: | 08/15/04 | Premium | \$11,000.00 |
| INTEREST START DATE: 263 days | 07/22/04 | Total Received | \$260,000.00 |
| FIRST INTEREST PAYMENT: | 02/15/05 | | |
| NET INTEREST COST: | 4.3100% | | |

| DEBT YEAR | PERIOD ENDING | PRINCIPAL OUTSTANDING | PRINCIPAL | RATE | INTEREST | Less 2010A Refunding | Less 2011D Refunding | Less 2012A Refunding | INTEREST after refunding | TOTAL PAYMENT | CALENDAR YEAR TOTAL PAYMENT |
|-----------|---------------|-----------------------|--------------|--------|--------------|----------------------|----------------------|----------------------|--------------------------|---------------|-----------------------------|
| | 02/15/05 | | | | \$6,742.88 | | | | \$6,742.88 | \$6,742.88 | |
| 1 | 08/15/05 | \$248,000.00 | \$13,800.00 | 3.000% | 5,878.00 | | | | 5,878.00 | 19,578.00 | \$26,321.88 |
| | 02/15/06 | | | | 5,775.00 | | | | 5,775.00 | 5,775.00 | |
| 2 | 08/15/06 | 235,000.00 | 15,800.00 | 4.000% | 5,775.00 | | | | 5,775.00 | 20,775.00 | 26,550.00 |
| | 02/15/07 | | | | 5,475.00 | | | | 5,475.00 | 5,475.00 | |
| 3 | 08/15/07 | 220,000.00 | 16,800.00 | 5.000% | 5,475.00 | | | | 5,475.00 | 20,475.00 | 26,960.00 |
| | 02/15/08 | | | | 5,100.00 | | | | 5,100.00 | 5,100.00 | |
| 4 | 08/15/08 | 205,000.00 | 15,800.00 | 5.000% | 5,100.00 | | | | 5,100.00 | 20,100.00 | 25,260.00 |
| | 02/15/09 | | | | 4,725.00 | | | | 4,725.00 | 4,725.00 | |
| 5 | 08/15/09 | 190,000.00 | 15,800.00 | 5.000% | 4,725.00 | | | | 4,725.00 | 19,725.00 | 24,450.00 |
| | 02/15/10 | | | | 4,350.00 | | | | 4,350.00 | 4,350.00 | |
| 6 | 08/15/10 | 175,000.00 | 15,800.00 | 5.000% | 4,350.00 | | | | 4,350.00 | 19,350.00 | 23,700.00 |
| | 02/15/11 | | | | 3,975.00 | | | | 3,975.00 | 3,975.00 | |
| 7 | 08/15/11 | 160,000.00 | 15,800.00 | 5.000% | 3,975.00 | (175.00) | | | 3,800.00 | 18,800.00 | 22,775.00 |
| | 02/15/12 | | | | 3,600.00 | | | | 3,600.00 | 3,600.00 | |
| 8 | 08/15/12 | 145,000.00 | 15,800.00 | 5.000% | 3,600.00 | (175.00) | | | 3,425.00 | 18,425.00 | 22,025.00 |
| | 02/15/13 | | | | 3,225.00 | | | | 3,225.00 | 3,225.00 | |
| 9 | 08/15/13 | 130,000.00 | 15,800.00 | 5.000% | 3,225.00 | (175.00) | | | 3,050.00 | 18,050.00 | 21,275.00 |
| | 02/15/14 | | | | 2,850.00 | | | | 2,850.00 | 2,850.00 | |
| 10 | 08/15/14 | 115,000.00 | 15,800.00 | 5.000% | 2,850.00 | (175.00) | | (200.00) | 2,475.00 | 17,475.00 | 20,325.00 |
| | 02/15/15 | | | | 2,475.00 | | | | 2,475.00 | 2,475.00 | |
| 11 | 08/15/15 | 100,000.00 | 15,800.00 | 5.000% | 2,475.00 | (175.00) | | (200.00) | 2,100.00 | 12,100.00 | 14,575.00 |
| | 02/15/16 | | | | 2,225.00 | | | | 2,225.00 | 2,225.00 | |
| 12 | 08/15/16 | 90,000.00 | 15,800.00 | 5.000% | 2,225.00 | (175.00) | | | 2,050.00 | 12,050.00 | 14,275.00 |
| | 02/15/17 | | | | 1,875.00 | | | | 1,875.00 | 1,875.00 | |
| 13 | 08/15/17 | 80,000.00 | 15,800.00 | 5.000% | 1,875.00 | (245.00) | | | 1,730.00 | 11,730.00 | 13,705.00 |
| | 02/15/18 | | | | 1,725.00 | | | | 1,725.00 | 1,725.00 | |
| 14 | 08/15/18 | 70,000.00 | 15,800.00 | 5.000% | 1,725.00 | (245.00) | | | 1,480.00 | 11,480.00 | 13,205.00 |
| | 02/15/19 | | | | 1,475.00 | | | | 1,475.00 | 1,475.00 | |
| 15 | 08/15/19 | 60,000.00 | 15,800.00 | 4.750% | 1,475.00 | (245.00) | | | 1,230.00 | 11,230.00 | 12,705.00 |
| | 02/15/20 | | | | 1,237.50 | | | | 1,237.50 | 1,237.50 | |
| 16 | 08/15/20 | 50,000.00 | 15,800.00 | 4.750% | 1,237.50 | | (221.00) | | 1,016.50 | 11,016.50 | 12,254.00 |
| | 02/15/21 | | | | 1,000.00 | | | | 1,000.00 | 1,000.00 | |
| 17 | 08/15/21 | 40,000.00 | 15,800.00 | 5.000% | 1,000.00 | | (221.00) | | 779.00 | 10,779.00 | 11,779.00 |
| | 02/15/22 | | | | 750.00 | | | | 750.00 | 750.00 | |
| 18 | 08/15/22 | 30,000.00 | 15,800.00 | 5.000% | 750.00 | | (220.00) | | 530.00 | 10,530.00 | 11,260.00 |
| | 02/15/23 | | | | 500.00 | | | | 500.00 | 500.00 | |
| 19 | 08/15/23 | 20,000.00 | 15,800.00 | 5.000% | 500.00 | | (220.00) | | 280.00 | 10,280.00 | 10,760.00 |
| | 02/15/24 | | | | 250.00 | | | | 250.00 | 250.00 | |
| 20 | 08/15/24 | 10,000.00 | 15,800.00 | 5.000% | 250.00 | | | (227.00) | 23.00 | 10,023.00 | 10,273.00 |
| TOTALS | | | \$248,000.00 | | \$119,066.98 | (\$1,765.00) | (\$882.00) | (\$427.00) | \$114,802.98 | \$363,402.88 | \$363,402.88 |

2008 SERIES A NOW GUARANTEED - AFTER 2016 E REFUNDING



15 YEAR LEVEL DEBT SCHEDULE FOR

TOWN OF NEW DURHAM

NEW HAMPSHIRE MUNICIPAL BOND BANK

| | | | |
|-------------------------------|----------|---------------------------|--------------|
| DATE PREPARED: | 11/29/16 | Amount of Loan to be Paid | \$594,895.00 |
| BONDS DATED: 07/9/08 | 06/15/08 | Premium | \$25,100.00 |
| INTEREST START DATE: 208 days | 07/17/08 | Total Proceeds | \$620,000.00 |
| FIRST INTEREST PAYMENT: | 02/15/09 | | |
| NET INTEREST COST: | 4.0000% | | |

| DEBT YEAR | PERIOD ENDING | PRINCIPAL OUTSTANDING | PRINCIPAL | RATE | INTEREST | Less 2016 E Refunding | INTEREST after refunding | TOTAL PAYMENT | CALENDAR YEAR TOTAL PAYMENT |
|-----------|---------------|-----------------------|--------------|--------|--------------|-----------------------|--------------------------|---------------|-----------------------------|
| | 02/15/09 | | | | \$16,236.75 | | \$16,236.75 | \$16,236.75 | |
| 1 | 06/15/09 | \$594,895.00 | \$26,895.00 | 4.000% | 14,091.03 | | 14,061.03 | 43,946.03 | \$60,182.78 |
| | 02/15/10 | | | | 13,453.13 | | 13,453.13 | 13,453.13 | |
| 2 | 06/15/10 | \$65,000.00 | 30,000.00 | 4.000% | 13,453.13 | | 13,453.13 | 43,453.13 | \$8,906.26 |
| | 02/15/11 | | | | 12,853.13 | | 12,853.13 | 12,853.13 | |
| 3 | 06/15/11 | \$35,000.00 | 30,000.00 | 5.000% | 12,853.13 | | 12,853.13 | 42,853.13 | \$5,706.26 |
| | 02/15/12 | | | | 12,103.13 | | 12,103.13 | 12,103.13 | |
| 4 | 06/15/12 | \$05,000.00 | 30,000.00 | 5.000% | 12,103.13 | | 12,103.13 | 42,103.13 | \$4,206.26 |
| | 02/15/13 | | | | 11,353.13 | | 11,353.13 | 11,353.13 | |
| 5 | 06/15/13 | \$75,000.00 | 35,000.00 | 5.250% | 11,353.13 | | 11,353.13 | 46,353.13 | \$7,706.26 |
| | 02/15/14 | | | | 10,434.38 | | 10,434.38 | 10,434.38 | |
| 6 | 06/15/14 | \$40,000.00 | 35,000.00 | 5.250% | 10,434.38 | | 10,434.38 | 45,434.38 | \$5,668.78 |
| | 02/15/15 | | | | 9,515.63 | | 9,515.63 | 9,515.63 | |
| 7 | 06/15/15 | \$05,000.00 | 35,000.00 | 5.250% | 9,515.63 | | 9,515.63 | 44,515.63 | \$4,031.26 |
| | 02/15/16 | | | | 8,596.88 | | 8,596.88 | 8,596.88 | |
| 8 | 06/15/16 | \$70,000.00 | 40,000.00 | 5.250% | 8,596.88 | | 8,596.88 | 48,596.88 | \$7,193.76 |
| | 02/15/17 | | | | 7,548.88 | | 7,548.88 | 7,548.88 | |
| 9 | 06/15/17 | \$30,000.00 | 40,000.00 | 5.250% | 7,548.88 | (996.00) | 6,552.88 | 48,550.88 | \$4,097.76 |
| | 02/15/18 | | | | 6,498.88 | (996.00) | 5,502.88 | 5,502.88 | |
| 10 | 06/15/18 | \$90,000.00 | 45,000.00 | 5.250% | 6,498.88 | (996.00) | 5,502.88 | 50,500.88 | \$6,001.76 |
| | 02/15/19 | | | | 5,315.63 | (996.00) | 4,319.63 | 4,319.63 | |
| 11 | 06/15/19 | \$45,000.00 | 45,000.00 | 5.000% | 5,315.63 | (1,408.00) | 3,907.63 | 48,907.63 | \$3,227.26 |
| | 02/15/20 | | | | 4,190.63 | (1,408.00) | 2,782.63 | 2,782.63 | |
| 12 | 06/15/20 | \$00,000.00 | 45,000.00 | 4.125% | 4,190.63 | (1,871.00) | 2,319.63 | 47,319.63 | \$0,102.26 |
| | 02/15/21 | | | | 3,262.50 | (1,871.00) | 1,391.50 | 1,391.50 | |
| 13 | 06/15/21 | \$55,000.00 | \$0,000.00 | 4.125% | 3,262.50 | (1,810.00) | 1,444.50 | 51,444.50 | \$2,836.00 |
| | 02/15/22 | | | | 2,231.25 | (1,610.00) | 413.25 | 413.25 | |
| 14 | 06/15/22 | \$05,000.00 | \$0,000.00 | 4.250% | 2,231.25 | (1,610.00) | 413.25 | 50,413.25 | \$0,626.60 |
| | 02/15/23 | | | | 1,168.75 | (1,168.75) | 0.00 | 0.00 | |
| 15 | 06/15/23 | \$5,000.00 | \$5,000.00 | 4.250% | 1,168.75 | (648.25) | 319.50 | 55,519.50 | \$5,519.50 |
| TOTALS | | | \$594,895.00 | | \$247,331.64 | (\$17,814.00) | \$229,517.64 | \$824,412.64 | \$824,412.64 |

I N L I E U O F T A X T R A N S A C T I O N S
 Sequenced By Taxpayer Name - Range: First to Last
 Invoice Codes: All Invoice Codes
 Levy Range: All Years - Date Range: 01/01/2022 to 12/31/2022

Page Type: Detail

Tax Authority: Consolidated Authorities

| Act# | Srv | Ser# | Invoice Type | Ath | Transfer | Invoice# | Posting Ref | Trn Type | Transfer | Date | AmtCharged | Amt Paid | Balance | |
|----------------------------|-----|--------|--------------|-----|----------|---|-------------|----------|----------|---------------|------------|------------|----------|----------|
| 001122 NEW DURHAM, TOWN OF | | | | | | MapLot: 250-063-000 Desc: L/B 22 DOWNING ROAD | | | | | | | | |
| | PRO | 000917 | 2019 TAXL | 01 | 001 | F | 000621 | 136820 | 004 | 008245-000001 | S(MTGN) | 08/01/2022 | -20.00 | |
| | | | | | | | 000621 | 136820 | 005 | 008245-000002 | S(DEED) | 08/01/2022 | -20.00 | |
| | | | | | | | 000621 | 136820 | 009 | 008245-000006 | S(INV) | 08/01/2022 | -1473.80 | -1513.80 |
| | | | 2020 TAXL | 01 | 001 | F | 000621 | 142014 | 002 | 008245-000007 | S(INV) | 08/01/2022 | -2419.32 | -2419.32 |
| | | | 2021 TAXL | 01 | 001 | F | 000621 | 144663 | 003 | 008245-000008 | S(MTGN) | 08/01/2022 | -20.00 | |
| | | | | | | | 000621 | 144663 | 004 | 008245-000009 | S(INV) | 08/01/2022 | -2501.94 | -2521.94 |
| | | | 2022 PROP | 01 | 001 | F | 000621 | 145859 | 002 | 008245-000010 | S(INV) | 08/01/2022 | -1180.00 | -1180.00 |
| Account Totals | | | | | | | | | | | -7635.06 | 0.00 | -7635.06 | |
| 005513 TOWN OF NEW DURHAM | | | | | | MapLot: 210-116-000 Desc: L/O INNSBRUCK DRIVE | | | | | | | | |
| | PRO | 002167 | 2018 TAXL | 01 | 002 | F | 001541 | 131803 | 006 | 008179-000001 | S(MTGN) | 05/31/2022 | -20.00 | |
| | | | | | | | 001541 | 131803 | 007 | 008179-000002 | S(DEED) | 05/31/2022 | -20.00 | |
| | | | | | | | 001541 | 131803 | 008 | 008179-000003 | S(INV) | 05/31/2022 | -91.01 | -131.01 |
| | | | 2019 TAXL | 01 | 002 | F | 001541 | 136886 | 004 | 008179-000004 | S(MTGN) | 05/31/2022 | -20.00 | |
| | | | | | | | 001541 | 136886 | 005 | 008179-000005 | S(DEED) | 05/31/2022 | -20.00 | |
| | | | | | | | 001541 | 136886 | 006 | 008179-000006 | S(INV) | 05/31/2022 | -89.49 | -129.49 |
| | | | 2020 TAXL | 01 | 002 | F | 001541 | 142068 | 002 | 008179-000007 | S(INV) | 05/31/2022 | -162.42 | -162.42 |
| | | | 2021 TAXL | 01 | 002 | F | 001541 | 144769 | 002 | 008179-000008 | S(INV) | 05/31/2022 | -166.94 | |
| | | | 2022 PROP | 01 | 002 | F | 001541 | 147143 | 002 | 008179-000009 | S(INV) | 05/31/2022 | -103.00 | -269.94 |
| Account Totals | | | | | | | | | | | -692.86 | 0.00 | -692.86 | |
| Grand Total | | | | | | | | | | | -8327.92 | 0.00 | -8327.92 | |

UNPAID BALANCES REPORT
 Sequenced By Taxpayer Name - Range: First to Last
 Invoice Codes: All Invoice Codes
 Levy Range: All Years - Cutoff Date: 12/31/22

Page Type: Totals

Tax Authority: All Tax Authorities

| Code | Invoice Description | Ath Issue | Invoice Balance | Interest | Penalties | Other Charges | Combined Balance |
|------|--------------------------|-------------|-----------------|----------|-----------|---------------|------------------|
| EXCT | GRAVEL TAX | ALL 2022 01 | 308.40 | 0.00 | 0.00 | 0.00 | 308.40 |
| | ** Subtotals for EXCT | | 308.40 | 0.00 | 0.00 | 0.00 | 308.40 |
| PROP | Property Tax - 1st Issue | ALL 2022 01 | 156,097.45 | 0.00 | 0.00 | 0.00 | 156,097.45 |
| PROP | Property Tax - 2nd Issue | ALL 2022 02 | 2,124,074.36 | 0.00 | 0.00 | 0.00 | 2,124,074.36 |
| | ** Subtotals for PROP | | 2,280,171.81 | 0.00 | 0.00 | 0.00 | 2,280,171.81 |
| TAXL | Tax Lien | ALL 2019 01 | 1,014.88 | 0.00 | 0.00 | 80.00 | 1,094.88 |
| TAXL | Tax Lien | ALL 2020 01 | 30,034.96 | 0.00 | 0.00 | 0.00 | 30,034.96 |
| TAXL | Tax Lien | ALL 2021 01 | 89,589.48 | 0.00 | 0.00 | 1,142.00 | 90,731.48 |
| | ** Subtotals for TAXL | | 120,639.32 | 0.00 | 0.00 | 1,222.00 | 121,861.32 |
| YLDT | Yield Tax | ALL 2022 01 | 488.77 | 0.00 | 0.00 | 0.00 | 488.77 |
| | ** Subtotals for YLDT | | 488.77 | 0.00 | 0.00 | 0.00 | 488.77 |
| | ***** Grand Totals | | 2,401,608.30 | 0.00 | 0.00 | 1,222.00 | 2,402,830.30 |

Town Clerk's Financial Report

| <u>STATE FEES:</u> | <u>Year 2022</u> | <u>Year 2021</u> | <u>Year 2020</u> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|
| Dogs | \$ 1,661.00 | \$ 1,705.00 | \$ 1,646.00 |
| Marriage Licenses | \$ 774.00 | \$ 946.00 | \$ 1,548.00 |
| OHRV | - | - | \$ 2,624.00 |
| Vital Records | \$ 1,223.00 | \$ 1,129.00 | \$ 1,193.00 |
| Motor Vehicle & Boat | \$ 254,112.00 | \$ 247,135.30 | \$ 243,860.93 |
| <u>TOTAL PAYMENTS STATE:</u> | <u>\$ 257,770.00</u> | <u>\$ 250,915.30</u> | <u>\$ 250,871.93</u> |
| TOWN REVENUES: | | | |
| Aqua Therm Permits | \$ 3.50 | \$ 4.00 | \$ 7.00 |
| Civil Forfeiture | \$ 1,400.00 | \$ 975.00 | \$ 900.00 |
| Building Permits Fees | \$ 51,857.07 | \$ 41,117.37 | \$ 35,937.45 |
| Cemetery Fees | \$ 7,050.00 | \$ 5,350.00 | \$ 1,740.00 |
| Dog Licenses | \$ 3,055.00 | \$ 3,138.50 | \$ 3,414.00 |
| Dog Licenses – Late Fee | \$ 193.00 | \$ 553.50 | \$ 533.00 |
| Driveway Permits | \$ 270.00 | \$ 150.00 | \$ 220.00 |
| Election Files | \$ 25.00 | - | \$ 2.00 |
| Transfer Station Decals | \$ 6,865.00 | \$ 5,547.00 | \$ 8,085.00 |
| Solid Waste Disposal | \$ 18,262.00 | \$ 25,676.00 | \$ 24,860.00 |
| Marriage Licenses | \$ 126.00 | \$ 154.00 | \$ 252.00 |
| Motor Vehicle Registrations/Boats | \$ 673,984.82 | \$ 682,783.81 | \$ 669,421.08 |
| OHRV | - | - | \$ 99.00 |
| Other | \$ 842.84 | \$ 148.15 | \$ 662.40 |
| Photocopies | \$ 138.50 | \$ 142.23 | \$ 137.13 |
| Pistol Permits | \$ 140.00 | \$ 260.00 | \$ 310.00 |
| Planning Board Revenue | \$ 8,566.79 | \$ 8,740.00 | \$ 4,480.60 |
| Police Reports/Finger print Fees | \$ 1,219.50 | \$ 1,367.00 | \$ 1,901.00 |
| Vital Records | \$ 1,122.00 | \$ 1,031.00 | \$ 1,090.00 |
| Welfare Liens | - | \$ 2,114.58 | \$ 796.45 |
| Zoning Board of Adjustment | \$ 11,821.50 | \$ 14,127.50 | \$ 6,157.00 |
| <u>Total Town Revenue</u> | <u>\$ 786,942.52</u> | <u>\$ 793,375.64</u> | <u>\$ 761,005.11</u> |
| <u>TOTAL REVENUE:</u> | <u>\$ 1,044,712.52</u> | <u>\$ 1,044,290.94</u> | <u>\$ 1,011,877.04</u> |
| <u>TOTAL PAID TO TREASURER:</u> | <u>\$ 1,044,712.52</u> | <u>\$ 1,044,290.94</u> | <u>\$ 1,011,877.04</u> |

Respectfully Submitted,
Alicia Housel
Town Clerk

YEAR ENDING 12/31/2022

| Account Name | Balance 01/01/2022 | Receipts | | Disbursements and Transfers During period | Balance 12/31/2022 |
|----------------------------|-----------------------|--------------------------------|--------------------------------|---|-----------------------|
| | | and Transfers During period | Interest/Fees During period | | |
| GENERAL FUND | 2,880,660.53 | 17,003,050.35 | 10,348.69 | 16,698,494.41 | 3,195,565.16 |
| REVENUE HOLDING | 98,093.03 | 1,227,136.48 | 174.70 | 1,184,465.00 | 140,939.21 |
| PAYROLL ACCOUNT | 103,716.70 | 1,420,272.03 | 10.51 | 1,439,439.25 | 84,559.99 |
| RECREATION ACCOUNT | 35,363.16 | 25,201.51 | 113.40 | 12,356.65 | 48,321.42 |
| AMBULANCE FUND | | | | | |
| TD Bank | 118,301.66 | - | 7.45 | 118,309.11 | 0.00 |
| Meredith Village Savings | 45,683.63 | 158,171.33 | 622.15 | 9,283.61 | 195,193.50 |
| ESCROW DISBURSEMENT | 4,790.07 | 9,763.16 | 25.29 | - | 14,578.52 |
| TOTALS | \$3,286,608.78 | \$19,843,594.86 | \$11,302.19 | \$19,462,348.03 | \$3,679,157.80 |

ESCROW ACCOUNTS:

| Account Name | 1/1/2022 | Deposits | Interest | Paid Out | 12/31/2022 |
|---------------------------------|----------------------|---------------------|------------------|---------------------|----------------------|
| Boggs Logging | 1,004.95 | - | 0.39 | - | 1,005.34 |
| Bolstridge Logging LLC | 502.98 | - | 0.20 | - | 503.18 |
| E. Randell Parkquin Escrow | 2,299.36 | - | 0.88 | - | 2,300.24 |
| Fadden Ham Road Bond | 1,187.71 | - | 0.45 | - | 1,188.16 |
| Green Oak Realty Develop | 818.36 | - | 0.31 | - | 818.67 |
| Mahala Voydatch dba Dunbarton I | 1,007.78 | - | 0.39 | - | 1,008.17 |
| McKay Road Bond | 524.43 | - | 0.20 | - | 524.63 |
| Meetinghouse Fund | 7,938.11 | 1,716.77 | 10.20 | 9,665.08 | 0.00 |
| Merry Meeting Rd Fund | 12,068.60 | - | 43.57 | - | 12,112.17 |
| Cardile Drainage | 627.72 | - | 0.24 | - | 627.96 |
| NDAA/Uniforms | 1,218.84 | - | 0.46 | - | 1,219.30 |
| Northern Timber Inv | 516.00 | - | 0.19 | - | 516.19 |
| Royle Timber Harvesting | 1,005.96 | - | 0.39 | - | 1,006.35 |
| Thomas Aubert Escrow | 1,575.61 | - | 0.61 | - | 1,576.22 |
| Town of Middleton | 1,021.05 | - | 0.39 | - | 1,021.44 |
| Whitker Fadden Rd Imp | 2,302.30 | - | 0.88 | - | 2,303.18 |
| Yield Tax Escrow | 1,644.62 | - | 5.93 | - | 1,650.55 |
| CCVD/Intec | 2,176.54 | - | 0.83 | - | 2,177.37 |
| Charles McKay Reclamation | 13,361.40 | - | 9.17 | - | 13,370.57 |
| Drug Forfeiture | 371.16 | - | 0.14 | - | 371.30 |
| Abraham Burtman Trust | 531.08 | - | 0.21 | - | 531.29 |
| Merrymeeting Market & Marina | 1,000.26 | - | 0.38 | - | 1,000.64 |
| Engineering Fee Escrow | 1,300.03 | 3,700.00 | 0.64 | 5,000.00 | 0.67 |
| Impact Fees | 39,863.26 | 38,506.20 | 66.56 | - | 78,436.02 |
| Boodey House Account | 31,880.11 | 4,096.50 | 34.95 | 6,849.13 | 29,162.43 |
| Meetinghouse Checking | 0.00 | 25,399.32 | 0.97 | 1,082.06 | 24,318.23 |
| Conservation Fund | 58,463.12 | - | 211.05 | - | 58,674.17 |
| Totals | \$ 186,211.34 | \$ 73,418.79 | \$ 390.58 | \$ 22,596.27 | \$ 237,424.44 |

Submitted by : Heidi Duford, Treasurer



New Durham

For reporting year Jan 1, 2022 through Dec 31, 2022.

Trustees

| Name | Position | Term Expires |
|----------------|-------------|--------------|
| Angela Pruitt | Bookkeeper | 4/30/2023 |
| David Bickford | Trustee | 4/30/2024 |
| David Allyn | Chairperson | 4/30/2025 |

Ledger Summary

| | |
|----------------------------|----------------|
| Number of Fund Records | 110 |
| Ledger End of Year Balance | \$2,170,043.43 |

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on February 3, 2023 by Angela Pruitt on behalf of the Trustees of Trust Funds of New Durham.



Report of Trust and Capital Reserve Funds

Fund Name **Date Of Creation** **Fund EOY Balance**
1772 Meeting House Restoration - 7763653986 7/22/2000 \$71,981.18

Type: Capital Reserve (RSA 34/35) **Purpose:** Maintenance and Repair **How Invested:** Savings Account

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|------------|------------------|----------------|----------------|-------------|----------------|
| | \$63,236.44 | \$5,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$68,236.44 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$3,209.08 | \$535.66 | \$0.00 | \$3,744.74 | | | |

Fund Name **Date Of Creation** **Fund EOY Balance**
Accrued Benefits Liability Fund - 7763654299 12/31/1992 \$18,184.70

Type: Expendable Trust (RSA 31:19-a) **Purpose:** Discretionary/Benefit of the Town **How Invested:** Savings Account

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-------------|------------------|----------------|----------------|-------------|----------------|
| | \$7,971.38 | \$15,000.00 | \$0.00 | \$0.00 | \$0.00 | \$5,037.78 | \$17,933.60 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$131.04 | \$120.06 | \$0.00 | \$251.10 | | | |

Fund Name **Date Of Creation** **Fund EOY Balance**
Computer & Office Equipment-7763654306 5/30/1996 \$54,614.06

Type: Expendable Trust (RSA 31:19-a) **Purpose:** Discretionary/Benefit of the Town **How Invested:** Savings Account

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-------------|------------------|----------------|----------------|-------------|----------------|
| | \$44,159.59 | \$20,000.00 | \$0.00 | \$0.00 | \$0.00 | \$10,021.97 | \$54,137.62 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$71.02 | \$405.42 | \$0.00 | \$476.44 | | | |

Fund Name **Date Of Creation** **Fund EOY Balance**
Dam Maintenance-7763654364 5/27/2018 \$61,069.68

Type: Capital Reserve (RSA 34/35) **Purpose:** Maintenance and Repair **How Invested:** Savings Account

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-----------|------------------|----------------|----------------|-------------|----------------|
| | \$60,213.76 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$60,213.76 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$392.86 | \$463.06 | \$0.00 | \$855.92 | | | |

Fund Name **Date Of Creation** **Fund EOY Balance**
Dry Hydrant Water System - 7763653994 8/9/2001 \$12,549.29

Type: Capital Reserve (RSA 34/35) **Purpose:** Police/Fire **How Invested:** Savings Account

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-----------|------------------|----------------|----------------|-------------|----------------|
| | \$12,474.16 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$98.00 | \$12,376.16 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$77.27 | \$95.86 | \$0.00 | \$173.13 | | | |



Report of Trust and Capital Reserve Funds

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|---------------------------------|--------------------|-----------------------------|-------------------------|--------------------------------------|-----------------------|--------------------|-----------------------|
| EC Smith Scholarship-7763654231 | | 7/18/1986 | | \$126,562.46 | | | |
| Type: Trust | | Purpose: Scholarship | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$120,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$120,000.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$6,102.76 | \$959.70 | \$500.00 | | | | \$6,562.46 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|---|--------------------|---|-------------------------|--------------------------------------|-----------------------|--------------------|-----------------------|
| Emergency Management - 7763654348 | | 3/14/2012 | | \$6,811.48 | | | |
| Type: Expendable Trust (RSA 31:19-a) | | Purpose: Discretionary/Benefit of the Town | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$6,469.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,469.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$290.83 | \$51.65 | \$0.00 | | | | \$342.48 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|--|--------------------|-----------------------------|-------------------------|--------------------------------------|-----------------------|--------------------|-----------------------|
| FD Ancillary Equipment - 7764324263 | | 8/21/2016 | | \$42,084.95 | | | |
| Type: Capital Reserve (RSA 34:35) | | Purpose: Police/Fire | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$35,500.00 | \$5,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$40,500.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$1,275.98 | \$308.97 | \$0.00 | | | | \$1,584.95 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|--|--------------------|-----------------------------|-------------------------|--------------------------------------|-----------------------|--------------------|-----------------------|
| FD Scholarship Trust - 7763654223 (income only expendable) | | 9/2/1985 | | \$20,212.77 | | | |
| Type: Trust | | Purpose: Scholarship | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$19,090.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$19,090.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$989.51 | \$153.26 | \$0.00 | | | | \$1,122.77 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|--|--------------------|-----------------------------|-------------------------|--------------------------------------|-----------------------|--------------------|-----------------------|
| Fire Vehicles - 7763654009 | | 11/1/2003 | | \$461,837.63 | | | |
| Type: Capital Reserve (RSA 34:35) | | Purpose: Police/Fire | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$401,637.00 | \$30,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$431,637.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$26,759.58 | \$3,441.05 | \$0.00 | | | | \$30,200.63 |



Report of Trust and Capital Reserve Funds

Fund Name Forest Fire Control - 7763654356 **Date Of Creation** 11/28/2003 **Fund EOY Balance** \$22,527.36

Type: Expendable Trust (RSA 31:19-a) **Purpose:** Discretionary/Benefit of the Town **How Invested:** Savings Account

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-----------|------------------|----------------|----------------|-------------|----------------|
| | \$22,219.15 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$22,219.15 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$137.40 | \$170.81 | \$0.00 | \$308.21 | | | |

Fund Name Gravel Fund - 7763654182 **Date Of Creation** 3/14/2012 **Fund EOY Balance** \$27,670.59

Type: Capital Reserve (RSA 34:35) **Purpose:** Capital Reserve (Other) **How Invested:** Savings Account

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-----------|------------------|----------------|----------------|-------------|----------------|
| | \$27,434.78 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$27,434.78 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$26.02 | \$209.81 | \$0.00 | \$235.83 | | | |

Fund Name Highway Equipment Purchases - 7763654033 **Date Of Creation** 3/14/2006 **Fund EOY Balance** \$107,980.36

Type: Capital Reserve (RSA 34:35) **Purpose:** Capital Reserve (Other) **How Invested:** Savings Account

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-------------|------------------|----------------|----------------|-------------|----------------|
| | \$46,737.14 | \$60,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$106,737.14 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$546.10 | \$697.12 | \$0.00 | \$1,243.22 | | | |

Fund Name Highway Truck - 7763653944 **Date Of Creation** 4/15/1988 **Fund EOY Balance** \$203,751.17

Type: Capital Reserve (RSA 34:35) **Purpose:** Capital Reserve (Other) **How Invested:** Savings Account

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|--------------|-------------|------------------|----------------|----------------|-------------|----------------|
| | \$126,768.99 | \$75,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$201,768.99 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$589.29 | \$1,392.89 | \$0.00 | \$1,982.18 | | | |

Fund Name JC Shirley Cemetery - A & S Berry **Date Of Creation** 9/15/1986 **Fund EOY Balance** \$164.52

Type: Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Savings Account

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-----------|------------------|----------------|----------------|-------------|----------------|
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$112.00 | \$2.52 | \$0.00 | \$114.52 | | | |



Report of Trust and Capital Reserve Funds

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|------------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Albert Rines | | 11/9/1978 | | \$164.52 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$112.00 | \$2.52 | \$0.00 | | | | \$114.52 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-----------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - C & L Rines | | 9/3/1976 | | \$323.93 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|----------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Carl Lytle | | 9/2/1985 | | \$164.52 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$112.00 | \$2.52 | \$0.00 | | | | \$114.52 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|--|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Clarence & Marion Bartlett | | 3/11/1985 | | \$323.93 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Daniels | | 10/24/1981 | | \$164.51 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$111.99 | \$2.52 | \$0.00 | | | | \$114.51 |



Report of Trust and Capital Reserve Funds

| Fund Name | Date Of Creation | | | | | | Fund EOY Balance |
|--------------------------------------|----------------------------------|-----------|------------------|-------------------------------|----------------|-------------|------------------|
| JC Shirley Cemetery - E & B Keniston | 12/1/1986 | | | | | | \$642.73 |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$200.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200.00 |
| Income | BOY Balance | Income | Expended | | | | |
| | \$440.21 | \$2.52 | \$0.00 | | | | |
| | | | | | | | EOY Balance |
| | | | | | | | \$442.73 |

| Fund Name | Date Of Creation | | | | | | Fund EOY Balance |
|--|----------------------------------|-----------|------------------|-------------------------------|----------------|-------------|------------------|
| JC Shirley Cemetery - Ed & Dorothy Miles | 1/31/1983 | | | | | | \$642.73 |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$200.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200.00 |
| Income | BOY Balance | Income | Expended | | | | |
| | \$440.21 | \$2.52 | \$0.00 | | | | |
| | | | | | | | EOY Balance |
| | | | | | | | \$442.73 |

| Fund Name | Date Of Creation | | | | | | Fund EOY Balance |
|---|----------------------------------|-----------|------------------|-------------------------------|----------------|-------------|------------------|
| JC Shirley Cemetery - Elmer & Ellen Berry | 11/12/1984 | | | | | | \$323.93 |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | |
| | \$221.41 | \$2.52 | \$0.00 | | | | |
| | | | | | | | EOY Balance |
| | | | | | | | \$223.93 |

| Fund Name | Date Of Creation | | | | | | Fund EOY Balance |
|-------------------------------------|----------------------------------|-----------|------------------|-------------------------------|----------------|-------------|------------------|
| JC Shirley Cemetery - Elmer C Smith | 11/12/1984 | | | | | | \$164.52 |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | |
| | \$112.00 | \$2.52 | \$0.00 | | | | |
| | | | | | | | EOY Balance |
| | | | | | | | \$114.52 |

| Fund Name | Date Of Creation | | | | | | Fund EOY Balance |
|---------------------------------------|----------------------------------|-----------|------------------|-------------------------------|----------------|-------------|------------------|
| JC Shirley Cemetery - F & K Twitchell | 2/16/1987 | | | | | | \$323.93 |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | |
| | \$221.41 | \$2.52 | \$0.00 | | | | |
| | | | | | | | EOY Balance |
| | | | | | | | \$223.93 |



Report of Trust and Capital Reserve Funds

| Fund Name | | Date Of Creation | | | Fund EOY Balance | | |
|---|----------------------------------|------------------|------------------|-------------------------------|------------------|-------------|----------------|
| JC Shirley Cemetery - Frank & Bea Laney | | 8/22/1983 | | | \$323.93 | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | | Fund EOY Balance | | |
|----------------------------------|----------------------------------|------------------|------------------|-------------------------------|------------------|-------------|----------------|
| JC Shirley Cemetery - Frank Gray | | 6/18/1981 | | | \$164.51 | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$111.99 | \$2.52 | \$0.00 | | | | \$114.51 |

| Fund Name | | Date Of Creation | | | Fund EOY Balance | | |
|--|----------------------------------|------------------|------------------|-------------------------------|------------------|-------------|----------------|
| JC Shirley Cemetery - Frank Parson Jr. | | 3/30/1981 | | | \$323.93 | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | | Fund EOY Balance | | |
|---|----------------------------------|------------------|------------------|-------------------------------|------------------|-------------|----------------|
| JC Shirley Cemetery - Geo & Eloise Bickford | | 1/16/1984 | | | \$483.32 | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$150.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$150.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$330.80 | \$2.52 | \$0.00 | | | | \$333.32 |

| Fund Name | | Date Of Creation | | | Fund EOY Balance | | |
|---------------------------------------|----------------------------------|------------------|------------------|-------------------------------|------------------|-------------|----------------|
| JC Shirley Cemetery - Geo Kellerhouse | | 7/2/1984 | | | \$164.52 | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$112.00 | \$2.52 | \$0.00 | | | | \$114.52 |



Report of Trust and Capital Reserve Funds

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|------------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - George Smith | | 1/21/1982 | | \$802.13 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$250.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$250.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$549.61 | \$2.52 | \$0.00 | | | | \$552.13 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Grenier | | 12/7/1981 | | \$164.51 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$111.99 | \$2.52 | \$0.00 | | | | \$114.51 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|------------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - H & J Nutter | | 5/2/1977 | | \$323.93 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|--|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Harry & R & T Hillsgrove | | 9/8/1985 | | \$483.32 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$150.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$150.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$330.80 | \$2.52 | \$0.00 | | | | \$333.32 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Ingham | | 8/18/1980 | | \$642.73 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$200.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$440.21 | \$2.52 | \$0.00 | | | | \$442.73 |



Report of Trust and Capital Reserve Funds

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|---------------------------------------|--------------------|---|-------------------------|--------------------------------------|-----------------------|--------------------|-----------------------|
| JC Shirley Cemetery - J & C Gustartis | | 6/8/1987 | | \$642.73 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$200.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$440.21 | \$2.52 | \$0.00 | | | | \$442.73 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|---------------------------------------|--------------------|---|-------------------------|--------------------------------------|-----------------------|--------------------|-----------------------|
| JC Shirley Cemetery - J & M Bergaglio | | 6/2/1980 | | \$323.93 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|------------------------------------|--------------------|---|-------------------------|--------------------------------------|-----------------------|--------------------|-----------------------|
| JC Shirley Cemetery - J & M Fuller | | 5/2/1977 | | \$323.93 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-------------------------------|--------------------|---|-------------------------|--------------------------------------|-----------------------|--------------------|-----------------------|
| JC Shirley Cemetery - Jacklin | | 3/30/1981 | | \$323.93 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-------------------------------------|--------------------|---|-------------------------|--------------------------------------|-----------------------|--------------------|-----------------------|
| JC Shirley Cemetery - James Randall | | 7/12/1982 | | \$164.52 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$112.00 | \$2.52 | \$0.00 | | | | \$114.52 |



Report of Trust and Capital Reserve Funds

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|------------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Joseph Berry | | 5/31/1982 | | \$164.52 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$112.00 | \$2.52 | \$0.00 | | | | \$114.52 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|---------------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Julianne Hobson | | 6/27/1983 | | \$164.52 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$112.00 | \$2.52 | \$0.00 | | | | \$114.52 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-----------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - L & N Smith | | 6/2/1986 | | \$323.93 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|------------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - L & R Murray | | 10/13/1986 | | \$323.93 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|----------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Leon Hayes | | 10/11/1979 | | \$323.93 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |



Report of Trust and Capital Reserve Funds

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-----------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Lynch | | 3/22/1982 | | \$164.52 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$112.00 | \$2.52 | \$0.00 | | | | \$114.52 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|--------------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - M, T & V Bates | | 3/24/1986 | | \$483.32 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$150.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$150.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$330.80 | \$2.52 | \$0.00 | | | | \$333.32 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-----------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Miles | | 9/25/1979 | | \$323.93 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Naples | | 5/2/1977 | | \$323.93 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|---|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Nelson & Freda Chamberlin | | 12/9/1985 | | \$642.73 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$200.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$440.21 | \$2.52 | \$0.00 | | | | \$442.73 |



Report of Trust and Capital Reserve Funds

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|--|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Paul & Lois Gelinas Sr | | 12/29/1986 | | \$323.93 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|------------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Peter Bailey | | 10/13/1986 | | \$164.52 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$112.00 | \$2.52 | \$0.00 | | | | \$114.52 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|--------------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - R & E Bickford | | 10/16/1987 | | \$642.73 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$200.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$440.21 | \$2.52 | \$0.00 | | | | \$442.73 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|------------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - R & M MacKay | | 5/9/1977 | | \$323.93 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|--------------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Robert Colbath | | 8/27/1984 | | \$164.52 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$112.00 | \$2.52 | \$0.00 | | | | \$114.52 |



Report of Trust and Capital Reserve Funds

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-------------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Roger C Adams | | 6/28/1982 | | \$323.93 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-------------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Roger Randall | | 7/12/1982 | | \$323.93 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|--|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Roger Randall Family | | 10/6/1986 | | \$642.73 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$200.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$440.21 | \$2.52 | \$0.00 | | | | \$442.73 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|----------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - S Cardinal | | 9/3/1976 | | \$323.93 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-------------------------------------|----------------------------------|------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Sherry Watson | | 9/8/1986 | | \$164.52 | | | |
| Type: Trust | Purpose: Cemetery Perpetual Care | | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$112.00 | \$2.52 | \$0.00 | | | | \$114.52 |



Report of Trust and Capital Reserve Funds

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-------------------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Shields | | 11/27/1977 | | \$323.93 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|------------------------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Steven Smith | | 10/29/1979 | | \$164.51 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$111.99 | \$2.52 | \$0.00 | | | | \$114.51 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|------------------------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Sylvia Adams | | 7/28/1980 | | \$164.51 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$111.99 | \$2.52 | \$0.00 | | | | \$114.51 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-----------------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Taber | | 6/18/1981 | | \$323.93 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|------------------------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Thelma Grahn | | 12/1/1986 | | \$164.52 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$112.00 | \$2.52 | \$0.00 | | | | \$114.52 |



Report of Trust and Capital Reserve Funds

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|---------------------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Thibedeau | | 9/11/1978 | | \$483.32 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$150.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$150.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$330.80 | \$2.52 | \$0.00 | | | | \$333.32 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|--------------------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Tibbetts | | 5/2/1977 | | \$323.93 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-----------------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Viera | | 6/11/1979 | | \$323.93 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-------------------------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - W & A Pearson | | 5/19/1986 | | \$323.93 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|--|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| JC Shirley Cemetery - Wm. & Bernice Woodside | | 2/25/1985 | | \$323.93 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$221.41 | \$2.52 | \$0.00 | | | | \$223.93 |



Report of Trust and Capital Reserve Funds

| Fund Name | | Date Of Creation | | | | | | Fund EOY Balance |
|---|-------------|---------------------------------|------------------|-------------------------------|----------------|-------------|----------------|------------------|
| JC Shirley Cemetery General Fund-7763654281 | | 9/16/1988 | | | | | | \$89,597.90 |
| Type: Expendable Trust (RSA 31:19-a) | | Purpose: Cemetery Trust (Other) | | How Invested: Savings Account | | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value | |
| | \$82,062.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$82,062.40 | |
| Income | BOY Balance | Income | Expended | | | | EOY Balance | |
| | \$6,856.13 | \$679.37 | \$0.00 | | | | \$7,535.50 | |

| Fund Name | | Date Of Creation | | | | | | Fund EOY Balance |
|--|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|------------------|
| JC Shirley Cemetery Improvement - 7763654124 | | 3/11/2009 | | | | | | \$3,723.01 |
| Type: Capital Reserve (RSA 34:35) | | Purpose: Capital Reserve (Other) | | How Invested: Savings Account | | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value | |
| | \$3,485.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,485.00 | |
| Income | BOY Balance | Income | Expended | | | | EOY Balance | |
| | \$209.79 | \$28.22 | \$0.00 | | | | \$238.01 | |

| Fund Name | | Date Of Creation | | | | | | Fund EOY Balance |
|---------------------------------------|-------------|------------------------|------------------|--------------------------------|----------------|-------------|----------------|------------------|
| JC Shirley Charity Trust - 7763654207 | | 7/9/1957 | | | | | | \$20,594.25 |
| Type: Trust | | Purpose: Poor/Indigent | | How Invested: Checking Account | | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value | |
| | \$13,878.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$13,878.00 | |
| Income | BOY Balance | Income | Expended | | | | EOY Balance | |
| | \$6,560.09 | \$156.16 | \$0.00 | | | | \$6,716.25 | |

| Fund Name | | Date Of Creation | | | | | | Fund EOY Balance |
|--|-------------|---------------------------------|------------------|-------------------------------|----------------|-------------|----------------|------------------|
| JC Shirley Site Improvement - 7763653952 | | 4/11/1974 | | | | | | \$1,822.89 |
| Type: Capital Reserve (RSA 34:35) | | Purpose: Maintenance and Repair | | How Invested: Savings Account | | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value | |
| | \$1,673.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,673.00 | |
| Income | BOY Balance | Income | Expended | | | | EOY Balance | |
| | \$136.07 | \$13.82 | \$0.00 | | | | \$149.89 | |

| Fund Name | | Date Of Creation | | | | | | Fund EOY Balance |
|--|-------------|--|------------------|-------------------------------|----------------|-------------|----------------|------------------|
| JC Shirley Timber Fund - 7763654265 (income administered) | | 6/4/1961 | | | | | | \$14,048.36 |
| Type: Trust | | Purpose: Discretionary/Benefit of the Town | | How Invested: Savings Account | | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value | |
| | \$20,676.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,000.00 | \$9,676.00 | |
| Income | BOY Balance | Income | Expended | | | | EOY Balance | |
| | \$4,202.97 | \$169.39 | \$0.00 | | | | \$4,372.36 | |



Report of Trust and Capital Reserve Funds

Fund Name **Date Of Creation** **Fund EOY Balance**
Library Facilities Improvements - 7763654041 3/14/2007 \$2,088.85

Type: Capital Reserve (RSA 34/35) **Purpose:** Library **How Invested:** Savings Account

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-----------|------------------|----------------|----------------|-------------|----------------|
| | \$8,391.84 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,791.48 | \$1,600.36 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$438.45 | \$50.04 | \$0.00 | | | | \$488.49 |

Fund Name **Date Of Creation** **Fund EOY Balance**
Library Technology Improvements - 7763654059 3/14/2007 \$4,277.21

Type: Capital Reserve (RSA 34/35) **Purpose:** Library **How Invested:** Savings Account

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-----------|------------------|----------------|----------------|-------------|----------------|
| | \$4,218.17 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,218.17 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$26.61 | \$32.43 | \$0.00 | | | | \$59.04 |

Fund Name **Date Of Creation** **Fund EOY Balance**
Municipal Facility Land Acquisition - 7763654108 3/12/2008 \$55,623.12

Type: Capital Reserve (RSA 34/35) **Purpose:** Capital Reserve (Other) **How Invested:** Savings Account

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-----------|------------------|----------------|----------------|-------------|----------------|
| | \$52,440.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$52,440.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$2,761.36 | \$421.76 | \$0.00 | | | | \$3,183.12 |

Fund Name **Date Of Creation** **Fund EOY Balance**
Old Cemetery - Brackett 2/1/1923 \$362.72

Type: Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Savings Account

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-----------|------------------|----------------|----------------|-------------|----------------|
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$256.31 | \$6.41 | \$0.00 | | | | \$262.72 |

Fund Name **Date Of Creation** **Fund EOY Balance**
Old Cemetery - Brown-French 8/21/1945 \$715.84

Type: Trust **Purpose:** Cemetery Perpetual Care **How Invested:** Savings Account

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-----------|------------------|----------------|----------------|-------------|----------------|
| | \$200.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$509.43 | \$6.41 | \$0.00 | | | | \$515.84 |



Report of Trust and Capital Reserve Funds

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|---------------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| Old Cemetery - Chamberlin | | 5/1/1929 | | \$186.12 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$129.71 | \$6.41 | \$0.00 | | | | \$136.12 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|--------------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| Old Cemetery - Col. Tash | | 3/15/1966 | | \$362.69 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$256.28 | \$6.41 | \$0.00 | | | | \$262.69 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|----------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| Old Cemetery - Davis | | 4/8/1950 | | \$362.69 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$256.28 | \$6.41 | \$0.00 | | | | \$262.69 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|----------------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| Old Cemetery - Davis, John | | 2/9/1929 | | \$362.69 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$256.28 | \$6.41 | \$0.00 | | | | \$262.69 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|--------------------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| Old Cemetery - Downing-Roberts | | 10/9/1949 | | \$362.69 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$256.28 | \$6.41 | \$0.00 | | | | \$262.69 |



Report of Trust and Capital Reserve Funds

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-----------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| Old Cemetery - Durgin | | 4/1/1900 | | \$274.39 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$75.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$75.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$192.98 | \$6.41 | \$0.00 | | | | \$199.39 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|---------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| Old Cemetery - Gray | | 5/28/1933 | | \$715.84 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$200.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$509.43 | \$6.41 | \$0.00 | | | | \$515.84 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|----------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| Old Cemetery - Hayes | | 10/13/1912 | | \$362.69 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$256.28 | \$6.41 | \$0.00 | | | | \$262.69 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|---------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| Old Cemetery - Reed | | 3/1/1941 | | \$539.27 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$150.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$150.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$382.86 | \$6.41 | \$0.00 | | | | \$389.27 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|------------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| Old Cemetery - Rollins | | 2/1/1923 | | \$186.12 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$50.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$129.71 | \$6.41 | \$0.00 | | | | \$136.12 |



Report of Trust and Capital Reserve Funds

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|---------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| Old Cemetery - Tash | | 10/26/1932 | | \$539.27 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$150.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$150.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$382.86 | \$6.41 | \$0.00 | | | | \$389.27 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|----------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| Old Cemetery - Towle | | 7/7/1982 | | \$362.69 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$100.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$256.28 | \$6.41 | \$0.00 | | | | \$262.69 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-------------------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| Old Cemetery - Trafton-Coburn | | 10/20/1990 | | \$7,072.41 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$2,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,000.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$5,066.00 | \$6.41 | \$0.00 | | | | \$5,072.41 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-----------------------|-------------|----------------------------------|------------------|-------------------------------|----------------|-------------|----------------|
| Old Cemetery - Willey | | 7/9/1949 | | \$715.84 | | | |
| Type: Trust | | Purpose: Cemetery Perpetual Care | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$200.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200.00 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$509.43 | \$6.41 | \$0.00 | | | | \$515.84 |

| Fund Name | | Date Of Creation | | Fund EOY Balance | | | |
|-----------------------------------|-------------|----------------------|------------------|-------------------------------|----------------|-------------|----------------|
| Police Cruiser - 7763853960 | | 7/22/2000 | | \$40,956.64 | | | |
| Type: Capital Reserve (RSA 34/35) | | Purpose: Police/Fire | | How Invested: Savings Account | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$44,318.10 | \$30,000.00 | \$0.00 | \$0.00 | \$0.00 | \$34,235.00 | \$40,083.10 |
| Income | BOY Balance | Income | Expended | | | | EOY Balance |
| | \$376.79 | \$496.75 | \$0.00 | | | | \$873.54 |



Report of Trust and Capital Reserve Funds

| Fund Name | | Date Of Creation | | | | | | Fund EOY Balance |
|--|--------------------|---|-------------------------|--------------------------------------|-----------------------|--------------------|-----------------------|------------------|
| Public Safety Facilities - 7763654140 | | 3/10/2010 | | | | | | \$136,707.28 |
| Type: Capital Reserve (RSA 34/35) | | Purpose: Capital Reserve (Other) | | How Invested: Savings Account | | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value | |
| | \$96,310.00 | \$35,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$131,310.00 | |
| Income | BOY Balance | Income | Expended | EOY Balance | | | | |
| | \$4,431.68 | \$965.62 | \$0.00 | \$5,397.28 | | | | |

| Fund Name | | Date Of Creation | | | | | | Fund EOY Balance |
|--|--------------------|---|-------------------------|--------------------------------------|-----------------------|--------------------|-----------------------|------------------|
| Purchase Equipment for Transfer Station - 7763654067 | | 3/14/2007 | | | | | | \$71,952.49 |
| Type: Capital Reserve (RSA 34/35) | | Purpose: Capital Reserve (Other) | | How Invested: Savings Account | | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value | |
| | \$45,565.00 | \$25,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$70,565.00 | |
| Income | BOY Balance | Income | Expended | EOY Balance | | | | |
| | \$892.59 | \$494.90 | \$0.00 | \$1,387.49 | | | | |

| Fund Name | | Date Of Creation | | | | | | Fund EOY Balance |
|---|--------------------|---|-------------------------|--------------------------------------|-----------------------|--------------------|-----------------------|------------------|
| Record Management - 7763654314 | | 12/1/1999 | | | | | | \$23,356.61 |
| Type: Expendable Trust (RSA 31:19-a) | | Purpose: Discretionary/Benefit of the Town | | How Invested: Savings Account | | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value | |
| | \$18,553.18 | \$5,000.00 | \$0.00 | \$0.00 | \$0.00 | \$409.35 | \$23,143.63 | |
| Income | BOY Balance | Income | Expended | EOY Balance | | | | |
| | \$43.75 | \$169.03 | \$0.00 | \$212.78 | | | | |

| Fund Name | | Date Of Creation | | | | | | Fund EOY Balance |
|--|--------------------|---|-------------------------|--------------------------------------|-----------------------|--------------------|-----------------------|------------------|
| Road Construction - 7763654174 | | 3/10/2010 | | | | | | \$132,582.33 |
| Type: Capital Reserve (RSA 34/35) | | Purpose: Capital Reserve (Other) | | How Invested: Savings Account | | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value | |
| | \$110,063.96 | \$40,000.00 | \$0.00 | \$0.00 | \$0.00 | \$18,916.68 | \$131,147.28 | |
| Income | BOY Balance | Income | Expended | EOY Balance | | | | |
| | \$374.35 | \$1,060.70 | \$0.00 | \$1,435.05 | | | | |

| Fund Name | | Date Of Creation | | | | | | Fund EOY Balance |
|--|--------------------|----------------------------------|-------------------------|--------------------------------------|-----------------------|--------------------|-----------------------|------------------|
| Smith Ball Field Improvements - 7763654091 | | 3/12/2008 | | | | | | \$19,561.62 |
| Type: Capital Reserve (RSA 34/35) | | Purpose: Parks/Recreation | | How Invested: Savings Account | | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value | |
| | \$14,345.08 | \$5,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$19,345.08 | |
| Income | BOY Balance | Income | Expended | EOY Balance | | | | |
| | \$78.35 | \$138.19 | \$0.00 | \$216.54 | | | | |



Report of Trust and Capital Reserve Funds

| | | |
|--|-------------------------|-------------------------|
| Fund Name | Date Of Creation | Fund EOY Balance |
| Smith Garden Trust-7763654249 (no invasion of principle) | 10/3/1986 | \$32,896.69 |

| | | | | | | | |
|--------------------|--------------------------------|--------------------------------------|-------------------------|-----------------------|-----------------------|--------------------|-----------------------|
| Type: Trust | Purpose: Beautification | How Invested: Savings Account | | | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$26,027.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$26,027.00 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$6,620.25 | \$249.44 | \$0.00 | \$6,869.69 | | | |

| | | |
|---|-------------------------|-------------------------|
| Fund Name | Date Of Creation | Fund EOY Balance |
| Solid Waste Facilities Improvement - 7763654158 | 3/10/2010 | \$30,695.46 |

| | | | | | | | |
|--|---|--------------------------------------|-------------------------|-----------------------|-----------------------|--------------------|-----------------------|
| Type: Capital Reserve (RSA 34/35) | Purpose: Capital Reserve (Other) | How Invested: Savings Account | | | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$28,864.76 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$28,864.76 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$1,597.96 | \$232.74 | \$0.00 | \$1,830.70 | | | |

| | | |
|--|-------------------------|-------------------------|
| Fund Name | Date Of Creation | Fund EOY Balance |
| Surplus Vehicle Equipment - 7763654330 | 8/9/2001 | \$2,434.25 |

| | | | | | | | |
|---|--|--------------------------------------|-------------------------|-----------------------|-----------------------|--------------------|-----------------------|
| Type: Expendable Trust (RSA 31:19-a) | Purpose: Maintenance and Repair | How Invested: Savings Account | | | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$1,900.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,900.00 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$515.80 | \$18.45 | \$0.00 | \$534.25 | | | |

| | | |
|--|-------------------------|-------------------------|
| Fund Name | Date Of Creation | Fund EOY Balance |
| Town Building Improvement - 7763654322 | 7/22/2000 | \$108,973.81 |

| | | | | | | | |
|---|--|--------------------------------------|-------------------------|-----------------------|-----------------------|--------------------|-----------------------|
| Type: Expendable Trust (RSA 31:19-a) | Purpose: Maintenance and Repair | How Invested: Savings Account | | | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$98,068.62 | \$20,000.00 | \$0.00 | \$0.00 | \$0.00 | \$10,530.82 | \$107,537.80 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$623.95 | \$812.06 | \$0.00 | \$1,436.01 | | | |

| | | |
|-------------------------------|-------------------------|-------------------------|
| Fund Name | Date Of Creation | Fund EOY Balance |
| Town Master Plan - 7763654132 | 3/11/2009 | \$6,373.52 |

| | | | | | | | |
|--|--------------------------------------|--------------------------------------|-------------------------|-----------------------|-----------------------|--------------------|-----------------------|
| Type: Capital Reserve (RSA 34/35) | Purpose: Economic Development | How Invested: Savings Account | | | | | |
| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
| | \$6,015.74 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,015.74 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$309.46 | \$48.32 | \$0.00 | \$357.78 | | | |



Report of Trust and Capital Reserve Funds

Fund Name **Date Of Creation** **Fund EOY Balance**
Uncared for Graveyard Trust - 7763654257 6/9/1981 \$27,438.50

Type: Capital Reserve (RSA **Purpose:** Cemetery Trust (Other) **How Invested:** Savings Account
34/35)

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-----------|------------------|----------------|----------------|-------------|----------------|
| | \$17,600.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$17,600.00 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$9,630.45 | \$208.05 | \$0.00 | \$9,838.50 | | | |

Fund Name **Date Of Creation** **Fund EOY Balance**
Uranium Treatment - 7764324271 6/13/2017 \$1,045.80

Type: Capital Reserve (RSA **Purpose:** Environmental Purposes **How Invested:** Savings Account
34/35)

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-----------|------------------|----------------|----------------|-------------|----------------|
| | \$1,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$37.87 | \$7.93 | \$0.00 | \$45.80 | | | |

Fund Name **Date Of Creation** **Fund EOY Balance**
Vehicle Equipment Maintenance - 7763654166 3/10/2010 \$26,334.31

Type: Capital Reserve (RSA **Purpose:** Maintenance and Repair **How Invested:** Savings Account
34/35)

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-------------|------------------|----------------|----------------|-------------|----------------|
| | \$16,049.58 | \$10,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$26,049.58 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$105.33 | \$179.40 | \$0.00 | \$284.73 | | | |

Fund Name **Date Of Creation** **Fund EOY Balance**
Vietnam Memorial Fund - 7763654273 10/4/1982 \$794.69

Type: Expendable Trust (RSA **Purpose:** Public Monument **How Invested:** Savings Account
31:19-a)

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-----------|------------------|----------------|----------------|-------------|----------------|
| | \$245.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$245.00 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$543.67 | \$6.02 | \$0.00 | \$549.69 | | | |

Fund Name **Date Of Creation** **Fund EOY Balance**
Water Quality & Millfoil Treatment - 7763654116 3/11/2009 \$46,224.19

Type: Capital Reserve (RSA **Purpose:** Environmental Purposes **How Invested:** Savings Account
34/35)

| Principal | BOY Balance | New Funds | Unrealized Gains | Realized Gains | Cash Cap Gains | Withdrawals | EOY Fair Value |
|-----------|-------------|-------------|------------------|----------------|----------------|-------------|----------------|
| | \$30,831.66 | \$15,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$45,831.66 |
| Income | BOY Balance | Income | Expended | EOY Balance | | | |
| | \$72.44 | \$320.09 | \$0.00 | \$392.53 | | | |

Town of New Durham, New Hampshire



Copple Crown Village District



Proposed Budget

Copple Crown Village

For the period beginning January 1, 2022 and ending December 31, 2022

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

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 |
|------------------|--------------|-----------|
| Kelly Bisson | Commissioner | |
| Zachary Paquette | Commissioner | |
| Bria Seay | Commissioner | |
| | | |
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This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

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



Appropriations

| Account | Purpose | Article | Actual Expenditures for period ending 12/31/2021 | Appropriations for period ending 12/31/2021 | Commissioner's Appropriations for period ending 12/31/2022 (Recommended) | Commissioner's Appropriations for period ending 12/31/2022 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2022 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended) |
|--------------------------------|--|---------|--|---|--|--|--|--|
| General Government | | | | | | | | |
| 0000-0000 | Collective Bargaining | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4130-4139 | Executive | 02 | \$2,750 | \$3,000 | \$3,000 | \$0 | \$3,000 | \$0 |
| 4140-4149 | Election, Registration, and Vital Statistics | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4150-4151 | Financial Administration | 02 | \$3,300 | \$4,450 | \$4,400 | \$0 | \$4,400 | \$0 |
| 4152 | Revaluation of Property | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4153 | Legal Expense | 02 | \$3,318 | \$10,000 | \$5,000 | \$0 | \$5,000 | \$0 |
| 4155-4159 | Personnel Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4191-4193 | Planning and Zoning | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4194 | General Government Buildings | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4195 | Cemeteries | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4196 | Insurance | 02 | \$8,183 | \$9,400 | \$9,000 | \$0 | \$9,000 | \$0 |
| 4197 | Advertising and Regional Association | 02 | \$685 | \$600 | \$800 | \$0 | \$800 | \$0 |
| 4199 | Other General Government | 02 | \$401 | \$300 | \$300 | \$0 | \$300 | \$0 |
| | General Government Subtotal | | \$18,637 | \$27,750 | \$22,500 | \$0 | \$22,500 | \$0 |
| Public Safety | | | | | | | | |
| 4210-4214 | Police | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4215-4219 | Ambulance | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4220-4229 | Fire | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4240-4249 | Building Inspection | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4290-4298 | Emergency Management | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4299 | Other (Including Communications) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Public Safety Subtotal | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Airport/Aviation Center | | | | | | | | |
| 4301-4309 | Airport Operations | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Airport/Aviation Center Subtotal | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



Appropriations

| Account | Purpose | Article | Actual Expenditures for period ending 12/31/2021 | Appropriations for period ending 12/31/2021 | Commissioner's Appropriations for period ending 12/31/2022 (Recommended) | Commissioner's Appropriations for period ending 12/31/2022 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2022 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended) |
|---|--|---------|--|---|--|--|--|--|
| Highways and Streets | | | | | | | | |
| 4311 | Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4312 | Highways and Streets | 02 | \$47,449 | \$50,100 | \$55,450 | \$0 | \$55,450 | \$0 |
| 4313 | Bridges | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4316 | Street Lighting | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4319 | Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Highways and Streets Subtotal | | \$47,449 | \$50,100 | \$55,450 | \$0 | \$55,450 | \$0 |
| Sanitation | | | | | | | | |
| 4321 | Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4323 | Solid Waste Collection | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4324 | Solid Waste Disposal | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4325 | Solid Waste Cleanup | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4326-4329 | Sewage Collection, Disposal and Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Sanitation Subtotal | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Water Distribution and Treatment | | | | | | | | |
| 4331 | Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4332 | Water Services | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4335-4339 | Water Treatment, Conservation and Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Water Distribution and Treatment Subtotal | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Electric | | | | | | | | |
| 4351-4352 | Administration and Generation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4353 | Purchase Costs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4354 | Electric Equipment Maintenance | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4359 | Other Electric Costs | 02 | \$289 | \$500 | \$400 | \$0 | \$400 | \$0 |
| | Electric Subtotal | | \$289 | \$500 | \$400 | \$0 | \$400 | \$0 |



Appropriations

| Account | Purpose | Article | Actual Expenditures for period ending 12/31/2021 | Appropriations for period ending 12/31/2021 | Commissioner's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended) | Commissioner's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended) |
|-------------------------------------|--|---------|--|---|--|--|--|--|
| Health | | | | | | | | |
| 4411 | Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4414 | Pest Control | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4415-4419 | Health Agencies, Hospitals, and Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Health Subtotal | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Welfare | | | | | | | | |
| 4441-4442 | Administration and Direct Assistance | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4444 | Intergovernmental Welfare Payments | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4445-4449 | Vendor Payments and Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Welfare Subtotal | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Culture and Recreation | | | | | | | | |
| 4520-4529 | Parks and Recreation | | \$98 | \$2,000 | \$0 | \$0 | \$0 | \$0 |
| 4550-4559 | Library | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4503 | Patriotic Purposes | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4589 | Other Culture and Recreation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Culture and Recreation Subtotal | | \$98 | \$2,000 | \$0 | \$0 | \$0 | \$0 |
| Conservation and Development | | | | | | | | |
| 4611-4612 | Administration and Purchasing of Natural Resources | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4619 | Other Conservation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4631-4632 | Redevelopment and Housing | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4651-4659 | Economic Development | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Conservation and Development Subtotal | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |



Appropriations

| Account | Purpose | Article | Actual Expenditures for period ending 12/31/2021 | Appropriations for period ending 12/31/2021 | Commissioner's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended) | Commissioner's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2022 |
|--------------------------------|--|---------|--|---|--|--|--|
| Debt Service | | | | | | | |
| 4711 | Long Term Bonds and Notes - Principal | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4721 | Long Term Bonds and Notes - Interest | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4723 | Tax Anticipation Notes - Interest | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4790-4799 | Other Debt Service | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Debt Service Subtotal | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | | | | | | | |
| 4901 | Land | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4902 | Machinery, Vehicles, and Equipment | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4903 | Buildings | 02 | \$24 | \$200 | \$200 | \$0 | \$200 |
| 4909 | Improvements Other than Buildings | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Capital Outlay Subtotal | | \$24 | \$200 | \$200 | \$0 | \$200 |
| Operating Transfers Out | | | | | | | |
| 4912 | To Special Revenue Fund | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4913 | To Capital Projects Fund | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914A | To Proprietary Fund - Airport | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914E | To Proprietary Fund - Electric | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914O | To Proprietary Fund - Other | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914S | To Proprietary Fund - Sewer | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914W | To Proprietary Fund - Water | 02 | \$41,007 | \$38,500 | \$28,900 | \$0 | \$28,900 |
| 4918 | To Non-Expendable Trust Funds | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4919 | To Fiduciary Funds | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Operating Transfers Out Subtotal | | \$41,007 | \$38,500 | \$28,900 | \$0 | \$28,900 |
| | Total Operating Budget Appropriations | | \$107,450 | \$107,450 | \$107,450 | \$0 | \$107,450 |



Special Warrant Articles

| Account | Purpose | Article | Commissioner's Appropriations for period ending 12/31/2022 (Recommended) | Commissioner's Appropriations for period ending 12/31/2022 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2022 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended) |
|--|-----------------------------------|----------------------------------|--|--|---|---|
| 4915 | To Capital Reserve Fund | | \$0 | \$0 | \$0 | \$0 |
| 4916 | To Expendable Trust Fund | | \$0 | \$0 | \$0 | \$0 |
| 4917 | To Health Maintenance Trust Funds | | \$0 | \$0 | \$0 | \$0 |
| 4915 | To Capital Reserve Fund | 04 | \$9,000 | \$0 | \$9,000 | \$0 |
| | | <i>Purpose: Add to Truck CRF</i> | | | | |
| 4915 | To Capital Reserve Fund | 05 | \$6,000 | \$0 | \$6,000 | \$0 |
| | | <i>Purpose: Pool Money CRF</i> | | | | |
| Total Proposed Special Articles | | | \$15,000 | \$0 | \$15,000 | \$0 |



Individual Warrant Articles

| Account | Purpose | Article | Commissioner's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended) | Commissioner's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended) |
|---|----------------------|---------|--|--|--|
| 4312 | Highways and Streets | 03 | \$24,680 | \$0 | \$24,680 |
| <i>Purpose: Use Unreserved Fund Balance for Roads</i> | | | | | |
| Total Proposed Individual Articles | | | \$24,680 | \$0 | \$24,680 |



Revenues

| Account | Source | Article | Actual Revenues for period ending 12/31/2021 | Commissioner's Estimated Revenues for period ending 12/31/2022 | Budget Committee's Estimated Revenues for period ending 12/31/2022 |
|------------------------------------|---|---------|--|--|--|
| Taxes | | | | | |
| 3120 | Land Use Charge Tax - General Fund | | \$0 | \$0 | \$0 |
| 3180 | Resident Tax | | \$0 | \$0 | \$0 |
| 3185 | Yield Tax | | \$0 | \$0 | \$0 |
| 3186 | Payment in Lieu of Taxes | | \$0 | \$0 | \$0 |
| 3187 | Excavation Tax | | \$0 | \$0 | \$0 |
| 3189 | Other Taxes | | \$0 | \$0 | \$0 |
| 3190 | Interest and Penalties on Delinquent Taxes | | \$0 | \$0 | \$0 |
| 9991 | Inventory Penalties | | \$0 | \$0 | \$0 |
| | Taxes Subtotal | | \$0 | \$0 | \$0 |
| Licenses, Permits, and Fees | | | | | |
| 3210 | Business Licenses and Permits | | \$0 | \$0 | \$0 |
| 3220 | Motor Vehicle Permit Fees | | \$0 | \$0 | \$0 |
| 3230 | Building Permits | | \$0 | \$0 | \$0 |
| 3290 | Other Licenses, Permits, and Fees | | \$0 | \$0 | \$0 |
| 3311-3319 | From Federal Government | | \$0 | \$0 | \$0 |
| | Licenses, Permits, and Fees Subtotal | | \$0 | \$0 | \$0 |
| State Sources | | | | | |
| 3351 | Municipal Aid/Shared Revenues | | \$0 | \$0 | \$0 |
| 3352 | Meals and Rooms Tax Distribution | | \$0 | \$0 | \$0 |
| 3363 | Highway Block Grant | | \$0 | \$0 | \$0 |
| 3354 | Water Pollution Grant | | \$0 | \$0 | \$0 |
| 3355 | Housing and Community Development | | \$0 | \$0 | \$0 |
| 3356 | State and Federal Forest Land Reimbursement | | \$0 | \$0 | \$0 |
| 3357 | Flood Control Reimbursement | | \$0 | \$0 | \$0 |
| 3359 | Other (Including Railroad Tax) | | \$0 | \$0 | \$0 |
| 3379 | From Other Governments | | \$0 | \$0 | \$0 |
| | State Sources Subtotal | | \$0 | \$0 | \$0 |



New Hampshire
Department of
Revenue Administration

2022
MS-737

Revenues

| Account | Source | Article | Actual Revenues for period ending 12/31/2021 | Commissioner's Estimated Revenues for period ending 12/31/2022 | Budget Committee's Estimated Revenues for period ending 12/31/2022 |
|---|--|---------|--|--|--|
| Charges for Services | | | | | |
| 3401-3406 | Income from Departments | | \$0 | \$0 | \$0 |
| 3409 | Other Charges | | \$0 | \$0 | \$0 |
| | Charges for Services Subtotal | | \$0 | \$0 | \$0 |
| Miscellaneous Revenues | | | | | |
| 3501 | Sale of Municipal Property | | \$0 | \$0 | \$0 |
| 3502 | Interest on Investments | | \$0 | \$0 | \$0 |
| 3503-3509 | Other | | \$0 | \$0 | \$0 |
| | Miscellaneous Revenues Subtotal | | \$0 | \$0 | \$0 |
| Interfund Operating Transfers In | | | | | |
| 3912 | From Special Revenue Funds | | \$0 | \$0 | \$0 |
| 3913 | From Capital Projects Funds | | \$0 | \$0 | \$0 |
| 3914A | From Enterprise Funds: Airport (Offset) | | \$0 | \$0 | \$0 |
| 3914E | From Enterprise Funds: Electric (Offset) | | \$0 | \$0 | \$0 |
| 3914O | From Enterprise Funds: Other (Offset) | | \$0 | \$0 | \$0 |
| 3914S | From Enterprise Funds: Sewer (Offset) | | \$0 | \$0 | \$0 |
| 3914W | From Enterprise Funds: Water (Offset) | 02 | \$38,368 | \$28,900 | \$28,900 |
| 3915 | From Capital Reserve Funds | | \$0 | \$0 | \$0 |
| 3916 | From Trust and Fiduciary Funds | | \$0 | \$0 | \$0 |
| 3917 | From Conservation Funds | | \$0 | \$0 | \$0 |
| | Interfund Operating Transfers In Subtotal | | \$38,368 | \$28,900 | \$28,900 |
| Other Financing Sources | | | | | |
| 3934 | Proceeds from Long Term Bonds and Notes | | \$0 | \$0 | \$0 |
| 9998 | Amount Voted from Fund Balance | 05, 03 | \$0 | \$28,680 | \$28,680 |
| 9999 | Fund Balance to Reduce Taxes | | \$0 | \$0 | \$0 |
| | Other Financing Sources Subtotal | | \$0 | \$28,680 | \$28,680 |
| | Total Estimated Revenues and Credits | | \$38,368 | \$57,580 | \$57,580 |



Budget Summary

| Item | Commissioner's | Budget Committee's |
|---|---|---|
| | Period ending 12/31/2022 (Recommended) | Period ending 12/31/2022 (Recommended) |
| Operating Budget Appropriations | \$107,450 | \$107,450 |
| Special Warrant Articles | \$15,000 | \$15,000 |
| Individual Warrant Articles | \$24,680 | \$24,680 |
| Total Appropriations | \$147,130 | \$147,130 |
| Less Amount of Estimated Revenues & Credits | \$57,580 | \$57,580 |
| Estimated Amount of Taxes to be Raised | \$89,550 | \$89,550 |



Supplemental Schedule

| | |
|---|------------------|
| 1. Total Recommended by Budget Committee | \$147,130 |
| Less Exclusions: | |
| 2. Principal: Long-Term Bonds & Notes | \$0 |
| 3. Interest: Long-Term Bonds & Notes | \$0 |
| 4. Capital outlays funded from Long-Term Bonds & Notes | \$0 |
| 5. Mandatory Assessments | \$0 |
| 6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>) | \$0 |
| 7. Amount Recommended, Less Exclusions (Line 1 less Line 6) | \$147,130 |
| 8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>) | \$14,713 |
| Collective Bargaining Cost Items: | |
| 9. Recommended Cost Items (Prior to Meeting) | \$0 |
| 10. Voted Cost Items (Voted at Meeting) | \$0 |
| 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) | \$161,843 |



DRA Revised/Reviewed Appropriations
Copple Crown Village

For the period beginning January 1, 2022 and ending December 31, 2022

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the appropriations used in computing the tax rate.

| Account | Purpose | Article | Appropriations As Voted | Change Amount | DRA Revised Appropriations |
|---|--|---------|----------------------------|---------------|-------------------------------|
| General Government | | | | | |
| 4130-4139 | Executive | 02 | \$3,000 | \$0 | \$3,000 |
| 4140-4149 | Election, Registration, and Vital Statistics | | \$0 | \$0 | \$0 |
| 4150-4151 | Financial Administration | 02 | \$4,400 | \$0 | \$4,400 |
| 4152 | Revaluation of Property | | \$0 | \$0 | \$0 |
| 4153 | Legal Expense | 02 | \$5,000 | \$0 | \$5,000 |
| 4155-4159 | Personnel Administration | | \$0 | \$0 | \$0 |
| 4191-4193 | Planning and Zoning | | \$0 | \$0 | \$0 |
| 4194 | General Government Buildings | | \$0 | \$0 | \$0 |
| 4195 | Cemeteries | | \$0 | \$0 | \$0 |
| 4196 | Insurance | 02 | \$9,000 | \$0 | \$9,000 |
| 4197 | Advertising and Regional Association | 02 | \$800 | \$0 | \$800 |
| 4199 | Other General Government | 02 | \$300 | \$0 | \$300 |
| General Government Subtotal | | | \$22,500 | \$0 | \$22,500 |
| Public Safety | | | | | |
| 4210-4214 | Police | | \$0 | \$0 | \$0 |
| 4215-4219 | Ambulance | | \$0 | \$0 | \$0 |
| 4220-4229 | Fire | | \$0 | \$0 | \$0 |
| 4240-4249 | Building Inspection | | \$0 | \$0 | \$0 |
| 4290-4298 | Emergency Management | | \$0 | \$0 | \$0 |
| 4299 | Other (Including Communications) | | \$0 | \$0 | \$0 |
| Public Safety Subtotal | | | \$0 | \$0 | \$0 |
| Airport/Aviation Center | | | | | |
| 4301-4309 | Airport Operations | | \$0 | \$0 | \$0 |
| Airport/Aviation Center Subtotal | | | \$0 | \$0 | \$0 |
| Highways and Streets | | | | | |
| 4311 | Administration | | \$0 | \$0 | \$0 |
| 4312 | Highways and Streets | 02,03 | \$80,130 | \$0 | \$80,130 |
| 4313 | Bridges | | \$0 | \$0 | \$0 |
| 4316 | Street Lighting | | \$0 | \$0 | \$0 |
| 4319 | Other | | \$0 | \$0 | \$0 |
| Highways and Streets Subtotal | | | \$80,130 | \$0 | \$80,130 |



DRA Revised/Reviewed Appropriations

| Account | Purpose | Article | Appropriations As Voted | Change Amount | DRA Revised Appropriations |
|--|---|---------|----------------------------|---------------|-------------------------------|
| Sanitation | | | | | |
| 4321 | Administration | | \$0 | \$0 | \$0 |
| 4323 | Solid Waste Collection | | \$0 | \$0 | \$0 |
| 4324 | Solid Waste Disposal | | \$0 | \$0 | \$0 |
| 4325 | Solid Waste Cleanup | | \$0 | \$0 | \$0 |
| 4326-4328 | Sewage Collection and Disposal | | \$0 | \$0 | \$0 |
| 4326-4329 | Sewage Collection, Disposal and Other | | \$0 | \$0 | \$0 |
| 4329 | Other Sanitation | | \$0 | \$0 | \$0 |
| Sanitation Subtotal | | | \$0 | \$0 | \$0 |
| Water Distribution and Treatment | | | | | |
| 4331 | Administration | | \$0 | \$0 | \$0 |
| 4332 | Water Services | | \$0 | \$0 | \$0 |
| 4335-4339 | Water Treatment, Conservation and Other | | \$0 | \$0 | \$0 |
| Water Distribution and Treatment Subtotal | | | \$0 | \$0 | \$0 |
| Electric | | | | | |
| 4351-4352 | Administration and Generation | | \$0 | \$0 | \$0 |
| 4353 | Purchase Costs | | \$0 | \$0 | \$0 |
| 4354 | Electric Equipment Maintenance | | \$0 | \$0 | \$0 |
| 4359 | Other Electric Costs | 02 | \$400 | \$0 | \$400 |
| Electric Subtotal | | | \$400 | \$0 | \$400 |
| Health | | | | | |
| 4411 | Administration | | \$0 | \$0 | \$0 |
| 4414 | Pest Control | | \$0 | \$0 | \$0 |
| 4415-4419 | Health Agencies, Hospitals, and Other | | \$0 | \$0 | \$0 |
| Health Subtotal | | | \$0 | \$0 | \$0 |
| Welfare | | | | | |
| 4441-4442 | Administration and Direct Assistance | | \$0 | \$0 | \$0 |
| 4444 | Intergovernmental Welfare Payments | | \$0 | \$0 | \$0 |
| 4445-4449 | Vendor Payments and Other | | \$0 | \$0 | \$0 |
| Welfare Subtotal | | | \$0 | \$0 | \$0 |
| Culture and Recreation | | | | | |
| 4520-4529 | Parks and Recreation | | \$0 | \$0 | \$0 |
| 4550-4559 | Library | | \$0 | \$0 | \$0 |
| 4583 | Patriotic Purposes | | \$0 | \$0 | \$0 |
| 4589 | Other Culture and Recreation | | \$0 | \$0 | \$0 |
| Culture and Recreation Subtotal | | | \$0 | \$0 | \$0 |



DRA Revised/Reviewed Appropriations

| Account | Purpose | Article | Appropriations As Voted | Change Amount | DRA Revised Appropriations |
|--|--|---------|----------------------------|---------------|-------------------------------|
| Conservation and Development | | | | | |
| 4611-4612 | Administration and Purchasing of Natural Resources | | \$0 | \$0 | \$0 |
| 4619 | Other Conservation | | \$0 | \$0 | \$0 |
| 4631-4632 | Redevelopment and Housing | | \$0 | \$0 | \$0 |
| 4651-4659 | Economic Development | | \$0 | \$0 | \$0 |
| Conservation and Development Subtotal | | | \$0 | \$0 | \$0 |
| Debt Service | | | | | |
| 4711 | Long Term Bonds and Notes - Principal | | \$0 | \$0 | \$0 |
| 4721 | Long Term Bonds and Notes - Interest | | \$0 | \$0 | \$0 |
| 4723 | Tax Anticipation Notes - Interest | | \$0 | \$0 | \$0 |
| 4790-4799 | Other Debt Service | | \$0 | \$0 | \$0 |
| Debt Service Subtotal | | | \$0 | \$0 | \$0 |
| Capital Outlay | | | | | |
| 4901 | Land | | \$0 | \$0 | \$0 |
| 4902 | Machinery, Vehicles, and Equipment | | \$0 | \$0 | \$0 |
| 4903 | Buildings | 02 | \$200 | \$0 | \$200 |
| 4909 | Improvements Other than Buildings | | \$0 | \$0 | \$0 |
| Capital Outlay Subtotal | | | \$200 | \$0 | \$200 |
| Operating Transfers Out | | | | | |
| 4912 | To Special Revenue Fund | | \$0 | \$0 | \$0 |
| 4913 | To Capital Projects Fund | | \$0 | \$0 | \$0 |
| 4914A | To Proprietary Fund - Airport | | \$0 | \$0 | \$0 |
| 4914E | To Proprietary Fund - Electric | | \$0 | \$0 | \$0 |
| 4914O | To Proprietary Fund - Other | | \$0 | \$0 | \$0 |
| 4914S | To Proprietary Fund - Sewer | | \$0 | \$0 | \$0 |
| 4914W | To Proprietary Fund - Water | 02 | \$28,900 | \$0 | \$28,900 |
| 4915 | To Capital Reserve Fund | 04,05 | \$15,000 | \$0 | \$15,000 |
| 4916 | To Expendable Trusts/Fiduciary Funds | | \$0 | \$0 | \$0 |
| 4917 | To Health Maintenance Trust Funds | | \$0 | \$0 | \$0 |
| 4918 | To Non-Expendable Trust Funds | | \$0 | \$0 | \$0 |
| 4919 | To Fiduciary Funds | | \$0 | \$0 | \$0 |
| Operating Transfers Out Subtotal | | | \$43,900 | \$0 | \$43,900 |
| Total Voted Appropriations | | | \$147,130 | \$0 | \$147,130 |

Explanation for Adjustments

Warrant Reason for Adjustment

No DRA adjustments made or no adjustment notes available.



New Hampshire
Department of
Revenue Administration

2022
MS-535

Financial Report of the Budget

Copple Crown Village

For the period ending December 31, 2021

GOVERNING BODY CERTIFICATION

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

| Name | Position | Signature |
|---|--|-----------|
| Kelly Bisson Zachary Pezette Brian Gray | Commissioner Commissioner Commissioner | |

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/>



Expenditures

| Account | Purpose | Voted Appropriations | Actual Expenditures |
|--------------------------------|--|--|---------------------|
| General Government | | | |
| 4130-4139 | Executive | \$3,000 | \$2,750 |
| 4140-4149 | Election, Registration, and Vital Statistics | \$0 | \$0 |
| 4150-4151 | Financial Administration | \$4,450 | \$3,300 |
| | | <i>Explanation: Overestimated cost increases</i> | |
| 4152 | Revaluation of Property | \$0 | \$0 |
| 4153 | Legal Expense | \$10,000 | \$3,318 |
| | | <i>Explanation: Projects planned didn't happen, so no legal consultation was needed.</i> | |
| 4155-4159 | Personnel Administration | \$0 | \$0 |
| 4191-4193 | Planning and Zoning | \$0 | \$0 |
| 4194 | General Government Buildings | \$0 | \$0 |
| 4195 | Cemeteries | \$0 | \$0 |
| 4195 | Insurance | \$9,400 | \$8,183 |
| | | <i>Explanation: Note on bill said not to anticipate reductions every year.</i> | |
| 4197 | Advertising and Regional Association | \$800 | \$685 |
| | | <i>Explanation: Advertising costs went up more than anticipated.</i> | |
| 4199 | Other General Government | \$300 | \$401 |
| | | <i>Explanation: More mailing went out than anticipated plus postage increase.</i> | |
| | General Government Subtotal | \$27,750 | \$18,637 |
| Public Safety | | | |
| 4210-4214 | Police | \$0 | \$0 |
| 4215-4219 | Ambulance | \$0 | \$0 |
| 4220-4229 | Fire | \$0 | \$0 |
| 4240-4249 | Building Inspection | \$0 | \$0 |
| 4290-4298 | Emergency Management | \$0 | \$0 |
| 4299 | Other (Including Communications) | \$0 | \$0 |
| | Public Safety Subtotal | \$0 | \$0 |
| Airport/Aviation Center | | | |
| 4301-4309 | Airport Operations | \$0 | \$0 |
| | Airport/Aviation Center Subtotal | \$0 | \$0 |
| Highways and Streets | | | |
| 4311 | Administration | \$0 | \$0 |
| 4312 | Highways and Streets | \$63,380 | \$47,449 |
| 4313 | Bridges | \$0 | \$0 |
| 4316 | Street Lighting | \$0 | \$0 |
| 4319 | Other | \$0 | \$0 |
| | Highways and Streets Subtotal | \$63,380 | \$47,449 |



Expenditures

| Account | Purpose | Voted Appropriations | Actual Expenditures |
|---|--|----------------------|---------------------|
| Sanitation | | | |
| 4321 | Administration | \$0 | \$0 |
| 4323 | Solid Waste Collection | \$0 | \$0 |
| 4324 | Solid Waste Disposal | \$0 | \$0 |
| 4325 | Solid Waste Cleanup | \$0 | \$0 |
| 4328-4328 | Sewage Collection and Disposal | \$0 | \$0 |
| 4329 | Other Sanitation | \$0 | \$0 |
| | Sanitation Subtotal | \$0 | \$0 |
| Water Distribution and Treatment | | | |
| 4331 | Administration | \$0 | \$0 |
| 4332 | Water Services | \$0 | \$0 |
| 4335-4339 | Water Treatment, Conservation and Other | \$0 | \$0 |
| | Water Distribution and Treatment Subtotal | \$0 | \$0 |
| Electric | | | |
| 4351-4352 | Administration and Generation | \$0 | \$0 |
| 4353 | Purchase Costs | \$0 | \$0 |
| 4354 | Electric Equipment Maintenance | \$0 | \$0 |
| 4359 | Other Electric Costs | \$500 | \$289 |
| | <i>Explanation: Overestimated increases.</i> | | |
| | Electric Subtotal | \$500 | \$289 |
| Health | | | |
| 4411 | Administration | \$0 | \$0 |
| 4414 | Pest Control | \$0 | \$0 |
| 4415-4419 | Health Agencies, Hospitals, and Other | \$0 | \$0 |
| | Health Subtotal | \$0 | \$0 |
| Welfare | | | |
| 4441-4442 | Administration and Direct Assistance | \$0 | \$0 |
| 4444 | Intergovernmental Welfare Payments | \$0 | \$0 |
| 4445-4449 | Vendor Payments and Other | \$0 | \$0 |
| | Welfare Subtotal | \$0 | \$0 |
| Culture and Recreation | | | |
| 4520-4529 | Parks and Recreation | \$4,000 | \$98 |
| | <i>Explanation: Pool was not opened this year, but we did need a new pump to empty it.</i> | | |
| 4550-4559 | Library | \$0 | \$0 |
| 4583 | Patriotic Purposes | \$0 | \$0 |
| 4589 | Other Culture and Recreation | \$0 | \$0 |
| | Culture and Recreation Subtotal | \$4,000 | \$98 |



Expenditures

| Account | Purpose | Voted Appropriations | Actual Expenditures |
|-------------------------------------|---|----------------------|---------------------|
| Conservation and Development | | | |
| 4611-4612 | Administration and Purchasing of Natural Resources | \$0 | \$0 |
| 4619 | Other Conservation | \$0 | \$0 |
| 4631-4632 | Redevelopment and Housing | \$0 | \$0 |
| 4651-4659 | Economic Development | \$0 | \$0 |
| | Conservation and Development Subtotal | \$0 | \$0 |
| Debt Service | | | |
| 4711 | Long Term Bonds and Notes - Principal | \$0 | \$0 |
| 4721 | Long Term Bonds and Notes - Interest | \$0 | \$0 |
| 4723 | Tax Anticipation Notes - Interest | \$0 | \$0 |
| 4790-4799 | Other Debt Service | \$0 | \$0 |
| | Debt Service Subtotal | \$0 | \$0 |
| Capital Outlay | | | |
| 4901 | Land | \$0 | \$0 |
| 4902 | Machinery, Vehicles, and Equipment | \$0 | \$0 |
| 4903 | Buildings | \$200 | \$24 |
| | <i>Explanation: Didn't do as much as we anticipated.</i> | | |
| 4909 | Improvements Other than Buildings | \$0 | \$0 |
| | Capital Outlay Subtotal | \$200 | \$24 |
| Operating Transfers Out | | | |
| 4912 | To Special Revenue Fund | \$0 | \$0 |
| 4913 | To Capital Projects Fund | \$0 | \$0 |
| 4914A | To Proprietary Fund - Airport | \$0 | \$0 |
| 4914E | To Proprietary Fund - Electric | \$0 | \$0 |
| 4914O | To Proprietary Fund - Other | \$0 | \$0 |
| 4914S | To Proprietary Fund - Sewer | \$0 | \$0 |
| 4914W | To Proprietary Fund - Water | \$28,900 | \$41,007 |
| | <i>Explanation: Multiple leaks caused us to put forth a special assessment pursuant to RSA 38:27 and RSA 38:28.</i> | | |
| 4915 | To Capital Reserve Fund | \$9,000 | \$0 |
| 4916 | To Expendable Trusts/Fiduciary Funds | \$0 | \$0 |
| 4917 | To Health Maintenance Trust Funds | \$0 | \$0 |
| 4918 | To Non-Expendable Trust Funds | \$0 | \$0 |
| 4919 | To Fiduciary Funds | \$0 | \$0 |
| | Operating Transfers Out Subtotal | \$37,900 | \$41,007 |
| | Total Before Payments to Other Governments | \$133,730 | \$107,504 |
| | Plus Payments to Other Governments | | |
| | Plus Commitments to Other Governments from Tax Rate | \$0 | |
| | Less Proprietary/Special Funds | \$0 | \$0 |
| | Total General Fund Expenditures | \$133,730 | \$107,504 |



New Hampshire
Department of
Revenue Administration

2022
MS-535

Revenues

| Account | Source of Revenues | Estimated Revenues | Actual Revenues |
|------------------------------------|---|--------------------|-----------------|
| Taxes | | | |
| 3110 | Property Taxes - | \$0 | \$89,743 |
| 3120 | Land Use Change Tax - General Fund | \$0 | \$0 |
| 3121 | Land Use Change Taxes (Conservation) | \$0 | \$0 |
| 3180 | Resident Tax | \$0 | \$0 |
| 3185 | Yield Tax | \$0 | \$0 |
| 3186 | Payment in Lieu of Taxes | \$0 | \$0 |
| 3187 | Excavation Tax | \$0 | \$0 |
| 3189 | Other Taxes | \$0 | \$0 |
| 3100 | Interest and Penalties on Delinquent Taxes | \$0 | \$0 |
| 9991 | Inventory Penalties | \$0 | \$0 |
| | Taxes Subtotal | \$0 | \$89,743 |
| Licenses, Permits, and Fees | | | |
| 3210 | Business Licenses and Permits | \$0 | \$0 |
| 3220 | Motor Vehicle Permit Fees | \$0 | \$0 |
| 3230 | Building Permits | \$0 | \$0 |
| 3290 | Other Licenses, Permits, and Fees | \$0 | \$0 |
| 3311-3319 | From Federal Government | \$0 | \$0 |
| | Licenses, Permits, and Fees Subtotal | \$0 | \$0 |
| State Sources | | | |
| 3351 | Municipal Aid/Shared Revenues | \$0 | \$0 |
| 3352 | Meals and Rooms Tax Distribution | \$0 | \$0 |
| 3353 | Highway Block Grant | \$0 | \$0 |
| 3354 | Water Pollution Grant | \$0 | \$0 |
| 3355 | Housing and Community Development | \$0 | \$0 |
| 3356 | State and Federal Forest Land Reimbursement | \$0 | \$0 |
| 3357 | Flood Control Reimbursement | \$0 | \$0 |
| 3359 | Other (Including Railroad Tax) | \$0 | \$0 |
| 3379 | From Other Governments | \$0 | \$0 |
| | State Sources Subtotal | \$0 | \$0 |
| Charges for Services | | | |
| 3401-3406 | Income from Departments | \$0 | \$0 |
| 3409 | Other Charges | \$0 | \$0 |
| | Charges for Services Subtotal | \$0 | \$0 |
| Miscellaneous Revenues | | | |
| 3501 | Sale of Municipal Property | \$0 | \$0 |
| 3502 | Interest on Investments | \$0 | \$0 |
| 3503-3509 | Other | \$0 | \$0 |
| | Miscellaneous Revenues Subtotal | \$0 | \$0 |



Revenues

| Account | Source of Revenues | Estimated Revenues | Actual Revenues |
|---|---|--------------------|------------------|
| Interfund Operating Transfers In | | | |
| 3912 | From Special Revenue Funds | \$0 | \$0 |
| 3913 | From Capital Projects Funds | \$0 | \$0 |
| 3914A | From Enterprise Funds: Airport (Offset) | \$0 | \$0 |
| 3914E | From Enterprise Funds: Electric (Offset) | \$0 | \$0 |
| 3914O | From Enterprise Funds: Other (Offset) | \$0 | \$0 |
| 3914S | From Enterprise Funds: Sewer (Offset) | \$0 | \$0 |
| 3914W | From Enterprise Funds: Water (Offset) | \$0 | \$0 |
| | | \$28,900 | \$38,368 |
| | <i>Explanation: Multiple leaks caused us to put forth a special assessment pursuant to RSA 38:27 and RSA 38:28.</i> | | |
| 3915 | From Capital Reserve Funds | \$0 | \$0 |
| 3916 | From Trust and Fiduciary Funds | \$0 | \$0 |
| 3917 | From Conservation Funds | \$0 | \$0 |
| | Interfund Operating Transfers In Subtotal | \$28,900 | \$38,368 |
| Other Financing Sources | | | |
| 3934 | Proceeds from Long Term Bonds and Notes | \$0 | \$0 |
| | Other Financing Sources Subtotal | \$0 | \$0 |
| | Less Proprietary/Special Funds | \$0 | \$0 |
| | Plus Property Tax Commitment from Tax Rate | \$0 | |
| | Total General Fund Revenues | \$28,900 | \$128,111 |



Balance Sheet

| Account | Description | Starting Balance | Ending Balance |
|----------------------------|--|------------------|------------------|
| Current Assets | | | |
| 1010 | Cash and Equivalents | \$146,298 | \$74,925 |
| | <i>Explanation: End of year internal audit - tax disbursement timing and entry issues</i> | | |
| 1030 | Investments | \$0 | \$0 |
| 1080 | Tax Receivable | \$0 | \$0 |
| 1081 | Municipal Assessments Receivable | \$0 | \$0 |
| 1110 | Tax Liens Receivable | \$0 | \$0 |
| 1150 | Accounts Receivable | \$7,302 | \$100,763 |
| | <i>Explanation: End of year internal audit - tax disbursement timing and entry issues</i> | | |
| 1260 | Due from Other Governments | \$0 | \$0 |
| | <i>Explanation: End of year internal audit - not found in records</i> | | |
| 1310 | Due from Other Funds | \$0 | \$0 |
| | <i>Explanation: End of year internal audit - not found in records</i> | | |
| 1410 | Other Current Assets | \$0 | \$0 |
| 1430 | Prepaid Items | \$0 | \$0 |
| | <i>Explanation: End of year internal audit - not found in records</i> | | |
| 1999 | Restricted Assets | \$0 | \$0 |
| | Current Assets Subtotal | \$153,600 | \$175,688 |
| Current Liabilities | | | |
| 2020 | Warrants and Accounts Payable | \$7,521 | \$9,397 |
| | <i>Explanation: End of year internal audit</i> | | |
| 2030 | Compensated Absences Payable | \$0 | \$0 |
| 2050 | Contracts Payable | \$0 | \$0 |
| 2070 | Due to Other Governments | \$0 | \$0 |
| 2080 | Due to Other Funds | \$0 | \$0 |
| 2230 | Notes Payable - Current | \$0 | \$0 |
| 2270 | Other Payable | \$1,806 | \$1,801 |
| | <i>Explanation: End of year internal audit - Admin amt for DES loan</i> | | |
| | Current Liabilities Subtotal | \$9,717 | \$11,198 |
| Fund Equity | | | |
| 2440 | Non-spendable Fund Balance | \$0 | \$0 |
| 2450 | Restricted Fund Balance | \$0 | \$0 |
| 2460 | Committed Fund Balance | \$0 | \$0 |
| 2490 | Assigned Fund Balance | \$80,748 | \$89,743 |
| | <i>Explanation: End of year internal audit - What we received.</i> | | |
| 2530 | Unassigned Fund Balance | \$53,135 | \$74,747 |
| | <i>Explanation: End of year internal audit - Calculated from totals in bookkeeping balances.</i> | | |
| | Fund Equity Subtotal | \$143,883 | \$164,490 |



Tax Commitment

| Source | County | Village | Local Education | State Education | Other | Property Tax |
|------------|--------|---------|-----------------|-----------------|-------|--------------|
| MS-535 | \$0 | \$0 | \$0 | \$0 | \$0 | \$89,743 |
| Commitment | \$0 | \$0 | \$0 | \$0 | | |
| Difference | \$0 | \$0 | \$0 | \$0 | | \$89,743 |

General Fund Balance Sheet Reconciliation

| | |
|-----------------------|-----------|
| Total Revenues | \$128,111 |
| Total Expenditures | \$107,504 |
| Change | \$20,607 |
| Ending Fund Equity | \$164,490 |
| Beginning Fund Equity | \$143,883 |
| Change | \$20,607 |



Long Term Debt

| Description (Purpose) | Original Obligation | Annual Installment | Rate | Final Payment | Start of Year | Issued | Retired | End of Year |
|-----------------------------------|------------------------|-----------------------|------|------------------|-----------------|------------|----------------|-----------------|
| DWSRF (Water system improvements) | \$275,000 | \$6,747 | 0 | 2036 | \$91,897 | \$0 | \$4,946 | \$86,951 |
| | \$275,000 | | | | \$91,897 | \$0 | \$4,946 | \$86,951 |



Copple Crown Village
Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

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

Assessor
Josephine Belville (Whitney Consulting Group, LLC)

| Preparer | | |
|--------------------|------------|----------------------|
| Name | Phone | Email |
| Josephine Belville | 6038592091 | jpbelville@yahoo.com |
| Preparer Signature | | |



Copple Crown Village Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

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

| Assessor |
|--|
| Josephine Belville (Whitney Consulting Group, LLC) |
| Preparers |
| Josephine Belville <jpbelville@yahoo.com> |
| Josephine Belville <jpbelville@yahoo.com> |



| Land Value Only | Acres | Valuation | |
|---|---------------|---------------------|---------------------|
| 1A Current Use RSA 79-A | 139.32 | \$8,360 | |
| 1B Conservation Restriction Assessment RSA 79-B | | | |
| 1C Discretionary Easements RSA 79-C | | | |
| 1D Discretionary Preservation Easements RSA 79-D | | | |
| 1E Taxation of Land Under Farm Structures RSA 79-F | | | |
| 1F Residential Land | 125.88 | \$8,848,870 | |
| 1G Commercial/Industrial Land | | | |
| 1H Total of Taxable Land | 265.20 | \$8,857,230 | |
| 1I Tax Exempt and Non-Taxable Land | 71.84 | \$627,400 | |
| Buildings Value Only | Structures | Valuation | |
| 2A Residential | | \$9,296,167 | |
| 2B Manufactured Housing RSA 674:31 | | | |
| 2C Commercial/Industrial | | | |
| 2D Discretionary Preservation Easements RSA 79-D | | | |
| 2E Taxation of Farm Structures RSA 79-F | | | |
| 2F Total of Taxable Buildings | | \$9,296,167 | |
| 2G Tax Exempt and Non-Taxable Buildings | | \$188,800 | |
| Utilities & Timber | | Valuation | |
| 3A Utilities | | | |
| 3B Other Utilities | | | |
| 4 Mature Wood and Timber RSA 79:5 | | | |
| 5 Valuation before Exemption | | \$18,153,397 | |
| Exemptions | Total Granted | Valuation | |
| 6 Certain Disabled Veterans RSA 72:36-a | | | |
| 7 Improvements to Assist the Deaf RSA 72:38-b V | | | |
| 8 Improvements to Assist Persons with Disabilities RSA 72:37-a | 0 | | |
| 9 School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV | | | |
| 10 Non-Utility Water & Air Pollution Control Exemption RSA | | | |
| 10B Utility Water & Air Pollution Control Exemption RSA 72:12-a | | | |
| 11 Modified Assessed Value of All Properties | | \$18,153,397 | |
| Optional Exemptions | Amount Per | Total Granted | Valuation |
| 12 Blind Exemption RSA 72:37 | \$15,000 | 0 | |
| 13 Elderly Exemption RSA 72:39-a,b | | | |
| 14 Deaf Exemption RSA 72:38-b | | | |
| 15 Disabled Exemption RSA 72:37-b | \$13,400 | 1 | \$13,400 |
| 16 Wood Heating Energy Systems Exemption RSA 72:70 | | | |
| 17 Solar Energy Systems Exemption RSA 72:62 | | 1 | \$18,000 |
| 18 Wind Powered Energy Systems Exemption RSA 72:66 | | | |
| 19 Additional School Dining/Dorm/Kitchen Exemptions RSA | | | |
| 19 Electric Energy Storage Systems RSA 72:85 | | | |
| 19B Renewable Generation Facilities & Electric Energy Systems | | | |
| 20 Total Dollar Amount of Exemptions | | | \$31,400 |
| 21 Net Valuation | | | \$18,121,997 |
| 21 Less TIF Retained Value | | | \$0 |
| 21 Net Valuation Adjusted to Remove TIF Retained Value | | | \$18,121,997 |
| 22 Less Utilities | | | \$0 |
| 23 Net Valuation without Utilities | | | \$18,121,997 |
| 23 Net Valuation without Utilities, Adjusted to Remove TIF | | | \$18,121,997 |



Revised Estimated Revenues Adjusted

Copple Crown Village

For the period beginning January 1, 2022 and ending December 31, 2022

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the estimated revenues used in computing the tax rate.

| Account | Source | Estimated Revenue | Change Amount | Estimated Revenue Adjusted |
|---|---|-------------------|---------------|----------------------------|
| Taxes | | | | |
| 3120 | Land Use Change Tax - General Fund | \$0 | \$0 | \$0 |
| 3180 | Resident Tax | \$0 | \$0 | \$0 |
| 3185 | Yield Tax | \$0 | \$0 | \$0 |
| 3186 | Payment in Lieu of Taxes | \$0 | \$0 | \$0 |
| 3187 | Excavation Tax | \$0 | \$0 | \$0 |
| 3189 | Other Taxes | \$0 | \$0 | \$0 |
| 3190 | Interest and Penalties on Delinquent Taxes | \$0 | \$0 | \$0 |
| 9991 | Inventory Penalties | \$0 | \$0 | \$0 |
| Taxes Subtotal | | \$0 | \$0 | \$0 |
| Licenses, Permits, and Fees | | | | |
| 3210 | Business Licenses and Permits | \$0 | \$0 | \$0 |
| 3220 | Motor Vehicle Permit Fees | \$0 | \$0 | \$0 |
| 3230 | Building Permits | \$0 | \$0 | \$0 |
| 3290 | Other Licenses, Permits, and Fees | \$200 | \$0 | \$200 |
| 3311-3319 | From Federal Government | \$0 | \$0 | \$0 |
| Licenses, Permits, and Fees Subtotal | | \$200 | \$0 | \$200 |
| State Sources | | | | |
| 3351 | Municipal Aid/Shared Revenues | \$0 | \$0 | \$0 |
| 3352 | Meals and Rooms Tax Distribution | \$0 | \$0 | \$0 |
| 3353 | Highway Block Grant | \$0 | \$0 | \$0 |
| 3354 | Water Pollution Grant | \$0 | \$0 | \$0 |
| 3355 | Housing and Community Development | \$0 | \$0 | \$0 |
| 3356 | State and Federal Forest Land Reimbursement | \$0 | \$0 | \$0 |
| 3357 | Flood Control Reimbursement | \$0 | \$0 | \$0 |
| 3359 | Other (Including Railroad Tax) | \$0 | \$0 | \$0 |
| 3379 | From Other Governments | \$0 | \$0 | \$0 |
| State Sources Subtotal | | \$0 | \$0 | \$0 |
| Charges for Services | | | | |
| 3401-3406 | Income from Departments | \$0 | \$0 | \$0 |
| 3409 | Other Charges | \$0 | \$0 | \$0 |
| Charges for Services Subtotal | | \$0 | \$0 | \$0 |



Revised Estimated Revenues Adjusted

| Account | Source | Estimated Revenue | Change Amount | Estimated Revenue Adjusted |
|---|--|-------------------|---------------|----------------------------|
| Miscellaneous Revenues | | | | |
| 3501 | Sale of Municipal Property | \$0 | \$0 | \$0 |
| 3502 | Interest on Investments | \$0 | \$0 | \$0 |
| 3503-3509 | Other | \$0 | \$0 | \$0 |
| Miscellaneous Revenues Subtotal | | \$0 | \$0 | \$0 |
| Interfund Operating Transfers In | | | | |
| 3912 | From Special Revenue Funds | \$0 | \$0 | \$0 |
| 3913 | From Capital Projects Funds | \$0 | \$0 | \$0 |
| 3914A | From Enterprise Funds: Airport (Offset) | \$0 | \$0 | \$0 |
| 3914E | From Enterprise Funds: Electric (Offset) | \$0 | \$0 | \$0 |
| 3914O | From Enterprise Funds: Other (Offset) | \$0 | \$0 | \$0 |
| 3914S | From Enterprise Funds: Sewer (Offset) | \$0 | \$0 | \$0 |
| 3914W | From Enterprise Funds: Water (Offset) | \$28,129 | \$771 | \$28,900 |
| 3915 | From Capital Reserve Funds | \$0 | \$0 | \$0 |
| 3916 | From Trust and Fiduciary Funds | \$0 | \$0 | \$0 |
| 3917 | From Conservation Funds | \$0 | \$0 | \$0 |
| Interfund Operating Transfers In Subtotal | | \$28,129 | \$771 | \$28,900 |
| Other Financing Sources | | | | |
| 3934 | Proceeds from Long Term Bonds and Notes | \$0 | \$0 | \$0 |
| Other Financing Sources Subtotal | | \$0 | \$0 | \$0 |
| Total Revised Estimated Revenues and Credits | | \$28,329 | \$771 | \$29,100 |



Revised Estimated Revenues Summary

| | Estimated | Change Amount | State Adjusted |
|---|-----------------|---------------|-----------------|
| Subtotal of Revenues | \$28,329 | \$771 | \$29,100 |
| Unassigned Fund Balance (Unreserved) | \$0 | \$74,747 | \$74,747 |
| (Less) Emergency Appropriations (RSA 32:11) | \$0 | \$0 | \$0 |
| (Less) Voted from Fund Balance | \$28,680 | \$0 | \$28,680 |
| (Less) Fund Balance to Reduce Taxes | \$0 | \$0 | \$0 |
| Fund Balance Retained | (\$28,680) | \$74,747 | \$46,067 |
| Total Revenues and Credits | \$57,009 | \$771 | \$57,780 |
| Requested Overlay | \$0 | \$0 | \$0 |

Assessment Overview

| | |
|-----------------------------------|-----------------|
| Total Appropriations | \$147,130 |
| (Less) Total Revenues and Credits | \$57,780 |
| Net Assessment | \$89,350 |

Explanation of Adjustments

| Account | Reason for Adjustment | Warrant Number |
|---------|-----------------------|----------------|
| 3914W | MC: DRA Adjustment | 02 |



Copple Crown Village

The inhabitants of the District/Precinct of Copple Crown Village in the state of New Hampshire qualified to vote in District/Precinct affairs are hereby notified that the Annual District/Precinct Meeting will be held as follows:

First Session of Annual Meeting (Official Ballot Voting)

Date: April 23, 2022
Time: 9:00AM
Location: CCVD Garage
Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before April 9, 2022 a true and attested copy of this document was posted at the place of meeting and at Lodge Board and the Entrance Sign and that an original was delivered to Kelly Bisson

| Name | Position | Signature |
|------------------|--------------|-----------|
| Kelly Bisson | Commissioner | |
| Zachary Paquette | Commissioner | |
| Bria Seay | Commissioner | |
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Article 01 To Elect Committee Members

To see if the village district will vote to elect the following:

Commissioner - 3 year
 Clerk - 1 year
 Moderator - 1 year

Yes No

Article 02 Operating Budget

To see if the village district will vote to raise and appropriate the sum of \$107,450 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.

Majority vote required
 The Board of Commissioners recommends this article.
 The Budget Committee recommends this article.

Yes No

Article 03 Use Unreserved Fund Balance for Roads

To see if the Village District will vote to raise and appropriate the sum of \$24,680 for the purpose of road maintenance, repair, and plowing to come from the unreserved fund balance.

Majority vote required
 The Board of Commissioners recommends this article.
 The Budget Committee recommends this article.

Yes No

Article 04 Add to Truck CRF

To see if the Village District will vote to raise and appropriate the sum of \$9,000 be added to the Truck Capital Reserve Fund previously established.

Majority vote required
 The Board of Commissioners recommends this article.
 The Budget Committee recommends this article.

Yes No

Article 05 Pool Money CRF

To see if the village district will vote to establish a Pool Capital Reserve Fund under the provisions of RSA 35:1 for Pool and related expenditures and to raise and appropriate the sum of \$6000 to be placed in this fund, with \$4000 to come from unassigned fund balance. Further, to name the the Commissioners as agents to expend from said fund.

Majority Vote Required
 The Board of Commissioners recommends this article.
 The Budget Committee recommends this article.

Yes No

Article 06 To transact any other business

To transact any other business

Yes No

Town of New Durham, New Hampshire



General Administration

Restoration of Involuntarily Merged Lots

HB-316 Notice

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restore to their pre-merger status.

Your property may qualify if two or more contiguous lots were merged for zoning, assessing, or taxation purposes and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:

- Make a request to the local governing body
- No Later than December 31, 2022

Once restored:

-Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

Read the full statute at RSA 674-39-aa Restoration of Involuntarily Merged Lots.

Exempt Parcels

| Map | Map Cut | Block | Block Cut | Lot | Lot Cut | Unit | Unit Cut | Location | Owner's Name | Total Assessed Land | Total Assessed Improvements | Total Assessed Parcel Value |
|------------------|---------|-------|-----------|-----|---------|------|----------|---------------------------|---------------------|---------------------|-----------------------------|-----------------------------|
| Count: 46 | | | | | | | | | | | | |
| 209 | | | | 082 | 000 | | | SAINT MORITZ ROAD | NEW DURHAM TOWN OF | 31900 | 0 | 31900 |
| 209 | | | | 083 | 000 | | | SAINT MORITZ ROAD | NEW DURHAM TOWN OF | 31200 | 0 | 31200 |
| 210 | | | | 056 | 000 | | | INTERLAKEN DRIVE | NEW DURHAM TOWN OF | 8000 | 0 | 8000 |
| 210 | | | | 059 | 000 | | | INTERLAKEN DRIVE | NEW DURHAM TOWN OF | 8500 | 0 | 8500 |
| 210 | | | | 086 | 000 | | | FRANCONIA DRIVE | NEW DURHAM TOWN OF | 27800 | 0 | 27800 |
| 210 | | | | 147 | 000 | | | GARMISH DRIVE | NEW DURHAM TOWN OF | 9200 | 0 | 9200 |
| 250 | | | | 063 | 000 | | | 22 DOWNING ROAD | NEW DURHAM TOWN OF | 113900 | 17300 | 131200 |
| 109 | | | | 059 | 000 | | | NORTH SHORE ROAD | NEW DURHAM, TOWN OF | 68400 | 0 | 68400 |
| 111 | | | | 014 | 000 | | | ELLY POINT ROAD | NEW DURHAM, TOWN OF | 0 | 0 | 0 |
| 119 | | | | 035 | 000 | | | 6 SOUTH SHORE ROAD | NEW DURHAM, TOWN OF | 617600 | 500 | 618100 |
| 119 | | | | 044 | 000 | | | SOUTH SHORE ROAD | NEW DURHAM, TOWN OF | 86200 | 200 | 86400 |
| 121 | | | | 081 | 000 | | | SOUTH SHORE ROAD | NEW DURHAM, TOWN OF | 22200 | 0 | 22200 |
| 204 | | | | 002 | 000 | | | COPPLECROWN ROAD | NEW DURHAM, TOWN OF | 51600 | 0 | 51600 |
| 206 | | | | 023 | 000 | | | KINGS HIGHWAY | NEW DURHAM, TOWN OF | 4500 | 0 | 4500 |
| 209 | | | | 046 | 000 | | | OFF KINGS HIGHWAY | NEW DURHAM, TOWN OF | 6230 | 0 | 6230 |
| 210 | | | | 008 | 000 | | | DURHAM DRIVE | NEW DURHAM, TOWN OF | 17700 | 0 | 17700 |
| 210 | | | | 009 | 000 | | | DURHAM DRIVE | NEW DURHAM, TOWN OF | 22100 | 0 | 22100 |
| 210 | | | | 016 | 000 | | | IVY LANE | NEW DURHAM, TOWN OF | 11600 | 0 | 11600 |
| 210 | | | | 017 | 000 | | | IVY LANE | NEW DURHAM, TOWN OF | 10100 | 0 | 10100 |
| 210 | | | | 019 | 000 | | | IVY LANE | NEW DURHAM, TOWN OF | 10500 | 0 | 10500 |
| 210 | | | | 093 | 000 | | | FRANCONIA DRIVE | NEW DURHAM, TOWN OF | 27800 | 0 | 27800 |
| 232 | | | | 003 | 000 | | | MERRYMEETING ROAD | NEW DURHAM, TOWN OF | 2000 | 0 | 2000 |
| 234 | | | | 082 | 000 | | | 361 BIRCH HILL ROAD | NEW DURHAM, TOWN OF | 3100 | 600000 | 603100 |
| 240 | | | | 007 | 000 | | | MERRYMEETING + BRACKETT R | NEW DURHAM, TOWN OF | 61900 | 0 | 61900 |
| 240 | | | | 045 | 000 | | | BRACKETT ROAD | NEW DURHAM, TOWN OF | 53500 | 0 | 53500 |
| 243 | | | | 009 | 019 | | | MERRYMEETING ROAD | NEW DURHAM, TOWN OF | 29000 | 0 | 29000 |
| 250 | | | | 001 | 000 | | | 4 + 6 MAIN STREET | NEW DURHAM, TOWN OF | 257600 | 1355400 | 1613000 |
| 250 | | | | 011 | 000 | | | 10 SMITTS WAY | NEW DURHAM, TOWN OF | 134800 | 35300 | 170200 |
| 250 | | | | 016 | 000 | | | 50 MAIN STREET | NEW DURHAM, TOWN OF | 76600 | 400 | 77200 |

| | | | | | | | |
|-----|-----|-----|----------------------------|---------------------|--------|--------|--------|
| 250 | 017 | 001 | DOWNINGS POND | NEW DURHAM, TOWN OF | 0 | 100000 | 100000 |
| 250 | 080 | 000 | BIRCH HILL ROAD | NEW DURHAM, TOWN OF | 700 | 0 | 700 |
| 250 | 111 | 000 | 13 BIRCH HILL ROAD | NEW DURHAM, TOWN OF | 54700 | 32800 | 87500 |
| 250 | 113 | 000 | 1 BIRCH HILL ROAD | NEW DURHAM, TOWN OF | 87000 | 466300 | 553300 |
| 251 | 021 | 000 | 29 STOCKBRIDGE CORNER ROAD | NEW DURHAM, TOWN OF | 233800 | 7100 | 240900 |
| 251 | 021 | 001 | 39 BERRY ROAD | NEW DURHAM, TOWN OF | 50900 | 0 | 50900 |
| 251 | 022 | 000 | STOCKBRIDGE CORNER ROAD | NEW DURHAM, TOWN OF | 31000 | 2400 | 33400 |
| 251 | 023 | 000 | STOCKBRIDGE CORNER ROAD | NEW DURHAM, TOWN OF | 143800 | 0 | 143800 |
| 252 | 042 | 000 | DREW ROAD | NEW DURHAM, TOWN OF | 97100 | 0 | 97100 |
| 252 | 055 | 000 | DREW ROAD | NEW DURHAM, TOWN OF | 68500 | 0 | 68500 |
| 252 | 066 | 000 | 56 TASH ROAD | NEW DURHAM, TOWN OF | 147800 | 636500 | 784300 |
| 252 | 067 | 000 | TASH ROAD | NEW DURHAM, TOWN OF | 12300 | 0 | 12300 |
| 253 | 022 | 000 | OLD BAY ROAD | NEW DURHAM, TOWN OF | 2200 | 200 | 2400 |
| 253 | 044 | 000 | 207 OLD BAY ROAD | NEW DURHAM, TOWN OF | 103100 | 123200 | 226300 |
| 260 | 003 | 000 | OFF RIDGE ROAD | NEW DURHAM, TOWN OF | 2000 | 0 | 2000 |
| 261 | 034 | 000 | QUAKER ROAD | NEW DURHAM, TOWN OF | 36600 | 0 | 36600 |
| 264 | 041 | 000 | BENNETT ROAD | NEW DURHAM, TOWN OF | 33700 | 0 | 33700 |
| 265 | 006 | 000 | BERRY ROAD | NEW DURHAM, TOWN OF | 2200 | 0 | 2200 |

New Durham Births

| <u>Date of Birth</u> | <u>Child's Name</u> | <u>Father's/Mother's//Partner's Name</u> | <u>Birthplace</u> |
|----------------------|---------------------------|--|-------------------|
| January 1: | Vizma Virdzinija Fleshman | Alexander Fleshman Justine Fleshman | Dover |
| January 16: | Margaret Meredith Hayes | Daren Hayes Alexa Hayes | Dover |
| May 5: | Joziphine Rose Foskitt | Zachary Foskitt Kaitlin Daniels | Dover |
| May 17: | Winter Aurora Arabia | Chloe Dore | Dover |
| May 22: | Hazel Mae Williams | Jeffrey Williams Jilliam Williams | Rochester |
| May 26: | Mathilda Grace Wells | Steven Wells Gabrielle Wells | Dover |
| July 2: | Josephine Lynette Maddox | Justin Maddox Morgan Maddox | Dover |
| August 13: | Axel Colby Rollins | Kevin Rollins Erica Colbath | Dover |
| August 19: | Ella Lorraine Barnes | Jared Barnes Emalee Barnes | Dover |
| September 14: | Kimberly Grace Walker | Nathan Walker Heather Walker | Manchester |
| September 24: | Amelia Maureen Beckwith | Stephen Beckwith Michaela Beckwith | Concord |
| October 12: | Adalynn Rose Hoage | Jarrold Hoage Caley Hoage | Dover |
| November 26: | Angelique Marie Donnell | Dean Donnell Jr. Alexandra Gunnison | Dover |
| December 8: | Harper Anne Lipe | Joseph Lipe Jr. Jessica Lipe | Dover |
| December 8: | Trace Anthony Eldridge | Daniel Eldridge Michaela Eldridge | Dover |

New Durham Marriages

| <u>Names</u> | <u>Residence</u> | <u>Place of Marriage</u> | <u>Date</u> |
|--|----------------------------------|--------------------------|--------------------|
| Travis M. Pitts Jessica L. Slayton | New Durham, NH Alton Bay, NH | Laconia | April 30, 2022 |
| Sheldon E. Rogers Izabella M. Gyurcsan | New Durham, NH Milton, NH | Rochester | May 28, 2022 |
| Richard W. Grondin Gina M. Lincoln | New Durham, NH New Durham, NH | New Durham | June 4, 2022 |
| Stephen L. Beckwith Michaela M. Tewksbury | New Durham, NH New Durham, NH | Plymouth | June 11, 2022 |
| Amanda W. Jenckes Matthew J. Woodbury | New Durham, NH New Durham, NH | New Durham | July 15, 2022 |
| Sara D. Stiverson Jeremy M. Vivensi | New Durham, NH New Durham, NH | Hampstead | July 24, 2022 |
| William M. Chertok Angela D. Frenzel | New Durham, NH New Durham, NH | New Durham | September 13, 2022 |
| Patricia C. Di Girolomo Donald W. Spurlin | New Durham, NH New Durham, NH | Franconia | October 1, 2022 |
| Samuel R. Fournier Makayla R. Gosselin | Shapleigh, ME New Durham, NH | Milton | November 4, 2022 |
| Maxwell J. Brown Mckenna L. Brunell | New Durham, NH New Durham, NH | Alton | December 9, 2022 |
| Kenneth R. Noel Nicole M. Strout | Rochester, NH New Durham, NH | Intervale-Bartlett | December 15, 2022 |
| Christen H Williams Hal B. Laurion | New Durham, NH New Durham, NH | New Durham | December 24, 2022 |

New Durham Deaths

| <u>Decedent's Name</u> | <u>Date of Death</u> | <u>Place of Death</u> |
|-------------------------------|----------------------|-----------------------|
| Scott Charles Bingman | January 27, 2022 | New Durham |
| Louise Bertha Shields | January 29, 2022 | Dover |
| Sarah Sinkeldam | February 02, 2022 | Concord |
| Dorothy Alice Ellison | February 24, 2022 | Portsmouth |
| Peggy Ann Vivinetto | April 12, 2022 | New Durham |
| David William Nash | April 30, 2022 | New Durham |
| Maureen A. Crane | May 2, 2022 | Portsmouth |
| Thomas Francis Walsh | June 19, 2022 | Portsmouth |
| Stephen P. Strout | June 23, 2022 | New Durham |
| William J. Fell | July 3, 2022 | Fremont |
| Iris Jean Berry | August 22, 2022 | New Durham |
| David Charles Marsters | August 25, 2022 | New Durham |
| Ruth E. Allain | September 6, 2022 | Wolfeboro |
| Manuela M. Caton | October 4, 2022 | Portsmouth |
| Dennis Eugene Berry | October 8, 2022 | New Durham |
| Marseilles Eleanor Richardson | October 13, 2022 | New Durham |
| Michele Rose Chrisler | November 24, 2022 | New Durham |
| Joan Lisle Anderson | December 06, 2022 | New Durham |
| Larrie Stephen Brown | December 19, 2022 | Wolfeboro |
| Robert Lilljedahl | December 20, 2022 | New Durham |

Property Tax Relief Programs

Abatements: Per RSA 76:16 property owners who believe that their property is assessed incorrectly or that the assessment is disproportional to other similar properties may apply to the Board of Selectmen for an abatement. Forms are available at the assessing office or www.nh.gov/btla/forms. Deadline for filing March 1st.

Tax Exemption and Tax Credit applications must be filed with the assessing office for the tax year. The amount of a tax credit is subtracted from the property tax bill. An exemption is an amount deducted from the assessed value of the property. Forms are available at the assessing office or www.nh.gov/revenue/forms. Deadline April 15th for current tax year.

Veterans Tax Credit: \$750

RSA 72:28

For those who served at least 90 days in a qualifying war or armed conflict; or earned an armed forces expeditionary medal or theater of operations medal, ribbon, or badge, or for those who was terminated from armed forces because of a service-connected disability; or the spouse of such resident and there are other eligibility requirements. Need a copy of DD214. Resident of NH for at least one-year preceding April 1.

Veteran's Service-Connected Total Disability Credit: \$4,000

RSA 72:35

Total and permanent disability that is connected to his or her service in the military, Veteran must furnish the selectman with certification of total and permanent disability from the U.S Department of Veterans' Affairs or the spouse of such resident and there are other eligibility requirements. Resident in the state for at least on year preceding April 1.

Exemption for the Blind: \$1,500

RSA 72:37

Person who is legally blind as determined by the Blind Services Program, Bureau of Vocational Rehabilitation of the Department of Education and there are other eligibility requirements.

Exemption for the Disabled: \$13,400

RSA 72:37 B

Eligible under Title 11 or Title XVI of the Federal Social Security Act. Principal home, own or occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married for at least five consecutive years. Resident in the state for at least five years, net income of not more than \$26,000 if single. Net income of not more than \$35,000 if married and there are other eligibility requirements.

Exemption of the Elderly:

RSA 72:43-f

65 years of age to 74 years-----\$45,000

75 years of age to 79 years-----\$65,000

80 years of age or older-----\$90,000

Principal home, own or occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married for at least five consecutive years. Own net assets not in excess of \$60,000, excluding the value of the person's residence. Resident in the state for at least three years. Net Income of not more than \$26,000 of single. Net income of not more the \$35,000 if married and there are other eligibility requirements.

Exemption for Solar Energy:

RSA 72:63

Exempt from the assessed value solar energy system as define in RSA 72:61 and there are other eligibility requirements.

Low and Moderate Income Homeowner's Property Tax Relief: The state of New Hampshire's Low and Moderate Property Tax Relief Program runs annually from May 1- June 30. Taxpayers can receive relief of a portion of the State Education Property Tax. You may be eligible for this program if you are single with an adjusted gross income equal to or less than \$20,000, married or filing head of household with a adjusted gross income equal to or less than \$40,000. Own a home subject to the State Education Property Tax and reside in the home on April 1st of the tax year. Forms are available at the assessing office or www.nh.gov/revenue/forms/low-mod-program. Forms are required to be filed directly with the state.

New Hampshire's Right to Know Law

Openness in the conduct of the public business is essential to a democratic society. The purpose of [RSA 91-A- Right to Know Law] is to ensure both the greatest possible public access to the actions, discussions and records of all public bodies, and their accountability to the people. RSA 91-A:1

Meeting Notices: Notice of a Public Meeting shall be posted with time and place at least 24 hours in advance of the meeting, in two legal places-one of which can be the Town's website. RSA 91-A:2 II

Posting Minutes: Minutes should be available for public inspection no later than 5 business days after a public meeting. RSA 91-A:4 IV Non-Public minutes must also be kept, unless the Board votes to **seal** them; they must be made available within 72 hours after the meeting. RSA 91-A:3III

A Meeting: is a quorum or majority of the membership of a public body (Board, Commission, Committee) gathering in one place. Sometimes this happens by chance and that is all right as long as it was not convened for the purpose of discussing or acting upon matters of the public body. RSA 91-A:2

Electronic Participation: "A public body may, but is not required to, allow one or more members of the body to participate in a meeting by electronic or other means of communication for the benefit of the public and the governing body." Example: by phone, or internet video. RSA 91-A:2 III

Availability: Every citizen during the regular or business hours of all public bodies or agencies, and on the regular business premises of such public bodies or agencies, has the right to inspect governmental records in the possession, custody, or control of such public bodies or agencies. There are exceptions to this law, and to this law, and there is a fee associated with marking copies. RSA 91-A:4

Statutory Reasons for going into Non-Public Session:

RSA 91-A:3, II (a) The dismissal, promotion or compensation of any public employee or the disciplining, or investigation of any charges against him or her, unless the employee affected (1) has a right to a public meeting, and (2) requests that the meeting be open, in which case the request shall be granted.

RSA 91-A:3 II(b) The hiring of any person as a public employee.

RSA 91-A:3II(c) Matters which, if discussed in the public, would likely affect adversely the reputation of any person, other than a member of the board, unless such person requests an open meeting. This exemption shall extend to include any application for assistance or tax abatement or waiver of a fee, fine, or other levy if based on inability to pay or poverty of the applicant.

RSA 91-A:3II(d) Consideration of the acquisition, sale, or lease of real or personal property which, if discussed in public, would likely benefit a part or parties whose interest is adverse to those of the general community.

RSA 91-A:3 II (e) Consideration or negotiation of pending claims or litigation which has been threatened in writing or filed against this board or any subdivision thereof, or against member thereof because of his or her membership therein, until the claim or litigation has been fully adjudicated or otherwise settled.

RSA 91-A:3 II (i) Consideration of matters relating to the preparation for and the carrying out of emergency functions.

NEW DURHAM TOWN TALENT BANK APPLICATION

"Good Government Starts with You"

If you are interested in serving on a town committee or wish to volunteer for any vacancy, please complete this form and mail it to:
Board of Selectmen, Talent Bank, PO Box 207, New Durham, NH 03855

Name _____ Home Telephone _____

Address _____

Committee Interest _____

Experience _____

Education or Special Training _____

Previous Municipal Offices held, or similar volunteer experiences _____



TOWN of NEW DURHAM
2022 TOWN WARRANT

To the inhabitants of the Town of New Durham, in the County of Strafford, in said State of New Hampshire qualified to vote in Town affairs:

You are hereby notified that the Annual Town Meeting of the Town of New Durham will be held on two days as follows:

First Session of Annual Meeting – Deliberative

The first session, the Deliberative Session, of the 2022 Town Meeting shall be held on **Monday, February-7, 2022 at 7:00 P.M.** at the New Durham School Gymnasium located at 7 Old Bay Road, New Durham, NH. Snow date of **Tuesday, February 8, 2022 at 7:00 P.M.** at the New Durham School Gymnasium located at 7 Old Bay Road, New Durham, NH.

Second Session of the Annual Meeting - Voting

The Second Session, the voting on all warrant articles shall be held on **Tuesday, March 08, 2022** from **8:00 A.M. to 7:00 P.M.** in the New Durham School Gymnasium, located at 7 Old Bay Road in New Durham, NH, where there will be voting by official ballot for the election of Town Officers and all Warrant Articles with any amendments as made at the Deliberative Session.

ARTICLE 1: To choose all necessary town officers for the ensuing year:

| Number of Positions | Office | Term of Office |
|----------------------------|----------------------------------|-----------------------|
| 1 | Selectman | 3 Years |
| 1 | Selectman | 1 Year |
| 1 | Moderator | 2 Years |
| 2 | Budget Committee | 3 Years |
| 1 | John C. Shirley Cemetery Trustee | 3 Years |
| 2 | Library Trustees | 3 Years |
| 1 | Town Clerk | 3 Years |
| 1 | Planning Board | 3 Years |
| 1 | Supervisor of the Checklist | 6 Years |
| 1 | Trustee of the Trust Funds | 3 Years |
| 2 | Zoning Board of Adjustment | 3 Years |
| | | |

Article 1:

FOR SELECTMAN (3YRS):

Marc DeCoff: 251

Ron Uyeno: 135

FOR SELECTMAN (1YR):

Rudy Rosiello: 260

David Swenson: 133

FOR MODERATOR (2YRS):

Linda Callaway: 338

FOR BUDGET COMMITTEE (3YRS):

David Bickford: 190

Ellen Phillips: 259

David Wessel: 82

CEMETERY TRUSTEE (3YRS):

John Michaud: 256

Patrice Mithcell: 272

TOWN CLERK (3YRS):

ALICIA HOUSEL: 345

PLANNING BOARD (3YRS):

Scott Drummey: 75

SUPERVISORS OF THE CHECKLIST (6YRS):

Patricia Grant: 334

TRUSTEE OF TRUST FUNDS:

David Allen: 3

ZONING BOARD OF ADJUSTMENT (3YRS):

Linda Callaway: 319

Wendy Anderson: 60

Article 2: Are you in favor of adoption of Amendment #1 as proposed by the New Durham Planning Board for the New Durham Zoning Ordinance as follows: Amend Article XIV, Shorefront Conservation Overlay District to: add the Merrymeeting and Ela Rivers to the District; establish dimensional requirements for all development within the District, regardless of whether the lot is nonconforming or not; clarify how the maximum building height is measured; require a natural waterfront buffer within 50 feet of the reference line; permit changes to nonconforming structures within the District under certain conditions; require that all new development within the District provide a minimum of four parking spaces; allow duplexes within the District under certain conditions. Section G, establish criteria for and require that applicants obtain a conditional use permit from the Planning Board for all construction within the 75 foot waterfront setback.

Are you in favor of Amendment #2 as proposed by the New Durham Planning Board for the New Durham Zoning Ordinance as follows: Amend Article XIV, Shorefront Conservation Overlay District to: Establish criteria for and require that applicants obtain exception from the Zoning Board of Appeals for all deviations from the Article.

Majority Vote Required

Yes 246 No 137 YES: 250 NO: 131

The Planning Board recommends this article by a 5 to 0 vote.

Article 3: Are you in favor of Amendment #1 as proposed by the New Durham Panning Board for the New Durham Zoning Ordinance as follows: Amend Article XXI(F) regarding nonconforming decks, stairs, and walkways to prohibit alteration of any building within 75 feet of the reference line in a manner which brings it closer to the reference line, to eliminate the ability to add an open deck an additional 12 feet towards the reference line and to limit the width of stairs and walkways within 75 feet of the reference line to 4 feet width.

And Amend Article XXI(G) setbacks for nonconforming building, land, and uses to remove the lesser setbacks for leach fields on such properties and instead require all lots to comply with the general setbacks of 125 feet from a public water body. 75 feet from a well or dwelling, and 20-40 feet from a property line, depending on the size of lot.

Majority Vote Required

Yes 220 No 186 YES: 248 NO: 156

The Planning Board recommends this article by a 5 to 0 vote.

Article 4: Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling \$3,552,150. Should this article be defeated, the default budget shall be \$3,435,494, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the governing body may hold a 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

[Note: Operating Budget & Default Budget includes the Library Budget.]

Estimated Tax Rate Impact – 2022 Proposed Budget: \$ 5.905 per \$1,000 assessed valuation.

Estimated Tax Rate Impact – 2022 Default Budget: \$ 5.711 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 6 to 1 vote.

YES: 235 NO: 169

Article 5: To see if the Town will vote to raise and appropriate the sum of \$400,000 for the purposes of a Road Program with \$111,095 to come from the Highway Block Grant Aid and \$288,905 to come from general taxation.

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.480 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 7 to 0 vote.

YES: 295 NO: 113

Article 6: To see if the Town will vote to raise and appropriate the sum of \$210,000 to be placed in previously established Public Works related **Capital Reserve Funds** as follows with said funds to come from taxation:

| Account | Established | 2022 |
|---------------------------------|-----------------------------|------------------|
| Highway Equipment | March 15, 2006, Article #12 | \$60,000 |
| Highway Trucks | March 4, 1988, Article #9 | \$75,000 |
| Vehicle & Equipment Maintenance | March 10, 2010, Article #15 | \$10,000 |
| Solid Waste Equipment | March 10, 2010, Article #14 | \$25,000 |
| Road Reconstruction | March 10, 2010, Article #5 | \$40,000 |
| Total | | \$210,000 |

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.349 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 7 to 0 vote.

YES: 284 NO: 131

Article 7: To see if the Town will vote to raise and appropriate the sum of \$65,000 to be placed in previously established Public Safety related **Capital Reserve Funds** as follows with said funds to come from taxation:

| Account | Established | 2022 |
|------------------------|---|-----------------|
| Police Cruisers | March 15, 2000, Article # 7 | \$30,000 |
| FD Ancillary Equipment | March 10, 2015, Article # 15 | \$5,000 |
| Fire Vehicles | March 12, 2013 Article # 11 Amended March 12, 2017 Article # 7 | \$30,000 |
| Total | | \$65,000 |

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.108 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **3 to 0** vote.

The Budget Committee recommends this article by a **7 to 0** vote.

YES: 291 NO: 124

Article 8: To see if the Town will vote to raise and appropriate the sum of \$15,000 to be placed in previously established Water Quality & Milfoil related **Capital Reserve Funds** as follows with said funds to come from taxation:

| Account | Established | 2022 |
|--|--|-----------------|
| New Durham Water Quality & Milfoil Treatment | March 9, 2009, Article #7 Amended March 12, 2019, Article #11 | \$15,000 |
| Total | | \$15,000 |

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.025 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **3 to 0** vote.

The Budget Committee recommends this article by a **7 to 0** vote.

YES: 302 NO: 110

Article 9: To see if the Town will vote to raise and appropriate the sum of \$40,000 to be placed in previously established Facilities related **Capital Reserve Funds** as follows with said funds to come from taxation:

| Account | Established | 2022 |
|-----------------------------|-----------------------------|-----------------|
| Smith Ballfield & Equipment | March 13, 2000, Article #9 | \$5,000 |
| Public Safety Facility | March 10, 2010, Article #17 | \$35,000 |
| Total | | \$40,000 |

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.066 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee does recommend this article by a 7 to 0 vote.

YES: 267 NO: 144

Article 10: To see if the Town will vote to raise and appropriate the sum of \$5,000 to be placed in previously established Facilities related **Capital Reserve Funds** as follows with said funds to come from taxation:

| Account | Established | 2022 |
|-------------------------------|-----------------------------|----------------|
| 1772 Meetinghouse Restoration | March 15, 2000, Article #14 | \$5,000 |
| Total | | \$5,000 |

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.008 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 7 to 0 vote. YES: 252 NO: 162

Article 11: To see if the Town will vote to raise and appropriate the sum of \$20,000 to be placed in previously established **Expendable Trust Funds** as follows with said funds to come from taxation:

| Account | Established | 2022 |
|-------------------------------|-----------------------------|-----------------|
| Town Buildings & Improvements | March 15, 2000, Article #15 | \$20,000 |
| Total | | \$20,000 |

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.033 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 7 to 0 vote.

YES: 274 NO: 139 5

Article 12: To see if the Town will vote to raise and appropriate the sum of \$40,000 to be placed in previously established **Expendable Trust Funds** as follows with said funds to come from taxation:

| Account | Established | 2022 |
|-------------------------------------|--|-----------------|
| Computer Systems & Office Equipment | March 13, 1996, Article #11 Revised March 9, 2011, Article #26 | \$20,000 |
| Records Management | March 23, 1999, Article #23 | \$5,000 |
| Accrued Benefits Liability | March 13, 1996, Article #16 | \$15,000 |
| Total | | \$40,000 |

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.066 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 7 to 0 vote.

YES: 249 NO: 161

Article 13: To see if the Town will vote to raise and appropriate the sum of \$7,500 for the purposes of funding contributions to Health & Other Agencies i.e. Cornerstone VNA, CAPSC, Kingswood Youth Center, Haven, and Strafford Nutrition – Meals on Wheels, with this sum to come from authorizing the withdrawal of \$7,500 from the JC Shirley Timber Trust (Trust Fund #28). Said trust established for the purpose to “benefit of the Town of New Durham for such lawful purposes as the Town may direct at its annual meeting.”

Majority Vote Required

Estimated 2022 Tax Rate Impact: \$ 0.00 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a 3 to 0 vote.

The Budget Committee recommends this article by a 7 to 0.

YES: 323 NO: 89

Article 14: By petition of 25 or more eligible voters of the town of New Durham, NH to see if the town will increase the Veterans Tax Credit from \$500 to \$750 to include future amendments to the RSA 72:28. The Optional all veterans’ tax credit, upon adoption by city or town pursuant to RSA 72:27-a shall be an amount for \$500 up to \$750. The optional tax credit for all veterans shall replace the standard tax credit in its entirety and shall not be in addition thereto.

Submitted by Petition

Majority Vote Required

YES: 290 NO: 118 6

Estimated 2022 Tax Rate Impact: \$ 0.071 per \$1,000 assessed valuation.

Article 15: By petition of 25 or more eligible voters of the town of New Durham, NH to see if the town will increase the Veterans Service-Connected Totally Disability Tax Credit from \$1,400 to \$4,000 to include future amendments to the RSA 72:35. The optional tax credit for service-connected total disability, upon adoption by a city or town pursuant to RSA 72:27-a shall be an amount from \$701 up to \$4,000. The optional tax credit for service-connected total disability shall replace the standard tax credit in its entirety and shall not be in addition thereto.

Submitted by Petition

Majority Vote Required

Total Estimated 2022 Tax Rate Impact: \$ 0.212 per \$1,000 assessed valuation.

YES: 237 NO: 170

Article 16: To retain tax deeded property Map 209 Lot 046 off Kings Highway on Shaw's Pond to become town owned real estate requiring the Town voters to determine its sale rather than Selectmen as is presently allowed for tax deeded properties. The purpose is to protect Shaw's Pond water quality.

Submitted by Petition

Majority Vote Required YES: 325 NO: 82

Article 17: To retain tax deeded property Map 243 Lot 009 and Map 243 Lot 009-019, for the purpose of future Jones Pond Boat Access, to become town owned real estate requiring the town voters to determine its sale rather than selectmen as is presently allowed for tax deeded properties.

Submitted by Petition

Majority Vote Required YES: 325 NO: 82

Article 18: To retain tax deeded property Map 250 Lot 016 at 50 Main Street, also known as Downing Pond Boat Access, to become town owned real estate requiring the town voters to determine its sale rather than selectman as is presently allowed for tax deeded properties.

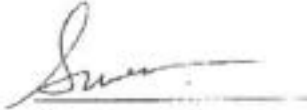
Submitted by Petition

Majority Vote Required YES: 325 NO: 82

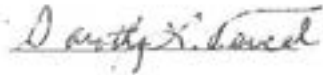
Article 19: To conduct any other business which may legally come before the Town.

Given under our hands and seal, this 31st day of January, in the year of our Lord, Two Thousand Twenty-Two.

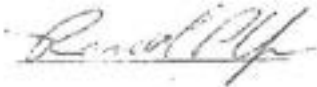
We hereby certify that on this 31st day of January 2022, we had posted an attested copy of the warrant at the place of Meeting within named and a like copy at the New Durham Town Hall, a public place in said Town.



David W. Swenson, Chairman



Dorothy Veisel, Vice Chair



Ron Uyeno, Selectman

Town of New Durham, NH

Final / Posted on 01/31/22 By: _____

Posted: New Durham School – Polling Place
New Durham Town Hall & Website
New Durham Post Office

013122

NEED ASSISTANCE? TOWN OFFICE & BOARD HOURS

| | | |
|--|--|--------------|
| Emergency Only – | Police, Fire and Ambulance | 9-1-1 |
| Address: | Town of New Durham 4 Main Street New Durham, NH 03855 | |
| Mailing Address: | PO Box 207 New Durham, NH 03855 | |
| Web Address: | http://www.newdurhamnh.us | |
| Assessing Office: | Town Hall of New Durham - 4 Main Street Tel: 603-859-2091 ext. 5 Whitney Consulting Group, Steve Hamilton Assessor Email – ndlanduse@newdurhamnh.us Hours: Monday-Thursday 8am-4pm | |
| See the Assessing Administrative Assistant for: | Assessors Cards Intent to Cut Applications Current Use Applications Exemptions / Tax Credits Scheduling appointments with the Assessor | |
| Building Inspector: Code Enforcement Officer: | New Durham Town Hall, 4 Main Street Tel: 603-859-2091 ext. 6 Scott Lacroix E-mail: buildinginspector@newdurhamnh.us Office Hours: Monday-Thursday - 8:00am to 4:00pm | |
| See the Building Inspector for: | All Building Permit Applications Driveway Permit Applications Inspection Requests Code Enforcement | |
| Emergency Management: | New Durham Town Hall, 4 Main Street Tel: 603-859-3473 | |
| Finance Officer: | New Durham Town Hall, 4 Main Street Tel: 603-859-2091 ext. 4 Kathleen Blaney, Finance Officer | |
| Fire Department: | New Durham Fire Station, 6 Main Street Tel: 603-859-3333 or 603-859-3473 Peter Varney Chief – ndfd@newdurhamnh.us David Stuart – Forest Fire Warden – nddepchief@newdurhamnh.us | |

Health Officer: New Durham Town Hall, 4 Main Street
Tel: 603-859-2091 ext. 6
Scott Lacroix - E-mail: buildinginspector@newdurhamnh.us
Office Hours: Monday-Thursday: 8:00am-4:00pm

See the Health Officer for:
Septic system failure
Water contamination
Unsanitary living conditions

Highway Department: New Durham Highway Garage, 56 Tash Road
Tel: 603-859-8000
Will Cardinal, DPW Manager/Road Agent, nddpw@newdurhamnh.us
Office Hours: Monday through Friday – 7:00 am to 3:30pm

Historical Records: New Durham Town Hall, 4 Main Street
Tel: 603-859-4643
Catherine Orlowicz, Town Historian – cathyo@tds.net
Cheryl Cullimore, Associate

Land Use Office: Town Hall of New Durham - 4 Main Street
Tel: 603-859-2091 ext. 7
Land Use Administrative Assistant - ndlanduse@newdurhamnh.us
Planning/Zoning/Conservation Office
Office Hours: Monday-Thursday 9am-4pm

See the Land Use Office for:
Planning Board Applications
Zoning Board of Adjustment Applications
Conservation Applications

Library: 2 Old Bay Road
Tel: 603-859-2201 Fax: 603-859-0216
Website: <http://newdurhamlibrary.org/>
Caitlin Frost – Director - newdurhamlibrary@gmail.com
Hours: Monday: 10:00am-4:00pm
Tuesday, Wednesday: 1:00pm-7:00pm
Thursday: 10:00am-4:00pm
Friday: 9:00am-4:00pm
Saturday: 10:00am-1:00pm

Police Department: New Durham Police Station, 4 Main Street, P. O. Box 207
Dispatch: 603-859-2751
Fax: 603-859-0214
Chief Shawn Bernier: 603-859-2752, sbernier@newdurhamnh.us
Sgt. Reggie Meatley: 603-859-2752, rmeatley@newdurhamnh.us
Patrol Officers: 603-859-0207, patrol@newdurhamnh.us
Tel: 603-859-2752 (Non-Emergency)
Amy Smith, Administrative Assistant, asmith@newdurhamnh.us
Office Hours: Monday through Thursday 8:00am to 3:00pm

Recreation Department: New Durham Town Hall, 4 Main Street
Tel: 603-859-2091 Ext. 10
Celeste Chasse, Director – ndrec@newdurhamnh.us
Like Us on Facebook

See the Recreation Department for:
Swimming lessons (child and adult)
Team sports information and registration (soccer, baseball, t-ball, basketball, and softball).
Special event information
Town beach activities
Holiday events
Volunteer and volunteer coaching positions
Bingo and cribbage.

Selectmen's Office: New Durham Town Hall, 4 Main Street
Tel: 603-859-2091
Nicole Zoltko, Town Administrator – ndadmin@newdurhamnh.us
Marc DeCoff, Selectman
Ron Uyeno, Selectman
Dot Veisel, Selectman
Office Hours: Monday through Thursday - 10:00am – 4:00pm or by appointment

See the Selectmen's Office for:
Town Bids
Building Permission on Private and Class 6 roads
State Statutes
Raffle Permits
Blasting Permits
Hawkers Permits

Town Clerk/Tax Collector: Town Hall of New Durham - 4 Main Street
Tel: 603-859-2091 ext. 1(Town Clerk), Ext. 2 (Tax Collector)
Alicia Housel, Town Clerk/Deputy Tax Collector – ndclerk@newdurhamnh.us
Janelle Guarino, Tax Collector/Assist. Town Clerk – ndcollector@newdurhamnh.us
Office Hours: Monday-Thursday 8:00am to 4:00pm, Last Thursday of the Month: 8:00am -6:30pm or by appointment.

See the Town Clerk for:

Motor Vehicle Registrations
Dog Licenses
Birth, Marriage, Divorce, Dissolution & Death Certificates
Voter Registrations
Election Processes
Wetlands Applications
Research & General Information
Transfer Station/ Beach Stickers
Boat Registrations

See the Tax Collector for:

Tax Payments
Inquiries about Taxes

Transfer Station/Recycling Center: 56 Tash Road
Tel: 603-859-8000
Hours: Friday, Saturday, Sunday & Monday 8:00am-4:45pm

Welfare Department: New Durham Town Hall, 4 Main Street
Tel: 603-859-2091 ext. 4
Kathleen Blaney, Welfare Director – ndsel@newdurhamnh.us
Office Hours: Manday-Thursday 9:00am– 4:00pm or by appointment.

See the Welfare Department for:

Emergency aid

Town of New Durham, New Hampshire



Town Department Reports

The 1772 Meetinghouse Restoration Committee



When a building's 250th anniversary comes around, it deserves to be celebrated with a bang, and we did just that!

This magnificent structure, built by the first settlers of this town as a place to worship in and govern from, is on the National Register of Historic Places and is a NH Seven to Save resource. The 1772 Meetinghouse Restoration Committee is committed to restoring the building to once again be a source of pride and be used by New Durham residents as a place to gather.

In 2022, the Committee hosted eight, well-attended events that focused on different ages and different themes. They included: adult and children's races along the nature trail as part of the Town's Winter Carnival; a Meetinghouse Retrospective that included a mock Town Meeting, school children assuming the personas of local early settlers, a theatrical piece explaining the uses of the building throughout the centuries, and a PowerPoint program outlining future work; a kickoff to launch the commemorative stones fundraiser; a Children's Storytime and Craft, using materials found during colonial times; an afternoon of food and drink featuring local businesses; an art show showcasing local artists; an Open House with tours of the building; a Kids' Art Show and Ice Cream Social; the annual Trick or Treatinghouse at Halloween; and an interactive New Durham 1776 Christmas Party, complete with food, stories, and games of the era, a letter from General George Washington to the town's own Colonel Thomas Tash, and local news of the day.

We also installed a local history walk along the nature trail and the Rec Dept. held an Easter Egg Hunt and Haunted Trails on site.

The phased work necessary for full restoration cannot be accomplished without the support we have seen from our wonderful community. We raised the following funds in 2022: \$10,000 grant awarded by Cogswell Benevolent Trust; \$2,000 from our used clothing shed; and \$7,000 in donations from our newsletter appeal. Along

with sales from our note cards and new Meetinghouse Christmas ornaments, and donations at our events, we brought the total in our charitable checking account to just shy of \$25,000.

Thanks to community support in the past, the Meetinghouse Restoration Capital Reserve Fund contains nearly \$75,000. Combined, these monies will be put toward Phase 2 of our preservation plan – roof replacement and timber frame repairs to restore structural integrity.

You can help us get there - by voting to add funds to our CRF this year; by donating whatever you are able; by buying a granite stone to honor a beloved family member, friend, business, or pet; by dropping off clothing at our clothing shed outside the transfer station; and by purchasing notecards or Christmas ornaments.

We're a group that works well together with the goal of seeing this building again be a place where townspeople gather to enjoy special events and celebrate special occasions. If you have a love of history or an interest in restoration and building, please consider joining us as a committee member or volunteer. We need everyone's help to get the job done!

Join our e-mailing list to keep up on events or contact us at newdurhammeetinghouse@gmail.com and follow us on Facebook at New Durham 1772 Meetinghouse Friends.

Respectfully submitted,
1772 Meetinghouse Restoration Committee

Cathy Allyn (through Sept.), Robert Bickford, Robin Bickford, Heather Freeman (through Sept.), Jon Mouradian (through Sept.), Ellen Phillips, Clayton Randall, Sue Randall

Budget Committee

I am pleased to present my fourth Town Report as Chair of the New Durham Budget Committee.

In March the Legislative Body elected Ellen Phillips for a three-year turn. She had previously served on the Budget Committee from 2014 till 2021. With the election of both Marc DeCoff and Rudy Rosiello to the Board of Selectmen (BOS) the Budget Committee appointed David Swenson and David Wessel to the Committee. They will both serve until the March 2023 Town Elections.

RSA 32:16 Duties and Authority of the Budget Committee states that “In any town which has adopted the provisions of the subdivision, the budget committee shall have the following duties and responsibilities:

- I. To prepare the budget as provided in RSA 32:5, and if authorized under RSA 40:14-b, a default budget under RSA 40:13, IX(b) for submission to each annual or special meeting of the voters of the municipality, and, if the municipality is a town, the budgets of any school district or village district wholly within the town, unless the warrant for such meeting does not propose any appropriation.
- II. To confer with the governing body or bodies and with other officers, department heads and other officials, relative to estimated costs, revenues anticipated, and services performed to the extent deemed necessary by the budget committee. It shall be the duty of all such officers and other persons to furnish such pertinent information to the budget committee.
- III. To conduct the public hearings required under RSA 32:5, I.
- IV. To forward final copies of the final budgets to the clerk or clerks, as required by RSA 32:5, VI, and, in addition, to deliver 2 copies of such budgets and recommendations upon special warrant articles to the respective governing body or bodies at least 20 days before the date set for the annual or special meeting, to be posted with the warrant.”

Each fall the Budget Committee holds weekly meetings to develop the following year’s Operational Budget as required by RSA 32:16. These meetings are open to the public and people can participate in person or via ZOOM. In January the Budget Committee holds a Public Hearing. This is the last opportunity for anyone to request changes to the Operational Budget before the Committee votes to approve the proposed budget. During the Public Hearing the Budget Committee reviews all proposed warrant articles which have a fiscal impact. The Committee votes to either “Recommend” or “Not Recommend” passage of each article.

On a quarterly basis the Budget Committee reviews ongoing expenditures for all accounts and the status of town revenues in order to monitor operational income and expenses and expenditures for various CRFs and ETFs. We receive updates from Department Heads and the Town Administrator on the status of their budgets, identifying unanticipated expenses. The Department Head or Town Administrator must indicate how they plan to cover the unanticipated expenses.

It has been extremely difficult to develop the FY 23 Operational Budget. The Town, like all residents, has been hit with increased costs for gas, diesel, electricity and heating oil. The table below shows the drastic increases in these items.

| | FY 22 | FY 23 |
|-------------|--------------|---------|
| Heating oil | \$ 2.88/gal. | \$ 5.50 |

| | | |
|--------------------------|--------------|---------------------|
| Gasoline | \$ 2.50/gal. | \$ 4.00 |
| Diesel | \$ 3.00/gal. | \$ 6.00 |
| Electricity (NHCOOP) | | 20% over FY22 costs |
| Electricity (Eversource) | | 40% over FY22 costs |

The above items account for almost 22% of the increase in the proposed FY23 budget.

The initial budget requests from Department Heads, Boards and Committees was \$4,123,173. The proposed FY 23 Operational Budget is \$ 3,988,499 or 12.05% higher than the FY 22 budget. The Operational Budget does not include requests for capital projects or funding of the Town's CRFs and ETFs. These appear as warrant articles which will be discussed at the February Deliberative Session and voted on in March.

The Advisory Capital Improvement Committee (ACIPC) recognized the need for a significant increase in funding for the Road Surface Management System (RSMS) program, which is a capital project. They recommended \$ 1,695,000. The Budget Committee does not disagree with the need to increase funding for the RSMS program. However, the Budget Committee is concerned about the overall increase in the Town's tax rate if the full ACIPC amount of funding was recommended. We are recommending \$ 167,588 which is in addition to money received from the Highway Block Grant program.

The ACIPC recommended \$ 811,500 be added to existing Capital Reserve Funds' (CRF) and Expendable Trust Funds (ETF). They also recommended an additional \$ 18,000 be added to three new CRFs and ETFs. The Budget Committee is recommending \$ 438,000 be added to existing CRFs and ETFs.

Major driving forces for the increase in the Operational Budget are:

- Over \$ 90,000 increase in the cost of vehicle fuel, heating oil and electricity.
- Increases in salaries as the BOS try to maintain parity with competing employers. Any time there is a salary increase it results in increases in other accounts such as federal deductions and retirement.
- Increases in health and dental insurances.
- Funding to provide Monday through Friday EMS coverage for the Fire Department for ten hours per day five days per week.
- Increases in the cost of salt, sand, calcium chloride and culverts all of which are used to keep our roads safe and passable.
- Increased costs for monitoring the landfill.
- Increases in the disposal charges for solid waste and construction debris.

I would like to thank Town Administrator Nicole Zoltko, the Department Heads, Chairs of Committee and Boards and the Budget Committee member (Vice Chair David Swenson members Ken Fanjoy, Ellen Phillips, David Bickford, David Wessel, BOS representative Dorothy Veisel and Copple Crown Village District representative Kellie Bisson) for their time and efforts in the development of the 2023 New Durham budget.

Theresa Jarvis, Chair
New Durham Budget Committee

Building Inspector/ Code Enforcement Officer/ Health Officer

2022 was a very busy for the Building Department of New Durham, there was a total of 349 permits totaling \$51,857 of which: 101 Building (this includes solar projects), 45 Minor Building, 89 Mechanical, Gas, 87 Electrical, 25 Plumbing, 11 Certificate of occupancy and 2 campers.

We try to make it easier and faster for you to receive your permits but It is very important that ALL the information is provided to us to ensure the process of your permit. Please remember it takes 3-5 days to review applications and plans and to issue permits. You should never start a job without your permit in hand. If you have questions if a permit is needed, please call, or email the Office.

The Goal of this department is to make applying for permits as easy as possible. If there is anything you need help with on the application don't hesitate to call.

All information, applications and fees schedules are online on the New Durham town website under the Building Department to make this process easier for all applicants. Applications may be downloaded from Town website filled out and emailed to: buildinginspector@newdurhamnh.us If it is a fixed fee permit, you may mail or drop off payments. Permits are issued and inspections are done Monday-Thursday 7AM-2PM and Fridays are by appointment only. Permit applications can be dropped off anytime the Town Clerks office is open.

Permits are required for any alteration, addition, new building, repair, replacement and foundation. Permits are also required for plumbing, electrical work and (gas) mechanical work please make certain that a copy of the license is included. Estimated value included material and labor, contracted, or done by the Homeowner. A permit is needed for building demolition or any part there of as per guidelines set forth by NHDES.

Minimum State of New Hampshire Building Codes Building Specification Codes

International Building Code 2018
International Residential Code 2018
International Energy Code 2018
International Mechanical Code 2018
International Plumbing Code 2018
The National Electrical Code 2020

Respectfully Submitted,

Scott LaCroix

CONSERVATION COMMISSION

We are pleased to present the 2022 report of the New Durham Conservation Commission. The Conservation Commission was established by Town vote nearly 50 years ago to study and protect natural resources within our borders and is committed to broadening public awareness of the natural resources of New Durham in the belief that this will inevitably lead to a greater commitment to their careful stewardship.

Under state statute, the Conservation Commission is charged with “the proper utilization and protection of the natural resources and for the protection of watershed resources of said city or town.” In this capacity, we serve to advise other town/regional boards and committees on natural resources, wetlands, water quality and related issues. In 2022, members were involved in management of the Birch Ridge Community Forest (BRCF) Project, with Victor Piekarski serving on the project’s Management Committee, and other members and town residents serving in various volunteer positions associated with the project. BRCF, which preserves over 2,600 acres of land overlooking Merrymeeting Lake, March’s Pond, Chalk Pond, Coldrain Pond and surrounding areas, is developing into a regional gem that is attracting visits by numerous lovers of the outdoors. The Southeast Land Trust (SELT) owns the properties, with Moose Mountains Regional Greenways (MMRG) and the Conservation Commission monitoring the conservation easement. Volunteers from the town and elsewhere continue to put in countless hours improving trails, building parking areas and being good stewards of this fabulous resource. All of these lands will be preserved for public recreation and enjoyment forever.

The Commission is always interested in supporting conservation projects that align with the priorities of our Natural Resources Inventory and the Town’s Master Plan. 2022 saw a reduction in applications for wetland and shoreland impact permit applications, very likely a reflection of the cool-down in the real estate market. Our continued monitoring of local development projects has resulted in several enforcement referrals to the New Hampshire Department of Environmental Services in order to better protect the town’s incredible water resources. We serve as a resource to landowners who are considering work that impacts shoreline or wetlands – please contact us or come to one of our meetings to learn more. The Conservation Commission also continues to provide ongoing stewardship of protected properties throughout town. Residents should recognize that maintaining land in an undeveloped state provides opportunities for outdoor recreation, improves property values and helps stabilize tax rates – please contact us if you are interested in ensuring a legacy of open space protection for your property.

We always look forward to welcoming new members to the Commission; our meetings are on the last Tuesday of each month if you are interested in participating. We have more important work to do in 2023.

Respectfully submitted,

Ron Gehl
Chairman

John C. Shirley Cemetery Trustees

The three John C. Shirley Cemetery Trustees for 2022 were Doug Gilman, Freeman Goodrich, and Kelli Kostick. We are committed to ongoing efforts to continue making sure that the cemetery is well taken care of and that it lends itself well to the citizens and families of the Town of New Durham.

New Durham has continued to be a member of the New Hampshire Cemetery Association. We will continue to use this association as a resource and a source for guidance.

The Trustees would like to thank the following people for their hard work in keeping the cemetery well maintained and a peaceful and beautiful area of New Durham. The Highway Department has kept the grounds and buildings in beautiful condition. Thank you to:

Will Cardinal, Road Agent and Cemetery Sexton who has taken over for Don Vachon who has retired from his duties. We thank Will and his crew for his time, knowledge, and care in keeping the cemetery a beautiful and tranquil place.

Judy Purington, Highway Department Administrative Assistant – for her assistance, knowledge, and compassion with families and funeral home personnel throughout the entire burial process.

Paul Nixon, Town Property Groundskeeper – for his exceptional care and detail in manicuring and maintaining the property.

Don Vachon, Road Agent and Cemetery Sexton, retired – special thanks goes to Don for all of his care, concern, and service for the betterment of the cemetery and Town of New Durham. We wish him a very happy retirement.

Losing a relative or loved one is never easy. There are steps that may be taken to ease the process. Lots may be purchased at the New Durham Town Hall during business hours.

If you own a lot, please inform your funeral director or call the New Durham Town Hall for further assistance during your time of need. Contact the Trustees at Town Hall with family contact information or if there are changes from the original deed.

Respectfully submitted,

Doug Gilman, Chairman, Cemetery Trustees
Kelli Kostick, Cemetery Trustee
Freeman Goodrich, Cemetery Trustee

Department of Public Works

Highway



(Pictured from the left: Pete Masse (HEO), Will Cardinal-Road Agent, Judy Purington-Office Manager, Meg Bickford-HEO, Jagger Bernier-HEO, Randy Genest-Supervisor, Russ Weldon, Fred Quimby, and Eric Elliott-HEO)

First and foremost, I would like to recognize Don Vachon for his 32 years working for the Town of New Durham, as well as his years as Manager/Road Agent of the Department of Public Works. Although Don is now retired, he has still made himself readily available to all questions that have come up during my transition into this important position. We want to thank you, Don, for your decades of commitment to the Town of New Durham! Enjoy your retirement!

Since I began in March, our crew has had multiple projects going on, including the South Shore Grant Project. In 2020, the Watershed Assistance Grant program was awarded the Town of New Durham for a project that will accomplish important work to reduce NPS (nonpoint source pollution prevention and reduction) in the Town's waterbodies. The award amount for this grant was \$94,448 to address severe erosion that resulted in sediment discharge directly into Merrymeeting River. With the assistance of the engineers at Weston & Sampson, a series of best management practices (BMPs) were installed to stabilize eroding areas and reduce sediment transport to the lake. Roadside drainage ditches, cross culverts, paving of the road and parking area, and a retention pond were included in this project. We are happy to report the drainage has gone as planned! We want to sincerely thank Russ Weldon for all the hours of volunteering and use of his equipment to complete this project in record time. Russ and the Highway crew took merely several weeks to complete the project to get it paving-ready when it could have taken months. Also, we would like to give a special thank you to Fred Quimby, who has dedicated endless amounts of time making sure this grant was completed to the letter and

being the liaison between the Town of New Durham and the Department of Environmental Services through this painstaking process. Fred, we appreciate all your hard work on this project, and it's been a pleasure working with you!

Much of the Highway Department's focus this year was getting back to the basics. Road ditching was a priority for proper drainage and brush clearing for better visibility. We turned our attention this year to the Town's culverts. Clearing culverts is essential for water mitigation, however we discovered the Town has MANY crushed or rotten culverts. We plan on focusing a lot of our efforts in 2023 to culverts, as they are the foundation of the road. Without a proper foundation, a house will not be structurally sound...and roads are no different! We also want to make sure our future paving jobs last for years to come, so we will build up the integrity of our roads, culvert by culvert.

I want to thank my Highway Crew for all their hard work and dedication: Randy Genest (Supervisor), Pete Masse, Eric Elliott, Jagger Bernier, and we are happy to welcome back Meghan Bickford. Thank you to Paul Nixon for maintaining the Town's buildings, lawns, sidewalks, and walkways. We also welcomed Judy Purington this year as Highway and SWF Office Manager, and we are pleased with her progress and care for the staff. Nice job, crew!

A special thank you to Les Leary for his volunteer work at our cemetery and for always caring for our equipment and keeping everyone safe while working!

Lastly, I want to thank the Town of New Durham and its departments for their support and teamwork throughout the year. Let's make 2023 a great year!

Respectfully Submitted,



Will Cardinal, Department of Public Works Manager/Road Agent

P.S. From the Crew: We would like to thank Will for all he has done since coming on board the Department of Public Works this year. We not only consider you an incredible manager, who leads by example, but you are a great friend. Can't wait for 2023 with you!

Department of Public Works Solid Waste Facility



(Pictured above: Ej Malone-Attendant, Ron Adjutant-Attendant, and Jon Trombetta-Supervisor)

2022 was a very productive year for the Solid Waste Facility. Upon beginning my transition here to New Durham, I noticed that SWF needed more resources to improve some of their basic needs to help make the facility easier for the residents of the Town. We have added more signs to help folks navigate their waste and recyclables to the appropriate hoppers and balers. The hoppers were given much needed servicing to insure continued service throughout the changing seasons. We also paved the loading ramps that were installed last year to further ensure the safety of our residents when they are disposing of demo. The paved loading area also aides our workers in loading the semi-trucks with bales of aluminum and cardboard, making the job of driving the skid steer in and out of the trucks more efficient and fluid.

I want to thank Jon Trombetta, SWF's Supervisor, for bringing his concerns to Judy and I and helping us understand the needs of his department. Jon has been working short staffed since I began and has handled issues with responsibility and professionalism. I also want to thank our part time staff members, Ron Adjutant and Ej Malone, for your hard work through the year. You have covered shifts, lent a hand when needed, and continued the communication through the department so nothing is missed or overlooked. One last bit of thanks to some of the Highway crew for helping fill in shifts when someone was sick or needed a day off! All in all, I am very pleased with SWF and look forward to adding more improvements and another member to the team in 2023!

Zero Waste continues to haul our Municipal Solid Waste (MSW) and Construction and Demolition Debris (C&D). The Solid Waste Facility received 1,028.63 tons of MSW and 275.94 tons of C&D.

NRRA (Northeast Resource Recovery Association) continues to haul our recyclables. Because of the SWF crew, and their diligent surveying and guidance to our residence with recyclables, I am thrilled to report that the total estimated revenue brought in by recyclables: \$43,930.89. Less total estimated cost of disposal, rental fees, and hauling: \$10,107.74. Net gain for 2022: \$33,823.16. Excellent job!

- Loose Fibers 41.43 tons
- Plastic 23.45 tons
- Cardboard 94.57 tons
- Glass 46.82 tons
- Tires 279 tires
- Scrap Metal 84.1 tons
- Aluminum Cans 10.27 tons
- Electronics 1,002 items
- Freon Units 179 units
- Propane Tanks 179 tanks

Total estimated revenue for fees paid for disposal (i.e., electronics, tires, C&D, etc.) is \$30,403.00. We also collected \$3,760.00 for dump stickers. Dump stickers are sold at this facility, and you may pay by cash or check. You may also go to Town Hall to purchase a dump sticker with a debit or credit card. Please check the dates on your dump stickers so they are current! (Penalties DO apply if not current...please refer to the Solid Waste Ordinance found on the Town of New Durham website).

If you have any questions or concerns, do not hesitate to contact the Department of Public Works office at (603) 859-8000 or nddpw@newdurhamnh.us. Information can also be found on the Town of New Durham website. Thank you for a successful 2022!

Respectfully Submitted,



Will Cardinal

Department of Public Works Manager/Road Agent

TRANSFER STATION PRICES

EFFECTIVE May 26th 2022

STICKERS:

\$5.00

- Required to Enter Facility
- Available for Purchase at the Transfer Station
- Year Runs From January 1 - December 31st

WHITE GOODS

| | |
|------------------|---------|
| REFRIGERATORS | \$15.00 |
| FREEZERS | \$15.00 |
| WASHER/DRYER | FREE |
| DISHWASHER | FREE |
| STOVE | FREE |
| HOT WATER HEATER | FREE |

BATTERIES

| | |
|----------------|------|
| LEAD ACID TYPE | FREE |
|----------------|------|

TIRES

| | |
|--------------------|---------|
| CAR/PICKUP OFF RIM | \$5.00 |
| CAR/PICKUP ON RIM | \$7.00 |
| HEAVY TRUCK | \$20.00 |
| FARM/IMPLEMENT | \$50.00 |

FURNITURE

| | |
|------------------------------|---------|
| SOFA OR LOVE SEAT | \$15.00 |
| SLEEP SOFA | \$15.00 |
| CHAIR / OTTOMAN | \$10.00 |
| RECLINER | \$15.00 |
| 10 X 10 CARPET | \$20.00 |
| 10 X 10 PADDING | \$15.00 |
| MATTRESS / BOX (per each) | \$15.00 |
| SECTIONAL SOFA | \$25.00 |
| ADDITIONAL PIECES (per each) | \$15.00 |

BULKY WASTE

| | |
|--|-----------------------|
| CAR TRUNK LOAD | \$5.00 - \$15.00 ** |
| PICK-UP TRUCK | \$20.00 - \$100.00 ** |
| ONE TON DUMP TRUCK OR LARGE TRAILER | \$50.00 - \$150.00 ** |

| | |
|---------------------------|---------|
| TOILET AND TANK | \$ 5.00 |
| POOL LINER - ABOVE GROUND | \$30.00 |
| POOL LINER - IN GROUND | \$40.00 |
| HOT TUB | \$75.00 |

prices subject to adjustment by attendant

NOTICE:

YOU ARE REQUIRED TO STOP AT THE ATTENDANT'S SHED PRIOR TO UNLOADING YOUR VEHICLE TO HAVE THE LOAD EXAMINED AND OBTAIN A RECEIPT.

ATTENDANTS HAVE THE RIGHT TO ADJUST PRICES ACCORDING TO CIRCUMSTANCES AT HAND.

Questions? Please Call 603-859-8000

Hours

| | |
|-----------|-------------------|
| Sunday | 8:00 AM - 4:45 PM |
| Monday | 8:00 AM - 4:45 PM |
| Tuesday | CLOSED |
| Wednesday | CLOSED |
| Thursday | CLOSED |
| Friday | 8:00 AM - 4:45 PM |
| Saturday | 8:00 AM - 4:45 PM |

AIR CONDITIONERS

| | |
|-------------------------------------|---------|
| HOUSEHOLD WINDOW /PORTABLE UNITS | \$15.00 |
| DEHUMIDIFIERS | \$15.00 |
| COMMERCIAL OUTDOOR UNITS | \$15.00 |

BRUSH

| | |
|----------------------|------|
| PICKUP/ TRAILER LOAD | FREE |
| > 5' X 8' TRAILER | FREE |
| DUMP TRUCK | FREE |

PROPANE TANKS

| | |
|---------|---------|
| 20 LB. | \$ 5.00 |
| 30 LB. | \$15.00 |
| 100 LB. | \$30.00 |

T.V.'S & MONITORS

| | |
|-----------------------------|---------|
| T.V.'S & MONITORS UP TO 19" | \$15.00 |
| T.V.'s 19" - 32" | \$15.00 |
| T.V.'s OVER 32" | \$15.00 |
| PROJECTION TV | \$15.00 |
| TUBE TELEVISION ADDITIONAL | \$15.00 |

NOTE: T.V.'S MUST BE FULLY INTACT AND NOT DISASSEMBLED IN ANY WAY.

30 DAY TEMP STICKER

\$5.00-PURCHASE AT TOWN HALL ONLY

** SHINGLES OF ANY TYPE ARE NOT PERMITTED AT THE NEW DURHAM TRANSFER STATION

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Ethics Committee

The members of the Ethics Committee are pleased to present the following report to the citizens of New Durham.

In 2008, voters in New Durham adopted an Ethics Ordinance. That ordinance carried the weight of law and it became obvious that this was not what the citizens wanted. So in 2011 it was rescinded by the voters. However, the need for a document that outlined the expectations and standards of ethical behavior was still needed, so town residents voted to establish a Committee to revise the Ordinance into an Ethics Policy.

The role of the Ethics Committee is advisory and educational. We clarify for the enquirer whether the issue is ethical, legal, or a personnel issue and offer guidance about the next steps the individual may take. There were no ethical issues brought to the Committee in 2022.

We welcomed a new member, Cecile Chase, in December. and look forward to welcoming another newly appointed member at our February meeting.

Unfortunately the educational session for employees, board and committee members and volunteers was not able to be scheduled with NHMA (The New Hampshire Municipal Association) in 2022. We look forward to working with our Town Administrator to schedule an in person session this year. That session will review our policy in general, and also how the Conflict of Interest Ordinance interfaces with our existing Ethics Policy,

Meeting dates and times are always posted on the town website, as well as minutes of meetings that are held. The Ethics Committee usually meets quarterly unless there is an inquiry in between those meetings. Then we will schedule a meeting as soon as possible. We encourage members of the community to attend a meeting and ask questions about the Policy or the Rules and Procedures. Both documents are posted on the Town website.

Any questions should be emailed to the Ethics Committee Secretary, Ellen Phillips, at ellenphillips1944@gmail.com

Respectfully submitted,
John Laurie, Chair
Polly Wessel, Vice Chair
Ellen Phillips, Secretary
Delores Van Malden, Member
Cecile Chase, Member

- Secretary will ask Town Administrator to contact NHMA to secure a speaker for the fall, on how the Conflict of Interest Ordinance interacts with our Ethics policy and to go over the policy at training session for employees, board and committee members, volunteers and interested residents.

New Durham Fire Department

2022 has been an incredibly challenging year due to the shortage in staffing needs. We are hitting run volumes that we have not seen in many years. Hopefully in the new year and the additional staffing resources we can fill the requirements to prevent individual member burnout. I was requested by the department of safety assistant commissioner to serve on the state's recruitment and retention committee, due to the fact that we have not dropped in personnel levels as have many departments statewide. Giving me the opportunity to share our successful management style with communities across the state.

With the new year ahead and the increasing calls for service, in Fire and EMS we will continue working on a building expansion plan that will meet the desperately needed space to fulfill the public safety mission of the fire, police, and EMS. As the departments mission over the past few years have become burdened with much more clerical and administrative responsibilities, with the increased required documentation. We have received gratitude from Sean Toomy NH State Fire Marshal for a prompt and up to date data for the completion of the National Fire Incident Reporting System (NFIRS). Also providing for the safety requirement for the NFPA and State training documentation of our firefighters and EMS staff.

This department has a small and dedicated crew, due to that dedication we have been able to meet the needs of this community at a very reasonable cost and far below the towns around us. I have received many thanks and accolades from the community for the response and attitude of our EMS and fire personnel. As Chief I would like to extend my gratitude and thanks to those members for their professionalism and commitment without them this would not at all be possible.

Thank You for the opportunity to serve
Peter Varney
Fire Chief
New Durham Fire Department

Report of Forest Fire Warden and State Forest Ranger

This year was another year where we observed wet weather in early spring followed by rapid drying and drought conditions which extended through the summer for much of the state. Drying conditions in early May led to large fire growth on numerous fires which required multiple days to extinguish and firefighter response from local, state, and federal agencies. Wildfire activity continued through the summer months where dry conditions led to more multi-day fires. Fires burned deep into the ground, requiring firefighters to establish water supplies and to spend days digging out all the hot spots. This fall we had multiple fires started by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees.

Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe! The long-lasting drought effects in Rockingham County are showing some minor signs of improvement but a good portion of Rockingham County remains in moderate drought and much of the state is still in the abnormally dry category.

While the drought conditions have improved, we expect some areas of the state may still be experiencing abnormally dry or drought conditions this spring. For this reason, we ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: Always Be Careful with fire. If you start a fire, put it out when you are done. "Remember, Only You Can Prevent Wildfires!"

As we prepare for the 2023 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's Forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdfl/. For up-to-date information, follow us on Twitter and Instagram: @NHForestRangers .

New Durham responded to 17 brush fire related calls for 2022, including smoke investigations, illegal non permitted fires, Fireworks incidents ,Mutual aid to neighboring towns and states. As mentioned above fire permits are required for all outside burning when the ground is not covered by snow.

Permits are available on-line as well as well as handwritten at the fire station on Saturday mornings.

I would like to thank the residents of New Durham for being fire wise this keeps any fires that may start to a minimum.

Respectfully Submitted

David F. Stuart

Forest Fire Warden

LIBRARY ANNUAL REPORT

2022 was a year of growth for our library. This was the first year things felt completely "back to normal" post-pandemic. All of our programs were offered in-person and we saw a great increase in patrons returning to the library.

This year we received \$35,100 in grants. \$10,000 was awarded to us through the NH Charitable Foundation and that money allowed us to purchase all new computers, new iPads, and a commercial copier. \$20,000 was awarded to the library from the American Library Association, and those funds were put to use in the Children's library. We were able to purchase new furniture for story time and play time and we also purchased equipment for more children's programming—a Makerspace, a 3D printer, and iPads. We received \$4,000 from the Dollar General Literacy Foundation to purchase more juvenile fiction and non-fiction that will boost our 1000 Books Before Kindergarten and our 500 Books Before Middle School programs. We received \$1000 from FirstBook and used that money to purchase several Tonieboxes and Tonies; audible stories for ages 3+. \$100 was awarded by the Governor Wentworth Arts Council and we used that money to host a summer paint night. We also received money in 2021 to help ND Parks & Recreation put in playground equipment at the park. That equipment was purchased and installed this year and your children have been happily playing away.

In addition to the grants received we made several upgrades to the adult side of the library in the form of new furniture, new carpet, and new book displays. The whole library was also refreshed with new paint and décor.

This year we had goals to increase both our patronage and our circulation, and we were definitely successful. We circulated over 15,000 books and had over 8,000 people in and out of the library this year. Our book clubs grew in attendance and we added a third book club for the at-home chefs: our Cook Book Book Club was met with a lot of enthusiasm. We continued The Book Worms, our homeschool book club for lower elementary students, and added The Page Turners, a homeschool book club for middle schoolers. We ran the library's first Adult Summer Reading Program and had over 40 participants and we were able to partner with a lot of local businesses to provide raffle basket prizes.

We welcomed a new staff member at the beginning of January, and she currently runs our children's storytime and homeschool book clubs. We continued to send out e-newsletters, shared updates in the newspaper and maintained both our Facebook and Instagram pages as well as our website.

We ran over 60 programs this year, including Lego Club, 3D Printer Club, Storytime, Book Clubs, a puppet show, a magic show, a storytelling hour provided by the Children's Literacy Foundation, Family Movie Day, a Spring Fling, Halloween Trick-or-Treat, Mad Science, and more.

Thanks to generous donations from patrons and the Friends of the NDPL, we were able to provide museum passes to a dozen local places such as The Libby Museum, The Woodman Museum, Squam Lakes, SEE Science Center, McAuliffe Shepard Discovery Center, and more. The Friends also hosted the annual Holiday Celebration, provided prizes for our Adult Winter Reading Challenge, hosted the annual Plant, Book, & Bake Sale, and paid for a number of programs we hosted. They also kept up the Storytrail at the Meetinghouse.

The Library is fortunate to have such a supportive community. It has been a fun year and I look forward to all that 2023 will bring!

Respectfully submitted,
Caitlin Frost

NEW DURHAM LIBRARY TRUSTEES

The Library Board of Trustees is an elected body to whom your library is entrusted. The Trustees are vested with the custody and management of the library. They select the library director, approve other hires, adopt policies to govern the library's operation, and work for adequate financial support of the library.

In 2022, the Trustees welcomed new member Rachel Lamontagne. The full board consists of Bill Meyer, Chairperson; Richard Leonard, Treasurer; Patrice Mitchell, Secretary; and Members John Michaud and Rachel Lamontagne.

As things fell "back to normal" post-pandemic, the year found increases in patronage and circulation. Major upgrades were made to the library interior. The library also continues to provide museum passes to its patrons.

We received five grants this year that allowed us to do programming and pay for equipment. In total we received \$35,100, including the NHCf Technology grant, the ALA Covid Library Relief Grant, a grant from the Dollar General Literacy Foundation, and a grant from FirstBook.

Respectfully Submitted,
Bill Meyer, Chairman

Report of the Friends of the Library 2022

The Friends of the Library is a non-profit organization that promotes interest in the library, as well as supporting and assisting the library with programs and services. The organization was established by 12 volunteers in the fall of 2002. As of the end of 2023 there are 26 active members.

As in prior years, we held a Book, Bake and Plant sale during the month of June. All the items for this sale are generously donated by our members and the community. This is one of our most successful fundraisers. With the proceeds from this sale, the Friends have been able to help purchase many supplies and subsidize library programming for all age groups in our community. This past year we once again supported an exceptional Summer Reading Program and other activities, as well as providing funds, supplies, and baked goods for refreshments. These programs have really grown over the past few years and are very well attended.

We also continue to support the library with funding Summer/Seasonal Passes for some local museums and attractions and have teamed up with the Goodwin Library in Farmington to share the cost of the passes and have been able to expand our selection. Please check them out!

In December, we held our annual Holiday Open House party with decorations, refreshments, entertainment, and a visit from Santa and Mrs. Claus. We were delighted to have singer, songwriter, and storyteller Steve Blunt return this year to get us in the holiday spirit. He was much happier to be performing indoors and provided some CD copies of his musical program for sale, donating all the proceeds to the Friends of the Library.

The Friends continue to support the Story Walk program, which is available along the trail behind the New Durham Meetinghouse during the Summer months. We have funded several "stories", which we share with other libraries, and are planning to install more sturdy and weatherproof stations along the path this year. Thanks to several people who have contacted us about funding some of the construction materials and future book content.

The Friends hope that everyone has noticed the "freshening up" of the garden areas out front. With membership changes in the Friends, we have lost some of our gardening expertise and were thrilled and so grateful that the Merrymeeting Lake Gardening Club stepped in with advice and labor to give a more gracious look along the walk to the library. We are hoping to continue to partner with them and learn some great gardening tips ourselves.

The Friends also finished constructing the pergola in front of the library, which now has a cover to provide some shade for a place to relax on a warm summer day with a book or a snack from the General Store. Come chat with the librarians, check out a book, and while away a few hours in its shade.

We would like to thank the community for coming out to support us and the library. Thank you for continuing to bake all the delicious goodies for our events. We couldn't do any of this without you! We are always looking for new members, either active or inactive. Our meetings are held on the third Wednesday of the month at 12:00 noon in the library during the months of April, May, September, October and November. We'd love to welcome some new faces!

Respectfully submitted,

Linda Callaway, President
Marjorie Mohr, Secretary

Chris Hudon, Vice President
Joan Goodrich, Treasurer

Annual Report of the New Durham Water Quality Committee (NDWQC) for the year ending on December 31, 2022.

Introduction:

The Town of New Durham has 9 lakes and ponds and 84 miles of waterways providing scenic locations for residential housing, prime habitat for wildlife, and many recreational opportunities for residents and non-resident alike. The NDWQC is charged with maintaining a high-quality standard for the Town's waterbodies consistent with the standards for the classes and use of each waterbody (1). Since there is a continuum between surface and ground water, wetland and surface water, protection of all these freshwater entities involves responsible land use and preservation of natural buffers bordering surface waterways. The NDWQC employs a variety of techniques to accomplish its mission including: identification and remediation of sites of erosion and stormwater runoff; monitoring fresh waterbodies for various pollutants, the presence of invasive (exotic) plants and animals, and potentially toxic cyanobacterial blooms; and continued public education encouraging proper installation and maintenance of septic systems, guidelines for use of lawn fertilizers and proper disposal of domestic animal excrement. The following narrative describes how the NDWQC conducted their techniques as well as the outcomes and the testing results recorded in the year 2022.

New Durham has three sub watersheds where the water found in New Durham flows. They include the Merrymeeting River sub watershed which flows to Alton Bay, the Beaver Brook sub watershed which flows to Wolfboro Bay and the Cochecho River watershed which drains to the Piscataqua River and Great Bay. Each sub watershed is made up of lakes or ponds, rivers, and streams which are subject to environmental insults. For this reason, the NDWQC monitors these surface waters using a variety of techniques, including water sampling with the test results reported to us from the UNH Freshwater Biology Laboratory overseen by Bob Craycraft. One chemical we test is total phosphorus (TP), which is a prime indicator of freshwater productivity. Since phosphorus naturally is a limiting chemical in fresh water, its presence in concentrations over 8 parts per billion encourage more productively of many living organisms but especially algae and vascular plants. Phosphorus concentrations over 12 ppb encourage the growth of cyanobacteria, many of which make chemicals which are toxic to humans and animals. Terms used to describe this level of productivity are as follows: waterways with less than 8ppb are oligotrophic, those between 8-12 are called mesotrophic, those between 12-18 ppb are called eutrophic and those above 28 ppb are called hypereutrophic. This report will provide the reader with the results of testing for phosphorus in 2022.

Unless cyanobacteria blooms are present, the increase in productivity seen in some waterways is not necessarily a bad thing and may even produce a better habitat for some species of fish. In fact, water eutrophication is a natural process which occurs over time everywhere, but without help for humans (and beaver) usually takes centuries to occur. One of the most destructive processes leading to increase phosphorus in fresh water, is uncontrolled stormwater runoff which can carry the products of animal excrement, roadway oils, sand and salt, and excess phosphorus contained in some lawn fertilizers into nearby lakes, rivers and streams. These stormwater runoff sites are referred to as non-point sources of pollution, meaning you cannot point to a pipe which is causing the problem. We will provide the readers with an update on our efforts to control a non-point source of pollution into the Merrymeeting River (MMR) in 2022.

Unfortunately, the Merrymeeting River also has a point source of pollution at the Powder Mill State Fish Hatchery (PMSFH). Discovered in 2016, both the New Hampshire Fish and Game Department (F&G) and the United States Environmental Protection Agency (EPA) have worked conscientiously to rectify this phosphorus problem, which was a byproduct of fish feed in use. This report will update the reader on the advances occurring at the PMSFH in 2022.

Invasive plants and animals have also made their way into some of New Durham's waterways. The invasive plant, Variable Milfoil, is found in three ponds on the Merrymeeting River: Marsh Pond, Jones Pond and Downing Pond. This plant, which grows naturally in the Midwest, was likely introduced by boats in Jones Pond around 2000. It has since spread to Marsh Pond and Downing Ponds. Unfortunately, it is a common inhabitant of Lake Winnepesaukee and boats arising from Lake Winnepesaukee have been stopped before entering Merrymeeting Lake (MML) by Lake Hosts who confirmed the trailers had variable milfoil attached to them. Due largely to the Lake Host Program, Merrymeeting Lake has remained free from variable milfoil. However, by 2007 this variable milfoil became a problem for those swimming in the MMR and the Town responded by creating the Milfoil and Exotic Aquatic Weeds Committee, the predecessor to the current Water Quality Committee. Since 2007, the variable milfoil has been treated in some way annually to control it (it can't be eliminated once established). We will update the reader on the effort to control milfoil in 2022.

Cyanobacterial blooms, once a major problem in Marsh, Jones, and Downing Ponds, has been less of a problem in 2022. We will report on that and discuss the likely reasons for it.

Water Quality Testing:

In 2022 water was collected and tested from 34 different locations including 6 sites in Alton and 2 in Farmington. All three New Durham sub-watershed were evaluated. Monitoring water quality involved three types of sampling: water collected in the deepest location in the waterbody for ponds and lakes (6 Deep Sites) once a month during the Spring and Summer, water collected from the surface of the MMR from MML to Alton Bay monthly all year (11 River Survey Sites), and periodic surface sampling of tributaries in all three sub-watersheds (17 sites). MML was also tested twice monthly throughout the Summer in each of three locations by the Merrymeeting Lake Association (MMLA) members, who were also trained by Bob Craycraft.

The results from Deep site water analyses are shown in Table 1. Three indicators of productivity were evaluated: the concentration of Total Phosphorus (TP), the concentration of Chlorophyll, and Secchi Disk Transparency (SDT). The limiting numbers associating each of these parameters with the trophic status of the waterbody are also shown in Table 1. Based on these findings, New Durham's swimmable waterbodies are classified as follows in 2022: MML is oligotrophic, Marsh Pond is hypereutrophic, Jones Pond is eutrophic, Downing Pond is eutrophic, Chalk Pond is oligo-mesotrophic, Marchs Pond is oligotrophic and Shaws Pond is mesotrophic. These findings are similar to those found in 2021. In addition a cyanobacteria bloom was only documented in Jones Pond in 2022, with a duration of several days. Another aspect of deep water monitoring is to determine if the concentration of TP is higher near the bottom of the water column as opposed to the concentration on the surface. This condition is associated with the bottom of the water column developing anoxia (absence of oxygen), which allows iron, present in the sediment, to release TP which enters the water column, referred to as internal phosphorus load. The only waterbody showing significant internal phosphorus loading was Marsh Pond where the deep water TP level was 14 times higher than the surface concentration. Absence of oxygen

near the bottom is also a serious impediment for many fish species. Only Marsh Pond had anoxia near the bottom of the water column in August 2022. Additional deep water tests for nitrogen and dissolved color were normal.

River Surveys included testing for TP, dissolved oxygen (DO), temperature, alkalinity, chloride, pH, turbidity and specific conductivity. In the MMR we were particularly concerned with the concentration of TP since that was an identifiable pollutant arising from a point source. Each site was sampled at least once a month (first Monday of the month throughout the year); with four sites, those also having a stream gauge, sampled twice a month during the Spring-Fall. Table 2 documents the mean concentration of TP (ug/L or parts per billion, ppb)beginning with the Source water for the MMR , just downstream from the Powder Mill hatchery(Boat ramp) and continuing downstream to Hoover Bridge and Main Street Dam. Downstream from Main Street Dam the MMR combines with Coffin Brook in the Merrymeeting Marsh Wildlife Management Area and the combined rivers continue to the Rt.28 traffic circle, down to Rt.140 where the discharge from Mill Pond combines with the MMR at Wentworth Pond. Water overflowing the Alton Power Dam at Wentworth Pond is monitored about 100 yards from the Dam and again at Rt/11 where the MMR enters Alton Bay. Many smaller tributaries enter the MMR throughout the watershed. The concentration of TP is second highest just downstream from the hatchery 19.86 ppb with major inputs from Coffin Brook (18.36 ppb) and Mill Pond (22.50 ppb), however, other smaller tributaries dilute the MMR, so that the final concentration entering Lake Winnepesaukee is 13.50 ppb annual average. Stream gauges installed 3 years ago allow us to determine the flow of water at the stream gauge (million of gallons per year) and the phosphorus load at that site. This year the load below the PMSFH was the lowest it has been since we have recorded it; this year 389 pounds of phosphorus passed this point as opposed to 1028 last year.

Table 3 illustrates the findings of water sampled in the Cocheco River Watershed. This watershed was only sampled once in early Spring when high water runoff due to snow melt would bring in the products of soil erosion as well as sand and salt from the roadways. Despite this sampling schedule, we found very few problems. In fact, most of these waters would be classified as oligotrophic based on the phosphorus concentration seen. The somewhat elevated specific conductivity and chloride seen in several Ela River samples reflects the close proximity of the sampling site to roadways.

Similarly, we tested several tributaries to Shaws Pond (Wolfeboro Bay Sub-watershed) in the early Spring, and they also appeared free from problems. Finally, we tested the tributaries to Chalk and March Ponds (Cocheco River Sub-watershed) and did find elevated phosphorus concentrations in two of the four streams tested. Repeat visits later in the year documented that these streams had naturally occurring high phosphorus not associated with soil erosion or human-induced alterations. The low alkalinity values are consistent with NH geology and demonstrate low buffering capacity against acid rain; this is re-enforced by the low (acidic) pH values in most water samples (non-acidic is pH=7 or higher).

The cost for water quality testing each year is approximately \$5000.00. including cyanobacteria monitoring.

Non-point sources of Pollution:

In 2019 NDWQC wrote a grant to the NH DES for a 60% match on funding (from EPA) to correct a stormwater runoff problem occurring at the intersection of South Shore Road and Merrymeeting Road.

This project received \$94,448.00 from the EPA and construction was performed by the New Durham Department of Public Works (NDDPW) and Russ Weldon, a resident and excavator owner/operator. The construction was completed by November 3, 2022 and modeling for pollutant reduction began by Weston Sampson Engineering. Photos document completion of the best management practice (BMP) and rectification of the problem i.e., roadside drainage into the Merrymeeting River. Now all water draining from South Shore Road including the Beach Parking Lot, is captured in a retention pond for infiltration.

Powder Mill State Fish Hatchery:

In 2021 the NH F&G Department made extensive modifications to their trout rearing operation called Powder Mill State Fish Hatchery(PMSFH), these modifications continued into 2022. These changes included: digging out and removing all sediment from gravel bottomed runs and pools used for trout rearing, adding lime into the intake water to remove phosphorus and neutralize pH, modifying the 4 bass ponds to be duplicate two-tiered retention ponds for effluent, installing flow gauges to better monitor the movement of water used (2). Prior to these modifications the Watershed Management Planners estimated the PMSFH discharged 831 lbs. per year of phosphorus (3). The EPA agreed with these discharge numbers. During the 12 months ending with December 31, 2021 the PMSFH had discharges a total of 288.07 lbs. of phosphorus and in 2022 the discharge after 10 months was 228.50 lbs. of phosphorus (4). Our estimate of the phosphorus draining from Marsh Pond into Jones Pond in 2021 was 1047 pounds (all sources including the PMSFH) and this year it was 389 pounds.

Variable Milfoil:

Variable Milfoil was documented in three waterbodies all within the Merrymeeting River, including: Marsh, Jones and Downing Ponds. NDWQC wrote a grant to NH DES for 50% of the cost of treatment all three waterbodies with the milfoil-specific herbicide Porcellacor EC. Marsh and Downing Ponds were treated in June and Jones Pond was treated in August, 2022. Repeat surveys after treatment demonstrated almost complete destruction of this exotic plant in the treatment areas. The total cost of this treatment was \$33,575.00, with half \$16,787.50 being paid by the State.

Cyanobacteria:

Cyanobacteria are found in all New Hampshire fresh and salt waterbodies and usually lie dormant in the sediment of the waterway. When conditions are best suited for replication, the organism begins to grow and this may result in turning the water completely green. If cyanobacteria counts exceed 70,000 colonies per mL(counted using special equipment under the microscope), the State issues an advisory warning people not to swim and to keep domestic animals away from the water. Many types of cyanobacteria have the capacity to produce harmful toxins. The NDWQC performed surveys on all waterbodies listed in Table 1 during the summer 2022, and was only able to document one bloom, on Jones Pond, which warranted an advisory and this advisory lasted less than 1 week. The cyanobacteria was of the genus Planktothrix and was known from previous studies not to produce toxins (1). Two additional requests for assistance were issued from homeowners living on MML during the summer. These reported surface scums contained many live and dying cyanobacteria of the genus Dolichospermum. The toxin-producing status of this organism is unknown. These transient blooms of cyanobacteria seen in MML have occurred in the same location, Pleasant Cove, over the past 2 years, usually following a rainstorm. Possible causative factors include the inappropriate use of phosphorus-

containing lawn fertilizers and /or failing septic systems. Homeowners living within 250 feet of surface water should be aware that septic systems must be properly maintained and fertilizers containing phosphorus should not be used for shoreline lawns.

Public Education:

Each year the NDWQC has received inquiries about exotic plants and cyanobacteria blooms from shoreland residents. We try to address them as they occur, however, blooms are often transient and may not be present by the time someone is available to collect a water sample. In the meantime, here are some helpful links which provide information on subjects relevant to these issues: These are available from the NH DES and the links for each subject begin in a common way with:

<http://www.des.nh.gov/sites/g/files/ehbemt341/files/documents/2020-01/> followed by one of these

- | | | |
|----------|------------|---|
| endings: | ssb-1.pdf | for detecting a failure and replacing a septic system |
| | ssb-11.pdf | explaining how your septic system works |
| | ssb-13.pdf | explaining how to maintain your septic system |
| | wmb-10.pdf | what you need to know about cyanobacteria |

And remember to pick up your pet's excrement especially when it is within reach of stormwater runoff into surface water.

Conclusion:

In general, the quality of water in New Durham is very good. This year only a single cyanobacteria advisory was posted in Jones Pond for 1 week, otherwise the waterbodies were all safe for swimming and fishing and other recreational activities. While we will continue to find and correct stormwater runoff, other threats including lawn fertilizer and septic system failures pose a threat to our waterbodies. Those who live near surface water and those who recreate on our waterbodies must share in the responsibility of keeping New Durham's greatest natural resource clean.

References:

1. 2021 New Durham Annual Report, pp 247-253
2. Source Water and Effluent Characterization and Effluent Treatment Technology Review: Powder Mill Fish Hatchery Feasibility Study, HDR Engineering, 2022.
3. Merrymeeting River and Lake Watershed Management Plan. FBE Associates, September 2019
4. EPA ECHO electronic data base: <https://echo.epa.gov/effluent-charts#NH0000710>.

The NDWQC plans to share information on water quality with the public via periodic newsletters. To obtain these newsletters please contact either Maureen Knepp (knepp@comcast.net) or Casey Buell (casey.buell@yahoo.com) and leave the email address where you want the newsletter sent electronically.



The cyanobacteria *Planktothrix* appears as blue green clumps on the surface of Marsh Pond.



Variable Milfoil in Jones Pond

TABLE 1-Water Quality Parameters for New Durham swimmable waterbodies

| Waterbody | Total Phosphorus | | | Chlorophyll | | | Secchi Disk Transparency | | | Cyanobacteria | | | | | | |
|----------------------|------------------|------|------|-------------|-----|------|--------------------------|------|------|---------------|--------|------|----|----|----|----|
| | ug/L or ppb | | | ug/L or ppb | | | Meters from surface | | | Advisory | | | | | | |
| Year | 19 | 20 | 21 | 22 | 19 | 20 | 21 | 22 | 19 | 20 | 21 | 22 | 19 | 20 | 21 | 22 |
| Merrymeeting Lake*** | 3.7 | 3.0 | 4.6 | 4.8 | 0.7 | 0.7 | 0.7 | ND | 10.2 | 11.6 | 10.3 | 10.1 | N | N | N | N |
| Marsh Pond** | 40.2 | 39.8 | 31.3 | 34.4 | 6.9 | 20.8 | 13.8 | 21.9 | 2.9 | 2.5 | 2.6 | 2.9 | Y | Y | Y | N |
| Jones Pond** | 29.9 | 26.5 | 23.1 | 22.2 | 8.4 | 7.5 | 8.5 | 7.3 | 2.6 | 2.7 | 2.7 | 3.2 | Y | Y | N | Y |
| Downing Pond** | 30.1 | 28.4 | 24.2 | 22.9 | 8.2 | 5.1 | 6.2 | 5.6 | 2.7 | 2.8(2) | 2.6 | 2.7 | N | N | N | N |
| Chalk Pond** | 8.8 | 12.3 | 10.4 | 10.5 | 2.4 | 2.6 | 2.28 | 2.6 | 3.5 | 3.5 | 2.9(2) | CTB | N | N | N | N |
| Marchs Pond** | 5.7 | 7.5 | 8.2 | 7.1 | 1.9 | 3.1 | 2.4 | 3.0 | 5.5 | 5.0 | 4.5 | 4.6 | N | N | N | N |
| Shaws Pond** | 8.4 | 8.5 | 7.3 | 9.3 | 3.7 | 3.6 | 3.7 | 5.6 | 3.9 | 4.1 | 3.8 | 3.6 | N | N | N | N |
| (1)=Key : | | | | | | | | | | | | | | | | |
| Oligotrophic | <8.0 | | | <3.3 | | | >4 | | | | | | | | | |
| Mesotrophic | 8.0-12.0 | | | 3.3-5.0 | | | 1.8-4.0 | | | | | | | | | |
| Eutrophic | <28 | | | 5.1-15.0 | | | <1.8 | | | | | | | | | |
| Hypereutrophic | >28.0 | | | | | | | | | | | | | | | |
| Nuisance | | | | >15.0 | | | | | | | | | | | | |
| CTB=clear to bottom | | | | | | | | | | | | | | | | |

(2) Secchi Disk transparency is evaluated by lowering an 8-inch-wide metal disk from the side of a boat and measuring the depth at which the disk disappears. This value (2) represents the minimum average transparency since, in one or more samples at this location, the disk was seen clear to the bottom and the depth at the bottom was recorded. As a result, the average transparency may be underestimated.

** Average (Ave.) of 5 readings May-Sept. by WQC/LLMP

*** Ave. of 10 readings in each of three sites; so, average of 30 readings by MML LLMP

Table 2 Total Phosphorus(TP) concentrations(ug/L), flow, and phosphorus load in Merrymeeting River and its major tributaries in 2022.

| Tributary | Site | mean TP (N=11) | Flow(MGY) | Load(LBS/Y) |
|-----------------------------|----------------------|----------------|-----------|-------------|
| Boat ramp (below hatchery) | 1 | 19.86 | | |
| | Marsh Outlet | 19.67 | 4137 | 389 |
| | Hoover Bridge | 18.32 | | |
| | Main Street Dam | 15.69 | 8541* | 1028* |
| Coffin Brook-Alton | | 18.36 | 3034 | 393 |
| | Rt 28 Traffic Circle | 13.07 | | |
| | Rt.140 | 13.92 | | |
| Mill Pond-Alton | | 22.50 | | |
| | Below Alton dam | 13.08 | 8678 | 793 |
| | Rt.11 Alton Bay | 13.50 | | |

*=The flow calculated here this year seems too high for average precipitation, perhaps somebody disturbed the stream gauge. This should be investigated and, if necessary, a new stream gauge installed.

Table 3 Water Quality Values in the Cochecho River sub-watershed- sampled in March 2022

| Sampling site | Alkalinity | Total Phosphorus | Specific Conductivity | Chloride | pH | turbidity |
|----------------------------|------------|------------------|-----------------------|----------|-----|-----------|
| Stream/road | mg/L | ug/L | uS/cm | mg/L | SU | NTU |
| Cochecho/Middleton | 3.0 | 5.0 | 21.8 | 2.2 | 6.7 | 1.4 |
| Cochecho/Old Bay | 3.2 | 4.7 | 81.2 | 18.7 | 6.7 | 0.5 |
| Coldrain/Birch Hill | 2.0 | 8.1 | 42.8 | 6.4 | 6.8 | 0.4 |
| Currier pond/Silver | 4.0 | 5.5 | 94.7 | 21.8 | 6.7 | 0.6 |
| Ela/at Club Pond | 2.5 | 5.7 | 51.5 | 9.9 | 6.6 | 1.0 |
| Ela/Davis Crossing | 3.2 | 7.1 | 93.9 | 24.9 | 6.6 | 0.4 |
| Ela/Silver-Farm | 3.4 | 5.7 | 103.6 | 30.3 | 6.5 | 1.5 |
| Ela/Tash | 2.6 | 6.4 | 90.3 | 25.5 | 6.5 | 1.0 |
| Hayes/at March Pond | 6.5 | 4.4 | 80.3 | 15.2 | 6.6 | 0.8 |
| Hayes/Middleton | 5.1 | 3.8 | 76.4 | 15.3 | 6.7 | 0.8 |
| Hayes/Miller | 6.0 | 10.3 | 86.2 | 18.7 | 6.6 | 0.5 |
| March Pd/Country Ln | 1.7 | 24.6 | 51.6 | 14.2 | 6.3 | 3.1 |
| March Pd/Maggie 1 | 1.7 | 5.4 | 98.7 | 17.2 | 6.8 | 0.9 |
| March Pd/Maggie 2 | 4.1 | 87.0 | 71.2 | 12.3 | 6.9 | 6.5 |
| Chalk Pd/Pine Grove | 7.0 | 5.7 | 30.2 | 4.6 | 7.0 | 1.0 |
| Wolfeboro Bay Subwatershed | | | | | | |
| Shaws Pd/Golf Course | 6.0 | 6.1 | 53.6 | 10.4 | 7.0 | 1.1 |
| Shaws Pd/Washington | 5.6 | 8.8 | 60.1 | 10.4 | 6.9 | 2.2 |

Parks & Recreation Department

2022 was an exciting year filled with sports and events that kept the town's people active and engaged.

We have expanded our ballfields; that has been exciting and challenging! Thank you to the New Durham Library, we teamed up and got a grant for all the new playground and adult workout equipment. Almost all has been installed except a balance beam and the little free library. A big Thank you to Chad, Evan, Rick, Dean and Brody who helped install the equipment. We also cleared land beyond the lower field/parking lot. In hopes we can get a grant for some pickleball/tennis courts. This would not have happened without the volunteers, Russ, Mike, Rich, and Chad, thank you for all the time and hard work you put in for this project.

We are happy all our sporting events were successful. Baseball and softball through Kingwoods Cal Ripken Baseball League, track, and field through Granite State Track & Field as well as soccer and basketball through leagues made up of our neighboring communities. We are thankful for all the volunteer coaches and community members who gave their time, dedication, and support to our players.

Recreation was pleased to offer various activities in collaboration with other towns Parks and Rec departments. Haunted Trails and Light up Your Night Christmas Trail were held in collaboration with the Town of Farmington Parks and Rec. These are some of our most successful events. We also held our Third Annual Winter Carnival, with a great turnout for the ice fishing derby, Chili contest, kids ice skating race and a kids scavenger hunt at the Farmington Fishing Game Club, and collaboration with the Meetinghouse Committee running the Snowshoe Race. We have also teamed up with Rochester Parks and Rec for some Senior trips.

The Parks & Recreation Committee would like to thank the Meetinghouse restoration committee for letting us use the Meetinghouse to host such successful events. Thank you to the New Durham police and Fire Dept who helped at these events. Thank you to the New Durham Library for collaborating some events. Thank you to Farmington Parks and Rec for helping with our successful events and hosting the senior BINGO. Thank you to Rochester Parks and Rec for collaborating some senior trips. Thank you to all my volunteers that helped before, during and after each event.

Other programs we provided this year were, Gunstock outreach Ski program, Free Skate, Snow Shoeing Hikes, open gym, Tupperware party, a Town Wide Easter Egg Scavenger Hunt, Easter Hunt at the Meetinghouse, Town Wide Yard Sale, Swimming Lessons, Flow to Yin, Hiking Club, Running Club, Walking Club, Kayaking club, Nerf wars, Earth Clean-up Day, Soccer pick-up game, Adult Basketball, Cribbage on Tuesday, Senior BINGO on Wednesday, Senior Lunch's, Bike Safety Day, Duck Race, Field Trips, Outdoor movie, Craft Fair, Pumpkin Carving, Learn to Crochet, Senior trip, Trick or Trunk, Winter Carnival and we got to Celebrate New Durham Day.

Thank you to all those who participated in 2022 events and our fantastic volunteers and business sponsors. Additional thanks to our neighboring Town Recreation Departments and Youth Organizations. Many bonds of friendship and collaboration were established and will continue into the future.

We look forward to 2023!

Parks & Recreation Department



Sincerely,

Celeste Chasse, Parks & Recreation Director

2022 New Durham Police Department

2022 was another busy year for the New Durham Police Department with over 5868 calls for service, 96 arrests, 69 accidents and over 1840 traffic stops. In September the New Durham Police Department hired Officer Steven Wells with over 2 years experience, please welcome Officer Wells. New Durham Police have been keeping up with Academy and State requirements for yearly training and have instituted a program so Officers can train online called "Police One Academy". The New Durham Police started using body cams from Axon and they have already helped Officers in cases and helped supervisors of the Department with internal complaints. Please remember to place your house number at the end of your driveway to expedite emergency response.

The following are calls for service for the year 2022:

Total calls: 5868

Arrests: 96

Police Information: 465

Accidents: 69

Paperwork served: 197

Burglary: 4

Burglar Alarms: 59

Motor Vehicle Stops: 1840

Restraining Orders: 12

Summons: 47

Search Warrants: 7

Warnings: 1289

House/Property Checks: 279

Animal Incidents: 107

Business checks: 695

Directed Speed Patrols: 505

Police Service: 2520

Follow up Investigations: 215

Medical Emergencies: 164

Respectfully submitted,

Shawn C. Bernier, Police Chief

PLANNING BOARD

The New Durham Planning Board experienced another active year likely as a result of continued growth in the US economy and rising values and activity in the real estate market. The most active sector for the Planning Board remains building projects associated with tearing down and rebuilding older camps on waterfront properties, although applications were processed for self-storage units and storage of commercial equipment.

The Planning Board also completed work on proposed revisions to multiple articles in the Zoning Ordinance. The first set of proposed revisions stems from the evolution of terminology for different soil types. This terminology has changed over the years and has made our ordinance confusing for applicants in terms of calculating minimum lot sizes. We hired a soil scientist who redesigned our Soil Type table and made recommended changes throughout the Ordinance to make the wording consistent with the new soil types. No material changes in minimum lot sizes or subdivision regulations were made.

New Durham was awarded a Piscataqua Region Estuaries Partnership (PREPA) grant that we used to revise several sections of the Zoning Ordinance. The grant was managed by Strafford Regional Planning Commission (SRPC) who reviewed five articles within the Zoning Ordinance, and we chose three to work on under the grant. We combined Articles XIII And XV on wetlands and water quality and coalesced them into one new Article XIII. This will eliminate redundancy and simplify the process for applicants. After spirited public discussion, the Board voted to forward the new revised Article XIII to the 2023 Warrant, but to retain current setbacks for wetlands and to retain the current exemption from the regulations for lots that were created prior to 2007.

The third section of the Zoning Ordinance that we studied together with SRPC was Article VI.L., Accessory Dwelling Units (ADUs). We propose to delete the requirement for a Conditional Use Permit for new ADUs except those proposed to be constructed within the Shorefront Conservation Overlay District, which regulates land within 300 feet of listed waterbodies. We also raised the maximum size of an ADU to 1000 square feet for all primary dwellings larger than 1000 square feet. Additional changes were made to streamline and simplify the requirements.

We know that 2023 will be another challenging year for the Planning Board. In addition to managing an increasing number of applications, we will form a committee to study development in our town. We will address residential and commercial development, and we will study the town's needs for space and infrastructure for the Fire Department, Police Department, Town Hall and Highway Department. We will return to the issues around setbacks from wetlands and try to craft an approach that protects the wetlands in our town but that has acceptable impact on property owners. We will be working in 2023 with our new Housing Navigator and we look forward to taking advantage of her knowledge and background to help us streamline our Zoning Ordinance and regulations, and to help us plan for and regulate development in the future.

Respectfully submitted,

W. Jeffrey Allard, Chair

Town Historian 2022 Annual Report

As the 265th Celebration for New Durham's Incorporation concluded, I must say I do wonder, if our early pioneers could travel in time, what would their response be for New Durham today. Would they view the changes that have taken place over the years as improvements? Would they marvel at the state of our roads? Imagine, today the trip to Dover and Portsmouth is a matter of minutes, instead of days. Today we travel to the local General Store, or supermarkets for our food and supplies. With the convenience of the internet, we are able to shop from home and your purchases are delivered to your door. Can you imagine the hardships endured by those early settlers, wondering if there would be enough food for their family and livestock during the long cold winters. Would the shelters built from hand keep everyone comfortable and safe? This year during my history presentation to the third grade students, it struck me that the children would not know about leather shoes, and the process to produce them. Deeper explanation about the details for the cobbler industry were needed, as I showed them the leather quaker shoe from the Town's historic collection. Footwear of today is mainly man-made materials. During moments like this, it makes you stop and think about how much the world has changed. The events and activities of every day life come and go, in a flash of time, with the progressive development of modern conveniences.

It was an honor to partner with the New Durham Recreation Department, local organizations, and businesses to help plan and celebrate with activities to commemorate the 265th anniversary of New Durham's beginnings. Special events and activities were scheduled through out the year. During the August Old Home Day event, with the help of volunteer Mark McFadden, members of the Zechariah Boodey Farmstead Committee, Marge Mohr, and the support of the Select Board an exhibit of New Durham's historic collections, titled "A Glimpse of New Durham's Past" was displayed. The Town's original Charter was the featured attraction. Thank you to those who volunteered to help with the set up and take down of the exhibit.

Other activities taking place during 2022 were responding to requests to support research. A request to look at the historical records regarding perambulation of town boundaries along the Wolfeboro and New Durham town lines was made by the survey firm Norway Plain's Randy Tetreault. Assistance was given to the New Durham Cemetery Trustees regarding perpetual care for an old cemetery located on Main Street. The old cemetery does have trust accounts for its care and upkeep. Research was started for a Mr. Thomas Pinkham and Lafayette family from the Brackett Road.

Research regarding the value of the Mosler safe located in the Town Hall was completed. This mobile safe was added to the building after the Town Hall was dedicated in 1908.

Also had a request regarding New Durham's Boston Post Cane. New Durham's Oldest Resident, as far as I am aware, is Christina Berry, who is 101 years of age. Congratulations.

Mr. Roland Bernier donated to the historic collection a plaque that was placed on a building located at the Perry Hollow Golf & Country Club, in 1988, honoring his connection with being a founder and builder. The bronze plaque is being held in the vault. Thank you, Mr. Bernier, for your thoughtful donation and added to the preservation of our history.

During the year the following presentations were made: The New Durham Historical Society hosted my presentation on "Early New Durham History"; South East Land Trust hosted a hiking presentation named

the "Blueberry Hike" on Mt. Eleanor; a slide presentation, collection display, and bus tour with New Durham Elementary third grade students titled "New Durham Early History".

The renovation made to the Public Library was the perfect time to clean and reorganize the Historic Collections held in the Library. Special thanks and appreciation to the Librarian, the Trustees, volunteers Mark McFadden, Steve Orlowicz, Crissa Evans, Phil Tucker, and Elizabeth Orlowicz for their help.

My annual travels around the community, stopping at the cemetery and old family graveyards, to remove the worn flags on the veteran's burial site and replacing the worn flag with a new flag, in time for Memorial Day, was completed with assistance from Mark McFadden. I am truly grateful for his interest and time given to assist with this endeavor. I am grateful to the landowners who permit travel across their lands to the old graveyards. Many of the landowners, with much pride, personally take care of the old graveyards on their property. It is a privilege to continue to honor and remember those who have served our country during times of conflict. Within the town's borders, laying in eternal rest, are veterans from the French and Indian, Revolutionary, War of 1812, War of the Rebellion, WWI, WWII, Korean, and Vietnam conflicts.

I would like to encourage anyone who may be sorting their "collections" to consider donating them to the Town Historical Collection. If you are uncertain as to what to do with your items or have other historical questions related to New Durham, please feel free to contact me at 603-859-4643 or cathyo@tds.net for assistance.

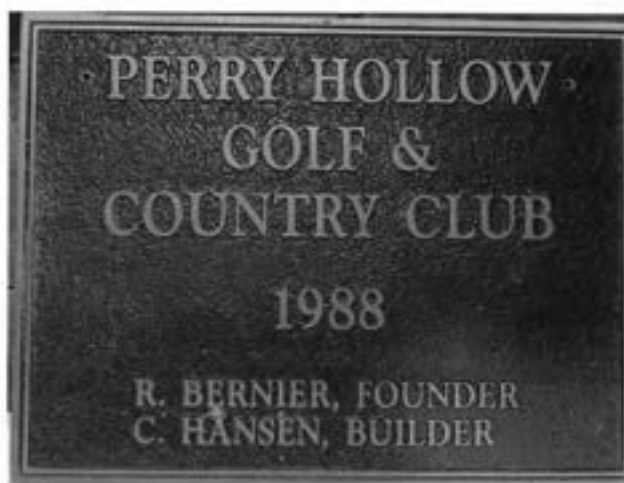
Respectfully submitted,

Catherine Orlowicz, Town Historian



Donated by Mr. Roland Bernier,
May 2022 to the New Durham
Historic Collections.

Mark McFadden was thrilled when we got to the Durgin, Jennings, Meyers Farm, the final resting place for author Ellen Cloutman Jennings. Mrs. Jennings is the author of "The History of New Durham, New Hampshire". Ellen's husband Irving was a veteran who served during WWI.



Town Clerk/Tax Collector Annual Report

As I close out my first year as Town Clerk for New Durham, I first want to thank each resident I have met this year. Everyone has been so welcoming and patient with me as I learned the in and outs of this position (and still learning something new every day), I greatly appreciate that.

It was a busy year in the Town Clerks office this year, between vehicle registrations, dog registrations, vital records, building permits, and elections. There were three elections in 2022, Town, State Primary, and State General Elections. They all ran smoothly despite the state primary having to be held in the Fire Station due to not being able to use the school so early into the school year. The town had a great turn out for each election, Town Election turnout was 435, State Primary turnout was 585, and the State General turnout was 1545. For the elections to run smoothly, it cannot be done with out the help of the ballot clerks. In March we went from barely having enough election workers to run the election, to an amount where we were able to create shifts again like in previous years, again thank you for reaching out and volunteering! There will be only one election in the 2023 year which is the Town Election that takes place March 14, 2023, at the New Durham Elementary School from 8:00am-7:00pm.

The Tax Collectors office had a few changes as well this year, we want to thank Kathleen Blaney for her time spent at the Tax Collector, assistant Town Clerk. She has moved into another department within the Town in July. We want to welcome the new Tax Collector/ Assistant Town Clerk Janelle Guarino. She has come to New Durham with four years' experience from a previous town. The Tax Collectors office had the second tax bills go out on December 9th, 2022 with a due date of January 9, 2023. For the year of 2022 the town brought in \$8,604,897.80 in property tax revenue.

Just a reminder that our Office Hours are Monday through Thursday 8:00-4:00 and the last Thursday of the month we are open 8:00-6:30. If these business hours do not work always remember to give the Town Clerk a call to schedule an appointment outside of normal business hours at 859-2091 Ext 1.

We look forward to seeing familiar and new faces in the coming year.

Respectfully Submitted,

Alicia Housel

Town Clerk/Deputy Tax Collector

Janelle Guarino

Tax Collector/Assistant Town Clerk

Zechariah Boodey Farmstead Committee 2022 Annual Report

The Zechariah Boodey Farmstead Committee is honored to present the Annual Report summarizing 2022 activities, to the citizens of New Durham.

Summary of Activities for 2022:

The year began with attendance at the organizational meetings to plan out celebrations for New Durham's 260th birthday. The Zechariah Boodey Farmstead Committee decided to rebrand its annual site celebration event for this special occasion. We renamed the event "Boodey Hometown Revels" and added some new attractions for our guests. The day began with the dedication of the kiosk sign, its builder Scott Drummey, cutting the ribbon. We are so grateful to our artisans and sponsors for their support of this major fundraiser. It was pleasing to hear and see our visitors enjoying their time at this special event. We would like to express our appreciation to the following: Cedar Mountain Bluegrass Band provide wonderful live bluegrass music; Mobile Mini Food Truck provided food and beverages; Stoneboat Farm for the horse drawn wagon rides; William "Will" Truax, Heart Stone Farm, Charles W. Canney Camp #5, Moore Farm Country Store & Herb Shoppe, and Granite Ledge Farm for sharing their talents and knowledge with our attendees. Your generosity contributed to this very successful event. We thank the many sponsors for their donations for the silent auction table and the delicious homemade bake sale goodies. Sponsorship from Meredith Village Saving Bank and Profile Bank was much appreciated. Their support made it possible to hold the type of event we envisioned, and for our guests to learn and have fun. Of course, we appreciate the support given by the Town Administrator, Select Board, and the town's Highway, Fire, and Police departments. Mark your calendars for Saturday, July 15, 2023, "Boodey Hometown Revels" day!

The Committee participated in the following fundraising events: Alton Home Show; sale of cookbooks at the New Durham General Store; the Annual Holiday Craft Fair and supported the Town Historian with her display titled "A Glimpse of New Durham Past".

In September, the Committee attended a workshop meeting with the Select Board to share with them the progress made for the project. For two members, it was an introduction to the project. A summary was given about the connection to the historical importance for the house, as it relates to our local and country's history; the events which took place in the east room on June 30, 1780; the association with the lives of persons significant in our past, Elder Benjamin Randall, Elder Joseph Boodey, and Zechariah Boodey. The approved site plan and septic designs were shared. The future plans for adaptive uses of the property were presented. The uses would be a house museum and a place of assembly, with potential for rental opportunities. This rental income would be used to support the project. The Committee proudly introduced an opportunity presented from Ironwill Contractors. They have made an offer for services, materials, and labor and equipment for the installation of the septic system and site preparation for the foundations and drainage, and site work for the parking area. Their offer is a total of \$41,000.00. The Committee requested and was granted permission, by a letter of intent, to pursue the scope of this very generous offer as related to the installation of the septic system. Ironwill is offering \$11,000.00 to this phase of work. With Ironwill's offer, and the funds available in the Charitable Fund, all funding is available. The findings will be brought back to the Select Board for their consideration, in late January 2023. It is with much gratitude to Ironwill for this very generous offer, which will help moving forward with accomplishing this phase of the project.

Zechariah Boodey Farmstead Committee 2022 Annual Report

Since this presentation Hamilton Landscaping has offered to remove the trees in the area for the septic installation. His offer has been approved by the Select Board. We thank him for helping us with this need.

This spring 2023 the barn's timber frame will be taken out of the storage trailer and professional timber framers will complete and assessment on the frame, which will yield a report as to their condition and recommendation for use and/or repair or replacement. The Select Board approved this work to be completed and encumbering the 2022 operating budget funds designated for this purpose.

The "Hometown Cookery" cookbook sales continued through the year and are currently available at the library or contact Cathy. We thank all the wonderful cooks who shared their special recipes with us.

Two editions of the "Boodey Chronicle" were issued, one in late spring and fall.

Thank you to the citizens, donors, and officials from this community and beyond for supporting our objectives and mission. Thank you for making an investment for the preservation of the Zechariah Boodey Farmstead Project and making the vision to save and preserve an important piece of our local history. "Preserving the Past to Support the Future".

We are very happy to announce we have partnered with a newly formed 501(c)(3) non-profit organization called the "Zechariah Boodey Farmstead Collaborative". The mission of this organization is to support the fundraising efforts for the project. Such support is to be in addition, and not as a replacement, to any support provided to the Zechariah Boodey Farmstead Project by the town whether budgeted, donated or otherwise.

For more information regarding this project or to learn how you may help, go to the Zechariah Boodey Farmstead webpage located on the Town's website at www.newdurham.us/boodey-farmstead-committee. Or call Cathy at 603-859-4643 or email cathyo@tds.net

Respectfully Submitted:

Catherine Orlowicz, Chair

Frances Frye, Vice Chair

Cheryl Cullimore, Secretary

Members: Scott Drummey
 Christine Evans
 Catherine Murzyn



Zechariah Boodey Farmstead Committee 2022 Annual Report

Zechariah Boodey Farmstead Charitable Fund Account

| <u>Year</u> | <u>Amount Raised</u> | <u>Interest on Account</u> | <u>Amount Expended</u> |
|--|----------------------|----------------------------|------------------------|
| 2010 to 2012 | \$6,867.32 | \$2.60 | \$4,110.85 |
| 2013 | \$3,472.50 | \$7.56 | |
| 2014 | \$1,251.00 | \$9.98 | |
| 2015 | \$2,591.00 | \$11.43 | |
| 2016 | \$1,534.00 | \$15.88 | |
| 2017 | \$5,357.80 | \$30.54 | |
| 2018 | \$12,974.31 | \$173.77 | \$13,430.55 |
| 2019 | \$10,597.00 | \$397.82 | \$10,045.42 |
| 2020* | \$2,492.25 | \$266.00 | \$600.00 |
| 2021 | \$12,530.00 | \$104.17 | \$6,214.13 |
| 2022 | \$3,502.00 | 0.00 | \$2,105.00 |
| Total Income | \$63,169.18 | \$1,019.75 | |
| Grand total Income | \$64,188.93 | | |
| Grand total Expended | | | \$36,505.95 |
| Balance Remaining for Boodey House Fund Account end of 2022 | | | \$27,682.98 |

Zechariah Boodey Farmstead Town Funds

| <u>Year***</u> | <u>Amount Appropriated</u> | <u>Source</u> |
|--|----------------------------|------------------|
| 2011 | \$7,000.00 | Warrant Article |
| 2014 | \$201.00 | Operating Budget |
| 2015 | \$201.00 | Operating Budget |
| 2018 | \$5,900.00 | Operating Budget |
| 2019 | \$7,626.00 | Operating Budget |
| **2020 Budget frozen by Select Board, due to Pandemic. Funds not spent. | \$9,251.00 | Operating Budget |
| 2021 | \$4,915.00 | Operating Budget |
| 2022 | \$4,915.00 | Operating Budget |
| Total Funds | \$40,009.00 | |
| Actual Available Appropriated Funds | \$30,758.00 | |
| Years***2012, 2013, 2016, 2017 No Funds Requested or Appropriated to the Project | | |

The Committee has raised \$2.09 for each \$1.00 invested by tax appropriation.

Summary of Committee and Volunteer Hours 2018 to 2022

| <u>Year</u> | <u>Rate</u> | <u>Total Hours</u> | <u>Total Value</u> |
|---------------------|-------------|--------------------|--------------------|
| 2018 | \$25.52 | 1,399 | \$35,702.48 |
| 2019 | \$25.43 | 1,434 | \$36,466.62 |
| 2020* | \$25.43 | 257 | \$6,535.51 |
| 2021 | \$28.54 | 586 | \$16,724.44 |
| 2022 | \$29.95 | 950 | \$27,113.00 |
| Total Value: | | | \$122,542.05 |

*Mid-March 2020 the Zechariah Boodey Farmstead Project was impacted by the Pandemic: All meetings and activities canceled per order of the Select Board. Report as of 1/14/2022.

2022 Zoning Board of Adjustment Report

The New Durham Zoning Board of Adjustment (ZBA) is authorized to hear the following four types of cases: Appeals of Administrative Decision, Requests for Variances, Requests for Special Exceptions and Requests for Equitable Waivers of Dimensional Requirements.

If you are submitting an application, please read the Zoning Ordinances to identify all the variances and/ or special exceptions you must request, the Procedural Rules for the Zoning Board of Adjustment, the applicant instructions and complete all relevant sections of the application. (Available at <https://www.newdurhamnh.us/zoning-board-adjustment>.) When the ZBA reviews the application, if it is incomplete the Public Hearing is delayed at least a month.

All applications must be submitted to the Land Use Assistant at least 21 days before the ZBA meeting. In order to assist applicants, the Building Inspector reviews the proposed project and identifies required Variances and or Special Exceptions. He must receive the application at least two weeks before it is due by the ZBA. All ZBA application due dates for both the Building Inspector and Land Use Assistant can be found at <https://www.newdurhamnh.us/zoning-board-adjustment/pages/zba-due-dates-2023>.

The ZBA had another busy year, meeting 16 times. Two meetings were for Site Walks, giving the ZBA members the opportunity to view the involved properties and assess the real-world impacts of the proposed changes to the area.

In 2022, the ZBA considered 13 applications for Variances, two requests for Special Exceptions under Article VII and six requests for Special Exceptions under Article XIV. All of the requests for Special Exceptions under Article XIV contained two to nine Variance requests. The Public Hearing for the Variance requests were held simultaneously with the Public Hearing for requests for a Special Exception under Article XIV. The table below shows the difference in the number of cases being submitted to the ZBA over the last five years.

| 2018 | 2019 | 2020 | 2021 | 2022 |
|------|------|------|------|------|
| 10 | 9 | 15 | 27 | 21 |

2022 was the first year for the ZBA to consider requests for a Special Exception under Article XIV of the New Durham Zoning Ordinance which was approved by town voters in the March 2022 election. This article applies to all properties in the Shorefront Conservation Overlay District, which pertains to properties within 300 feet of the water on lakes and ponds over ten acres as well as the Cocheco, Merrymeeting and Ela Rivers. Some of the issues we must consider are:

- The proposed use will not reduce water quality in the adjacent water body measured by methods such as increased stormwater runoff and increased phosphorus and nitrogen runoff.
- The structure is proposed to be moved as far back from the reference line as possible. As most of the ZBA's cases involve property in the Shorefront Conservation Overlay District, passage of this article significantly increased the workload of the ZBA.
- The use will not place excessive or undue burden on Town services and facilities.
- The proposed use or structure is consistent with the spirit of Article XIV.

The ZBA has discovered that the need for a Special Exception under Article XIV of the New Durham Zoning Ordinance has not only lengthened ZBA meetings by 45 to 60 minutes per case, but has also

increased the cost for applicants by several hundreds of dollars. The intent of the Planning Board's recommendation of this Special Exception as a Warrant Article in the 2022 Town Election was to streamline and eliminate duplication and excess costs in the application process. In practice, however, it has made the process more costly, confusing, and complicated, and the possible repeal or rewriting of the Special Exception under Article XIV is being considered.

In 2022, applicants requested 67 variances from the Zoning Ordinance ranging from requesting two to eleven variances. The average number of variances requested was six and 33 variance requests were approved.

The most frequently requested variances were:

- Buildings must be at least 75 feet from the water:
12 requests 7 granted
- Buildings must be 20 feet from the road and 15 feet from a property line:
5 requests 1 granted 1 request not needed
- Septic system setbacks:
125 feet from the normal high-water level & 75 feet from a well:
13 requests 9 granted
- Leach fields must be at least 20 feet from a property line:
4 requests 2 granted
- Alterations, expansion or building on non-conforming property is allowed provided you do not make a non-conforming lot, structure or use more nonconforming:
7 requests 3 granted 1 request not needed

Two applicants requested Special Exceptions under Article VII to establish a commercial business in an area zoned Residential, Recreational, Agricultural. One was approved with four conditions, and the other request was withdrawn.

All cases are evaluated on their own merit. The ZBA is particularly concerned when variance requests would make a non-conforming lot more non-conforming, the amount of impervious surface is increased or when measures are not taken to protect the adjacent water body. Measures to protect adjacent water bodies have included removing cesspools and old septic systems and replacing them with modern septic systems which have been moved back further from the water body. Storm Water Management Plans and impervious pavers are other ways applicants have utilized to protect adjacent water bodies.

In February, long term member Stephanie Richard resigned due to work commitments. The ZBA functioned with only four members until November when Bill Meyer was appointed bringing the Board up to five regular members. The ZBA has room for 5 alternates members and the Board is actively canvassing for interested parties.

I would like to thank the ZBA members for all their hard work. They are: Vice Chair Wendy Anderson, members Linda Callaway, David Bickford, Bill Meyer and former member Stephanie Richard.

Respectfully submitted,
Theresa A. Jarvis, Chair

INFORMATION DIRECTORY

**Emergency Only –
Police (Dispatch)**

**Police, Fire and Ambulance
Dispatch**

**9-1-1
859-2752 opt. 2**

For Queries:

Call the:

Telephone Number:

| | | |
|---|-------------------------------------|-------------------|
| Administration & Selectmen..... | Town Administrator..... | 859-2091 ext.3 |
| Animal Control Officer | Police Department..... | 859-2752 |
| Assessments/Current Use/Exemptions | Assessing Clerk..... | 859-2091 ext.7 |
| Birth, Marriages & Deaths..... | Town Clerk..... | 859-2091 ext.1 |
| Building Permit/Code Enforcement | Building Inspector..... | 859-2091 ext.6 |
| Burn Permit..... | Forest Fire Warden..... | 859-3333/859-3473 |
| Dogs – Licenses..... | Town Clerk..... | 859-2091 ext.1 |
| Finance..... | Finance Officer..... | 859-2091 ext.3 |
| Fire Department..... | Fire Station..... | 859-3333/859-3473 |
| NH Fish & Game | State of NH dispatch line | 271-3361 |
| Elections, Voter Registration..... | Town Clerk..... | 859-2091 ext.1 |
| Health – Complaints & Inspections... | Health Officer..... | 859-2091 ext.6 |
| Library..... | Library Director..... | 859-2201 |
| Occupancy Permit..... | Building Inspector..... | 859-2091 ext.6 |
| Police (Routine)..... | Police Department..... | 859-2752 |
| Police Chief | Police Department | 859-0206 |
| Police Sergeant | Police Department | 859-4380 |
| Police – Patrol Officer | Police Department | 859-0207 |
| Police Dept. Fax..... | | 859-0214 |
| Post Office..... | New Durham Post Office | 859-5200 |
| Recreation..... | Parks and Recreation Director... | 859-2091 ext. 10 |
| Registrations: MV, Boats & OHRVs | Town Clerk..... | 859-2091 ext.1 |
| Road Maintenance..... | Road Agent..... | 859-8000 |
| School Registration: K-6 th Grade..... | New Durham Elementary School.... | 859-2061 |
| School Registration 7 th to 8 th Grade... | Kingswood Regional Middle School... | 569-3689 |
| School Registration: 9 th to 12 th Grade | Kingswood Regional High School... | 569-2055 |
| Taxes..... | Tax Collector..... | 859-2091 ext.2 |
| Transfer Station/Recycling Center | Transfer Station..... | 859-8080 |
| Volunteering..... | Town Administrator..... | 859-2091 ext.3 |
| Welfare Assistance..... | Welfare Administrator..... | 859-2091 ext.4 |
| Zoning, Planning & Land Use..... | Land Use Administrative Assistant.. | 859-2091 ext.7 |

VISIT THE TOWN WEBSITE: [HTTP://WWW.NEWDURHAMNH.US](http://www.newdurhamnh.us)