

TOWN OF NEW DURHAM NEW HAMPSHIRE



ANNUAL REPORT FOR THE YEAR ENDING DECEMBER 31, 2025

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Inside Back of Cover: Scholarships Available to New Durham Residents

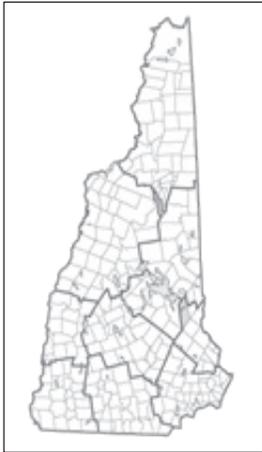
Outside Back Cover: Information Directory

Boston Post Cane Recipient 2025



Katherine O Egeler, New Durham's eldest citizen. Her friends and family gathered to express their esteem and admiration as she was presented with the Boston Post Cane during the Community's Annual Senior Dinner. She was also presented with an engraved plaque recognizing her as the Oldest Citizen. Katherine has seen so much in her 104 years. She shared that she has traveled the world and has lived in many places. She has been to nine countries and visited every state in the United States. She also said she finds joy in the spot she's in right then, and that she always makes the best of her life experiences. Photo Credit: Stephen Orlowicz

New Durham Profile



Community Contact: Town of New Durham
Cecile Chase, Town Administrator
Jon Scrutton, Interim Town Administrator
4 Main Street, PO Box 207
New Durham, NH 03855

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

Municipal Office Hours Town Administrator: Monday through Thursday, 9:00am - 4:00pm

Town Clerk, Tax Collector: Monday, Tuesday, Thursday 8:00am – 6:00pm. Wednesday 8:00am – 4:00pm
Appointment only on Fridays

Solid Waste Facility: Friday, Saturday, Sunday, Monday, 7:00am - 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, 18

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: Cople 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 2023

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: Part-time/ on-call

Emergency Medical Service: Part-time/ on-call

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

Huggins Hospital, Wolfeboro 15 Miles (Cople 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)

2025 Total Tax Rate (per \$1,000 of value): 1st Half: \$19.43 2nd Half: \$14.14

2025 Copple Crown Village District Total Tax Rate (per \$1,000 of value): 1st Half: 24.04 2nd Half: \$17.54

2025 Municipal Rate: 1st Half: \$5.43 2nd Half: \$3.95

2025 County Rate: 1st Half: \$2.12 2nd Half: \$1.79

2025 Local Education Rate: 1st Half: \$10.25 2nd Half: \$7.48

2025 State Education Rate: 1st Half: \$2.12 2nd Half: \$0.92

2025 Copple Crown Rate: 1st Half: \$3.86 2nd Half: \$3.40

2024 Equalization Ratio: 68.90%

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 2017-2021)

Total Housing Units: 1570

Single-Family Units, Detached or Attached: 1466

Units in Multiple-Family Structures:

Two to Four Units in Structure: 18

Mobile Homes and Other Housing Units: 86



New Durham Profile

DEMOGRAPHICS (US Census Bureau)

Total Population	New Durham Population	County
2022	2,757	132,275
2020	2,693	130,889
2010	2,638	123,143
2000	2,236	112,676
1990	1,948	104,348
1980	1,183	85,324

Demographics, American Community Survey (ACS) 2017-2021

Population by Gender

Male: 1442 Female: 1256

Population by Age Group

Under age 5	183
Age 5 to 19	414
Age 20 to 34	357
Age 35 to 54	889
Age 55 to 64	376
Age 65 and over	479

Median Age **45.9 years**

Educational Attainment, population 25 years and over

High school graduate or higher: 93.8%

Bachelor's degree or higher: 31.9%

Income, Inflation Adjusted \$ (ACS 2017-2021)

Per capita income: \$39,620 Individuals below the poverty level: 6.4%

New Durham Profile

Median family income: \$111,607

Median household income: \$89,150

Male: \$66,069

Female:\$59438

Labor Force (NHES - ELM)

Annual Average:	2012	2022
Civilian Labor Force	1,517	1,538
Employed	1,415	1,504
Unemployed	102	34
Unemployment Rate	6.7%	2.2%

Employment & Wages (NHES - ELM)

Annual Average Covered Employment 2012 2022

Goods Producing Industries:

Average Employment:	23	20
Average Weekly Wage:	\$678	\$1,009

Service Providing Industries:

Average Employment:	161	178
Average Weekly Wage:	\$511	\$954

Total Private Industry:

Average Employment:	182	198
Average Weekly Wage:	\$510	\$960

Government (Federal, State, and Local)

Average Employment:	108	97
Average Weekly Wage:	\$555	\$819

Total, Private plus Government

Average Employment:	290	295
Average Weekly Wage:	\$527	\$913

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: 159

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

New Durham Profile

Commuting to Work (ACS 2017-2021)

Workers 16 years and over	1,382
Drove alone, car/truck/van:	83.9%
Carpooled, car/truck/van:	8%
Public transportation:	0.0%
Walked:	0.7%
Other Means:	0.3%
Worked at home:	7%
Mean Travel Time to Work	38.1 minutes

Percent of Working Residents (ACS 2017-2021)

Working in community of residence:	12%
Commuting to another NH community:	79.4%
Commuting out-of-state:	8.6%

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).

Board of Selectmen – Annual Report

The Select Board has throughout 2025 held to the principle for elected officials that it is imperative we provide a high level of service to our citizens and we be responsive to their needs. Advocating on their behalf, the Selectmen must be responsible for enhanced public safety, effective budgeting, prudent utilization of technology, and develop innovative ideas in responsibly managing the Town's government.

The challenges this year for the Select Board were a mixture of keeping the operational processes of the Town running smoothly, making major positive improvements in administration, finance management, and public safety.

Because of the exceptional conditions encountered in 2025, this Select Board Annual Report Letter is dedicated to two key operational situations.

Annual Report Selectmen's Letter Dedication – Two Town Employees

The Select Board wishes to dedicate this Annual Report Letter to recognize the exceptional service of two employees who will be leaving Town employment. Over the past couple of years Town Administrator Cecile Chase (TA) and Finance Manager Vickie Blackden (FM) have contributed to the Town in helping the Town in ways too numerous to list. However, in general both TA Chase and FM Blackden have transitioned difficult Town Administrator and Finance management situations. For TA Chase there had been a negative Town culture as the prevailing work environment in 2023 but TA Chase has created a culture featuring a more positive, organized, and productive work environment. After taking office FM Blackden had to spend a large part of her first year in office correcting multiple errors in financial accounting. We also recognize Carole Ingham for helping with this. Additionally, FM Blackden has flawlessly managed both a payroll and finance software conversion all in 2025. During their employment both TA Chase and FM Blackden have helped to build a core Town operational employee base who are tremendous, productive employees for New Durham.

The Select Board wishes to convey to these two valued employees the actions they took were with the best interests of all New Durham, and ones which all should be confident that both have made New Durham a better place.

Thank you to TA Chase and FM Blackden for your contributions and strong work performance. Your hard work and dedication shine through everything you have done.

Annual Report Selectmen Letter Dedication – Public Safety Enhancement (Police / Fire Departments)

New Durham, like most other communities, encounters an aging demographic which rightfully demands improved public safety and emergency services. In 2025 New Durham made significant positive changes that have provided a framework for professional management in the two primary Public Safety Departments – Fire Department and Police Department.

Perhaps one of the primary milestones indicating the Fire Department (FD) changes were for the benefit of all New Durham residents is the recent recruitment and retention by Fire Chief Tim Wilder of ten new FD employees thereby almost doubling the Fire Department roster. Included in this has been the tripling of New Durham's Emergency Medical Technicians (EMT's) and / or Paramedics coverage.

In the Police Department Chief Eric Millar provided a pathway to overcome many of the concerns noted in the New Hampshire Police Standards Audit the Select Board had requested after the departure of the former Police Chief. The concerns noted in the Audit are public record and Chief Millar has provided an excellent response to address these and is working on state certification to further enhance the public safety for New Durham.

With the appointments in 2025 of Fire Chief Tim Wilder and Police Chief Eric Millar New Durham is now providing effective delivery of needed services including enhanced EMT / Paramedic coverage, proper planning, fiscal responsibility, and significantly improved public safety coverage for all who call New Durham home. This is particularly important in the coming years to New Durham's aging demographics and seasonal economic influx of lake residents.

Principles of Select Board Actions

All actions in 2025 by the Board adhered to core values that can be expressed in three guiding principles as follows:

- a) Do justly – this core value provides a guideline in making all decisions. Examples of this would include the Board's actions in assuring taxpayer value, employment and employee wage adjustment actions meeting market conditions for attracting and retaining highly qualified employees, providing the highest level of customer services, and dramatically improving public safety for New Durham.
- b) Show compassion and kindness in all actions – the Board's concern and consideration for the Town's residents and taxpayers is reflected in our responsiveness to much needed public safety management, and
- c) Act humbly – the Board has continuously listened to our residents, employees, taxpayers, and visitors to assure we address ongoing concerns. The year 2025 has experienced several issues affecting public safety causing understood concerns with the Town's residents. Because the Board does not act exactly as any one taxpayer or resident wishes does not indicate the Board's unwillingness to listen.

The Board has faced several employee and operational issues requiring significant Board time and effort to assure these issues have been addressed professionally and as efficiently as possible. The Board has done its best to act compassionately and humbly while understanding its legal constraints in not being able to provide comments to various social media comments that would unduly affect employee sensitive issues and legally required confidentiality.

Unfortunately, 2025 also incurred a significant strain on Town operations due to the actions of a few Town residents. The actions of these few people has caused untold stress and disturbance to Town employees and the Select Board and unnecessary cost to the taxpayer. Often unfounded or biased social media criticisms by a minor number of residents may cause harm to New Durham. These actions and social media blogs have already caused difficulty in attracting and retaining valued employees to New Durham.

Because of the various federal and state employee / employer laws protecting an individual’s privacy the Select Board could not, has not, and cannot in the future comment on various discussions that were necessary in working to provide a safe transition for police and fire department coverage for New Durham.

Operational Improvements

Operational improvements is a fundamental requirement for any organization that wishes to succeed in today’s economic environment. It plays an enormous role in driving cost containment, service excellence, and taxpayer value. The vision is for New Durham to be an organizational model for the effective and efficient providing of Town services.

In 2025 significant milestones revolved around three major initiatives: 1) Fiscal Responsibility and Cost Containment, and 2) Public Safety & Operational Improvements, and 3) Other Actions important to improved Town services. Selected 2025 Select Board milestones are noted in the following table:

New Durham Board of Selectmen – Overview of Selected 2025 Significant Actions
Tax Payer Value and Cost Containment
1) Tax rate reduction – applied \$250,000 of Unassigned Fund Balance (UFB) to 2025 tax rate while preserving guideline reserves; assured sustainability of the lowest possible rates beyond 2025.
2) Worked with taxpayers / property owners to resolve multiple issues including building permits, revaluation, abatements, Veterans’ Tax Credits, & solar exemptions. Pre-revaluation Town ratio (assessed value to market value) was 68.9% versus desired ratio of 100%. NH State law requires revaluation at least every five (5) years.
3) Watershed and Stormwater Management Studies approved for Shaws Pond area.
Public Safety & Operational Improvements
4) New Police Chief started January 2025 and additional Police Officers hired throughout year.
5) Appointed new Fire Chief enhancing professionalism and responsiveness to Town needs. We thank Peter Varney for his 31 years of service as fire chief. A primary milestone indicating the Fire Department (FD) changes were for the benefit of New Durham is the recruitment and retention of ten new FD employees thereby almost doubling the Fire Department roster.

New Durham Board of Selectmen – Overview of Selected 2025 Significant Actions

Included in these new hires is tripling the Emergency Medical Technicians (EMT's) and / or Paramedics coverage compared to the prior FD organization.

6) Police Department building needed a total interior upgrade was completed correcting several interior building issues with more efficient work space for Officers, made both bathrooms, equipment storage, etc.

7) Increased police focus on community needs; police officer at school entrance most mornings, sex offender registry updated and now available to the public, new mutual aid agreements established, PD policies rewritten to comply with NH Police Standards, addressing need to align with the NH Law Enforcement Accreditation Program, etc.

8) Purchased through Capital Reserve Funds (CRF) multiple needed equipment for DPW:

- a) Mowers delivered for improved maintenance
- b) Purchased new John Deere Loader (\$238,900)
- c) New power washers (\$10,659)
- d) In late 2024 took delivery of a six (6) wheel truck (\$287,634) for improved winter road and other road maintenance projects and a smaller truck (\$77,729) to allow improved snow removal and road maintenance
- e) Upgraded the Fuel Master to better track fuel usage on all Town vehicles (\$12,075)
- f) Purchased new garage doors for DPW building (\$20,214)
- g) Purchased new guard rails for sections of North Shore (\$22,893) and Birch Hill (\$10,240). Installed guard rails.

9) New Treasurer (Brenda Connery) and Assistant Treasurer (Suzanne Johnson) hired. Thank you to Heidi Duford for her ten year service to New Durham as Town Treasurer.

10) Updated employee compensation; wage adjustments made market competitive.

11) New software for payroll (\$14,750 annual cost) and finance management (\$37,420) chosen, implemented, and fully converted from legacy BMSI software. Thanks to Finance Manager Blackden for the smooth conversions.

12) Developed new Town website – easier to maintain, access, and more informative to user.

Tax Rate

An important responsibility and perhaps the most visible to the taxpayer is establishment and implementation of fiscally responsible operating and asset replacement budgets that lead to reasonable tax rates for the desired services for the municipality.

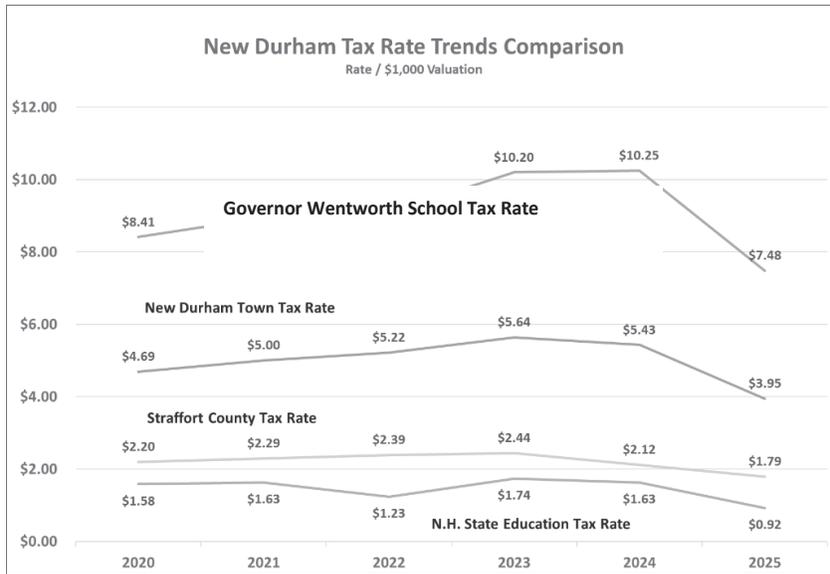
The total property tax rate you pay is composed of four different elements: 1) Town operating and special warrant costs; 2) Governor Wentworth Regional School District taxes; 3) Strafford County taxes; and 4) State of New Hampshire Education taxes. **The Selectmen only have jurisdiction over the first one listed – Town operating and special warrant budget and expenses.**

In 2025 the total tax rate per \$1,000 valuation has gone down primarily due to three reasons: 1) Revaluation of all New Durham property adjusting the assessed value to market value ratio is required by NH state law. A revaluation for all properties in New Durham was completed to adjust the valuation ratio from the prior 68.9% to close to 100% (ratio of assessed value to market value). This brings New Durham into state law compliance. 2) Prudent management has been ongoing by the Select Board, Town Administrator, Department Heads, and Budget Committee to manage the Town tax rate to meet critical needs without reduction in services and not over-burdening the taxpayer. The Board of Selectmen applied \$250,000 from the Town's Unassigned Fund Balance (UFB) to reduce your municipal tax rate. This accounts for a reduction of approximately \$0.256 in the tax rate per thousand dollar valuation on your property. The amount applied to the tax rate reduction still allows the Town to retain an agreed upon reserve level per the Town's guideline. The guideline is 8% of operational budget based on the total regular general fund operating expenditures (i.e. excluding any special warrants, etc.). This guideline of 8% fully meets all DRA requirements and the Selectmen used approved DRA methodology in calculating this reserve level guideline.

It is important to note the Governor Wentworth School District taxes are set by the Governor Wentworth School Board independent of any New Durham Select Board action.

A few Town residents have recently put forth the idea that the Town's assets have not been appropriately addressed over the past few years. This erroneous idea is contrary to what you, the taxpayer, have voted for. As an example, in 2025 alone the Town has spent over \$1.1 million in various asset investments (DPW equipment, IT improvements, road maintenance, etc.) over and above the operational costs of the Town. Each year the Deliberative Session allows taxpayers to modify, by majority vote of those attending the Deliberative Session, any asset Warrant Article. At no time in the past three years has any of the current proponents of the erroneous idea of lack of asset investments / asset management put forth any effort during the annual Deliberative Session to increase the Town's asset investments whether it be Town buildings, Highway trucks / equipment, or any other Capital Reserve Fund (CRF) or Expendable Trust Fund (ETF). The idea of letting the Town assets deteriorate without proper funding is something the Select Board has not done. However, the final actions on these investments is always up to the voters.

The following graph provides the tax rate detail for these various elements of your property tax rate for the past six years.



Conclusion

The Board of Selectmen emphasizes the extensive work done in 2025 to improve public safety for New Durham. If the changes made in 2025 remain in place with future New Durham Select Boards, residents can be assured of dramatically improved ambulance and EMS coverage, improved police protection, and enhance public safety.

The Select Board also wishes to thank the Town employees; all those who sit on the Town’s boards, committees, and commissions; and the many other volunteers that make New Durham a diverse, attractive community resulting in a highly desirable location for people to live. The Selectmen are pleased to collaboratively work with all of these helping to maintain and improve the quality of service offered to you at the most cost-efficient level.

Respectfully submitted, New Durham Select Board

David W. Swenson
Chair

Dorothy Veisel
Vice Chair

Rudy Rosiello
Member

Government Information

UNITED STATES SENATORS:

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

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

Jean Shaheen (Democrat)
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Washington, DC 20510

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

UNITED STATES REPRESENTATIVE (District 1)

Christopher Pappas (Democrat)
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Telephone: 202-225-5456
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STATE GOVERNMENT EXECUTIVE BRANCH

GOVERNOR:

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LEGISLATIVE BRANCH

STATE SENATOR (District 6)

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Susan DeRoy (Republican)
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New Durham NH 03855

Telephone:
E-mail: Susan.Deroy@gc.nh.gov

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
Dover, 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

Allan Howland, Chair
259 County Farm Road, Suite 204
Dover, NH 03820

Telephone: 603-742-1458

STRAFFORD COUNTY ATTORNEY

Emily Garod
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

259 County Farm Road, Suite 203
Dover, NH 03820

Telephone: 603-742-1741

STRAFFORD COUNTY SHERIFF

Kathryn L. Mone
259 County Farm Road, Suite 105
Dover, NH 03820

Telephone: 603-742-4960

Current Town Officers and Officials

December 31, 2025

Selectmen:

David Swenson-Chair	2026
Rudy Rosiello	2028
Dorothy Veisel	2027

Town Administrator:

Cecile Chase-Former
John Scruton-Interim

Auditors:

Roberts & Greene PLLC.

Assessor:

Josephine Belville Assessor – (Whitney Consulting Group LLC)

Budget Committee:

Theresa Jarvis, Chair	2026	Susan DeRoy		2026
David Swenson-Selectboard Rep.		Kristyn Bernier		2028
Paul Patrick Perry	2027	Ellen Phillips		2028
Kelly Bisson CCVD Rep.		Kenneth Fanjoy		2027

Building Inspector/ Code Enforcement:

Rick Therrien

Capital Improvement Plan Committee:

Scott Drummey, Planning Board Rep.	Ken Ross-Raymond
Alicia Giovannelli	Dorothy Veisel, Select Board Rep.
Kristyn Bernier, Budget Committee Rep.	

John C. Shirley Cemetery Trustees:

Christne Hudon	2027	Stephanie McKenzie		2026
Kelli Kostick	2028			

Conservation Commission:

Ron Gehl, Chair	Mark Sullivan
Curtis Richard, Vice Chair	Heather Freeman

Current Town Officers and Officials

December 31, 2025

Robert Craycraft
William Malay

Copple Crown Village District:

Kelly Bisson, Commissioner	2028	Bria Seay, Commissioner	2027
Zachary Paquette, Commissioner	2026		

Emergency Management:

Mark Taylor

Ethics Committee:

Christopher Baca-former	Ellen Phillips
Dolores Van Malden	
Lisa Gonthier	

Finance Office:

Vicki Blackden
Carroll Ingham- Former Assistant

Fire Department:

Timothy Wilder, Fire Chief	Kaylee Downs- FF II/ EMT P
Dave Stuart-Deputy Chief	Hope Sutherland- FF II/ EMT P
Vicki Hersom-EMT B	Ryan Durrance- FF II/ EMT P
Micharl Combra- FF I	Sierra Rodenhuis- FF II/ EMT P
Ethan Fulk- FF II/ EMR	Tim St. Germain- EMT P
Marc DeCoff- FF I	Jason Behrens- FF II / EMT A
Mark Taylor- EMT B	Dalton Huestis- FF II/ EMT A
Alicia Young- EMT B	Kaitlin Taatjes- FF II/ EMT B
Ken McMorris- FF II/ EMT B	Cody Lloyd- FF II/ EMT A
Sean Guile- FF II/ EMT B	Kyle Peck- FF II/ EMT B
Josh Leahy- FF II/ EMT B	
Ariella Searfoss- EMT B	
James Calderone- FF II/ EMT P	

Former Members:

Peter Varney- Fire Chief	Neal Burns-Lieutenant
Kevin Ruel- Assistant Chief	Sean Edeman
Michael Varney-Captain	Chris Waite
Marc Behr- Captain	Kevin Johnson

Current Town Officers and Officials

December 31, 2025

Health Officer:

Rick Therrien
Ethan Fulk-Deputy

Highway Department:

Will Cardinal-DPW Manager/Road Agent
Peter Masse
Jagger Bernier
Doug Filiatrault
Joseph Allen
Keith Williams
Judy Purington- Office Manager

Inspectors of Elections:

Julie Stengele	2026	Mary Bogart	2026
Heather Jasicki	2026		
Celeste Chasse	2026		
Cheryl Cullimore	2026		
Theresa Jarvis	2026		
Margery Butler	2026		
Wendi Zimmerman	2026		
Mark McFadden	2026		
Thomas Baker	2026		
Cathy Orlowicz	2026		
Mary Poston	2026		
Susan Deroy	2026		
Steve Bernard	2026		

Joint Loss Management Committee:

Alicia Housel-Chair	Mark Taylor
Judy Purington-Vice Chair	Celeste Chasse
Stephanie Lundy	Susan Stillwell
Rick Therrien	Eric Millar

Current Town Officers and Officials

December 31, 2025

Land Use Administrative Assistant:

Susan Stillwell

Library:

Caitlin Frost, Director

Nathan Johnson, Programming Librarian

Julie Cote, Administrative Assistant

Wendy Bassett, Interlibrary Loan Librarian

Lisa Nicol, Library Assistant

Donna Swett, Library Assistant

Michelle Pyrich, Children's Librarian

Library Trustees:

William Meyer, Chair

Patrice Mitchell

2027 Tara Gendron

2028 Rachel Lamontagne (former)

Marilee DeCoff

2028

2026

2027

1772 Meetinghouse Restoration Committee:

Ellen Phillips

Bob Bickford-Former

Cathy Allyn

Clayton Randall-Former

Robin Bickford

New Durham Water Quality Committee:

Fred Quimby

William Meyer

Casey Buell

Maureen Knepp

Mike Hudon

Debbie Geer

Moderator:

Linda Callaway

2026

Recreation Department:

Celeste Chasse, Director

Georgianna Nason

Dawn Ridlon

Current Town Officers and Officials

December 31, 2025

Parks & Recreation Commission:

Dorothy Veisel, Chair	2028	Chelsea Parent	2027
Nikki Nash	2027	Jaime Bamford	2026
Scott Goodspeed	2028	Jessica Chase	2026
Dawn Grant	2028		

Planning Board:

Anne Ross-Raymond-Chair	2026	Tim Roukey	2028
Robert Craycraft, Vice Chair	2026	Rudy Rossiello, Select Board Rep	
Scott Drummey	2027		

Police Department:

Eric Millar, Chief			
Michael Volpe, Full-Time Officer		Austin Valladare, Part-Time Officer	
Randy Sobel, Part-Time Officer		David Latchaw, Part-Time Officer	

Solid Waste Facilities:

John Trombetta-Supervisor		James Gamble III	
Ron Adjutant-Retired		Judy Purington-Administrative Assistant	
Edward (EJ) Malone-Former		Jacob Guarino	

Supervisors of the Checklist:

Patricia Grant	2028	Angela Pruitt	2030
Christopher Baca	2026		

Tax Collector:

Janelle Guarino
Alicia Housel-Deputy

Town Clerk:

Alicia Housel	2028		
Janelle Guarino-Assistant			

Town Historian:

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

Current Town Officers and Officials

December 31, 2025

Treasurer:

Brenda Conery	2028
Suzanne Johnson	2028
Heidi Duford-Former	

Trustee of Trust Funds:

David Allyn	2028	Angela Pruitt, Treasurer	2026
David Bickford	2027		

Welfare:

Judy Purington

Zechariah Boodey Farmstead

Committee:

Cathy Orlowicz, Chair
Scott Drummey, Member
Crissa Evans, Member
Cheryl Cullimore, Secretary

Zoning Board of Adjustment:

Terry Jarvis, Chair	2026	Peter Irelan	2028
Bill Meyer	2026	Heather Freeman-Altnerate	
Kenneth Fanjoy	2027	Linda Callaway-Alternate	
Jon Sheckler	2028		

Town of New Durham, New Hampshire



Warrant & Budget 2025



TOWN of NEW DURHAM

2026 TOWN WARRANT POST DELIBERATIVE SESSION

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 First Session of the Annual Town Meeting of the Town of New Durham will be held as follows:

First Session of Annual Meeting – Deliberative Session

The first session, the Deliberative Session, of the 2026 Town Meeting will be held on **Tuesday, February 03, 2026 at 7:00 P.M.** at the New Durham School Gymnasium located at 7 Old Bay Road in New Durham, NH. The snow date will be Wednesday, February 04, 2026 at 7 p.m. at the New Durham School Gymnasium located at 7 Old Bay Road in 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 10, 2026 from 7:00 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.

GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 26, 2026, a true and attested copy of this document was posted at the place of meeting and at the New Durham Town Hall, the New Durham website, the New Durham Post Office and the New Durham School, and that an original was delivered to the New Durham Town Clerk.

Name	Position	Signature
David Swenson	Chairman Board of Selectmen	
Dorothy Veisel	Vice Chairmen Board of Selectmen	
Rudy Rosiello	Selectman	

ARTICLE 1: To choose all necessary town officers for the ensuing year:

Number Positions	Committee	Term	Candidate(s) Running for Office
1	Select Board	3 Years	Ken Ross-Raymond Kenneth P. Fanjoy
2	Budget Committee	3 Years 3 Years	Bruce Long Terry A Jarvis Susan DeRoy
1	John Shirley Cemetery Trustee	3 Years	Write-In
1	Library Trustees	3 Years	Samantha Lessard
1	Moderator	2 Years	Linda Callaway Sophia L. Baca
2	Planning Board	3 Years 3 Years	Anne Ross-Raymond Robert Craycraft
1	Supervisors of the Checklist	6 Years	Christopher E. Baca
1	Trustee of Trust Funds	3 Years	Mary Bogart Angela Pruitt
2	Zoning Board of Adjustment	3 Years 3 Years	Write-In Write-in
1	Zoning Board of Adjustment	2 Years	Janis Anthes

Article 2 Proposed Zoning Article:

Are you in favor of Amendment #1 to the New Durham Zoning Ordinance as proposed by the Planning Board as follows: Amend the definitions of Duplex, Dwelling, and Dwelling Unit to clarify that occupancy of those types of properties must be permanent and non-transitory; amend the definition of Duplex to clarify that it is a two-family dwelling; and add a definition of Transitory as stays in a dwelling of any type of less than 7 days.

Majority Vote Required

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

Yes _____ No _____

Article 3 Proposed Zoning Article:

Are you in favor of Amendment #2 to the New Durham Zoning Ordinance as proposed by the Planning Board as follows: Amend the definition of Minor Subdivision from a subdivision with no potential for future subdivision to one with no prior subdivision for the past 7 years; and to add a requirement that the subdivision does not require the expansion of existing streets.

Majority Vote Required

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

Yes _____ No _____

Article 4 Proposed Zoning Article

Are you in favor of Amendment #3 to the New Durham Zoning Ordinance as proposed by the Planning Board as follows: Allow Home Occupations in both the Residential-Recreational-Agricultural District and the Town Center Mixed Use Zoning District by Special Exception issued by the Zoning Board of Adjustment instead of by Home Occupation Permit issued by the Planning Board or its Designee.

Majority Vote Required

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

Yes _____ No _____

Article 5 Proposed Zoning Article

Are you in favor of Amendment #4 to the New Durham Zoning Ordinance as proposed by the Planning Board as follows: Amend the provisions regarding Accessory Dwelling Units (“ADU”) to comply with state law by reducing the parking requirements from one parking spot per bedroom to one parking spot per ADU; and removing restrictions on detached ADUs.

Majority Vote Required

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

Yes _____ No _____

Article 6 Proposed Zoning Article

Are you in favor of Amendment #5 to the New Durham Zoning Ordinance as proposed by the Planning Board as follows: Add a definition of short-term rentals as the rental of any dwelling unit for a period of 7-30 consecutive days and allow short term rentals by special exception in all zones where residential housing is permitted. Rentals of less than 7 days will not be permitted.

Majority Vote Required

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

Yes _____ No _____

Article 7: 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 \$4,291,700. Should this article be defeated, the default budget shall be \$4,661,945, 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 – 2026 Proposed Budget: \$ 4.388 per \$1,000 assessed valuation.

Estimated Tax Rate Impact – 2026 Default Budget: \$ 4.766 per \$1,000 assessed valuation.

The Board of Selectmen motion to recommend failed by a **1 to 1** vote.

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

Yes _____ No _____

Article 8: To see if the Town will vote to raise and appropriate the sum of \$600,000 for the purposes of a Road Program with said appropriation to be offset by an anticipated \$121,558 from the Highway Block Grant and further offset by the use of \$450,000 from the Town’s Unassigned Fund Balance with the remainder to come from general taxation. This special Warrant Article will be a non-lapsing appropriation per RSA 32:7 VI and will not lapse until the Road Program is completed or by December 31, 2030, whichever is sooner.

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.029 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **2 to 1** vote.

The Budget Committee recommends this article by an **8 to 0** vote.

Yes _____ No _____

Article 9: To see if the Town will vote to raise and appropriate the sum of \$300,000 to be placed in previously established Public Works related **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2026
Highway Trucks	March 4, 1988, Article #9	\$300,000

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.307 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **2 to 1** vote.

The Budget Committee motion to recommend failed on a **3 to 5** vote.

Yes _____ No _____

Article 10: To see if the Town will vote to raise and appropriate the sum of \$2,000 to be placed in previously established Public Works related **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2026
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Vehicle & Equipment Maintenance	March 10, 2010, Article #15	\$2,000
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Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.002 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **2 to 1** vote.

The Budget Committee motion to recommend failed on a **3 to 5** vote.

Yes _____ No _____

Article 11: To see if the Town will vote to raise and appropriate the sum of \$400,000 to be placed in previously established Public Works related **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2026
Road Reconstruction	March 10, 2010, Article #5	\$400,000

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.409 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **2 to 1** vote.

The Budget Committee recommends this article by an **8 to 0** vote.

Yes _____ No _____

Article 12: To see if the Town will vote to raise and appropriate the sum of \$0.00 to be placed in previously established Municipal Facility Land related **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2026
Municipal Facility Land Acquisition	March 13, 2007, Article #8	\$0.00

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.00 per \$1,000 assessed valuation.

The Board of Selectmen motion to recommend failed by a 1 to 1 vote.

The Budget Committee motion to not recommend this article 5 to 1 vote.

Yes _____ No _____

Article 13: To see if the Town will vote to raise and appropriate the sum of \$100,000 to be placed in previously established Fire Vehicle related **Capital Reserve Funds** as follows with said funds to come from taxation:

Account	Created	2026
Fire Vehicle	March 12, 2003, Article # 11	\$100,000

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.102 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **2 to 1** vote.

The Budget Committee recommends this article by a **7 to 1** vote.

Yes _____ No _____

Article 14: To see if the Town will vote to raise and appropriate the sum of \$0.00 to be placed in previously established Police Cruiser-related **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2026
Police Cruisers	March 15, 2000, Article # 7	\$0.00

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.00 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **2 to 0** vote.

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

Yes _____ No _____

Article 15: To see if the Town will vote to raise and appropriate the sum of \$5,000 to be placed in previously established **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2026
Smith Ballfield Improvements	March 11, 2008, Article #9	\$5,000

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.005 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **2 to 1** vote.

The Budget Committee motion to recommend failed by a **3 to 5** vote.

Yes _____ No _____

Article 16: To see if the Town will vote to raise and appropriate the sum of \$250,000 to be placed in previously established **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2026
Public Works Equipment	March 14, 2023, Article #10	\$250,000

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.256 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **2 to 1** vote.

The Budget Committee recommends this article by a **5 to 3** vote.

Yes _____ No _____

Article 17: To see if the Town will vote to raise and appropriate the sum of \$2,000 to be placed in previously established **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2026
Library Facilities Improvement	March 13, 2007, Article #7	\$2,000

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.002 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **2 to 1** vote.

The Budget Committee recommends this article by an **8 to 0** vote.

Yes _____ No _____

Article 18: To see if the Town will vote to raise and appropriate the sum of \$1,000 to be placed in previously established **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2026
Library Technology Improvements	March 13, 2007, Article #8	\$1,000

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.001 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **2 to 1** vote.

The Budget Committee recommends this article by an **8 to 0** vote.

Yes _____ No _____

Article 19: To see if the town will vote to raise and appropriate the amount of \$20,000, to be added to the 1772 Meetinghouse Capital Reserve Fund, previously established, for urgently needed structural repair. Further, to direct the New Durham Board of Selectmen to work with the 1772 Meetinghouse Committee to find qualified restoration contractors and complete this work as soon as possible.

Account	Created	2026
1772 Meetinghouse	March 15, 2000, Article #14	\$20,000

(Majority vote required)

Estimated 2026 Tax Rate Impact: \$ 0.020 per \$1,000 assessed valuation.

The Board of Selectmen recommend this article by a **2 to 1** vote.

The Budget Committee recommends this article by a **5 to 3** vote.

Yes _____ No _____

Article 20: To see if the Town will vote to raise and appropriate the sum of \$0.00 to be placed in previously established **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2026
Public Safety Facilities	March 10, 2010, Article # 17	\$0.00

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.00 per \$1,000 assessed valuation.

The Board of Selectmen motion to recommend failed by a 1 to 1 vote.

The Budget Committee motion to not recommend this article by a **6 to 0** vote.

Yes _____ No _____

Article 21: To see if the Town will vote to raise and appropriate the sum of \$10,000 to be placed in previously established **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2026
Gravel	March 13, 2012, Article #12 Purpose change March 10, 2020, Article #12	\$10,000

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.010 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **2 to 0** vote.

The Budget Committee motion recommend this article failed by a **2 to 4** vote.

Yes _____ No _____

Article 22: To see if the Town will vote to raise and appropriate the sum of \$250,000 to be placed in previously established **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2026
Public Works Facilities	March 14, 2023, Article # 17	\$250,000

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.256 per \$1,000 assessed valuation.

The Board of Selectmen motion to recommend this article failed by a 1 to 1 vote.

The Budget Committee motion to recommend this article failed by a 1 to 1 to 4 vote.

Yes _____ No _____

Article 23: To see if the Town will vote to raise and appropriate the sum of \$5,000 to be placed in previously established **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2026
Shirley Cemetery Improvements	March 10, 2009, Article # 12	\$5,000

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.005 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **2 to 1** vote.

The Budget Committee recommends this article by an **8 to 0** vote.

Yes _____ No _____

Article 24: To see if the Town will vote to raise and appropriate the sum of \$2,000 to be placed in previously established **Expendable Trust Fund** as follows with said funds to come from taxation:

Account	Created	2026
Records Management Fund	March 23, 1999, Article #23	\$2,000

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.002 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **2 to 1** vote.

The Budget Committee motion to recommend this article failed by a **1 to 7** vote.

Yes _____ No _____

Article 25: To see if the Town will vote to raise and appropriate the sum of \$75,000 to be placed in previously established **Expendable Trust Fund** as follows with said funds to come from taxation:

Account	Created	2026
Town Buildings & Improvements Fund	March 15, 2000, Article #15	\$75,000

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.077 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **2 to 1** vote.

The Budget Committee motion to recommend this article failed by a **4 to 4** vote.

Yes _____ No _____

Article 26: To see if the Town will vote to raise and appropriate the sum of \$10,000 to be placed in previously established **Expendable Trust Fund** as follows with said funds to come from taxation:

Account	Created	2026
New Durham Dam Maintenance	March 13, 2018, Article # 13	\$10,000

Majority Vote Required

Estimated 2026 Tax Rate Impact: \$ 0.010 per \$1,000 assessed valuation.

The Board of Selectmen recommends this article by a **2 to 1** vote.

The Budget Committee recommends this article by an **8 to 0** vote.

Yes _____ No _____

Article 27: To see if the Town will vote to authorize a land swap whereby the Town agrees to convey an approximately 1.5 acre portion of Tax Map 240, Lot 26-04 (currently owned by the Town and controlled by the Conservation Commission by virtue of a gift from the prior owner) to the owner of the adjoining lot, Map 240, Lot 25 (owned by the Michael and Shannon Depierro Living Trust), and in exchange, the Town will receive an approximately 1.5 acre portion of Map 240, Lot 25, said property exchange to be reviewed by the Planning Board as a boundary line or lot line adjustment, as needed, and memorialized by reciprocal conveyances? **Majority Vote Required**

Estimated 2026 Tax Rate Impact: \$ 0.00 per \$1,000 assessed valuation.

Yes _____ No _____

Article 28: To see if the Town will vote to confirm, pursuant to RSA 31:95-h, III, the ambulance services revolving fund previously established by Article 28 at the 2011 Town Meeting; the original purpose of the fund as stated in Article 28 at the 2011 Town Meeting to remain in full force and effect.

Majority Vote Required

The Board of Selectmen motion to recommend this article failed by a 0 to 1 to 1 vote.

Yes _____ No _____ (for some reason underlines didn't show)

Article 29: To see if the Town will vote to modify, pursuant to RSA 31:95-h, III, the police cruiser and police employee contract revolving fund previously established by Article 34 at the 2023 Town Meeting to: (1) add an additional purpose for the use of revolving fund proceeds to include payment of police personnel salaries or benefits, with the original purpose of the fund as stated in Article 34 to remain in full force and effect; and 2) require that 90 percent of all revenues received from details and employee contract payoffs shall be deposited into said revolving fund, with the balance of said revenues to be deposited into the Town's general revenue to offset administrative costs.

Majority Vote Required

The Board of Selectmen recommends this article by a **2** to **1** vote.

Yes _____ No _____

Article 30 Petition regarding Fire Chief

To see if the Town will vote to establish the annual compensation of the appointed Part-time position of Fire Chief for the Town of New Durham not to exceed Forty Thousand Dollars (\$40,000) in 2026. For the purposes of this article the Fire Chief shall remain a part-time position. The position shall not be converted to a full-time position except by vote at town meeting. The Fire Chief shall live within a 20-minute response time to the station and receive only benefits available to part-time employees as outlined by The Town of New Durham Human Resources Manual for New Durham Part-Time Employees. The appointment will follow the Town of New Durham Appointment Policy, and the term will be effective through March 31 of the last year of any 3-year appointment. In order to ensure that the position compensation is adequately adjusted, any compensation adjustment will be determined by Select Board approval by December 31 of the second year of the term and not to exceed the average employee merit raise up to 5% and average employee market adjustment not to exceed up to 5%, with one raise per term of not more than 10% total within a 3-year term. Additionally, any outstanding agreements or contracts that are contrary to this article shall be immediately nullified upon passage.

By Petition. Majority vote required.

Yes _____ No _____

Article 31 Petition for a Budget Cap

Shall we adopt the provisions of RSA 32:5-g and implement a budget cap whereby the select board (or budget committee) shall not submit a recommended budget that is higher than \$1,995.00 dollars per resident expenditure times the current town population plus an annual increase for inflation using index CPI-U for the Boston-Cambridge-Newton MA-NH area published by the U.S. Bureau of Labor Statistics as of October 1.

Requires a 3/5ths ballot vote of the town. By Petition

The Board of Selectmen’s motion to recommend this article failed by a 0 to 2 vote.

Yes _____ No _____

32 Elderly Exemption

Shall the town modify the provisions of RSA 72:39-a for elderly exemption from property tax in the town of New Durham, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$155,000; for a person 75 years of age up to 80 years, \$183,000; for a person 80 years of age or older, \$225,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person’s spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$40,000 or, if married, a combined net income of less than \$80,000; and own net assets not in excess of \$75,000 excluding the value of the person’s residence. **By Petition (Majority vote required)**

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

Yes _____ No _____

Article 33 School Voucher Standards

Shall we call on our legislators to protect taxpayers by requiring the Education Freedom Account program to provide fiscal and educational performance reports comparable to those required of public schools, and by limiting eligibility to families with demonstrated financial need? This question is raised because state legislators recently removed all income limits from the Education Freedom Account program (vouchers), expanding it beyond its original purpose. These changes added tens of millions of dollars in costs while the program provides limited public information on how funds are spent or if educational standards are being met. The voucher program is projected to cost \$110 million over the next two years, with no new revenue sources identified. This directs public funds to private education without reducing the expenses public schools are constitutionally required to cover, increasing pressure on local property taxes. Be it further resolved that the New Durham Municipal Authority shall send the results of this vote to the Governor and all members of the General Court representing New Durham within thirty (30) days of this vote. Majority vote required

Yes _____ No _____

Article 34 : To conduct any other business which may legally come before the Town.

Given under our hands and seal, this 22nd day of January, in the year of our Lord, Two Thousand Twenty-Six.

We hereby certify that on this 26th day of January, 2026, 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, Chair

Dorothy Veisel, Vice Chair

Rudy Rosiello, Selectman

Town of New Durham, NH

Final / Posted on January 26, 2026 Post Deliberative Posted: February 11, 2026
By: _____

Posted: **New Durham School Hall** & **Website**
New Durham Post Office

01/26/2026



New Hampshire
Department of
Revenue Administration

2026
MS-737

Proposed Budget
New Durham

For the period beginning January 1, 2026 and ending December 31, 2026

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/23/26

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
THOMAS P. FAHEY	Vice Chair	<i>Thomas P. Fahey</i>
Dorothy Weisel	Sel. Rep	<i>Dorothy Weisel</i>
Eliot Phillips	member	<i>Eliot Phillips</i>
Paul Perry	member	<i>Paul Perry</i>

DocuSign Envelope ID: 76AAFD7B-641A-4C01-8FA7-3511F2ECC079



New Hampshire
Department of
Revenue Administration

2026
MS-737

Proposed Budget
New Durham

For the period beginning January 1, 2026 and ending December 31, 2026

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
Theresa Jarvis	Chair	<i>Theresa Jarvis</i>



New Hampshire
Department of
Revenue Administration

2026
MS-737

Proposed Budget

New Durham

If you have recently made changes to your proposed warrant articles, you must click the "View/Calculate" button at the bottom of the budget tab in the portal to ensure that the values in this report have been updated.

**This was
approved by
the Budget
Committee
1/14/2026**

**This was posted
1/23/2026**

Posted 01/23/2026 *Alicia N House*



New Hampshire
Department of
Revenue Administration

2026
MS-737

Proposed Budget

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Selectmen's Appropriations for period ending 12/31/2026 (Recommended)	Selectmen's Appropriations for period ending 12/31/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Not Recommended)
General Government								
4130	Executive	07	\$248,165	\$235,849	\$295,436	\$0	\$295,436	\$0
4140	Election, Registration, and Vital Statistics	07	\$106,252	\$111,852	\$133,050	\$0	\$133,050	\$0
4150	Financial Administration	07	\$166,963	\$186,001	\$217,232	\$0	\$217,232	\$0
4152	Property Assessment	07	\$80,176	\$90,392	\$127,713	\$0	\$127,589	\$124
4153	Legal Expense	07	\$58,120	\$30,000	\$59,520	\$0	\$59,520	\$0
4155	Personnel Administration	07	\$5,481	\$140,703	\$132,969	\$0	\$132,969	\$0
4191	Planning and Zoning	07	\$11,407	\$18,131	\$24,879	\$0	\$24,879	\$0
4194	General Government Buildings	07	\$31,169	\$38,719	\$30,052	\$676	\$30,728	\$0
4195	Cemeteries	07	\$8,961	\$9,285	\$29,572	\$0	\$20,555	\$9,017
4196	Insurance Not Otherwise Allocated	07	\$78,282	\$80,285	\$87,328	\$0	\$87,328	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	07	\$11,147	\$8,003	\$39,713	\$0	\$39,713	\$0
General Government Subtotal			\$806,123	\$949,220	\$1,177,464	\$676	\$1,168,999	\$9,141
Public Safety								
4210	Police	07	\$558,635	\$805,428	\$856,453	\$0	\$856,453	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	07	\$288,868	\$364,145	\$459,188	\$0	\$459,188	\$0
4240	Building Inspection	07	\$96,403	\$87,364	\$99,888	\$0	\$99,161	\$727
4290	Emergency Management	07	\$7,696	\$19,931	\$19,930	\$0	\$19,930	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$951,602	\$1,276,868	\$1,435,459	\$0	\$1,434,732	\$727
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0



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4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	07	\$1,194,567	\$1,226,951	\$1,324,679	\$0	\$1,323,162	\$1,527
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$1,194,567	\$1,226,951	\$1,324,679	\$0	\$1,323,162	\$1,527
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	07	\$452,736	\$458,459	\$523,449	\$0	\$523,449	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$452,736	\$458,459	\$523,449	\$0	\$523,449	\$0
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0



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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
Health								
4411	Health Administration	07	\$2,578	\$2,864	\$2,217	\$0	\$2,217	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	07	\$7,800	\$7,806	\$7,300	\$200	\$7,500	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$10,378	\$10,670	\$9,517	\$200	\$9,717	\$0
Welfare								
4441	Welfare Administration	07	\$27,198	\$23,586	\$26,956	\$0	\$26,956	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$27,198	\$23,586	\$26,956	\$0	\$26,956	\$0
Culture and Recreation								
4520	Parks and Recreation	07	\$99,400	\$98,121	\$106,466	\$2,275	\$108,741	\$0
4550	Library	07	\$167,230	\$174,875	\$195,865	\$0	\$195,336	\$529
4583	Patriotic Purposes	07	\$537	\$556	\$1,021	\$0	\$1,021	\$0
4589	Other Culture and Recreation	07	\$6,124	\$7,052	\$6,788	\$0	\$6,788	\$0
	Culture and Recreation Subtotal		\$273,291	\$280,604	\$310,140	\$2,275	\$311,886	\$529
Conservation and Development								
4611	Conservation Administration	07	\$1,333	\$1,477	\$1,477	\$0	\$1,427	\$50
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0



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4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development	\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal	\$1,333	\$1,477	\$1,477	\$0	\$1,427	\$50
Debt Service							
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$0	\$0	\$0	\$0	\$0	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt 07	\$0	\$1	\$1	\$0	\$1	\$0
4723	Interest on Tax and Revenue Anticipation Notes 07	\$0	\$2	\$2	\$0	\$2	\$0
4790	Other Debt Service Charges	\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal	\$0	\$3	\$3	\$0	\$3	\$0
Capital Outlay							
4901	Land	\$0	\$0	\$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	\$560,000	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal	\$0	\$560,000	\$0	\$0	\$0	\$0
Operating Transfers Out							
4911	To Revolving Funds	\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund	\$0	\$0	\$0	\$0	\$0	\$0



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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	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations				\$4,809,144	\$3,151	\$4,800,331	\$11,974



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Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2026		Budget Committee's Appropriations for period ending 12/31/2026	
			(Recommended)	(Not Recommended)	(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
4909	Improvements Other than Buildings	08	\$600,000	\$0	\$600,000	\$0
		<i>Purpose: Road Program</i>				
4915	To Capital Reserve Funds	09	\$300,000	\$0	\$0	\$300,000
		<i>Purpose: DPW Trucks CRF</i>				
4915	To Capital Reserve Funds	10	\$2,000	\$0	\$0	\$2,000
		<i>Purpose: DPW Vehicle & Equipment Maintenance</i>				
4915	To Capital Reserve Funds	11	\$400,000	\$0	\$400,000	\$0
		<i>Purpose: Road Reconstruction CRF</i>				
4915	To Capital Reserve Funds	12	\$40,000	\$0	\$0	\$40,000
		<i>Purpose: Municipal Facility Land Acquisition CRF</i>				
4915	To Capital Reserve Funds	13	\$100,000	\$0	\$100,000	\$0
		<i>Purpose: Fire Vehicle CRF</i>				
4915	To Capital Reserve Funds	14	\$10,000	\$0	\$0	\$10,000
		<i>Purpose: Police Cruiser CRF</i>				
4915	To Capital Reserve Funds	15	\$5,000	\$0	\$0	\$5,000
		<i>Purpose: Smith Ballfield CRF</i>				
4915	To Capital Reserve Funds	16	\$250,000	\$0	\$250,000	\$0
		<i>Purpose: Public Works Equipment CRF</i>				
4915	To Capital Reserve Funds	17	\$2,000	\$0	\$2,000	\$0
		<i>Purpose: Library Facilities Improvement CRF</i>				
4915	To Capital Reserve Funds	18	\$1,000	\$0	\$1,000	\$0
		<i>Purpose: Library Technology CRF</i>				
4915	To Capital Reserve Funds	20	\$150,000	\$0	\$150,000	\$0
		<i>Purpose: Public Safety Facilities CRF</i>				



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4915	To Capital Reserve Funds	21	\$5,000	\$0	\$5,000	\$0
		<i>Purpose: Gravel CRF</i>				
4915	To Capital Reserve Funds	22	\$100,000	\$0	\$100,000	\$0
		<i>Purpose: Public Works Facilities CRF</i>				
4915	To Capital Reserve Funds	23	\$5,000	\$0	\$5,000	\$0
		<i>Purpose: Shirley Cemetery CRF</i>				
4916	To Expendable Trusts	19	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: 1772 Meeting House CRF</i>				
4916	To Expendable Trusts	24	\$2,000	\$0	\$0	\$2,000
		<i>Purpose: Records Management ETF</i>				
4916	To Expendable Trusts	25	\$75,000	\$0	\$0	\$75,000
		<i>Purpose: Town Building Improvement ETF</i>				
4916	To Expendable Trusts	26	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Dam Maintenance ETF</i>				
Total Proposed Special Articles			\$2,077,000	\$0	\$1,643,000	\$434,000



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Account	Purpose	Article	Selectmen's	Selectmen's	Budget	Budget
			Appropriations for period ending 12/31/2026 (Recommended)	Appropriations for period ending 12/31/2026 (Not Recommended)	Committee's Appropriations for period ending 12/31/2026 (Recommended)	Committee's Appropriations for period ending 12/31/2026 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



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Account	Source	Article	Actual Revenues for period ending 12/31/2025	Selectmen's Estimated Revenues for period ending 12/31/2026	Budget Committee's Estimated Revenues for period ending 12/31/2026
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	07	\$9,309	\$7,500	\$7,500
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	07	\$499	\$500	\$500
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	07	\$45,608	\$40,000	\$40,000
	Taxes Subtotal		\$55,416	\$48,000	\$48,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	07	\$31,750	\$35,000	\$35,000
3220	Motor Vehicle Permit Fees	07	\$789,460	\$780,000	\$780,000
3230	Building Permits	07	\$39,393	\$35,000	\$35,000
3290	Other Licenses, Permits, and Fees	07	\$13,105	\$12,000	\$12,000
	Licenses, Permits, and Fees Subtotal		\$873,708	\$862,000	\$862,000
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
	From Federal Government Subtotal		\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	07	\$276,541	\$276,541	\$276,541
3353	Highway Block Grant	08	\$120,068	\$120,000	\$120,000



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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	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	07	\$14,751	\$15,000	\$15,000
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$411,360	\$411,541	\$411,541

Charges for Services

3401	Income from Departments	07	\$85,863	\$85,000	\$85,000
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges	07	\$2,950	\$2,000	\$2,000
Charges for Services Subtotal			\$88,813	\$87,000	\$87,000

Miscellaneous Revenues

3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	07	\$16,571	\$10,000	\$10,000
3502	Interest on Investments	07	\$195,704	\$140,000	\$140,000
3503	Rents of Property		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	07	\$2,832	\$2,500	\$2,500
Miscellaneous Revenues Subtotal			\$215,107	\$152,500	\$152,500



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Interfund Operating Transfers In

3911	From Revolving Funds	\$0	\$0	\$0
3912	From Special Revenue Funds	\$0	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0	\$0
3914A	From Airport Proprietary Fund	\$0	\$0	\$0
3914E	From Electric Proprietary Fund	\$0	\$0	\$0
3914O	From Other Proprietary Fund	\$0	\$0	\$0
3914S	From Sewer Proprietary Fund	\$0	\$0	\$0
3914W	From Water Proprietary Fund	\$0	\$0	\$0
3915	From Capital Reserve Funds	\$1,950	\$0	\$0
3916	From Trust and Fiduciary Funds	\$7,800	\$0	\$0
3917	From Conservation Funds	\$0	\$0	\$0
Interfund Operating Transfers In Subtotal		\$9,750	\$0	\$0

Other Financing Sources

3934	Proceeds from Long-Term Notes/Bonds/Other Sources	\$0	\$0	\$0
9998	Amount Voted from Fund Balance	08	\$351,928	\$450,000
9999	Fund Balance to Reduce Taxes	\$0	\$0	\$0
Other Financing Sources Subtotal		\$351,928	\$450,000	\$450,000

Total Estimated Revenues and Credits		\$2,006,082	\$2,011,041	\$2,011,041
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Item	Selectmen's Period ending 12/31/2026 (Recommended)	Budget Committee's Period ending 12/31/2026 (Recommended)
Operating Budget Appropriations	\$4,809,144	\$4,800,331
Special Warrant Articles	\$2,077,000	\$1,643,000
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$6,886,144	\$6,443,331
Less Amount of Estimated Revenues & Credits	\$2,011,041	\$2,011,041
Estimated Amount of Taxes to be Raised	\$4,875,103	\$4,432,290



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1. Total Recommended by Budget Committee	\$6,443,331
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 (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$0
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$0
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)	\$0



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130	Executive	\$235,849	\$58,645	\$0	\$294,494
4140	Election, Registration, and Vital Statistics	\$111,852	\$18,384	\$0	\$130,236
4150	Financial Administration	\$186,001	\$61,427	\$0	\$247,428
4152	Property Assessment	\$90,392	\$43,800	\$0	\$134,192
4153	Legal Expense	\$30,000	\$0	\$0	\$30,000
4155	Personnel Administration	\$140,703	\$0	\$0	\$140,703
4191	Planning and Zoning	\$18,131	\$0	\$0	\$18,131
4194	General Government Buildings	\$38,719	\$0	\$0	\$38,719
4195	Cemeteries	\$9,285	\$0	\$0	\$9,285
4196	Insurance Not Otherwise Allocated	\$80,285	\$7,043	\$0	\$87,328
4197	Advertising and Regional Associations	\$0	\$0	\$0	\$0
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$8,003	\$1,800	\$0	\$9,803
	General Government Subtotal	\$949,220	\$191,099	\$0	\$1,140,319
Public Safety					
4210	Police	\$805,428	\$65,978	\$0	\$871,406
4215	Ambulances	\$0	\$0	\$0	\$0
4220	Fire	\$364,145	\$28,505	\$0	\$392,650
4240	Building Inspection	\$87,364	\$12,760	\$0	\$100,124
4290	Emergency Management	\$19,931	\$0	\$0	\$19,931
4299	Other Public Safety	\$0	\$0	\$0	\$0
	Public Safety Subtotal	\$1,276,868	\$107,243	\$0	\$1,384,111
Airport/Aviation Center					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal	\$0	\$0	\$0	\$0
Highways and Streets					
4311	Highway Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$1,226,951	\$76,320	\$0	\$1,303,271
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal	\$1,226,951	\$76,320	\$0	\$1,303,271



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	\$458,459	\$66,675	\$0	\$525,134
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
	Sanitation Subtotal	\$458,459	\$66,675	\$0	\$525,134
Water Distribution and Treatment					
4331	Water Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338	Water Conservation	\$0	\$0	\$0	\$0
4339	Other Water	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal	\$0	\$0	\$0	\$0
Electric					
4351	Electric Administration	\$0	\$0	\$0	\$0
4352	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	Health Administration	\$2,864	\$0	\$0	\$2,864
4414	Pest Control	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	\$6	\$0	\$0	\$6
4419	Other Health	\$0	\$0	\$0	\$0
	Health Subtotal	\$2,870	\$0	\$0	\$2,870
Welfare					
4441	Welfare Administration	\$23,586	\$395	\$0	\$23,981
4442	Direct Assistance	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445	Vendor Payments	\$0	\$0	\$0	\$0
4449	Other Welfare	\$0	\$0	\$0	\$0
	Welfare Subtotal	\$23,586	\$395	\$0	\$23,981



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Culture and Recreation					
4520	Parks and Recreation	\$98,121	\$0	\$0	\$98,121
4550	Library	\$174,875	\$2,174	\$0	\$177,049
4583	Patriotic Purposes	\$556	\$0	\$0	\$556
4589	Other Culture and Recreation	\$7,052	(\$1,999)	\$0	\$5,053
	Culture and Recreation Subtotal	\$280,604	\$175	\$0	\$280,779
Conservation and Development					
4611	Conservation Administration	\$1,477	\$0	\$0	\$1,477
4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0
4652	Economic Development	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal	\$1,477	\$0	\$0	\$1,477
Debt Service					
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$0	\$0	\$0	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$1	\$0	\$0	\$1
4723	Interest on Tax and Revenue Anticipation Notes	\$2	\$0	\$0	\$2
4790	Other Debt Service Charges	\$0	\$0	\$0	\$0
	Debt Service Subtotal	\$3	\$0	\$0	\$3
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



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Operating Transfers Out					
4911	To Revolving Funds	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund	\$0	\$0	\$0	\$0
4915	To Capital Reserve Funds	\$0	\$0	\$0	\$0
4916	To Expendable Trusts	\$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	\$4,220,038	\$441,907	\$0	\$4,661,945



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4240	Salary and benefits
4140	3 Elections vs 1 MBL Workers Comp Salaries
4130	Salaries
4150	Salaries
4220	salaries Salaries
4312	Salaries & benefits
4196	Primex P&L increase
4721	4722 SCBA
4550	Salary & benefits
4589	Contracted Services - One time
4199	Dam Bureau Increase
4210	Health & Benefits & salaries
4152	Assessing contract 75:8-a salaries
4324	RSA 149-M:17 salaries & benefits
4441	Salary

2026 Deliberative Session Meeting Minutes

Moderator Linda Callaway opens the floor to Fire Chief Wilder to say the Pledge of Allegiance before opening the meeting.

Select Board and Budget Committees open their meetings at 7:16 and recess them until after the Deliberative Session.

The Moderator states that if we are going to go past 11pm we will need to recess the meeting until a later date at a different location. All are in agreement to reopen the meeting Wednesday, February 4, 2026, at 7:00pm at the New Durham Community Center behind the Fire Station.

Town Moderator officially opens the Town Deliberative Session at 7:19pm.

Some members of the Town Hall, the Select Board table: Chair Dot Veisel, Select Board Member Rudy Rosiello, and Town Clerk Alicia Housel. The Budget Committee in Attendance is Terry Jarvis, Chair, Vice Chair Ken Fanjoy, Ellen Phillips, Paul Perry, Kelly Bisson (Coppie Crown Representative), Susan DeRoy, and Krystin Bernier.

Also here tonight are the Fire Chief Tim Wilder, Police Chief Eric Millar, Supervisors of the Checklist Pat Grant, Angela Pruitt and Christopher Baca. The DPW could not attend.

Interim TA John Scrutton updates the activities of the town for 2025. The town recently completed a town-wide revaluation with a ratio increased from a 68.9% to a 100% ratio. Usually increases in valuations are linked to lower tax rates, but sometimes if revenue isn't high enough or spending is too high, the tax rates do not decrease. There have been major updates in the Police Department, including a new Police Chief, and new Fire Department personnel have also been hired. The Highway Department finally got new garage doors, as well as updated equipment. We also welcome a new Treasurer, Brenda Connery. TA Scrutton also presented a slide to remind voters that the tax rate consists of four parts: Town (\$3.95), School (\$7.48), County (\$1.79), and State Education (\$0.92).

Moderator Callaway informs the voters that this is the First Session of voting and that the Second Session will be Official Ballot Voting on Election Day on March 10, 2026, at the New Durham Elementary School. She also reviews the Rules of the Deliberative Session and notes that Moderators are not advised to follow Robert's Rules, but rather a more tailored set of rules and procedures to ensure a less formal and restricted process. She makes a correction to the rule on requesting a secret ballot to specify that it must be requested in writing by five (5) voters in writing before an actual vote has begun.

Marc Behr calls for a point of order: states that there was no warning that amendments must be in writing and does not agree.

Moderator Callaway stated that paper is here along with pens for residents to write down any amendments to be presented, and they will be given time to write them.

Article #1 Slate of Candidates: Moderator Callaway reads the Candidates' names on the ballot for March 10, 2026.

Article #2 Proposed Zoning Article: *Are you in favor of Amendment #1 to the New Durham Zoning Ordinance as proposed by the Planning Board as follows: Amend the definitions of Duplex, Dwelling, and Dwelling Unit to clarify that occupancy of those types of properties must be permanent and non-transitory; amend the definition of Duplex to clarify that it is a two-family dwelling; and add a definition of Transitory as stays in a dwelling of any type of less than 7 days.*

Anne Ross-Raymond discusses this article, which was recommended by legal counsel, and it dovetails with Article 6, which has to do with Short-Term Rentals, stipulating that they are not allowed to be less than seven (7) days nor more than thirty (30) days. It also clarifies that transitory occupancy is any stay less than 7 days.

Anne Ross-Raymond motioned to move it to the floor for discussion; Scott Drummey Seconded.

Stefanie King asked if this is passed, will this prohibit Short-Term Rentals of, say, 2 days? Anne Ross-Raymond confirms yes, this is what the article is for.

Krystin Bernier motioned to Restrict Reconsideration; Kelly Bisson seconded; Motion Passes.

Cathy Orlowicz clarifies that since these Planning Board Articles cannot be amended, after the discussion they don't need to be voted on to be moved onto the Ballot.

Article #3 Proposed Zoning Article: *Are you in favor of Amendment #2 to the New Durham Zoning Ordinance as proposed by the Planning Board as follows: Amend the definition of Minor Subdivision from a subdivision with no potential for future subdivision to one with no prior subdivision for the past 7 years; and to add a requirement that the subdivision does not require the expansion of existing streets.*

Scott Drummey speaks on behalf of this Article for the Planning Board. and explains that sometimes people just want to take a small chunk out of a larger lot to make a minor subdivision. A minor subdivision has much less paperwork involved than a major subdivision, so a person can do a minor subdivision, then come back quickly to do another minor subdivision, and then another. In the end, they can end up with a major subdivision without doing all the paperwork and planning it should entail. With this Article, if a minor subdivision is done, the landowner will have to wait seven years to do another minor subdivision. This will make sure any large subdivisions are done correctly rather than piecing together minor subdivisions and avoiding issues such as Class V or better roads or expansion of existing streets, which need to be considered. Scott Drummey motions to move it to the floor for discussion. Marc Behr Seconds. Liz Scruton asks what happens if the property is sold. Scott believes the new owner would be fine with a fresh clock not having to wait, but Anne Ross-Ramond steps in and says that the actions are tied to the land and not the owner, so they would still have to wait 7 years to do another minor unless they do the additional paperwork and planning for a major subdivision. Ron Vachon asks how the Planning Board came up with seven (7) years and not four (4) or five

(5) years? Anne Ross-Raymond explained most towns are five (5) to ten (10) years, so they went with seven (7) as a compromise between other towns' numbers. Ron Vachon disagrees and says it shouldn't be so long; it should be five (5) or less. Mike Gelinas thinks he started this whole thing because of all the work involved with a major subdivision, including extensive surveys, so many people took the minor route. Ken Ross-Raymond motions to Restrict Reconsideration; Krystin Bernier seconds.

Article #4 Proposed Zoning Article:

Are you in favor of Amendment #3 to the New Durham Zoning Ordinance as proposed by the Planning Board as follows: Allow Home Occupations in both the Residential-Recreational-Agricultural District and the Town Center Mixed Use Zoning District by Special Exception issued by the Zoning Board of Adjustment instead of by Home Occupation Permit issued by the Planning Board or its Designee.

Scott Drummey motions to bring this article to the floor for discussion with a second from Marc Behr. Scott Drummey states the town has had this ordinance for Home Occupations for many years, but there was a legal issue with way it was written. To correct this, it is being changed so that instead of requiring approval from the Planning Board, the applicant will need a Special Exception from the Zoning Board. Scott Drummey motions to Restrict Reconsideration; Janis Anthes seconds. The motion passes.

Article #5 Proposed Zoning Article: *Are you in favor of Amendment #4 to the New Durham Zoning Ordinance as proposed by the Planning Board as follows: Amend the provisions regarding Accessory Dwelling Units ("ADU") to comply with state law by reducing the parking requirements from one parking spot per bedroom to one parking spot per ADU; and removing restrictions on detached ADUs.*

Anne Ross-Raymond motions to it to the floor for discussion. Terry Jarvis seconds. Anne Ross-Raymond explains statutory changes in NH this past year that liberalized ADUs (Accessory Dwelling Units), so anyone that has a lot is permitted to have an ADU, with restrictions on size. They can now be detached and have relaxed parking requirements. Kelly Bisson motions to Restrict Reconsideration; Scott Drummey seconds. The motion passes.

Article #6 Proposed Zoning Article: *Are you in favor of Amendment #5 to the New Durham Zoning Ordinance as proposed by the Planning Board as follows: Add a definition of short-term rentals as the rental of any dwelling unit for a period of 7-30 consecutive days and allow short term rentals by special exception in all zones where residential housing is permitted. Rentals of less than 7 days will not be permitted.*

Anne Ross-Raymond motions to move the article to the floor; Scott Drummey seconds. For Short-Term Rentals, rental periods must be between 7 and 30 consecutive days and are permitted by Special Exception in all zones where residential housing is permitted. Rentals of less than 7 days will not be permitted. No discussion. Marc Behr motions to Restrict Reconsideration; Greg Anthes seconds. Motion Passes.

Article #7: *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 \$4,800,331. Should this article be defeated, the default budget shall be \$4,661,945, 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.*

Terry Jarvis motions to move to the floor; Ken Fanjoy seconds.

Terry Jarvis explains the budgets of interest on the slides are the FY25 Operational Budget (\$4,220,038), FY26 Operational Budget (\$4,800,331) and the FY26 Default Budget (\$661,945). Discussion on some positions going from part-time to full-time, impacting cost of benefits and salaries. Three elections in 2026 will increase (staffing, longer ballots, etc.), as is the Assessing Contract. The Legal budget has increased approximately \$33,000, driven mainly by a very large increase in Right-to-Know law (90-a) Requests. Milfoil Mitigation moved from the Warrant Articles to the Operational Budget. The wage scale for the Police Department was adjusted upward to become more competitive with other towns. The Fire Department budget increased with a salary scale for Monday through Friday, 10-hour per day for two people. Terry explains that Article 29 will request a change in wording for the Police Department Revolving Fund, so the companies contracting for police details will pay their cost into the Police Department Revolving Fund, which will then pay out the salaries. For the Fire Department, the minimum cost of ambulance transportation has been increased, so it is hoped after FY26 the increase in coverage will be paid for. There have been 11 new Fire Department employees, all of which are EMT qualified; most are also paramedics and firefighters. The Code Enforcement/Building Inspector/Health Inspector has increased responsibilities. Increase in sand and other town required expenses such as Welfare, Parks and Recreation, property and liability insurance, library additional part-time worker, Town Historian – flags for all veteran graves. The Default Budget cannot be changed.

Discussion: Krystin Bernier – regarding the \$4.8 million budget, the raises were budgeted higher for this year and next, about \$129,000. For the Police, the Operating Budget doesn't pay for details, only for patrols; it's the companies that hire them. Building permits have gone down \$30,000 last year. Full-time positions created in the last 18 months were not approved by the Budget Committee or the voters, just the Board of Selectmen, as were three part-time positions. The past practice had been to approve them and then be put on a warrant article. In 2024 \$344,000 went into the Unassigned Fund Balance; As of December 31, 2025, no 2024, we had an Unassigned Fund Balance of \$2.5 million. This year, as of 12/16/25, we had \$400,000 going back into the Unassigned Fund Balance and only used \$3.6 million out of a budget approved last year of \$4.2 million.

Mrs. Bernier proposed an amendment to change the Operating Budget amount to \$4,291,700.
Second Richard Garland Richard 282 Birch Hill.

*Article #7: 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 **\$4,291,700**. Should this article be defeated, the default budget shall be \$4,661,945, 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.*

Ken-Ross Raymond for discussion. He explained that the Unassigned Fund is the amount of money remaining after all the budget obligations have been met. For there to be \$2.5 million in that fund, it's a pretty clear indication that people have been overtaxed. As far as the Default Budget is concerned, that can be changed. It can only be changed by the Selectmen between now and when ballots are printed. DRA told him the best that the Deliberative can do is persuade the Select Board to change it. The original Default Budget this year was \$4.291 million which is based off last year's budget and submitted to DRA on January 6th. After that a new Default Budget appeared, which is this \$4,600,000+ Budget is. He asks if last year's budget was not \$4.6 million dollars, because that's what this new Default Budget is. Krystin says it's \$4,220,038. Ken continues that the first Default Budget was based off last year's budget, so the \$4,660,000 budget is not quite accurate. There is also no documentation or analysis to show how this second Default Budget was arrived at. Ken comments that he had never seen two default budgets.

TA Scruton first comments on the Unencumbered Fund Balance, which is a safety reserve in case of unexpected expenditures, but even more so for cash flow. We spend for 5 months of the year without collecting any money until June or July. The DRA recommends a certain range balance be kept, a certain percentage, and that is why they used \$400,000 last year because they didn't want to go outside that range. It's a misnomer to say you could use that money, it is needed for cash flow. You need it between January and June and between October and November or December, especially if you are late setting your tax rate. The Fund balance serves a function, and I would defend keeping the fund balance because of that general purpose. He explained he was in one town where the Town Hall was flooded and they needed to use \$100,000 unexpectedly. You can use those funds if you go to DRA for that kind of emergency, if you have it. If you don't have it, you'd have to have a special meeting and raise taxes.

Ken Ross-Raymond is in full agreement to keep the fund balance within the 5-17% recommended by DRA for these emergencies, but the amount in there now far exceeds that. He says that if anyone is worried about the amount in the amendment proposed by Krystin Berner, there is plenty of money to cover the budget.

Marc Behr is in favor of amendment, has been watching expenses. He would be happy to see if they could get more officers, as the two now are overworked, but they won't be able to get three more this year. Go for small increments and think they can fill slots all at once. Fire Department

wasted \$150,000 dollars and are still not responding to calls. They are still waiting for mutual aid to arrive. The purchases are frivolous and are not things people voted for. He doesn't want his money to go for these purchases.

Ken Fanjoy: He has been reading social media commentary about the Fire Department and asked if anyone bothered to go into the Fire Department to see what has been done? He contacted the Chief to get a tour. The Chief brought in 14 more EMT-certified people. They could possibly get 16-hour/day coverage if they come in and work 4-hour increments. It's savings for the town that they are already qualified, and we aren't paying for it. The recliners being discussed are there for them to rest if they have been out for a long time. Most have full-time jobs, so they have a place to rest when they can and if they must work another shift. Most towns' Fire Stations have beds for their workers. Mr. Fanjoy says that it's the best money the town has spent, and the Chief is doing a remarkable job. People need to stop believing everything they read.

Ron Vachon has lived here 23 years and isn't involved in budgeting or committees, but he's lead a profession life. He thanks Marc Behr and Krystin Bernier for the information which is more than anyone has ever provided us. Are we voting on her proposed change to the Operating Budget to \$4,291,700? (after the discussion is over) We are all stretched so thin and many people are struggling paycheck to paycheck, trying to make ends meet. We just can't afford anymore. We're not Rochester, and we can't afford all this.

Paul Perry wants to ask if the police chief is willing to explain why they can't get people.

Police Chief Millar said it's been a tough year and are exhausted. Thanks to the Budget Committee and the Board of Selectmen, they have made good progress. New Durham was underpaid for many years and lost the entire department to other towns that were paying more. They finally have salaries that are comparable to surrounding towns. There is a national shortage, but he's fighting to get positions, and if he doesn't get them, the town will be spending \$47,000 a month again for other agencies to patrol the town. You won't have a force that knows the town, and we are in the rebuilding phase. He is selective and looking for community-minded people, so he won't just take anyone. He doesn't want to lose his people to other towns. The Town wanted 5 officers, and that will allow for vacations and cut down on overtime so that will save money and prevent burnout. He's trying to get back to a full staff more quickly with better salaries.

Debbie Geer, reminds the community we all love our Police Department. Her husband is a retired fireman and she's a retired nurse and love our first responders. We are worried about the budget, with all these warrants too. Her head is spinning. She's been in town only 5 years, but it seems a chronic thing with the huge budget and more on top. The community is so generous but when is it okay to say no to a couple of things? She's all for the school, all for fire department, all for things but when do we give a message to Budget Committee and Bos, but they need to say stop and listen to the community. Hoping to just be listened to.

Dot Weisel wants to comment on very contentious exercise equipment, and it is town equipment for the police, DPW, etc.

Rob Scruton mentions the first time he met the police chief, he was jump-starting a vehicle, but our fire department can buy whatever they want. He feels fire isn't being fiscally responsible, when police couldn't buy a battery.

Gary Macarthur says there is no trust in the town right now. People running them town are having tantrums. We've got personal vendettas, people getting runout of jobs and we actually have to put a stop to that. We need somebody that is going to be mature, responsible, and follow these numbers a little bit closer so that they're accurate. The whole world is arguing, and you have to start by voting the people out with these childish vendettas and creating lawsuits and things of that nature. And then we can fix this, and it starts with us.

Susan DeRoy says she is State Rep and on the Budget Committee. She sees a lot of what's going on in the town and county. She says they're trying to build a \$315 million dollar nursing home, but the elderly population is declining. We are \$848,000 in arrears for taxes, and the \$4.2 million budget includes five officers, so he won't be hurt. She wants to pare it down and be responsible; take another look to see if we are paying only for what we want and need.

Marc Behr motions to Call the Question; Stefanie King seconds. Motion passes. Vote on the amendment passes.

Terry Jarvis lives on Main Street and is on the Budget Committee. She calculated the items listed as increases and they come to \$430,364.

Ken Ross-Raymond has a Point of Order and people apparently do not want to keep talking about the amendment. The Moderator explains that they have concluded the discussion on the Amendment and has been a vote on the amendment. The discussion is now on the Article as Amended. There appears to be some confusion about the Default Budget and not understanding that by voting for the Amended Article, that does not close the issue. There were several interruptions while Terry Jarvis tried to speak and people tried to Restrict Reconsideration. Mr. Rosiello then says he has a point of order to explain that the town people have spoken for the \$4.2 million dollar budget. He starts explaining about extra funds, but the Moderator rules that Terry Jarvis still has the floor and is speaking to the amended article. Terry repeats that she added up the increases, which came to \$430,364, and she wants to know where the other \$70,000-\$80,000 coming from? Is it going to take \$50,000 from the Highway Department? Are you asking the Board of Selectmen that instead of hiring a full-time Town Administrator and a full-time Finance Director to continue with the part-time positions? What do people want cut from this budget? In regard to the Default Budget, it is based on the FY25 budget plus any contractual items, pay raises that have occurred since that budget was approved. Cannot touch default budget and defers to the TA on that. Terry wants to know from Mrs. Bernier, Mr. Behr, and Mr. Ross-Raymond where the funds will be cut.

Point of Order by Cathy Orłowicz to make sure the amended article is not Restricted Reconsideration before discussion on it is complete. Moderator agrees.

Paul Perry is recognized and wants clarity on what exactly the Default Budget is and if we can amend it? The Moderator responds that it cannot be done at this meeting. There appears to be more confusion, but the Moderator explains that several people had their say on the original article, then on the amendment proposed by Kristyn Bernier, which was voted on and passed, but that amended article must still have a discussion by the body. Those who already had their discussion and vote must do the courtesy of allowing others to discuss the results of the vote before it goes onto the ballot. It is not fair to the voters that have not had enough discussion on what the implications are of this amended article?

Debbie Hendrickson (Old Bay Road) asked if once an amendment was approved, can you change the amendment? Can there be more amendments made after it's been amended? The Moderator clarifies that further amendments can be made. Ms. Hendrickson continues that she is concerned about the wording of the Default Budget section and that although it stipulates it is based on last year's budget, there are certain contractual and other adjustments that can be made, and a 10% figure seemed excessive.

Rudy Rosiello explains that it is up to the Selectmen to make sure that the budget approved by the voters is put into practice. He says that when you get to the end of 2024 and have hundreds of thousands of dollars left over, and the same thing again at the end of 2025, but then you spend \$150,000 that wasn't even budgeted – that has to go before the board to be approved. So, there is a problem with the process. He says the Board will go through the numbers to make it work. In 2020, the Fire Department building didn't pass inspection, so they need to relook at how money is being spent. Bob Kroepal says they need to move forward; too many people are complaining and giving commentary and not discussing the article.

Ken Ross-Raymond-point of order to stop discussion. Richard Garland motions to call the question; Marc Behr seconds. Voting on the article as amended passes and Article will go to the ballot as amended.

Ken Ross-Raymond motions to Restrict Reconsideration; Krystin Bernier Seconds. Motion passes.

Article #8: *To see if the Town will vote to raise and appropriate the sum of \$600,000 for the purposes of a Road Program with said appropriation to be offset by an anticipated \$121,558 from the Highway Block Grant and further offset by the use of \$450,000 from the Town's Unassigned Fund Balance with the remainder to come from general taxation. This special Warrant Article will be a non-lapsing appropriation per RSA 32:7 VI and will not lapse until the Road Program is completed or by December 31, 2030, whichever is sooner.*

Rudy Rosiello said they contracted with Strafford County to conduct a survey of all the roads, culverts, and road conditions. They would enter the information and software would then rate all

the roads and where they were in their lifecycle. There should be a 25-year investment in the roads, and a schedule of what needs to be done for each to keep them up for that lifespan: minor and major maintenance, and complete reconstruction. The results showed a lot of our roads are in good shape and they didn't want to take out a warrant article for the road work and preferred to take slack out of the Operating Budget and not have any bond article interest. For weeks they worked with Will, the Road Agent, and laid out three major roads to be addressed: South and North Shore Roads and the town portion of Merrymeeting Road and doing without a bond. The roads mentioned need to be taken down to the dirt, stumps and tree roots removed, etc., to get a stable base. They calculated that spending \$600,000-\$700,000 per year would take care of the roads in stages, and staggering where the work is being done (start from the far end working back from each) would cause less disruption. Another road in danger is Middleton Road, which is a dirt road, and a lot of gravel needs to be brought in to rebuild that road over time. Board did a good job fixing up the emergency with the main culvert on Middleton Road, and working with the budget and townspeople, they were able to use that Unassigned Fund Balance to get that work done. Emergency funding was used on a different road, but they want to stop being reactive and do the maintenance to become proactive. They went to a training program to plan which roads are done when and do level spending. They're also doing traffic counts to create accurate impact fees for subdivisions. Rudy motions to bring article 8 to the floor; Greg Anthes seconds.

Richard Garland wants to know if Merrymeeting is a state-maintained road and is told that after the split at the Hatchery, it becomes a town road up to where North Shore Road begins. He gets confirmation that it will be included in the plan.

Mike Gelinis says how much damage is being done to people's cars while they wait. In his opinion, if anything gets passed in the budget, it should be the roads. Ken Ross-Raymond motions to Restrict Reconsideration; Kelley Bisson seconds. Motion passes.

***Article #9:** To see if the Town will vote to raise and appropriate the sum of \$300,000 to be placed in previously established Public Works related Highway Trucks **Capital Reserve Fund** as follows with said funds to come from taxation:*

Dot Veisel speaks on behalf of the DPW, who provided information for the article. In 2025 they bought mowers, a John Deere loader, power washers, a 6-wheel truck and a smaller truck for plowing, as well as upgrading the fuel master to keep track of how much fuel each is using and each department is consuming. There were new garage doors and guardrails for Birch Hill and North Shore Roads. This appropriation will be put into the CRF toward replacing the grader, which is due to be repaired this year. It's still functional, but the parts for maintenance and repairs are getting more important. Dot moves the article for consideration and clarifies the \$300,000 is for the purchase of Highway Trucks and the grader will come into play on the next article, which is maintenance. Kristyn Bernier seconds. Terry Jarvis states that the Budget Committee failed to recommend this article by a 3 to 5 vote, because the CIP wanted \$400,000 instead of \$300,000. Jim Buttafuoco states he wants this to go to zero, because they're being

taxed to death in this town. His taxes went up by \$5,000, which is 1/3 more than he had been paying. It's \$300,000 here, and \$100,000 there, and pretty soon we're up to another million dollars. This is why we must stop this and reduce it to zero and let it go on the budget, because this is the only way to get rid of articles. Scott Drummey seconds. Discussion on the amendment has Kelly Bisson in Copple Crown saying she cannot understand why anyone would want to put zero dollars in this fund. She understands that taxes are high, but if you don't want your roads plowed or maintained, go ahead, but there are two trucks in the Highway Department that don't work; they have other trucks scheduled to be replaced before they die so they are left with no trucks. This is what that fund is for – a savings account they can legally hold so that they can make big purchases like this. The life expectancy of these trucks is 15 to 20 years, and they were purchased sometime in the early 2000s, so they are coming up on their end of life expectancy.

Paul Perry says the comment he heard in the Budget Committee was “kicking the can down the road” and heads a shaking all over the place. Sadly, this has been going on for years, but there comes a time when the can gets so doggone dented that it won't roll down the road anymore. Some things just need to get done. He understands that it's painful, but it's going to be far more painful in the future if they don't address this.

Mike Gelinias mentions our newest truck is older than the oldest truck in other towns. We're spending an incredible amount on maintenance, and roads like Merrymeeting Lake road require a specific truck that can navigate that road, and they're using 23- and 24-year old trucks. He sees everyone complaining on Facebook about the roads, but if the Highway Department only has two trucks, they'll need the money so they can do better. He speaks against the amendment.

Ken Ross-Raymond says there will be other articles coming up that will be zeroed out sometimes by the department heads themselves, so wait for those articles if you want to save the taxpayers some money. This is important for the whole town, so let's make responsible decisions.

Mary Bogart hopes people understand that Capital Reserve Funds are like Savings Accounts for a specific thing. Most of the trucks cost crazy amounts of money, so if they put small amounts in every year, they'll have the funds in place to by a truck without paying interest.

Scott Goodspeed wants to know the current balance in the fund and is told it's \$471,000, so this would bring it up to \$771,000. He wants to know how much they're expecting to spend on new vehicles within the next couple years and if that \$700,000 would cover it. Krystin Bernier says the CIP is a 5-member committee with representatives from the Select and Planning Boards and Budget Committee and they met several times. The report is on the Town Website for the 2026 to 2035 plan for the financial projections on what needs to be purchased. Krystin mentions the trucks are older than her kid, and he works down there. Equipment is breaking down every storm; they are welding and soldering things. They needed to purchase a lot in a short time because we've been kicking the can down the road. The money is being put in the CRF so you don't need an interest-bearing bond, and you can only use the money for the stated fund purpose.

Mr. Buttafuoco withdraws his amendment, but he says this was a very important discussion. Terry Jarvis seconds. Mr. Buttafuoco continues that they ought to just say \$100,000 every year and call it a day and that's \$2 million dollars for trucks, and that's a lot.

Rudy Rosiello gives the list of trucks needing to be maintained: an "2005 International 7400 with a plow and wingtips, a 2012 International Work Star with dump plow and wingtips, a 2024 Western Star dump plow and wing tips, a 2013 International 7400 with dump plow and wingtips, a 2023 GM Sierra 2500 regular pickup truck that has multiple purpose, a 2024 Dodge 5500 with dump plow and wing tips, a 2015 5500 with dump plow and wing tips, a 2018 western star with dump plow and wings, and a 2024 550 with dump plow and wings. The larger trucks can't fit on some roads, so we have the smaller trucks to take care of them. Some are quite old and are falling apart, and two are not working. Last year they purchased a 10-wheeler that just came in, so now they have two 10-wheelers. Based on price and life expectancy, they put money away and if they keep on-cycle, they can keep maintenance down, but Paul was right that the delays gave us two trucks that have been sitting unused for two years.

Scott Drummey, the chair of the CIP this year, said they needed about \$700,000 for this fund this year in order to get back on track. They bought one 10-wheeler and one 6-wheeler truck this past year and need two more major trucks in the next year or two. After that, they'll recommend \$129,000 per year going into the fund. Ken Ross-Raymond was also on the CIP and had a tough start with a lot of inaccurate information. Krystin got more information and there is no way to catch up in a year. As Scott said, this is less than what we need to catch up, but we can't do it all in one year. We need some time to get caught up.

Krystin Calls the Question. Ken Ross-Raymond seconds. Motion Passes. Krystin makes the motion to Restrict; Scott Drummey seconds. Motion Passes. Article #9 goes to the ballot as written.

Article #10: *To see if the Town will vote to raise and appropriate the sum of \$2,000 to be placed in previously established Public Works related Vehicle and Equipment Maintenance **Capital Reserve Fund** as follows with said funds to come from taxation:*

Dot moves the article to the Floor; Susan DeRoy seconds. DPW note says additional money is for repairs to ageing equipment to keep them running. Dot reiterates that the grader really does belong under the Highway Trucks and not this maintenance article. Dot gives the town mechanic, Larry, a plug for the great job he is doing. Dot reiterates that the note from Will Cardinal says the \$2,000 is to be used to keep the ageing equipment running. Scott Drummey from CIP wants clarification that Will told her he needed the \$2,000? In the CIP, Will had told him he wanted a balance of \$35,000 in that Fund. He just got a recent update that the balance in that account was \$90,000. Scott withdraws his amendment of changing it to zero.

Kelly Bisson says there seems to be confusion with the Highway Department and the notes that they sent; so are we sure Mr. Cardinal had the accurate version of the warrant articles when he

was making his recommendations? The Moderator responded that the paperwork received from DPW on the article #10 showed \$2,000 and said “actual monies to be used on ageing equipment to keep them running.”

Krystin says this is for all town vehicles and not just DPW stuff. The CIP recommendation was to keep the fund balance around \$35,000-\$36,000, so if something happened to a vehicle from the Fire or Police Department, this would be for short-term fixes. When the initial request came into CIP, there was no request to put money in.

Ken Ross-Raymond reminds the voters that there would be some articles coming up that the Budget Committee and CIP said could be zeroed out, and this is one of them.

Scott Drummey motions to Restrict Reconsideration; Terry Jarvis seconds. Article 10 goes to ballot as written.

Article #11: *To see if the Town will vote to raise and appropriate the sum of \$400,000 to be placed in previously established Public Works related Road Reconstruction **Capital Reserve Fund** as follows with said funds to come from taxation:*

Rudy motions article to the floor; Susan DeRoy seconds. Rudy says he got this number from CIP and a lot of the reconstruction includes gravel for the dirt roads, and engineering fees, but he has no other information on that number that came to him.

Anne Ross-Raymond asks how this relates to the \$600,000 that they have for road maintenance on an earlier warrant. Rudy says of the \$600,000, \$185,000 comes from the Road Grant, there's \$450,000 they're putting in from the Unassigned Balance and probably \$28,000 in taxation. He knows how it's been used in the past and we need more money for the balers and miscellaneous equipment for them, but he has no firm information from CIP on what the \$400,000 was.

Krystin says because they had a block grant, the RSMS, you can't put that money into a CRF. That's why that's in a separate article. They get grant money, but it must be put into a line. They are basically splitting up the roads: one for reconstruction and one for ongoing maintenance. The money is only for RSMS and is good until 2030. One of the projects they did this year was Ridge Top, they did 48 culverts or so, and they had a little bit of money leftover and they did Butternut. They moved things forward. As of August 31st, there was only \$238,000 in the CRF. The costs on the roads between 2026 and 2035 is \$6 million.

Brian Stillwell asks if this is over and above the \$1.34 million that is already the budget to be spent last year. That article is \$400,000, and wants to know the real number... Brian is interrupted, but continues to speak and wants to know the real number. You've already written a budget for \$1.32. No one is complaining about \$3,000 for the equipment and you're spending \$2 million on the roads. There's a little bit of a mismatch there and he wants to understand how you can be asking for \$800,000 plus the \$1.32 that's already in the budget. The last time I went to school, that adds up to over \$2 million, not \$35,000. Krystin is talking about the last article and

says the \$1.2 million is the department budget and that includes the solid waste facility and DPW. So that covers all your Operating Budget expenses. The Warrant article is for a specific... Brian continues that is says “highway and streets”. Conversation becomes muffled, and Terry Jarvis is recognized and asks if he is asking about the \$1.2 million in the Operational Budget, and then there was \$600,000 earlier as a warrant article, and now \$400,000. The \$1.2 million covers salaries, overtime for storms – sometimes for 24-36 hours. It also covers contracted services such as the plowing in the Copple Crown area, fuel tank inspections, fire systems, tree removal (canopy clearing is \$2,000 per day for 40 days), there is rental of some equipment instead of purchasing outright, and safety equipment and other things. Krystin interrupts that DRA put the number in the wrong line that’s causing confusion. It’s day to day work vs projects.

Cathy Orlowicz motions to call the question; Scott Drummey seconds. Motion Passes.

Susan DeRoy motions Restrict Reconsideration; Scott Goodspeed seconds. Motion passes. Article 11 moves to the ballot as written.

Article #12: *To see if the Town will vote to raise and appropriate the sum of \$40,000 to be placed in previously established Municipal Facility Land Acquisition **Capital Reserve Fund** as follows with said funds to come from taxation:*

Dot Veisel speaks and says this CRF was created to purchase land for a possible new Fire/Police Department – a Public Safety Facility. A few years ago there was a very good piece of property at a reasonable price, but they could not act on that because they had to wait till Town Meeting to encumber the funds and authorize a purchase. It is meant to gradually add up funds so that if the opportunity comes up again, they can act on it. Dot moves the motion to the floor; second by Krystin Bernier.

Scott Drummey from the CIP said no town staff came to discuss it. We need a plan before we start spending. Five to 10 years ago there was a committee that discussed this for three months about the need for a new Public Safety Facility. It seems we’re starting over. Scott recommends amending the amount to \$0 and is seconded by Susan DeRoy. TA Scruton says part of planning is saving, and this is a savings account. You’re going to need to put money aside for several years before you can buy the land; then you’ll have the design stage. This is another “kicking the can down the road” scenario.

Ken Ross-Raymond wants to know why no one from the town came to talk to the CIP. This is another one of those articles. TA Scruton asks if he is punishing the town because no one showed up at a meeting? Mr. Drummy responds that if the town wants to spend \$5-\$10 million dollars on a Safety Facility, someone should have come to the meeting to help them plan for that expense. It’s the way the CIP works – the Selectmen can’t make separate plans. TA Scruton say it’s clear they will need to put money away for some time to come before you can do anything. He was not part of the process; he only arrived in late December, but you’re going to have to start putting some money aside if you are ever going to move that facility to another location, and it makes a

lot of sense for the Fire Station to be somewhere else. Mr. Drummey said that the current balance in the account is \$110,000, which is enough for a solid deposit on a piece of land. They aren't looking to buy the land with cash but just need the deposit.

Rudy Rosiello was a meeting in 2021 that said it could not be rebuilt on site.- They went through 10 different properties around the town and picked a piece of property, but it never went anywhere, The proposal is on the website. Rudy says they need to change the RSA that governs them so it will require a certain number of meetings and hearings about it, and it will have to go on the Warrant Article for the townspeople to approve.

Debbie Geer wanted to make comment although the facility might be a great idea, the town has gone through a year to 18 months with the fire department and public safety. We need a rest and to reset we need to take a closer look at things.

Dot Veisel reminds everyone they did have a public hearing 2 years ago and it was overwhelmingly against an \$8 million building, but there was an agreement that finding the land was a necessity, and they did not need detailed plans and engineering to do so.

TA Scruton says the selectmen always have open meetings, but sometimes they go into non-public sessions, and they are televised. Board of Selectman cannot buy land on their own and would need 50 people to petition to bring it to Town Meeting.

Mike Gelinas says the land still may be available, but for tax purposes they needed to wait two years before they could sell it. He says it's probably the best piece they're going to get – land isn't easy to come by. It needs to be centered in town, in the right place, and when that land does come available it's something that needs to be done quickly. We need to look forward. We still need to support the town and not just the school and the county. Marc Behr motions to Call the Question; (unknown second). Motion passes. Vote on Article 12 as amended to \$0 passes.

Ken Ross-Raymond motions to restrict; Krystin Bernier seconded. Article #12 goes to ballot as amended.

*Article #13: To see if the Town will vote to raise and appropriate the sum of \$100,000 to be placed in previously established Fire Vehicle related **Capital Reserve Funds** as follows with said funds to come from taxation:*

Scott Drummey motions to move to floor; Terry Jarvis seconds.

Chief Wilder says this is more of the “proverbial can”, and the apparatus and equipment is starting to age, so this is in keeping with in the spirit of replacing the apparatus over time. There are five vehicles that fall into the replacement side of this fund, and three of those are the large apparatus you see, including two of our fire engines and our ladder truck. These have a replacement cycle of about 20 years. Engine #2 is 18 years old, the ladder truck is 30 years old and engine #1 is close to 35 years old. There's a lot of maintenance to keep them on the road, but they're still roadworthy. They are hoping to be in the position to replace them at some point, so

this \$100,000 represents another contribution to the CRF, which is currently around \$540,000, and this would put us at about \$640,000. A replacement fire engine runs from a base level of \$600,000 for stock and upwards of \$1 million otherwise. This will mean there will be little or no burden on the taxpayer when the time comes to replace it. Discussion is opened.

Liz Scrutton says that their neighbors lost their whole house in 2016 because an apparatus could not function properly in winter conditions and broke down so she supports this article.

No more discussion. Terry Jarvis motions to Restrict Reconsideration; Roy Geer seconds. Motion passes and article #13 goes on the ballot as written.

*Article #14: To see if the Town will vote to raise and appropriate the sum of \$0.00 to be placed in previously established Police Cruisers **Capital Reserve Fund** as follows with said funds to come from taxation:*

Police Chief Millar says that this funding isn't necessary. Terry Jarvis submits an amendment changing the amount to \$0. TA Scruton explains since the balance in the revolving fund from details is high enough, the funding is not necessary this year. Second by Mr. Goodspeed. Vote taken on amendment and passes. No more discussion needed. Vote on article as amended passes. Motion to Restrict Reconsideration- Krystin Bernier; Terry Jarvis seconds. Article #14 goes to the ballot as amended.

*Article #15: To see if the Town will vote to raise and appropriate the sum of \$5,000 to be placed in previously established Smith Ballfield Improvements **Capital Reserve Fund** as follows with said funds to come from taxation:*

Celeste Chasse motions article to the floor; Terry Jarvis seconds. Celeste says this money goes towards repairing the fields and they were able to put down a slab for a pavilion, so they'd like to finish that. There have been a lot of requests for a pickleball court (which will cost a lot of money), so they are expanding the fields for the future.

Stefanie King wants to amend it to \$8,000 to get it closer to the \$10,000 that had been requested. Stefanie says that everything that Celeste is doing is one of the best parts about living in this town, and she does incredible work. Deb Geer seconds. Krystin Bernier says that she needs to come into the CIP with a plan: the pavilion never came up, or pickleball courts, or the slab, etc. She feels it shouldn't be added because it is never a set and it changes every year. The ballfield maintenance needs to be done, and the money needs to be spent on what was proposed. Celeste says she had not spent the money for the last five years; they were trying to get guardrails for the upper parking lot, but the Highway Department couldn't order them. The pavilion came up because they wanted having the bands at the ballfield. The batting cages came down because they were destroyed in the storm, so they decided to do the pavilion. Although the pickleball courts came up, they are not in the plan because they are so expensive. Susan DeRoy says that there is no irrigation, and that should be a priority if there are going to be fields. Replacing the

irrigation is going to be very expensive. Marc Behr says there is \$41,000 in that fund, putting the extra \$5,000 or \$8,000 will increase it, and wants to know the plan to spend the funds and when.

Celeste says she has gotten 3 quotes of roughly \$35,000. One for \$25,000, one for \$35,000 and another for \$58,000. The middle quote of \$35,000 is being looked at. There is no quote on the guard rails because they are on backorder, and the pickleball courts are about \$200,000 each. They have worked on the walking path. She has gotten some of the materials for the addition so hopefully it will get done this year. The irrigation hasn't worked in more than 10 years and so putting the money in that at this point doesn't seem useful.

Terry Jarvis wants to know what the cost is of replacing the irrigation? Would it involve tearing up current fields in the process? Can the Highway Department help with it, or are they too busy?

Celeste isn't sure, but they would probably have to tear up fields and doesn't think the Highway Department could do it.

Krystin says that the problem is that they get a different version every year on irrigation. They need to do the research,

Voted amendment failed. Ken Ross-Raymond motions to Restrict Reconsideration; Ken Fanjoy seconds. Article #15 goes to the ballot as written.

Town Moderator states the time is 10:37 and they're not going to finish all the warrant articles, so they will recess to continue tomorrow evening. We have right up to 11:00, so we'll do a few more articles.

Article #16: *To see if the Town will vote to raise and appropriate the sum of \$250,000 to be placed in previously established Public Works Equipment **Capital Reserve Fund** as follows with said funds to come from taxation:*

Dot moves Public Works Equipment article to the floor; Krystin Bernier seconds. Dot is speaking on Will's behalf with the information provided by DPW. Will wants to replace the hoppers; both A and B will need to be replaced soon. They are watching the grader closely since it should have been replaced in 2023 and they need to fabricate parts for repairs in-house. The Solid Waste Facility Heating system needs to be looked at since the facility needs to be heated to work.

Krystin Bernier says the line went down and is down by -\$14,000 this year and hasn't been funded by the Selectmen for several years. The Fund now has \$86,000 in it since there were additions made in December. The grader is \$400,000, each hopper is \$65,000. The furnace should come under the facilities line items. The Quonset hut needs repairs to keep dry. This is all the Solid Waste Facilities items. Many things need to be replaced not just solid waste but also highway grader. Terry Jarvis motions to Restrict from Reconsideration; Krystin Bernier seconds. Motion passes – article goes onto ballot as written

Article #17: *To see if the Town will vote to raise and appropriate the sum of \$2,000 to be placed in previously established Library Facilities Improvement **Capital Reserve Fund** as follows with said funds to come from taxation:*

Dot motions to move to floor; Krystin Bernier seconds. No real discussion except possibly replacing the second half of the carpet. Krystin Bernier motions to Restrict Reconsideration; Terry Jarvis seconded. Motion Passes. Article moves to ballot as written

Article #18: *To see if the Town will vote to raise and appropriate the sum of \$1,000 to be placed in previously established Library Technology Improvements **Capital Reserve Fund** as follows with said funds to come from taxation:*

Dot moves article to the floor; Scott Drummey Seconds. Dot believes these may be software updates how many students use the computers there; she also mentions that Caitlin covers most of her expenses with grants. Krystin Bernier says this fund is actually to replace computers. Marc Behr motions to Restrict from Reconsideration; Susan DeRoy seconds. Motion Passes.

Meeting recesses at 10:47

Motion Marc Behr; Second by Greg Anthes.

Recesses until 7pm on Wednesday, February 4, 2026 at the New Durham Community Room.

Moderator reopens the Deliberative Session at 7:PM on February 4, 2026.

Marc Behr motions to reopen; seconded. Motion Passes.

Ford Bishop leads the Pledge.

Article #19: *To see if the town will vote to raise and appropriate the amount of \$20,000, to be added to the 1772 Meetinghouse Capital Reserve Fund, previously established, for urgently needed structural repair. Further, to direct the New Durham Board of Selectmen to work with the 1772 Meetinghouse Committee to find qualified restoration contractors and complete this work as soon as possible.*

Dot moves article 19 to the floor; Terry Jarvis seconds.

Cathy Allyn speaks on behalf of the Meetinghouse and the importance of the project. The Friends received a substantial donation, but they have raised \$100,000. If the article passes and the \$20,000 is put in the CRF, the combination of the money from the Friends and the Expendable Charitable Trust of the Meetinghouse Committee gives them a \$240,000 total, and they can put this towards an LCHIP grant. If this passes, they would only be 10-50 thousand dollars short to complete Phase 2. Phase 2 is the timber frame repairs and roof replacement, and it would be completed. The condition of the tie beams will dictate on which end of the estimate it will land. They should be able to work on the project by the end of 2027. The longer they wait, the higher the price, so she hopes this happens now. It works out to only be about \$10 per person.

Janis Anthes asks what is going on with making the front door wider; will it impact the structure?

Cathy said the Historic Building Assessment last year said the door had been made smaller; it should be back to the original size. The Friends had already contracted with someone in town to do the work on the door, it can be done at any time, and they would pay for it.

Greg Anthes said that he had been following the Meetinghouse project since they moved to town. What he has heard in the meetings is that people want their taxes lower and to have the money spent properly. He has been a critic of the project because it has been 18 years and it still has not been restored. Over 10 years ago said he could get it done, but he was cut off at the knees by some of the Committee members. He hopes this can be done. If it's not done by next year, he thinks there may need to be a new committee.

Cathy said they gathered the money and have the contractor, but she did not say it would definitely get done next year. Everyone knew the Phase 2 was going to be the biggest part of the project in price and scope. Everyone knows it's been a tough year, but the contractor's estimate was \$250,000 to \$290,000, so this \$20,000 from the warrant would put them potentially only \$10,000 short and they could look for grant money for the rest. Cathy wants people to work together to work on projects that are important to us.

Ellen Phillips wants to add that when you apply for the grant, one of the most important criteria is if the project has public support. If the town gives us this \$20,000 and we apply for a grant, it shows that this project has town support and makes it more likely that we will get the money we need.

Stefanie King says she lives a half mile from the Meetinghouse and really doesn't understand why this building is such a lightning rod. It's an amazing building and part of our history; there are so many great events there. She does caution, however, that right now they are spending \$3,000-\$4,000 a year on tarps. If they can get this done, no more money on tarps!

Kelly Bisson says that these are not an annual cost. They are roughly every 5 years.

Nancy Parker wants to know if this is a need or a want, because were giving everyone what they want, and we should focus on needs. The Meetinghouse has been sitting there for years and suddenly we need more money to do more repairs, and "I'm done".

Cathy Allyn points out that they are working towards making this a community center for everyone and it can be used by the community. They need to use the grounds and the facility.

Greg Anthes said that this meeting house is a historic building and a federally historic property. It isn't for plays; it isn't for weddings; it should be restored for historic purposes. After the building is restored, they can start looking at other purposes for the house. They were talking about adding on kitchens and bathrooms, drilling a well, and it's been 18 years trying to get this done. It means a lot to everyone, but it has to be done right and not focus on all these other items. This

is the issue with these projects; they keep spending money and accomplish nothing. They have to buckle down and get the right people in there to get it done or move on.

Kelly Bisson makes a motion to Call the Question; Deb Geer seconds. Motion passes.

Stefanie King motions to Restrict Reconsideration; Scott Goodspeed seconds. Motion passes. Article will go onto the ballot as written.

Article #20: *To see if the Town will vote to raise and appropriate the sum of \$150,000 to be placed in previously established Public Safety Facilities **Capital Reserve Fund** as follows with said funds to come from taxation:*

Dot moves the article on the floor; Scott Goodspeed seconds. Dot will speak on the facilities like the kitchen to bring the building up to code, and she would assume the police station also. Discussion opens and Marc Behr presents an amendment to \$0.00. Scott Drummey seconds

Marc Behr wants to know how much more money they are putting into put into a building that they say should not be here. The new Fire Chief has put at least \$70,000 into this building since he's been here: siding, repairs inside the building. He says there is \$180,000 in the Public Safety CRF and they are looking for \$150,000 more. Discussion on amendment is open.

Paul Perry wants to know if it is redundant that they bring the amounts down to \$0? If people vote it down, that's the same as changing the amount to \$0. He wants to know if they should allow all these motions to go to \$0.

Kelly Bisson says these meetings are so people have a say and they feel that the amount is appropriate. She believes this is another one that was not brought to the CIP, so there's no plan and no money requested. The Select Board put in an amount when nothing was requested or recommended by other entities.

Ken-Ross Raymond wants to know when the discussions took place on renovating this building.

Dot said she can't give exact dates, but it is many years until the renovations can be done to get a new public safety building. They don't have the land or plans, and they're talking a bond, so she believes it is their duty to make the building safe for the firefighters, EMTs and paramedics now who spend their day in this building.

Rob Scruton wants to get comments from the Chief of the Fire Department, but he's not there.

Marc Behr explains that as far as he knows, if you vote "yes" on a \$0 amendment, the selectmen cannot change that. If you vote no, then they may appropriate additional money for that account because we didn't specifically say no. It's important for people to vote yes on \$0.

TA Scruton says that it doesn't matter if you vote yes or no, the amount is still \$0, and they would have no authority to put money into a CRF or an expendable trust

Arty Garland wants to know if he has estimates for the work, or if this is just a guess.

Dot said that when the CIP committee met, Chief Wilder had been on duty about two and a half weeks; he was still going through paperwork, learning about the town and the building, etc. She believes that's why he didn't come before the CIP and present plans. Since he's been there, he's cleaned up the upstairs, brought the offices down to the first floor so the public has access to the Chief. Dot explained he is part-time chief and is working and didn't expect our Deliberative Session to go over two nights. He has no experience with the history of our meetings.

Ellen Phillips said she was there when the CRF started, and it was originally for a new public safety building, for the fire and police departments. A few years ago there was a meeting to get a bond to do that, but the building was going to be built here because we didn't have enough land – there was no room for parking. Because the bond issue failed, now they need to use money for maintenance so it can be a workable building for the people using it. People did not want the new building put here; they wanted another piece of land, which the town now has voted not to buy, so it will be some years down the line. The account needs to build up the balance so that can get a smaller bond when the time comes, and there will be less money for residents to pay.

Behr motions to Call the Question on the amendment; Amy O'Brien seconds. Motion passes on the amendment. Moderator asks if there will be any further discussion on the article as amended. Since not, the article as amended will go to the ballot with an appropriation of \$0. Motion to restrict Ken Ross-Raymond, Marc Behr seconds. Motion passes and goes to ballot as amended.

Article #21: *To see if the Town will vote to raise and appropriate the sum of \$5,000 to be placed in previously established Gravel **Capital Reserve Fund** as follows with said funds to come from taxation:*

Dot motions to move article to the floor; Barbara Brulotte seconds.

Road Agent Will Cardinal says there are well over 10 miles of dirt road, not to mention the sides of the paved roads. \$5,000 won't buy a lot of gravel, but he'll take what he can get.

Ford Bishop wanted to know why it wasn't put into the budget, since these things are pretty basic.

Will explains \$34,000 is in the budget, but this is a buffer for any surprises, or if they go over.

Ken Ross-Raymond asks if Will ran out of gravel last year and was told he couldn't get more?

Will said that was incorrect. They have run out in the past, but they've never been told they can't get more gravel. Mr. Ross-Raymond wants to know if he'll run out of gravel with the \$5,000, and Will said it depends on the weather. If there are serious floods or something, that is possible. It's probable that they will use the whole budget this year. Gravel is his biggest need for material.

Behr says there's \$35,000 in the CRF for gravel, you are adding \$35,000 in the budget, he's getting \$5,000 more, so he doesn't understand why they need to push this up. Mr. Behr says he

sees they spent \$0 for gravel out of the CRF in 2025, and he doesn't believe that. Will doesn't either. He said that a truck of gravel gets you 2,000 yards of gravel, and that doesn't go far.

Scott Drummey submits an amendment to double the amount to \$10,000, because he knows that Middleton Road needs a lot of gravel and will need to get built-up. They also want to start working on North and South Shore roads and they'll need a ton of gravel. CIP recommended \$10,000 for gravel, but the Select Board reduced it to \$5,000. Greg Anthes seconds.

Discussion opens on the amendment, and Rudy Rosiello gives history on why the CRF was established because they used to own their own gravel pit, but then it got cheaper to just buy it. Now when it is getting more expensive again, they are looking for their own gravel pit. This is also for consulting fees to see if they can reestablish the gravel fields the town has on its own property. The money is also to be a buffer for bad years.

TA Scruton explains that they overspent the gravel out of their budget by \$27,000, but they had adequate money in the Highway budget to absorb it, so they didn't need to take it from the Reserve Fund. Out of the \$40,000 budgeted, they actually spent \$67,000, but didn't draw it from the capital reserve. They would have if they needed to. Motion passes on \$10,000 amount.

The Moderator confirms there no more discussion on Article 21 as amended.

Ken Ross-Raymong motions Restrict Reconsideration; Susan DeRoy seconds. Motion passes. Article 21 goes to the ballot as amended to \$10,000

Stefanie King asks if the Budget and Select Boards have to revote on the changes to the articles. TA Scruton says that they have recessed their meetings, but after the Deliberative Session, they will reopen their meetings and vote on the final articles that will go on the ballot. TA Scruton said that so far, they have 4 articles to act on. Terry can speak for the Budget Committee, and she says they will do their work once the Select Board finishes theirs. If it ends too late, they will find a date to finish up. They will need to meet before Monday morning.

Article #22: *To see if the Town will vote to raise and appropriate the sum of \$100,000 to be placed in previously established Public Works Facilities **Capital Reserve Fund** as follows with said funds to come from taxation:*

Dot moves the article to the floor; Scott Drummy seconds.

Road Agent, Will Cardinal says the town shed is in dire need of a roof, there are many leaks and mold issues, and the office needs to be remodeled, since the secretary has no direct fire exit.

Scott Drummey asks if new bay doors had been installed and their cost. He asks for estimates regarding OSHA requirements, renovating the break room, and public access to the offices. Will states roughly \$21,000 for the doors and \$47,000 for the office. Will said the furnace in their shop was done; the transfer station furnace needed an oil pump part and was replaced.

Kai Ahlen wanted to know why the egress door that has been talked about for years still hasn't been done. If there was ever a fire in that facility, someone could get killed.

Pat Grant (Copples Crown) seconds Kai's comments and says it has been brought up many times and needs to be taken care of

Mark McFadden says it's important to remember that it is a safety issue no matter where they are. This had been an issue for quite a while even when he was on the CIP board years ago. He asks about the structural integrity of the roof, because people should not be walking through these bays either. He supports this warrant.

Will responds that he didn't get an estimate, but he spoke with Jalbert's Roofing who said they could put a special seal on it that would be good for 10 years.

Amy O'Brien says the lack of a direct access (emergency) door is an OSHA Violation (19:10)

Rudy Rosiello asks if Will got a quote for mold remediation, and Will says he can't remember the quote, but it wasn't a lot of money. But it's not worth doing that until they get the roof fixed.

Janis Anthes asks how much money is currently in this CRF?

Angela Pruitt responds that it's \$55,000. Rudy Rosiello clarifies this \$55,000 is for the whole DPW campus, both Solid Waste and Highway.

Kelly Bisson motions for an amendment to raise it to \$250,000 because of all the issues with the building, as well as any future problems that come up; Second by Susan Deroy. Susan Deroy says the Budget Committee was very concerned about the building deterioration and asked Will about fumes and ventilation issues.

Will says they lost the heating system last year, which caused the ventilation problem, and caused carbon monoxide in the building. Other than that, it needs an overhaul because for 20-30 years nothing has been done to it except the roof, which is due for replacement.

Anthes says that it sounds like they need the \$250,000. Will says he'll take what he can get. Mr. Anthes says it should be safety first, and is this enough? Will says it should take care of all three buildings and not just his; it will also take care of the Transfer Station, the little white shack, the building out front, and the main Public Highway Department; the money would be used wisely.

Mark McFadden asks about a structure to cover the cardboard bales from getting wet, and if this would be part of the plan as well. Will says this would be in the plan, as well as the aluminum cans which also collect rain and snow, if there is money available. Amended article passes. No further discussion. Marc Behr Restricts for reconsideration; Roy Geer seconds. Article 22 as amended goes to the ballot.

Article #23. *To see if the Town will vote to raise and appropriate the sum of \$5,000 to be placed in previously established Shirley Cemetery Improvements **Capital Reserve Fund** as follows with said funds to come from taxation:*

Dot Veisel moves article to the floor; Susan DeRoy seconds.

Anne Ross-Raymond asks if, since these are all CRFs going forward, the balances of each article's fund could be provided, because this would be very helpful for the voters. TA Scrutton says he believes his list of balances is current.

Kelli Kostick speaks to the article and thanks Anne for raising that question. Kelli thanks the Budget Committee, CIP, and Select Board for all the time, guidance and grace. The CIP reaching out to them to be included in the process was much appreciated and made this \$5,000 CRF amount possible. She is concerned about getting the cemetery's financial records. There has been no formalized plan record management, and she has identified historical documents and books to have restored. Kelli mentions mowing costs, fertilizer, seed, and aeration costs, and properly crediting revenue to the Cemetery CRF and not the general fund. Although \$9,800 seemed like a lot, costs added up and the Trustees did a lot of the work themselves. Unclear wording on some funds blocks access to some of the funds, sometimes meaning only interest is available. The Trustees had drafted some petition warrant articles, and the Select Board needed to call an Emergency Session to deal with them, but the result was that more time was needed to have them legally written properly, so they will take more time to do so. The Select Board agreed to work with them, and the Trustees have given the CIP a 10-year plan. The \$5,000 will go a long way to getting this started. The vault needs repair: the roof, doors, and structure. They'll also need gravel for the roads. After that, the main cost will be the lawn and ongoing maintenance of it.

TA Scrutton says the CRF balance is \$1,570.92, and there is no discussion.

Susan DeRoy motions to Restrict Reconsideration; Marc Behr seconds. Motion passes. Article 23 goes to the ballot as written.

Article #24: *To see if the Town will vote to raise and appropriate the sum of \$2,000 to be placed in previously established Records Management **Expendable Trust Fund** as follows with said funds to come from taxation:*

Dot moves article to floor; Kelly Bisson seconds.

Dot says there is no formalized plan, but the Town Clerk identified several books of historical documents which are falling apart and need to be repaired.

Terry Jarvis says the Budget Committee did not see any recommendations in the CIP report for this or an updated plan. They depend on CIP reports when they are making their decision.

Marc Behr says there is \$75,000 already in this account and doesn't understand why they need another \$2,000.

Dot Veisel believes the long-term plan is for the town to digitize everything, although some of the original records still need to be retained. If the Town Hall were to ever burn down, a lot of documents would be lost.

Town Clerk, Alicia Housel, says she was still waiting for quotes when the CIP met. They were looking at shelving and rolling storage systems for the rooms. She has since received a \$40,000 quote from one company for their building. They need to find more space, however, since there's no more room in the building. Although digitizing is an option, the company must digitize to the RSA record retention standards. Remember that copies must be kept of any permanent records. It may cost \$2,000 to just repair 3 books. Not many firms get requests to create shelving units for such small buildings, so it can take a while to get plans.

Rudy Rosiello says it is an ongoing discussion. The first 3-year plan to replace all the core systems in the Town Hall was discussed at the last Deliberative Session. First phase was to replace the AVATAR system; the second was assessing records, and the third was to replace the financial systems because our vendor had gone out of business. They had to find a new software company and things are in place for issues such as W-2s, purchase order systems, workflow management, and creating an online budgeting system to reduce paperwork and get online access to the most up-to-date information. This is winding down so they can focus on records management. The \$75,000 has been accruing, so they can study, create a plan, and implement it.

Janis Anthes used to work in Healthcare, and children's records needed to be kept forever, so they signed a contract with Iron Mountain records. Has this ever been considered?

Rudy Rosiello is looking to see what they need to keep locally for easy access, because Iron Mountain is for long-term and records are not as easily accessed.

Pat Grant says that as a Supervisor of the Checklist, you may not know that all their records can never be destroyed. We still have your original registration, and there are requirements for multiple years of storage for election information.

Scott Drummey motions to Restrict from Reconsideration; Ken Fanjoy seconds. Motion passes. Article 24 goes to the ballot as written.

Article #25: *To see if the Town will vote to raise and appropriate the sum of \$75,000 to be placed in previously established Town Building and Maintenance **Expendable Trust Fund** as follows with said funds to come from taxation:*

Dot motions article 25 to the floor; Barbara Brulotte seconds.

Dot Veisel lists some improvements still needed for town buildings: library needs handicap doors, Town Hall needs rotted boards replaced as well as paint, issues with parking lot, septic issues for Town Hall and Fire Department.

Susan DeRoy says there is \$145,000 in the fund, and last year they appropriated \$100,000 and are not sure where it went. This is why they were split on the budget.

TA Scruton said they put in \$100,000, which brought it up to \$145,000, but there were \$77,000 in expenditures such as \$10,000 in purchasing and several other smaller expenditures. Dot mentioned that there was work done on the main office and cabinets and storage for the main room in the Town Hall. There was work done on the steeple to prevent wasp access to the building. This was an overall project to make more efficient storage in the Town Hall as well as address safety issues.

Kelly Bisson reiterates that when asking for money, there needs to be a plan. The request to the CIP last year was for the exterior, and it's understood that something like the wasps needs to be addressed immediately, and it should be brought to the CIP so they can see where the money is going, and why some things may be allocated year after year.

Ellen Phillips wanted to know if they have an estimate to take care of the rot and paint. She thought it was quite expensive.

Dot said the estimate was between \$90,000 and \$100,000, which would be for fixing the rot and the painting.

Rudy Rosiello says a rough estimate is between \$50,000 and \$75,000 per side for a total of about \$250,000, but until actual work starts, that could change.

Anne Ross-Raymonds confirms that it would be a \$250,000 estimate.

Scott Drummey wants to know if these are three actual contractor bids or if these are just a guess, because this information never made it to the CIP this year.

Rosiello said they are actual bids.

Dot said her estimates were based on one side at a time.

Scott Drummey said he met with the past Town Administrator 3 different times. She never came to the committee, but each time they were different, so he has no idea of the cost.

Rudy Rosiello said he got ballpark figures, and it would be cheaper and make more sense to do it all at once rather than them coming back every year. This does not include windows.

Scott Drummey says the windows need to be done at the same time, and care must be taken that any work conforms to historic building restoration principles. Rudy agrees.

Liz Scruton asks if there is any duplication over the storage mentioned in another article, and if there is any lead remediation required.

Cathy states there is NO lead issue. The building is listed on the National Registry, and she wants to remain included in the process as these repairs/restorations are being done to provide

education on the process. The Town Hall siding has been replaced numerous times, and the lead has been remediated through that process, so that's taken care of.

Amy O'Brien wanted to know if there are any asbestos issues.

Cathy says she is not a specialist, but there is no duct work in the building that would have been insulated with an asbestos liner. The furnace had been replaced, and she did not recall seeing any piping remaining that would have had asbestos contamination.

Debbie Geer said she is getting mixed messages. This fund has \$145,000 and they are asking for an additional \$75,000, but the Budget Committee didn't recommend because there was no plan. When Dot presented this, she mentioned a range of items, but she'd like to make a \$0.00 amendment. Second by Nancy Parker.

Ford Bishop says he doesn't see a plan going forward. They have not spent the money from last year, so what are they planning to spend it on? Who's in charge of spending the money?

Ellen Phillips says Selectman Rosiello explained very well how much it will cost to fix the rot and have the Town Hall painted, not including the windows. We don't have enough money in the fund yet to pay for this, and if we don't keep contributing to increase the ballot, the building will keep deteriorating every year.

Terry wants to correct one speaker's statement that the Budget Committee did not recommend the article. There was a 4 to 4 tie, which meant there was no recommendation. Back between 2011 and 2013, the Town Hall was painted, and they found considerable rot so emergency repairs had to be done on at least one window. Not getting this done will make the problem worse.

Susan DeRoy said the issue is we allocated the money specifically for something and the money was used for something else, not what they said it was supposed to be used for.

TA Scruton said a window fell out of the 3rd story last month, and if we keep putting it off it will keep happening. We know we're going to need more money, and if we only put \$75,000 per year in the fund, it will be 2-3 years till we have enough, and meanwhile things will get worse.

Rudy Rossiello says we are not allocating, planning, or using our money every year and reporting on the progress. The Board needs to work on its responsibilities and with the CIP to make sure changes can be made within the process.

Pat Grant says the wind that comes through the windows on a windy day is horrible, and they are paying for all the heat going out the window. They need to take care of the building for them.

Cathy Orlowicz said she just did some math the building was built in 1907, dedicated in 1908, and will have its 120th birthday in 2028. Perhaps we could make our plan towards an unveiling and rededication then to showcase its updating.

Deb Geer says she loves this Town Hall, but when there is an account with \$145,000 in it and wind is coming in through the windows, is \$75,000 more going to fix this? Because somebody's not even using the money they have today.

Ken Ross-Raymond says the citizens would be more amenable to these requests, if they improved the process on how they are made. As part of the CIP, the departments need to come to us. There was information missing from the departments that did come, and this department never came before us without any information or estimates. The process isn't working.

Bob Kroepal motions to; Richard Garland seconds. Amendment to \$0 fails. Discussion returns to the original article.

Stefanie King says it's ironic to talk about putting two and a half times the amount of money into one building and taking away money from another building that is falling apart. We need to take care of all our buildings here. Kelly Bisson says that the point they need to come to the CIP with a plan, definitive projects, and at least a general estimate, like other departments. People need to know where their money is going. They're trying to set a standard to set a plan and a price tag, so people know how their money is spent. They are not opposed, but they need the details.

Deb Hendrickson asks about the rot and painting. Have we considered siding, she is considering not since it's a historical building. She wants to know what the value is of keeping it as a historical building. //Background comments seem to think it is important.

Anne Ross-Raymond moves the question; second by Lisa Holmes

Debbie Geer motions to Restrict Reconsideration; Marc Behr seconds. Motion passes.

Article #26: *To see if the Town will vote to raise and appropriate the sum of \$10,000 to be placed in previously established New Durham Dam Maintenance **Expendable Trust Fund** as follows with said funds to come from taxation:*

Dot moves the article to the floor for discussion, Terry Jarvis seconds.

Dot says it's increasingly the town's responsibility to maintain the town dams. There will be a status of the dams given at the Board of Selectmen meeting on February 10th at 5:30PM.

Anne Ross-Raymond asks for the fund balance \$71,000 and which dams it covers? It covers March and Downing Pond dams.

Ellen says the state is really looking to downshift the cost down to the town. Don't just look at this as the two ponds, because soon it will be more.

Susan DeRoy motions to Restrict Reconsideration; Scott Drummey seconds. Motion passes.

Pat Grant wants a 5-minute break; it'll be two minutes to stretch your legs.

Article #27: *To see if the Town will vote to authorize a land swap whereby the Town agrees to convey an approximately 1.5 acre portion of Tax Map 240, Lot 26-04 (currently owned by the*

Town and controlled by the Conservation Commission by virtue of a gift from the prior owner) to the owner of the adjoining lot, Map 240, Lot 25 (owned by the Michael and Shannon Depierro Living Trust), and in exchange, the Town will receive an approximately 1.5 acre portion of Map 240, Lot 25, said property exchange to be reviewed by the Planning Board as a boundary line or lot line adjustment, as needed, and memorialized by reciprocal conveyances?

Dot Veisel moves the article to the floor; Mike Gelinas seconds.

This abutter wants to do land swap with no cost to town it will connect the Fish and Game, SELT, and the town land to give uninterrupted access to the snowmobile trails. This means that even if the whole town is subdivided down the road, there will be no obstacles to access of the snowmobile trails. He hopes everyone will support it.

Ken Ross-Raymond is confused why they would make a recommendation or anything regarding if this article if it cannot be changed.

Moderator explains that this is like any other article and people are allowed to ask questions so they can understand it.

Ken Ross-Raymond then recommends this article.

Mark McFadden says he thinks this is the snowmobile trail off Brackett Road that is an excellent space that will bring it back to Fish and Game. He recommends it pass for the town.

Anne Ross-Raymond comments this came to the Planning Board and is a corridor to put the Town in the title for that corridor all the way to Fish and Game and SELT. Mr. Gelinas hopes to come back to get access to Ellis Hatch or even all the way to Moose Mountain. This is for the public a good year-round trail.

Gelinas says it's multiple use, but once the town owns it, it can be more than just snowmobiles and for year-round recreation for public use.

Debbie Geer Called the Question; John Anderson seconds.

Susan Deroy motions to Restrict Reconsideration; Nancy Parker seconds. Motion passes.

Article #28: *To see if the Town will vote to modify, pursuant to RSA 31:95-h, Ili, the ambulance services revolving fund previously established by Article 28 at the 2011 Town Meeting by adding an additional purpose for the use of fund proceeds, to include payment of ambulance personnel including but not limited to paramedics and advanced EMT's: the original purpose of the fund as stated in Article 28 to remain in full force and effect.*

Dot Veisel moves article to the floor; Jamie Bamford seconded.

TA John Scruton said current Ambulance Fund is established primarily for equipment. This article's goal is to for it to also work as a way to pay for personnel and would offset budget costs for personnel in future years. The Fire Department has hired 14 EMTs, at least 10 of which are

paramedics. They all work by the day, and the state has changed the fee structure for what health insurance companies have to pay for transport by ambulance. That money would go into the fund, so the payment for personnel would be disbursed from it. You'll need a few personnel in the budget, because calls wouldn't completely cover all the personnel, but it would offset some.

Anne Ross-Raymond asks for the current balance. TA Scruton says \$179,819 as of the end of last year. She wants to know about cash flow and how much the funds are being used.

TA Scruton believes it is mostly going in from calls, and it's going in at a lower rate than it can go in going forward.

Rudy Rosillo said this account was created to pay for the ambulance and the equipment in it, which he thinks they purchase every 10 years. It's also a fund for people who can't afford to pay for the services. The state passed the statute for a 2-year test run to see what the private industry should be able to charge. They are using a formula to study it and report the results.

Marc Behr was a member of the Fire Department and left when the management changed. This fund was created to only purchase ambulances, and a new one today will cost between \$600,000 and \$700,000, which includes all new equipment. This is a bad idea to do this, because you won't be able to get an ambulance for free if they are pulling money out of the fund every year.

Kelly Bisson says she is just hearing this now, that it's a 2-year trial, and wants to know what the point of doing it is for only 2 years and it doesn't stick. Then this goes back into our budget. If it looks like it's feasible, maybe in two years look at it again.

Scott Drummey wants to know why the CIP never sees this account or the Police Revolving account. An ambulance is a capital cost and should be researched by the CIP. He's not sure if there's an RSA that says they can't, but he'd like to have the Board of Selectmen let him know. Secondly, he agrees with what Kelly said and isn't sure how good an analysis has been done projecting forward 3,5,10 years and how old the ambulance is and when we'll need another one. I would recommend against it, and he doesn't think they can amend it because it's so specific.

Terry Jarvis explains to Scott that the Department of Insurance did a one-year study to determine what the rates should be, and the two-year program would be used to gather additional data, because the rates they set in the last legislative session were not sufficient. They want to see what it costs for profit and a nonprofit (we are a nonprofit) to run those services. This was originally made just to buy an ambulance. Changes about 12-13 years ago, which was passed in Town Meeting, said this account could also be used for "large medical equipment", which back then was a minimum of \$10,000. They have looked at towns around us who also work on per diem, and they do have sufficient funds in their revolving funds to purchase the ambulances at no cost to taxpayers, and they use the remaining funds to pay for personnel. Terry said the town probably don't have enough funds to pay for the EMS personnel Monday through Friday 100% of the time, and so at least some of the pay for the personnel will have to come out of the Operating Budget. Terry had been appointed by governor to sit on an Emergency Medical

Services and Trauma Board which prevented double-billing also. Operating Ambulance services cost all towns money, but by being able to pay personnel at least partially out of this account, the Operating Budget will not go any higher.

Debbie Geer says she doesn't see anything in the article stipulating what percentage can be used for the purpose of paying personnel. Can anyone answer that question?

Kevin Ruel said that this was set up for ambulance alone and high-cost equipment. To take that out for per diem work here is ridiculous; it's a waste of time, and it's going to cost us more money, and then you're going to have to pay for a new ambulance. It's not worth doing this.

Mr. Kroepel says it sounds like we need to get rid of this, because this is for the ambulance only, and we can come up with another warrant that sets up whatever is needed to care of the EMT personnel.

Stefanie King makes an amendment, seconded by Barbara Brulotte, and then withdraws it so she can correct a bit of wording. Stefanie then makes a new amendment to Article 28, right before the colon at the end to insert "not to exceed 1% of the fund balance calculated annually." Scott Goodspeed seconds. Motion passes.

Ellen Phillips has a Point of Order about being able to change the wording vs an amount in a warrant article. The Moderator says that you can change the wording as long as the SUBJECT of a warrant article is not deleted.

Rudy Rosiello says the Select Board has the right to expend, but Stefanie's amendment limits any expenditures to salaries to 1% of the fund balance and this confirms it's on an annual basis.

Discussion starts about amendment.

Scott Drummey asks how long an ambulance is good for?

TA Scruton responds it's a 2018 ambulance and its life cycle is about 10 years.

Scott Drummey notes that we don't even have enough money for an ambulance as it is now, only about \$170,000, which is less than half of a new ambulance.

Greg Anthes says as a Selectman he spent a lot of time looking at ambulances and equipment so they wouldn't hurt their back or their knees. When finishing ordering it was one of the best in NH. It was very costly at the time. He is against pulling funds for this.

Kelly Bisson said that at that time it was one of the better ambulances in the area. She is in Cople Crown, and there were times other towns' ambulances couldn't get to parts of Cople Crown but would have to wait for New Durham to come into the station and get their 4-wheel drive ambulance to come and help their residents.

Debbie Geer has a question about the process and wants to know if this amendment fails, can someone make another amendment. Moderator replies that the article can still be amended whether it passes or fails. No articles can be removed from the warrant.

Discussion now on the amended article, then Marc Behr motions to table the article to the end of the meeting; Richard Garland seconds. Motion passes.

At end of Deliberative Session Article #28 discussion continues

Marc Behr makes the following amendment: "To see if the Town will vote to confirm, pursuant to RSA 31:95-h, III, the ambulance services revolving fund previously established by Article 28 at the 2011 Town Meeting; the original purpose of the fund as stated in Article 28 at the 2011 Town Meeting to remain in full force and effect." Kevin Ruel seconds.

Cathy Orlowicz notes that this is Article 28, so they need to add in the Creation information for the original Article 28 back at the 2011 Town Meeting in the last line. This will prevent confusion for any further references.

Terry Jarvis wants to make sure that this does not have unintended consequences. The original article was about the ambulance but was later expanded to larger expenses; Se wants to make sure this amendment does not remove that expansion.

TA Scruton clarifies that there's been a second amendment, and this is erasing the meeting in between that allowed the purchase (of big-ticket equipment) to happen.

Town Clerk, Alicia Housel, says that it's Article 28 moved by the selectman Theresa Jarvis and second by Marc Behr "To see if the own will vote to establish a revolving fund pursuant to RSA 3195-A for the purpose of providing ambulance services. All revenues received from ambulance fees shall be deposited into the fund and the funds shall be allowed to accumulate from year to year; it shall not be considered part of the town's General Fund or unreserved fund balance. The town treasurers should not have custody of the money, and the fund shall pay out the same, only upon the board of selectmen revolving fund. It will be used primarily for the purchase of a new ambulance and ambulance billing services. It may also be used for capital equipment for which the total cost of a single piece of equipment is over \$10,000 if deemed appropriate to spend by the Board of Selectmen." That was #28 from 2000 in the last year, so we're ok. She confirms it was from March 8th and 9th of 2014. We want to keep that amendment.

Anne Ross-Raymond motions to Call the Question.

No discussion, then Cathy Allyn says that what Chief Millar said about some of the salaries from the revolving fund, it makes her think that that's the intent behind this one was to save the taxpayers' money by using this fund

Kelly Bisson says that the one for the police details was supposed to be corrected for this one. This is new because the state has changed the charging requirements, but it's still in the preliminary stages. Vote on Article 28 as amended passes.

Ken Ross-Raymond motions to Restrict Reconsideration; Kevin Ruel seconds. Motion passes.

Article 28 goes on the ballot as amended.

Article #29: *To see if the Town will vote to modify, pursuant to RSA 31:95-h, III, the police cruiser and police employee contract revolving fund previously established by Article 34 at the 2023 Town Meeting to: (1) add an additional purpose for the use of revolving fund proceeds to include payment of police personnel salaries or benefits, with the original purpose of the fund as stated in Article 34 to remain in full force and effect; and 2) require that 90 percent of all revenues received from details and employee contract payoffs shall be deposited into said revolving fund, with the balance of said revenues to be deposited into the Town's general revenue to offset administrative costs.*

Dot Veisel moves article to the floor; Terry Jarvis seconds.

Chief Millar, thank you all for coming and I know it's late and I appreciated you guys staying. Whether you agree with them or not they are giving up your time they are also giving their time as volunteers. He explains there was a mistake made when the fund was created and the fund for outside details were only going to pay for the cruiser and not to the outside details' salaries, which is why there is \$58,845 in the fund. The cost of the salaries is now paid from the Operating Budget, which is funded by the taxpayers and not the users of the outside details. The money from the details will go into this fund, with 90% of money being used to pay the detail officers' salaries, and any balance going for future cruiser replacement. Ten percent of that money will go to the general fund to offset taxes. The net impact of this will be to significantly reduce the expenditure on salaries paid by the taxpayers, and to provide some increase to the non-tax revenue that helps reduce the tax rate. This is why he told them to reduce Article #14 from \$10,000 to \$0 last night.

Stefanie King wants to know what the detail rate is and how benefits work.

Chief Millar explains that not everything goes back to the officer. For example, if he made \$10 per hour, the officer might get \$7 and \$3 would go to the town to offset costs, whether it is the cruiser, gas, FICA, or something else. Basically, the company hiring the detail would be paying the officer and not the town.

TA Scruton says the way it was written, it doesn't pay for officer but it had the intent to pay the officer. With this change, some goes to a cruiser, some goes to benefits, and some goes to salary. He says the money comes into this fund instead of the general fund and then pays out of the same fund. Recreation department has one of these funds: fees come in and then go out to pay for soccer balls, etc.

Scott Drummey motions to Restrict Reconsideration; Scott Goodspeed Seconds. Motion Passes.

Article #30 *Petition regarding Fire Chief: To see if the Town will vote to establish the annual compensation of the appointed part time position of Fire Chief for the Town of New Durham not to exceed Forty Thousand Dollars (\$40,000) in 2026, and establish that the Fire Chief shall live within a 15-minute response time to the station and receive benefits not to exceed those as outlined by The Town of New Durham Human Resources Manual for New Durham Part Time Employees. The appointment will follow the Town of New Durham Appointment Policy, and the term will be effective through March 31 of the last year of any 3-year appointment. In order to ensure that the position compensation is adequately adjusted, any compensation adjustment will be determined by the Select Board with Budget Committee approval by December 31 of the second year of the term and not to exceed the average employee merit raise up to 5% and average employee market adjustment not to exceed up to 5%, with one raise per term of not more than 10% total within a 3 year term. Additionally, any outstanding agreements or contracts that are contrary to this article shall be immediately nullified upon passage.*

Kevin Ruel moves article to the floor; Marc Behr seconds.

Kevin Ruel's petition is to control the high rate of spending. Chief Varney was making \$35,000, and the new one is making almost \$70,000 and better benefits. We need to control expenses.

Janis Anthes says that Peter never took pay raises, he wanted them to go to the firefighter. She thinks \$40,000 is more acceptable. Firefighters were only making \$8.50 up until 8 years, and it then went up to \$13 per hour. They had a good staff because of Peter Varney. He knew how to get deals and negotiated things. I just wanted everyone to know that. The current fire chief is complaining that positions aren't being paid because of low pay, which isn't true. She wants pay for firefighters raised also.

Terry Jarvis says that this will have to follow New Durham Appointment Policy, so does this mean that the process to hire Chief Wilder will now be superseded by the town's personnel policy? He was hired under a previous warrant article, so this will do away with that?

Kevin Ruel responds "yes", and that it's an appointment, not a contracted position.

Terry Jarvis continues that he chose "15 minutes" and she just pulled some addresses out of the town of New Durham. For example, 280 Kings Highway, according to MapQuest is 20 minutes from here, Pine Point is 22 minutes, 134 Mountain Drive is 27 minutes, so are we saying that we cannot have a fire chief that lives on Mountain Drive, Copple Crown, or on Kings Highway?

Pat Grant says no, you can't. Wolfeboro has to come to them.

Terry continues that there are more fire departments in towns like ours where the chief lives more than 15 minutes away, but she wanted people to understand that people that live in part of this town cannot be the fire chief. Regarding the salaries, one of the first things the new Chief did was go to the Board of Selectmen and ask for pay raises for personnel. Over the years, when we

would ask at the Budget Committee meetings, when we would ask why aren't all the EMS slots during the week being filled, Varney would say it was because we don't pay them enough. There is now a brand-new pay scale that reflects the new responsibilities of everybody, and she appreciates that the board agreed to do it.

Kevin Ruel says that the Board of Selectmen refused to give them raises.

Terry clarified that she was talking about the Budget Committee and not the Board of Selectmen.

Pat Grant understands about not having a fire chief or police chief living over in "District 2", because it's too darned far away. She has had to have fire and ambulance come in, and Kelly knows this also. Wolfeboro has to come, because New Durham is just too far.

Marc Behr says it's just not the fire chief's salary they are talking about. This is an attempt to have the Board of Selectmen follow the existing rules. The fire chief position has always been an appointed position. What the Board of Selectmen did is not just appoint this person, but they signed a 3-year written contract with the Chief that says if they decide to get rid of him, we have to pay him six months' severance pay if he's discharged for any reason whatsoever. The last part is very important, where it says that all contracts to the contrary to this are immediately nullified upon passage. There was an article in that agreement, Section 9, that said, "all this can go away if it was voted against." This is not just about the fire chief's salary. He said they just made up new stuff. They paid \$2,500 for an MRI, which said Peter Varney is the best candidate, and they ignored it. They had another set of interviews, and it came back the same.

Paul Perry says that it is very important that we don't micromanage the organization. In this case, like the 15-minute rule. You might have an outstanding candidate, and you may want to give them a little slack of 5 minutes or so. We should be electing and promoting people that we want to do this work. When we start micromanaging at this level, it's wrong and no one is ever going to get it all right. We need to elect good managers and good leaders and get on with our business.

Lisa Holmes wants to know if this limits this position to always be part-time. Does it prevent it from being converted to a full-time position? That's one thing we ran into, and I don't want the Board of Selectmen to try to hire full-time again.

Kevin Ruel says it does. We don't have enough calls to support it full-time. We are not Rochester or Alton. At 600-700 calls, a year, maybe it could be full-time, but less than 400 calls a year is crazy.

Rudy Rosiello says the town approved the warrant article on the process that was to be used. That's not micromanaging, it's state law, and there are other state laws and regulations specific to the fire chief. This is not a private company. New Durham has a policy to be reviewed every 2 years and raises are every two years. The current Chief said some of the requirements have been missed, emergency response times, hours they work, what must be done to work here, and they will be looking at those and get it back onto our policy.

Arty Garland asks how many firefighters we lost in town because they chose to get rid of Peter Varney. Responses vary from 3 to 5 firefighters.

Jamie Bamford wants to know how many calls we have on file daily, weekly, and annually.

Marc Behr says 380 calls, but they vary depending on what happens; sometimes they are multiple in a day and sometimes you can go days with none. Farmington does 300 calls a month, so that's why they are full-time. It also depends on storms, etc.

Barbara Brulotte (Ham Road)- Where did 15 minutes come from, because it takes her 9 minutes to get downtown, and she wanted to know how long it took Chief Varney.

Ellen Phillips said Chief Varney asked us to have two people on in the fire department for 10 hours a day, five days a week for per diem. Unfortunately, it was hard to find people. The reason was that he wanted two people to go when a call came in. Ellen says that she liked Chief Varney, but he was not EMT certified, so he was not one of the people that would go out on a call. What I heard at a Board of Selectmen meeting was that the Board wanted to go in the direction of having an EMT-certified chief, who would be one of the people who would be there to go out on the call. That got voted down when one of the selectmen changed their mind about it. So, we have a part-time chief that is EMT certified. When he is here part-time, he is able to go out on a call when one other person shows up. He is still looking for what Chief Varney was looking for - two people to be here during the day when most of our "volunteers" are working out of town and not able to be here to respond. They're here at night, at weekends, you want somebody here full-time. Originally, they wanted a full-time person to be full-time so that would be one of the people who would be there all day to go out on calls. I know that because I was at the meetings, and I heard all of it. That's the explanation for why they wanted the new chief to be full-time, because he is EMT trained, and that there is nothing different from what Chief Varney was looking for, which was to have two people here all day. This new chief is just trying to get the same thing, and this is just an explanation of what has happened over the years.

TA Scruton says that although this petition article was written with a great deal of detail, you need to understand that it was not written by anyone with legal experience and that our lawyer indicates that much of it may, in fact, be unenforceable. Our lawyer is at another Deliberative Session.

Liz Scruton says she wants to go back to Lisa's point because she feels this should be amended. She wants it to be more airtight with it solidifying that it is to be a permanent part-time position. She wants someone else to draft it.

Ken Fanjoy says that we now have a chief who's bringing in people, 14 new EMT-certified employees. Let's face it, we're not getting any younger. I'd rather make sure our ambulance can do it than have Alton or Farmington or any other town, because if we let them keep doing it, it's not for us. We're the one paying the tax bill, and that money gets sent to them. Here's an opportunity where we can keep what we have, and a Chief that's really trying hard. He knows

he's not going to get full-time. He knows that. It's going to have to be, like, 4-hour increments for today, but he's trying something. No disrespect to Mr. Varney, but I didn't see that with Mr. Varney.

Mary Bogart said six weeks/a month ago a good friend of mine's husband almost died at his house. The fire chief wasn't around, and it was just after 6:00 in the evening. She had to wait for Alton to come. He's ok now, but he was in ICU for almost a week. About 3 years ago, my husband almost died from a diabetic coma. At 9:00, 9:30 in the morning, there were 3 people there in a minute. The Police Chief was there, Reggie Meattey was there, because he was still working here, and if it wasn't for those people, my husband would have died. So, it's important to have people here. And now we don't know where anyone lives. It's not working now.

Richard Garlan motions to Call the Question; Ellen Phillips seconds.

Moderator rescinded motion due to an amendment being written.

Anthes says it's a problem if your chief is an EMT and is out on a call; he should be available for everything else. We should have a fire chief that's here and can run the entire fire department and not out on a call. I have a problem with that reasoning to hire this type of fire chief. There is some discussion about life cycle of the equipment.

Kelly has a point of order that this is about our fire chief and not our equipment.

Motion to table by Richard Garland; Second by Barbara Brulotte

At end of Deliberative Session Article #30 discussion continues

Liz Scuton makes an amendment; Marc Behr Seconds.

Article #30 Petition regarding Fire Chief

To see if the Town will vote to establish the annual compensation of the appointed

Part-time position of Fire Chief for the Town of New Durham not to exceed Forty Thousand Dollars (\$40,000) in 2026. For the purposes of this article the Fire Chief shall remain a part-time position. The position shall not be converted to a full-time position except by vote at town meeting. The Fire Chief shall live within a 20-minute response time to the station and receive only benefits available to part-time employees as outlined by The Town of New Durham Human Resources Manual for New Durham Part-Time Employees. The appointment will follow the Town of New Durham Appointment Policy, and the term will be effective through March 31 of the last year of any 3-year appointment. In order to ensure that the position compensation is adequately adjusted, any compensation adjustment will be determined by Select Board approval by December 31 of the second year of the term and not to exceed the average employee merit raise up to 5% and average employee market adjustment not to exceed up to 5%, with one raise per

term of not more than 10% total within a 3-year term. Additionally, any outstanding agreements or contracts that are contrary to this article shall be immediately nullified upon passage.

Cathy Orlowicz wanted to know if this would be in conflict with the original article written for the hiring of the fire chief in the community some time ago. They had a warrant article that established a whole interview panel. Would there be a conflict? Consensus that was in 2008 and there is no conflict, but Cathy says both deal with appointments so would there be a conflict?

Kevin Ruel says it's appointed by two officers of the fire department, the board of selectmen and an outside fire chief, and the person is recommended to the Board of Selectmen.

Anne Ross-Raymond moves the question; Debbie Geer seconds. Voting on article 30 as amended. **Motion passes.**

Marc Behr motions to Restrict Reconsideration; Ken Fanjoy seconds. Motion Passes.

Article #31 Petition for a Budget Cap:

Shall we adopt the provisions of RSA 32:5-g and implement a budget cap whereby the select board (or budget committee) shall not submit a recommended budget that is higher than \$1,995.00 dollars per resident expenditure times the current town population plus an annual increase for inflation using index CPI-U for the Boston-Cambridge-Newton MA-NH area published by the U.S. Bureau of Labor Statistics as of October 1.

Requires a 3/5ths ballot vote of the town. By Petition

Susan DeRoy moves article to floor; Debbie Geer seconds.

Susan DeRoy says this will help us going forward to keep our budget in check. A lot of towns are putting on a budget cap. They take what your default budget is, add all the warrant articles, and then divide it by the number of citizens in the town; that gives you a figure. For New Durham it's \$1,995 per citizen in the town. Next year we will take our default budget and all our warrant articles, then also add the inflation rate, divide by our citizens, and that will tell us exactly what our budget is going to be. However, you can't go over the amount. That is what our budget will be. Anything over that is why we rate our warrant articles – bonds first and then you step through the articles till you go over the cap. But you can do a 3/5th vote and pass it, if you need to. Does that make sense? So, we're putting a cap on what we're spending. It's based on inflation and the number of residents in the town.

TA Scruton says that this year they have already cut close to \$500,000, You'd have to cut another \$700,000 to get under the cap. Can you imagine how painful that would be? Are you cutting out the Highway Garage \$250,000? Where are you going to take that money from?

Last year we had \$5,000,000 which was divided by the population. It is essential based on inflation and capping the budget.

Susan DeRoy says that any warrant article that's over the amount can be voted on with a 3/5 margin, but we're going to end up capping how much money we're going to be spending. If you

look at our budget this year, it's \$4.6 (million) is what the amended amount went in as. And then we're going to be taking all the warrant articles and looking at this, because this does not go into effect until next year, not this year.

TA Scrutton is just using this year as an example, because you used last year's numbers to set it, and based on how you set it last year, this year in addition to the \$500,000 that's been cut, you'd have to cut another \$700,000.

Susan DeRoy reminds him to calculate in the inflation rate, and all the towns that have passed this are very happy with it; the majority of towns, because things are out of control and you have to put some barriers in.

Ellen Phillips makes the point that if we need that 3/5 vote in order to vote something in and out, we are doing away with majority rule. Majority rules is about what all of the freedom-loving people are supposed to want, and if we need 3/5ths rule, that's not majority rule anymore.

Scott Drummey says he's reading the article, and he doesn't see where it says if you want to spend more money, it's a 3/5 vote? Is that inside RSA 30:5 that says that? It's not in the article; it's in the RSA of the article.

Susan says it's RSA 32.6-g, and it's for SB2 towns.

Gelinas wants to mention that we're a town where half the people are non-residents. We still have to supply services for the lake areas. By cutting it to this amount, have you talked to towns that happen to have a lake that's supporting nonresidents? That's my question. How rare is that- How realistic is this.

Susan says there will be around \$5.5 million, is that enough money for 2,700 residents? When you go through these warrant articles, you're going to rank them and put the most important ones first. So, some of the smaller ones probably won't make it, but if they do make it, it would be with a 3/5 vote. It's the only way we can make sure we're not pricing people out.

TA Scrutton says there are always unpaid taxes – every town has them. It's not unusual. He said that this bill became effective August of 2025, so how many towns could have tried it? Because this is the first town meeting going around. Because it does say the effective date, this would be the first town meeting where you could adopt it. I would think someone needs to amend this dollar amount from \$1,995 to something more realistic like \$2,500 or \$3,000.

Susan DeRoy says that's based on \$5.5 million. When you take the number of citizens and you divide it into that number, and that's what it is. \$1,995 per citizen.

TA Scrutton said that was not what we're doing this year. That was based on a different year.

Cathy Orlowicz is looking for some clarity at the beginning. It says "Shall we adopt the provisions of RSA 32:5-g and implement a budget cap where the Select Board and in

parentheses, it says the Budget Committee, “or”, I think. Who has that power to decide, because we have both here.

Susan DeRoy said she doesn't know that there is a town that doesn't have both.

Cathy continues that she is wondering if this creates conflict as to, in our community, who's going to have that control over this calculation? Because it's in here both Selectmen and then in parentheses, it says “OR Budget Committee.” Who's the one that decides? Which committee or which board is going to be the one that decides and calculates that?

Susan says it would be the Selectmen in our town

Paul Perry says he thinks it's a great idea! The only problem is that it's going to make a great impact on the way we operate our town. This was passed this year, as I understand, the RSA. Let us let other towns go before us and let us learn from them. I think it has a lot of potential, but I really don't want to be on the front lines of this battle. And I don't want our town to get into a situation that could be a real morass, but I think it's a great idea and we need to wait a year and see what happens to the other towns. Thank you.

Terry Jarvis asks Susan about the warrant article being set with the most important warrants up first in case they went over the cap. She says that what she thinks is important is probably completely different from what Mr. Greg Anthese thinks is important, so who decides on who gets spots 4, 5, and 6 as opposed to spots 21, 22, and 23. Do we have to have a meeting such as this that goes on for two nights so we, as a body, can determine what are the most important warrant articles and what is the order they will go in?

Susan says you would obviously have your roads, your equipment, obviously we would put the most important ones there. If it's something minor, \$25,000, \$2,000, \$1,000, that would be put later on.

Stefanie King has a couple concerns. First, the “or” is concerning, “or” language in policy is very concerning. Second, the current town population is only calculated once every 10 years, and we have a variable population, as Mr. Gelinis pointed out. Third, if we have, and you've referenced it several times, that we have hundreds of thousands of dollars left over at the end of every year, it would be fiscally much more responsible if somebody were to suggest that we were to have some of these appropriations come out of that unassigned fund balance rather than through taxation. She also agrees with the Town Administration that in towns and school districts that have put budget caps in place, they are effective in the short term. Then you get a couple years out and you have one major expenditure, one roof falling, one major thing happening, and suddenly you're making personnel cuts and closing whole departments. She sees this happening around the state. Short term they may be effective, but they don't hold up to the test of time.

Susan says they have an unassigned fund balance between 8 and 14 percent.

TA Scruton say they are currently at 14%, and they are using \$400,000+ on a road article. The big problem he sees is that it won't help us because the appropriation is the total amount not taking into account that we are using unassigned fund balance to reduce the tax impact. This is a budget cap, and the budget cap means that if we took \$500,000 of unassigned fund balance to pay for \$500,000 of road, that \$500,000 counts towards your budget even though it's not affecting your tax rate. And that's a key problem I see with this plan. It doesn't take into account revenues that you have that come in.

Stefanie King would like to make an amendment, and TA Scruton clarifies that you can amend the dollar amount and what you use for a CPI. She continues that she would like to amend that "\$4,000 dollars per resident" is used (in place of \$1,995 dollars per resident). The reason for that is that it would effectively kill it.

Stefanie motions this \$4,000" change as an amendment to article 31; Barbara Brulotte seconds.

Scott Drummey says he looked up the article on his phone and paragraph 5 says "the question shall not be subject to amendment by the legislative body."

Susan says you can vote for it or not vote for it.

TA Scruton says the petitioner is the only one who can choose the CPI and the calculated number Susan came up with.

The Moderator gets the RSA 32:5-g and looks up the RSA, so this article goes as is (which is unusual for Petition articles not to be subject to amendments).

Ken Fanjoy said to remember, if it can't be amended, it can be voted down on Election Day.

Since this article specifically says it cannot be amended, once the discussion is done. It appears some more discussion will need to be done, so the Moderator requests that someone table the issue and we can come back to it. Then we can try to get through the other articles that may not have any issues.

Amendment then fails due to RSA, once reopened at end of Deliberative Session.

Ken Fanjoy says they will just have to vote yes or no.

Anne Ross-Raymond motions to Restrict Reconsideration; Janis Anthes seconds. Motion passes. Article 31 moves to the ballot as written.

Article #32 Elderly Exemption: *Shall the town modify the provisions of RSA 72:39-a for elderly exemption from property tax in the town of New Durham, based on assessed value, for qualified taxpayers. to be as follows: for a person 65 years of age up to 75 years, \$155,000; for a person 73 years of age up to 80 years. \$183,000; for a person 80 years of age or older \$225,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years. own the real estate individually or jointly, or if the real estate is owned by such person's spouse,*

they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$40,000 (not less than \$13,400) or, if married, a combined net income of less than \$80,000 (not less than \$20,400); and own net assets not in excess of \$75,000 (not less than \$35,000) excluding the value of the person's residence. By Petition (Majority vote required)

Barbara Brulotte moves article to the Floor; Arty Garland seconds.

Barbara Brulotte (Ham Road) says the article is not an expansion of spending, but rather a narrowly tailored adjustment to correct a growing imbalance developed over time against some of our most vulnerable residents. The Elderly exemption in New Durham has not been updated since 2004, although many petitions for veterans have been adopted. The cost of living has increased and property taxes have grown by close to 70% since then. This does not avoid taxes and is narrowly focused. Eligibility is limited to residents who apply and meet strict income and asset requirements. Last year only 8 residents met these requirements. For example, if you have no exemptions on a \$350,000 home, your taxes would be \$4,949. At the present exemption of \$90,000, an 80-year old woman would have to come up with \$3,676, which is more than \$300 per month just for taxes. The new exemption (\$225,000 for an 80-plus person) would bring the taxes down to \$1,767. We have 200 veterans in this town, and we give them \$750 right off the bottom of their taxes. There are 4 disabled veterans that get \$4,000 off their taxes. Why are we treating our elderly this way, and why has it taken so long to bring it up to speed?

Barbara wants to make an amendment to remove the numbers in parentheses to clarify the language; Jamie Bamford seconds

Shall the town modify the provisions of RSA 72:39-a for elderly exemption from property tax in the town of New Durham, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$155,000; for a person 75 years of age up to 80 years, \$183,000; for a person 80 years of age or older, \$225,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$40,000 or, if married, a combined net income of less than \$80,000; and own net assets not in excess of \$75,000 excluding the value of the person's residence.

Jamie Bamford wants to know why this has not been adjusted since 2004.

Barbara Brulotte says they need to ask The Board of Selectmen and the Budget Committee why we don't look at this, when we look at our veterans?

TA Scruton says they need to look at the amendment that she made to make the technical correction, and that needs to be voted on before we start discussing the original article.

Amendment passes. Discussion on the article as amended.

Jamie Bamford wanted to know why it wasn't brought it up. There is no policy or procedure to look at this on an annual basis. She thinks this needs to be done.

Ron Vachon wants to lift the assets cap completely.

Barbara Brulotte says there should be caps for any benefits you get in New Hampshire, and it's not feasible because then everybody would qualify, and that shrinks it down. She's got stuff, but you need to take care of the ones that can't help themselves.

Mike Hudon asks about the qualification to be a New Hampshire resident, it doesn't have to be a New Durham resident?

TA Scruton says this is state law and the answer was yes, if they've lived in NH for 3 years and moved to New Durham, they would qualify.

Anne Ross-Raymond questions whether they can modify an RSA and TA Scruton said the wording came from DRA.

Rudy Calls the Question; Richard Garland seconds

Ken Ross-Raymond motions to Restrict Reconsideration, Rudy seconds. Motion passes. Article 32 article passes to ballot as amended,

Article #33 School Voucher Standards

Shall we call on our legislators to protect taxpayers by requiring the Education Freedom Account program to provide fiscal and educational performance reports comparable to those required of public schools, and by limiting eligibility to families with demonstrated financial need? This question is raised because state legislators recently removed all income limits from the Education Freedom Account program (vouchers), expanding it beyond its original purpose. These changes added tens of millions of dollars in costs while the program provides limited public information on how funds are spent or if educational standards are being met. The voucher program is projected to cost \$110 million over the next two years, with no new revenue sources identified. This directs public funds to private education without reducing the expenses public schools are constitutionally required to cover, increasing pressure on local property taxes. Be it further resolved that the New Durham Municipal Authority shall send the results of this vote to the Governor and all members of the General Court representing New Durham within thirty (30) days of this vote. Majority vote required

Cathy Allyn moves article to the floor; Terry Jarvis This is non-binding and sends a message to the State.

Ellen Phillips wants to say that she is a retired public teacher. This all started when some parents thought their children were not being served well in public schools, so they wanted a choice to have their child attend a private school that would better suit their child. The income limit was 300% of the poverty level. It has risen to 350%. A family of 4 with 2 children makes about \$111,000 per year. It was limited to people needing assistance to get their child into a different

school. She was not for taking money out of the education trust fund, because our state doesn't fund education, but she thought it was okay. Lifting the income restrictions is not fair to the 90% of children in New Hampshire that are attending our public schools. Last year, 324 students got vouchers, and the rest were already in private or religious schools and some families took money for homeschooling. She thinks New Durham school lost 5 students since COVID, but that doesn't mean there can be less teachers, less custodians or buses or utilities costs, but our portion of the school keeps going up because the state is not funding us adequately, and it's expected that the voucher program will cost us \$100,000,000 over the next two years. The vouchers should be for parents who can't afford to send their children to private schools, not those that can afford it.

Susan DeRoy says there are qualifications for people who take these things. People that are homeschooling can't just spend the money on anything; it has to be educational materials. Our schools' proficiency scores are very low. They need to fix the public schools but they also need to know their money is being well spent.

Ken Fanjoy asks about the funding and meeting certain criteria, when they are in private school. He paid to send his children to private school, and nobody helped him pay. He and his wife were municipal workers and made do because that was their choice, do the private schools have to meet the same criteria as far as grade average or whatever you are looking at?

Ellen Phillips said that private schools do not have to record percentages.

Susan DeRoy says she's never sent a child to private school, so she doesn't know if they have scoring, but she doesn't like what's going on in public schools. She will get him that answer tomorrow.

Scott Goodspeed Calls the Question Scott Goodspeed; Debbie Geer. Seconds.

Kelly Bisson motions to Restrict Reconsideration; Liz Scruton seconds. Motion Passes.

Article #34 *To conduct any other business which may legally come before the Town.*

2026 Deliberative Session closed at approximately 12:35 AM on February 6, 2026.

Respectfully Submitted by,

Alicia Housel

Alicia Housel, Town Clerk

Linda Callaway

Linda Callaway, Town Moderator

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, 2024, 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 and Unmodified Opinions 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, 2024, 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 the 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, 2024, 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.

PO Box 463 ■ Keene, NH 03431
(603) 856-8005
info@roberts-greene.com

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, 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 29-30 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.

October 24, 2025

Roberts & Arune, PLLC

BASIC FINANCIAL STATEMENTS

EXHIBIT 1
TOWN OF NEW DURHAM, NEW HAMPSHIRE
Statement of Net Position
December 31, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 8,755,627
Intergovernmental receivable	10,635
Other receivables, net of allowance for uncollectibles	779,880
Inventory	15,107
Prepaid items	79,469
Tax deeded property held for resale	56,734
Capital assets, not being depreciated:	
Land	312,650
Capital assets, net of accumulated depreciation:	
Land improvements	4,044,495
Buildings and building improvements	707,067
Machinery, vehicles and equipment	1,491,606
Total assets	16,253,270
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts related to pensions	202,333
LIABILITIES	
Accounts payable	182,472
Accrued payroll and benefits	27,314
Intergovernmental payable	3,655,428
Performance and escrow deposits	37,108
Noncurrent obligations:	
Due within one year:	
Accrued landfill postclosure care costs	20,000
Due in more than one year:	
Compensated absences payable	13,619
Accrued landfill postclosure care costs	580,000
Net pension liability	1,385,609
Total liabilities	5,901,550
DEFERRED INFLOWS OF RESOURCES	
Unearned revenue	21,433
Deferred amounts related to pensions	313,318
Total deferred inflows of resources	334,751
NET POSITION	
Net investment in capital assets	6,555,818
Restricted for:	
Endowments:	
Nonexpendable	35,552
Expendable	33,530
Other purposes	24,893
Unrestricted	3,569,509
Total net position	\$ 10,219,302

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, 2024

	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	\$ 773,347	\$ 854,121	\$ -	\$ 3,687	\$ 84,461
Public safety	1,117,558	46,593	-	-	(1,070,965)
Highways and streets	1,513,681	-	-	116,254	(1,397,427)
Sanitation	584,476	63,668	-	-	(520,808)
Health	8,087	-	-	-	(8,087)
Welfare	11,085	-	-	-	(11,085)
Culture and recreation	274,737	29,676	4,593	-	(240,468)
Conservation	1,345	-	-	12,660	11,315
Interest on long-term debt	2,073	-	-	-	(2,073)
Capital outlay	62,135	-	-	348,403	286,268
Total primary government	<u>\$ 4,348,524</u>	<u>\$ 994,058</u>	<u>\$ 4,593</u>	<u>\$ 481,004</u>	<u>(2,868,869)</u>
General revenues:					
Property taxes					3,312,604
Other taxes					53,013
Grants and contributions not restricted to specific programs					271,058
Miscellaneous					274,501
Total general revenues					<u>3,911,176</u>
Change in net position					1,042,307
Net position, beginning					9,176,995
Net position, ending					<u>\$ 10,219,302</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, 2024

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 5,749,687	\$ 2,335,156	\$ 670,784	\$ 8,755,627
Receivables, net of allowance for uncollectibles:				
Taxes	774,612	-	-	774,612
Accounts	-	-	5,268	5,268
Intergovernmental	10,635	-	-	10,635
Interfund receivable	14,197	-	-	14,197
Inventory	15,107	-	-	15,107
Prepaid items	79,469	-	-	79,469
Tax deeded property held for resale	56,734	-	-	56,734
Total assets	<u>\$ 6,700,441</u>	<u>\$ 2,335,156</u>	<u>\$ 676,052</u>	<u>\$ 9,711,649</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 182,472	\$ -	\$ -	\$ 182,472
Accrued salaries and benefits	27,314	-	-	27,314
Intergovernmental payable	3,655,428	-	-	3,655,428
Interfund payable	-	7,188	7,009	14,197
Escrow and performance deposits	37,108	-	-	37,108
Total liabilities	<u>3,902,322</u>	<u>7,188</u>	<u>7,009</u>	<u>3,916,519</u>
Deferred inflows of resources:				
Deferred revenue	<u>472,650</u>	<u>-</u>	<u>-</u>	<u>472,650</u>
Fund balances:				
Nonspendable	151,310	-	35,552	186,862
Restricted	24,893	-	33,530	58,423
Committed	-	2,327,968	599,961	2,927,929
Assigned	11,034	-	-	11,034
Unassigned	2,138,232	-	-	2,138,232
Total fund balances	<u>2,325,469</u>	<u>2,327,968</u>	<u>669,043</u>	<u>5,322,480</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,700,441</u>	<u>\$ 2,335,156</u>	<u>\$ 676,052</u>	<u>\$ 9,711,649</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, 2024

Total fund balances of governmental funds (Exhibit 3)		\$ 5,322,480
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	\$ 11,986,631	
Less accumulated depreciation	<u>(5,430,813)</u>	6,555,818
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.		
Receivables	\$ (14,197)	
Payables	<u>14,197</u>	-
Revenues that are not available to pay for current period expenditures are deferred in the funds.		
Unavailable tax revenue		451,217
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Compensated absences payable	\$ 13,619	
Accrued landfill postclosure care costs	600,000	
Net pension liability	<u>1,385,609</u>	(1,999,228)
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	\$ 202,333	
Deferred inflows of resources related to pensions	<u>(313,318)</u>	(110,985)
Total net position of governmental activities (Exhibit 1)		<u><u>\$ 10,219,302</u></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, 2024

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 3,355,192	\$ -	\$ -	\$ 3,355,192
Licenses, permits and fees	841,735	-	-	841,735
Intergovernmental	756,655	-	-	756,655
Charges for services	76,336	-	82,703	159,039
Miscellaneous	147,110	108,670	19,024	274,804
Total revenues	<u>5,177,028</u>	<u>108,670</u>	<u>101,727</u>	<u>5,387,425</u>
Expenditures:				
Current:				
General government	784,539	-	-	784,539
Public safety	1,039,985	-	5,439	1,045,424
Highways and streets	1,071,736	-	-	1,071,736
Sanitation	410,482	-	-	410,482
Health	8,087	-	-	8,087
Welfare	11,085	-	-	11,085
Culture and recreation	250,598	-	18,709	269,307
Conservation	1,345	-	-	1,345
Debt service:				
Principal	10,000	-	-	10,000
Interest on long-term debt	273	-	-	273
Interest on tax anticipation note	1,988	-	-	1,988
Capital outlay	933,875	541,449	-	1,475,324
Total expenditures	<u>4,523,993</u>	<u>541,449</u>	<u>24,148</u>	<u>5,089,590</u>
Excess (deficiency) of revenues over (under) expenditures	<u>653,035</u>	<u>(432,779)</u>	<u>77,579</u>	<u>297,835</u>
Other financing sources (uses):				
Transfers in	7,100	434,000	-	441,100
Transfers out	(434,000)	(7,100)	-	(441,100)
Total other financing sources and uses	<u>(426,900)</u>	<u>426,900</u>	<u>-</u>	<u>-</u>
Net change in fund balances	226,135	(5,879)	77,579	297,835
Fund balances, beginning	2,099,334	2,333,847	591,464	5,024,645
Fund balances, ending	<u>\$ 2,325,469</u>	<u>\$ 2,327,968</u>	<u>\$ 669,043</u>	<u>\$ 5,322,480</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, 2024

Net change in fund balances of governmental funds (Exhibit 5)		\$ 297,835
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	\$ 1,429,207	
Depreciation expense	(552,009)	
		877,198
The net effect of the disposal of capital assets decreased net position.		
		(303)
Transfers in and out between governmental funds are eliminated on the operating statement.		
Transfers in	\$ (441,100)	
Transfers out	441,100	
		-
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	\$ 10,425	
Change in unavailable ambulance revenue	(6,716)	
		3,709
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		10,000
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	\$ 188	
Decrease in compensated absences payable	33,105	
Increase in accrued landfill postclosure care costs	(166,620)	
		(133,327)
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	\$ 138,774	
Cost of benefits earned, net of employee contributions	(151,579)	
		(12,805)
Change in net position of governmental activities (Exhibit 2)		\$ 1,042,307

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



Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S COMMUNICATION TO MANAGEMENT

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

In planning and performing our audit of the 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, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph above, and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

Other Postemployment Benefits (OPEB) – Material Weakness

The Town does not report its total liability or annual cost for postemployment benefits other than pensions in its governmental activities, and receives an adverse opinion on the financial statements of its governmental activities because the amount by which this departure affects the liabilities, net position, and expenses of the governmental activities is not known. If management wishes to get an unmodified opinion on the financial statements of the governmental activities, the Town will have to obtain a measurement valuation to determine its liability. This can be done by an actuary or by using an alternative measurement method.

This communication is intended solely for the information and use of the Board of Selectmen and others within the Town of New Durham, and is not intended to be, and should not be, used by anyone other than these specified parties.

October 24, 2025

Roberts & Greene, PLLC

PO Box 463 ■ Keene, NH 03431
(603) 856-8005
info@roberts-greene.com



New Hampshire
Department of
Revenue Administration

2025
MS-232

Report of Appropriations Actually Voted

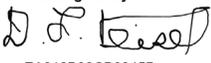
New Durham

For the period beginning January 1, 2025 and ending December 31, 2025

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
Swens	Member	Signed by:  86128AE21CD44C3...
Dot Veisel	BOS vice chair	DocuSigned by:  EA012B09CB0345B...

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
<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



New Hampshire
 Department of
 Revenue Administration

2025
MS-232

Appropriations

Account	Purpose	Article	Appropriations	As Voted
General Government				
4130	Executive	02		\$235,849
4140	Election, Registration, and Vital Statistics	02		\$111,852
4150	Financial Administration	02		\$186,001
4152	Property Assessment	02		\$90,392
4153	Legal Expense	02		\$30,000
4155	Personnel Administration	02		\$140,703
4191	Planning and Zoning	02		\$18,131
4194	General Government Buildings	02		\$38,719
4195	Cemeteries	02		\$9,285
4196	Insurance Not Otherwise Allocated	02		\$80,285
4197	Advertising and Regional Associations			\$0
4198	Contingency			\$0
4199	Other General Government	02		\$8,003
General Government Subtotal				\$949,220
Public Safety				
4210	Police	02		\$805,428
4215	Ambulances			\$0
4220	Fire	02		\$364,145
4240	Building Inspection	02		\$87,364
4290	Emergency Management	02		\$19,931
4299	Other Public Safety			\$0
Public Safety Subtotal				\$1,276,868
Airport/Aviation Center				
4301	Airport Administration			\$0
4302	Airport Operations			\$0
4309	Other Airport			\$0
Airport/Aviation Center Subtotal				\$0
Highways and Streets				
4311	Highway Administration			\$0
4312	Highways and Streets	02		\$1,226,951
4313	Bridges			\$0
4316	Street Lighting			\$0
4319	Other Highway, Streets, and Bridges			\$0
Highways and Streets Subtotal				\$1,226,951



New Hampshire
 Department of
 Revenue Administration

2025
MS-232

Appropriations

Account	Purpose	Article	Appropriations	As Voted
Sanitation				
4321	Sanitation Administration			\$0
4323	Solid Waste Collection			\$0
4324	Solid Waste Disposal	02		\$458,459
4325	Solid Waste Facilities Clean-Up			\$0
4326	Sewage Collection and Disposal			\$0
4329	Other Sanitation			\$0
Sanitation Subtotal				\$458,459
Water Distribution and Treatment				
4331	Water Administration			\$0
4332	Water Services			\$0
4335	Water Treatment			\$0
4338	Water Conservation			\$0
4339	Other Water			\$0
Water Distribution and Treatment Subtotal				\$0
Electric				
4351	Electric Administration			\$0
4352	Generation			\$0
4353	Purchase Costs			\$0
4354	Electric Equipment Maintenance			\$0
4359	Other Electric Costs			\$0
Electric Subtotal				\$0
Health				
4411	Health Administration	02		\$2,864
4414	Pest Control			\$0
4415	Health Agencies and Hospitals	02,17		\$7,806
4419	Other Health			\$0
Health Subtotal				\$10,670
Welfare				
4441	Welfare Administration	02		\$23,586
4442	Direct Assistance			\$0
4444	Intergovernmental Welfare Payments			\$0
4445	Vendor Payments			\$0
4449	Other Welfare			\$0
Welfare Subtotal				\$23,586



New Hampshire
 Department of
 Revenue Administration

2025
MS-232

Appropriations

Account	Purpose	Article	Appropriations As Voted
Culture and Recreation			
4520	Parks and Recreation	02	\$98,121
4550	Library	02	\$174,875
4583	Patriotic Purposes	02	\$556
4589	Other Culture and Recreation	02	\$7,052
Culture and Recreation Subtotal			\$280,604
Conservation and Development			
4611	Conservation Administration	02	\$1,477
4612	Purchase of Natural Resources		\$0
4619	Other Conservation		\$0
4631	Redevelopment and Housing Administration		\$0
4632	Other Redevelopment and Housing		\$0
4651	Economic Development Administration		\$0
4652	Economic Development		\$0
4659	Other Economic Development		\$0
Conservation and Development Subtotal			\$1,477
Debt Service			
4711	Principal - Long Term Bonds, Notes, and Other Debt		\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	02	\$1
4723	Interest on Tax and Revenue Anticipation Notes	02	\$2
4790	Other Debt Service Charges		\$0
Debt Service Subtotal			\$3
Capital Outlay			
4901	Land		\$0
4902	Machinery, Vehicles, and Equipment		\$0
4903	Buildings		\$0
4909	Improvements Other than Buildings	03	\$560,000
Capital Outlay Subtotal			\$560,000



New Hampshire
 Department of
 Revenue Administration

2025
MS-232

Appropriations

Account	Purpose	Article	Appropriations	As Voted
Operating Transfers Out				
4911	To Revolving Funds			\$0
4912	To Special Revenue Funds			\$0
4913	To Capital Projects Funds			\$0
4914A	To Airport Proprietary Fund			\$0
4914E	To Electric Proprietary Fund			\$0
4914O	To Other Proprietary Fund			\$0
4914S	To Sewer Proprietary Fund			\$0
4914W	To Water Proprietary Fund			\$0
4915	To Capital Reserve Funds	04,05,06,07,0 8,09,10,11,12 .22		\$710,928
4916	To Expendable Trusts	14,15,16		\$155,000
4917	To Health Maintenance Trust Funds			\$0
4918	To Non-Expendable Trust Funds			\$0
4919	To Fiduciary Funds			\$0
Operating Transfers Out Subtotal				\$865,928
Total Voted Appropriations				\$5,653,766



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130	Executive	\$235,789	\$236,924
4140	Election, Registration, and Vital Statistics	\$149,574	\$108,188
4150	Financial Administration	\$188,535	\$172,568
4152	Property Assessment	\$101,697	\$92,826
4153	Legal Expense	\$30,000	\$34,504
4155	Personnel Administration	\$93,081	\$13,426
4191	Planning and Zoning	\$19,407	\$8,761
4194	General Government Buildings	\$39,468	\$30,806
4195	Cemeteries	\$5,066	\$5,502
4196	Insurance Not Otherwise Allocated	\$77,000	\$72,819
4197	Advertising and Regional Associations	\$0	\$0
4198	Contingency	\$0	\$0
4199	Other General Government	\$11,602	\$8,215
General Government Subtotal		\$951,219	\$784,539
Public Safety			
4210	Police	\$757,990	\$737,808
4215	Ambulances	\$0	\$0
4220	Fire	\$352,096	\$234,195
4240	Building Inspection	\$99,563	\$60,647
4290	Emergency Management	\$21,019	\$7,335
4299	Other Public Safety	\$0	\$0
Public Safety Subtotal		\$1,230,668	\$1,039,985
Airport/Aviation Center			
4301	Airport Administration	\$0	\$0
4302	Airport Operations	\$0	\$0
4309	Other Airport	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Highway Administration	\$0	\$0
4312	Highways and Streets	\$1,140,641	\$1,071,736
4313	Bridges	\$0	\$0
4316	Street Lighting	\$0	\$0
4319	Other Highway, Streets, and Bridges	\$0	\$0
Highways and Streets Subtotal		\$1,140,641	\$1,071,736



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Sanitation			
4321	Sanitation Administration	\$0	\$0
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$412,218	\$410,482
4325	Solid Waste Facilities Clean-Up	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$412,218	\$410,482
Water Distribution and Treatment			
4331	Water Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338	Water Conservation	\$0	\$0
4339	Other Water	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0
Electric			
4351	Electric Administration	\$0	\$0
4352	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	Health Administration	\$3,584	\$1,087
4414	Pest Control	\$0	\$0
4415	Health Agencies and Hospitals	\$14,000	\$7,000
4419	Other Health	\$0	\$0
Health Subtotal		\$17,584	\$8,087
Welfare			
4441	Welfare Administration	\$22,246	\$11,085
4442	Direct Assistance	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0
4445	Vendor Payments	\$0	\$0
4449	Other Welfare	\$0	\$0
Welfare Subtotal		\$22,246	\$11,085



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Culture and Recreation			
4520	Parks and Recreation	\$90,724	\$79,895
4550	Library	\$168,470	\$157,950
4583	Patriotic Purposes	\$630	\$621
4589	Other Culture and Recreation	\$11,271	\$10,625
Culture and Recreation Subtotal		\$271,095	\$249,091
Conservation and Development			
4611	Conservation Administration	\$1,477	\$1,345
4612	Purchase of Natural Resources	\$0	\$0
4619	Other Conservation	\$0	\$0
4631	Redevelopment and Housing Administration	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0
4651	Economic Development Administration	\$0	\$0
4652	Economic Development	\$0	\$0
4659	Other Economic Development	\$0	\$0
Conservation and Development Subtotal		\$1,477	\$1,345
Debt Service			
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$10,000	\$10,000
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$275	\$273
4723	Interest on Tax and Revenue Anticipation Notes	\$2,000	\$1,988
4790	Other Debt Service Charges	\$0	\$0
Debt Service Subtotal		\$12,275	\$12,261
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$541,449
<i>Explanation: Expended out of ETF/CRF as agents</i>			
4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$400,000	\$933,875
<i>Explanation: Expenditures of unanticipated ARPA, HW Block, Bridge aid</i>			
Capital Outlay Subtotal		\$400,000	\$1,475,324



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Operating Transfers Out			
4911	To Revolving Funds	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0
4914S	To Sewer Proprietary Fund	\$0	\$0
4914W	To Water Proprietary Fund	\$0	\$0
4915	To Capital Reserve Funds	\$434,000	\$434,000
4916	To Expendable Trusts	\$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		\$434,000	\$434,000
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$1,355,534
4932	Taxes Assessed for Village District	\$0	\$85,928
4933	Taxes Assessed for Local Education	\$0	\$6,548,094
4934	Taxes Assessed for State Education	\$0	\$1,029,160
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$9,018,716
Total Before Payments to Other Governments		\$4,893,423	\$5,497,935
Plus Payments to Other Governments			\$9,018,716
Plus Commitments to Other Governments from Tax Rate		\$9,018,716	
Less Proprietary/Special Funds		\$0	\$0
Total General Fund Expenditures		\$13,912,139	\$14,516,651



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$12,331,320
3120	Land Use Change Taxes for General Fund	\$0	\$0
3121	Land Use Change Taxes for Conservation Fund	\$0	\$0
3180	Resident Taxes	\$0	\$0
3185	Yield Taxes	\$8,100	\$14,098
3186	Payment in Lieu of Taxes	\$0	\$0
3187	Excavation Tax	\$2,400	\$2,636
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$34,750	\$36,279
Taxes Subtotal		\$45,250	\$12,384,333
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$30,000	\$30,041
3220	Motor Vehicle Permit Fees	\$740,000	\$750,914
3230	Building Permits	\$40,000	\$48,453
3290	Other Licenses, Permits, and Fees	\$12,000	\$12,327
Licenses, Permits, and Fees Subtotal		\$822,000	\$841,735
From Federal Government			
3311	Housing and Urban Development	\$0	\$0
3312	Environmental Protection	\$0	\$3,687
3313	Federal Emergency	\$0	\$0
3314	Federal Drug Enforcement	\$0	\$0
3319	Other Federal Grants and Reimbursements	\$0	\$166,820
		<i>Explanation: ARPA</i>	
From Federal Government Subtotal		\$0	\$170,507
State Sources			
3351	Shared Revenues - Block Grant	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$270,017	\$271,058
3353	Highway Block Grant	\$116,254	\$116,254
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	Railroad Tax Distribution	\$0	\$0
3360	Water Filtration Grants	\$0	\$0
3361	Landfill Closure Grants	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	\$0	\$194,243
		<i>Explanation: Unanticipated HW Block Grant, Bridge aid grant</i>	
3379	Intergovernmental Revenues - Other	\$0	\$0
State Sources Subtotal		\$386,271	\$581,555



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Charges for Services			
3401	Income from Departments	\$60,000	\$73,986
3402	Water Supply System Charges	\$0	\$0
3403	Sewer User Charges	\$0	\$0
3404	Garbage-Refuse Charges	\$0	\$0
3405	Electric User Charges	\$0	\$0
3406	Airport Fees	\$0	\$0
3409	Other Charges	\$1,500	\$2,350
Charges for Services Subtotal		\$61,500	\$76,336
Miscellaneous Revenues			
3500	Special Assessments	\$0	\$0
3501	Sale of Municipal Property	\$12,000	\$12,451
3502	Interest on Investments	\$100,000	\$113,577
3503	Rents of Property	\$0	\$0
3504	Fines and Forfeits	\$0	\$0
3506	Insurance Dividends and Reimbursements	\$0	\$0
3508	Contributions and Donations	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	\$5,000	\$20,039
Miscellaneous Revenues Subtotal		\$117,000	\$146,067
Interfund Operating Transfers In			
3911	From Revolving Funds	\$0	\$0
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Airport Proprietary Fund	\$0	\$0
3914E	From Electric Proprietary Fund	\$0	\$0
3914O	From Other Proprietary Fund	\$0	\$0
3914S	From Sewer Proprietary Fund	\$0	\$0
3914W	From Water Proprietary Fund	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$541,449
<i>Explanation: For expenditures out of ETF/CRF as agents</i>			
3916	From Trust and Fiduciary Funds	\$7,000	\$7,100
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$7,000	\$548,549
Other Financing Sources			
3934	Proceeds from Long-Term Notes/Bonds/Other Sources	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0
Less Proprietary/Special Funds		\$0	\$0
Plus Property Tax Commitment from Tax Rate		\$12,400,824	
Total General Fund Revenues		\$13,839,845	\$14,749,082



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$1,237,496	\$5,729,583
1030	Investments	\$0	\$0
1080	Tax Receivable	\$6,634,613	\$635,590
1110	Tax Liens Receivable	\$90,217	\$139,022
1150	Accounts Receivable	\$3,335	\$0
1260	Due from Other Governments	\$0	\$10,635
1310	Due from Other Funds	\$70,476	\$14,197
1400	Other Current Assets	\$78,093	\$94,576
1670	Tax Deeded Property (Subject to Resale)	\$59,176	\$56,734
Current Assets Subtotal		\$8,173,406	\$6,680,337
Current Liabilities			
2020	Warrants and Accounts Payable	\$133,348	\$177,851
<i>Explanation: Restated PY for additional AP</i>			
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$90,924	\$994
2075	Due to School Districts	\$3,542,092	\$3,654,434
2080	Due to Other Funds	\$150,428	\$0
2220	Deferred Revenue	\$356,548	\$18,433
2230	Notes Payable - Current	\$1,306,522	\$0
2270	Other Payables	\$61,772	\$64,422
Current Liabilities Subtotal		\$5,641,634	\$3,916,134
Fund Equity			
2440	Non-spendable Fund Balance	\$137,269	\$151,310
2450	Restricted Fund Balance	\$12,627	\$12,410
2460	Committed Fund Balance	\$27,815	\$0
2490	Assigned Fund Balance	\$29,689	\$11,034
2530	Unassigned Fund Balance	\$2,324,372	\$2,589,449
<i>Explanation: PY restated for additional AP</i>			
Fund Equity Subtotal		\$2,531,772	\$2,764,203



2025
MS-535

Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$1,355,534	\$85,928	\$6,548,094	\$1,029,160	\$0	\$12,331,320
Commitment	\$1,355,534	\$85,928	\$6,548,094	\$1,029,160		\$12,400,824
Difference	\$0	\$0	\$0	\$0		(\$69,504)

General Fund Balance Sheet Reconciliation

Total Revenues	\$14,749,082
Total Expenditures	\$14,516,651
Change	\$232,431
Ending Fund Equity	\$2,764,203
Beginning Fund Equity	\$2,531,772
Change	\$232,431



**2025
MS-535**

Long Term Debt

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Sand & Salt Storage Building (General)	\$248,000	\$10,000	4.31	2024	\$10,000	\$0	\$10,000	\$0
	\$248,000				\$10,000	\$0	\$10,000	\$0



Revised Estimated Revenues Adjusted

New Durham

For the period beginning January 1, 2025 and ending December 31, 2025

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 Taxes for General Fund	\$0	\$0	\$0
3180	Resident Taxes	\$0	\$0	\$0
3185	Yield Taxes	\$7,500	\$0	\$7,500
3186	Payment in Lieu of Taxes	\$0	\$0	\$0
3187	Excavation Tax	\$500	\$0	\$500
3189	Other Taxes	\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$38,000	\$7,000	\$45,000
Taxes Subtotal		\$46,000	\$7,000	\$53,000
Licenses, Permits, and Fees				
3210	Business Licenses and Permits	\$31,450	\$0	\$31,450
3220	Motor Vehicle Permit Fees	\$780,000	\$0	\$780,000
3230	Building Permits	\$35,000	\$3,500	\$38,500
3290	Other Licenses, Permits, and Fees	\$12,000	\$1,000	\$13,000
Licenses, Permits, and Fees Subtotal		\$858,450	\$4,500	\$862,950
From Federal Government				
3311	Housing and Urban Development	\$0	\$0	\$0
3312	Environmental Protection	\$0	\$0	\$0
3313	Federal Emergency	\$0	\$0	\$0
3314	Federal Drug Enforcement	\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements	\$0	\$0	\$0
From Federal Government Subtotal		\$0	\$0	\$0



Revised Estimated Revenues Adjusted

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
State Sources				
3351	Shared Revenues - Block Grant	\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$245,000	\$31,541	\$276,541
3353	Highway Block Grant	\$117,428	\$2,640	\$120,068
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	Railroad Tax Distribution	\$0	\$0	\$0
3360	Water Filtration Grants	\$0	\$0	\$0
3361	Landfill Closure Grants	\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	\$0	\$0	\$0
3379	Intergovernmental Revenues - Other	\$0	\$0	\$0
State Sources Subtotal		\$362,428	\$34,181	\$396,609
Charges for Services				
3401	Income from Departments	\$70,000	\$15,000	\$85,000
3402	Water Supply System Charges	\$0	\$0	\$0
3403	Sewer User Charges	\$0	\$0	\$0
3404	Garbage-Refuse Charges	\$0	\$0	\$0
3405	Electric User Charges	\$0	\$0	\$0
3406	Airport Fees	\$0	\$0	\$0
3409	Other Charges	\$2,650	\$300	\$2,950
Charges for Services Subtotal		\$72,650	\$15,300	\$87,950
Miscellaneous Revenues				
3500	Special Assessments	\$0	\$0	\$0
3501	Sale of Municipal Property	\$20,000	\$0	\$20,000
3502	Interest on Investments	\$185,000	\$0	\$185,000
3503	Rents of Property	\$0	\$0	\$0
3504	Fines and Forfeits	\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements	\$0	\$0	\$0
3508	Contributions and Donations	\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	\$2,600	\$0	\$2,600
Miscellaneous Revenues Subtotal		\$207,600	\$0	\$207,600



Revised Estimated Revenues Adjusted

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
Interfund Operating Transfers In				
3911	From Revolving Funds	\$0	\$0	\$0
3912	From Special Revenue Funds	\$0	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0	\$0
3914A	From Airport Proprietary Fund	\$0	\$0	\$0
3914E	From Electric Proprietary Fund	\$0	\$0	\$0
3914O	From Other Proprietary Fund	\$0	\$0	\$0
3914S	From Sewer Proprietary Fund	\$0	\$0	\$0
3914W	From Water Proprietary Fund	\$0	\$0	\$0
3915	From Capital Reserve Funds	\$1,938	(\$1,938)	\$0
3916	From Trust and Fiduciary Funds	\$7,800	\$0	\$7,800
3917	From Conservation Funds	\$0	\$0	\$0
Interfund Operating Transfers In Subtotal		\$9,738	(\$1,938)	\$7,800
Other Financing Sources				
3934	Proceeds from Long-Term Notes/Bonds/Other Sources	\$0	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0	\$0
Total Revised Estimated Revenues and Credits		\$1,556,866	\$59,043	\$1,615,909



Revised Estimated Revenues Summary

	Estimated	Change Amount	State Adjusted
Subtotal of Revenues	\$1,556,866	\$59,043	\$1,615,909
Unassigned Fund Balance (Unreserved)	\$0	\$2,589,449	\$2,589,449
(Less) Emergency Appropriations (RSA 32:11)	\$0	\$0	\$0
(Less) Voted from Fund Balance	\$151,928	\$0	\$151,928
(Less) Fund Balance to Reduce Taxes	\$0	\$0	\$0
Fund Balance Retained	(\$151,928)	\$2,589,449	\$2,437,521
Total Revenues and Credits	\$1,708,794	\$59,043	\$1,767,837
Requested Overlay	\$0	\$30,000	\$30,000

Assessment Overview

Total Appropriations	\$5,653,766
(Less) Total Revenues and Credits	\$1,767,837
Net Assessment	\$3,885,929

Explanation of Adjustments

Account	Reason for Adjustment	Warrant Number
3190	MC: Municipality Adjustment	02
3230	MC: Municipality Adjustment	02
3290	MC: Municipality Adjustment	02
3352	MC: State Aid Adjustment	02
3353	MC: State Aid Adjustment	,03
3401	MC: Municipality Adjustment	02
3409	MC: Municipality Adjustment	02
3915	MC: Reclassified	



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/>

Assessors
Josephine Belville
Stephan Hamilton

Municipal Officials		
Name	Signature	Position
David W Swenson		Board Member
Dorothy Veisel		Board Member
Rudy Rosiello		Board Member

Preparer		
Name	Phone	Email
Josephine Belville	603-859-2091	jojobelville.wcg@gmail.com

Signature



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	18,469.40	\$1,474,657	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.06	\$100	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	5,570.19	\$564,478,200	
1G	Commercial/Industrial Land	503.92	\$8,329,500	
1H	Total of Taxable Land	24,543.57	\$574,282,457	
1I	Tax Exempt and Non-Taxable Land	1,282.36	\$13,354,300	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$375,303,565	
2B	Manufactured Housing RSA 674:31	0	\$8,315,300	
2C	Commercial/Industrial	0	\$14,305,200	
2D	Discretionary Preservation Easements RSA 79-D	2	\$22,735	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$397,946,800	
2G	Tax Exempt and Non-Taxable Buildings	0	\$18,338,800	
Utilities & Timber			Valuation	
3A	Utilities		\$7,709,240	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$979,938,497	
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	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties	0	\$979,938,497	
Optional Exemptions		Amount Per	Total Granted	Valuation
12	Blind Exemption RSA 72:37	\$15,000	0	\$0
13	Elderly Exemption RSA 72:39-a,b		8	\$515,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$13,400	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70		0	\$0
17	Solar Energy Systems Exemption RSA 72:62		33	\$1,345,500
18	Wind Powered Energy Systems Exemption RSA 72:66		0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23		0	\$0
19A	Electric Energy Storage Systems RSA 72:85		0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems		0	\$0
20	Total Dollar Amount of Exemptions			\$1,860,500
21A	Net Valuation			\$978,077,997
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$978,077,997
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$978,077,997
22	Less Utilities			\$7,709,240
23A	Net Valuation without Utilities			\$970,368,757
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$970,368,757



Utility Value Appraiser

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

Electric Company Name	Distribution	Generation	Transmission	Valuation
NEW HAMPSHIRE ELECTRIC COOP	\$4,199,943	\$0	\$18,140	\$4,218,083
PSNH DBA EVERSOURCE ENERGY	\$3,491,157	\$0	\$0	\$3,491,157
	\$7,691,100	\$0	\$18,140	\$7,709,240



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veteran's Tax Credit (RSA 72:28)	\$750	126	\$94,500
Surviving Spouse (RSA 72:29-a)	\$700	0	\$0
Tax Credit for Service-Connected Total (RSA 72:35)	\$4,000	9	\$36,000
All Veteran's Tax Credit (RSA 72:28-b)	\$750	27	\$19,875
Combat Service Tax Credit (RSA 72:28-c) RSA 72-28-c	\$0	0	\$0
		162	\$150,375

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

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	4	\$45,000	\$180,000	\$180,000
75-79	1	\$65,000	\$65,000	\$65,000
80+	3	\$90,000	\$270,000	\$270,000
	8		\$515,000	\$515,000

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 **No**

If Yes, Enter the number of properties that get incentives.

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? RSA 72:87 **No**

If Yes, Enter the number of properties that get incentives.

Has the municipality adopted Community Tax Relief Incentive? RSA 79-E **No**

If Yes, Enter the number of structures that get incentives.

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? RSA 79-H **No**

If Yes, Enter the number of properties that get incentives.

Has the municipality adopted Taxation of Qualifying Historic Buildings? RSA 79-G **No**

If Yes, Enter the number of properties that get incentives.

Has the municipality adopted the optional commercial and industrial construction exemption? RSA 72:76-78 or RSA 72:80-83 **No**

If Yes, Enter the number of properties that get incentives.

If Yes, Enter the percent of assessed value attributable to new construction to be exempted

If Yes, Enter the total exemption granted



Has the municipality granted any credits under the low-income housing tax credit tax program? RSA 75:1-a

No

If Yes, Enter the number of properties that get incentives.

If Yes, Enter the assessed value prior to effective date of RSA 75:1-a

If Yes, Enter the current assessed value



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	464.21	\$197,616
Forest Land	8,521.79	\$777,535
Forest Land with Documented Stewardship	8,409.71	\$475,804
Unproductive Land	275.48	\$6,054
Wet Land	798.21	\$17,648
	18,469.40	\$1,474,657

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	10,392.62
Total Number of Acres Removed During Current Tax Year	Acres:	9.66
Total Number of Owners	Owners:	234
Total Number of Parcels	Parcels:	364

Land Use Change Tax

Gross Monies Received for Calendar Year		\$13,000
Conservation Allocation	Percentage: 0	Dollar Amount: \$0
Monies to Conservation Fund		\$0
Monies to General Fund		\$13,000

Conservation Restriction Assessment Report RSA 79-B

	Acres	Valuation
Farm Land	0.00	\$0
Forest Land	0.00	\$0
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	0.00	\$0

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed During Current Tax Year	Acres:	0.00
Total Number of Owners	Owners:	0
Total Number of Parcels	Parcels:	0



Discretionary Easements RSA 79-C

Description	Acres	Owners	Assessed Value Land
	0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F

Number	Structures	Acres	Assessed Value Land	Assessed Value Structures
0	0	0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D

Owners	Structures	Acres	Assessed Value Land	Assessed Value Structures
1	2	0.06	\$100	\$22,735

Map	Lot	Block	%	Description
259	031	000	50	barn easement
252	062	000	75	barn easement

Revenues Received from Payments in Lieu of Tax	Revenue	Acres

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74) Amount	Amount

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount

Do you use the PA-28 form for the upcoming year?	No
If yes, how many?	



New Hampshire
Department of
Revenue
Administration

2025
\$14.14

Tax Rate Breakdown New Durham

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$3,862,310	\$978,077,997	\$3.95
County	\$1,750,431	\$978,077,997	\$1.79
Local Education	\$7,313,652	\$978,077,997	\$7.48
State Education	\$896,537	\$970,368,757	\$0.92
Total	\$13,822,930		\$14.14

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Copple Crown Village	\$105,040	\$30,894,003	\$3.40
Total	\$105,040		\$3.40

Tax Commitment Calculation	
Total Municipal Tax Effort	\$13,822,930
War Service Credits	(\$150,375)
Village District Tax Effort	\$105,040
Total Property Tax Commitment	\$13,777,595

 Adam Denoncour Deputy Director of Municipal and Property Division New Hampshire Department of Revenue Administration	11/26/2025
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Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$5,653,766	
Net Revenues (Not Including Fund Balance)		(\$1,615,909)
Fund Balance Voted Surplus		(\$151,928)
Fund Balance to Reduce Taxes		(\$200,000)
War Service Credits	\$150,375	
Special Adjustment	\$0	
Actual Overlay Used	\$26,006	
Net Required Local Tax Effort	\$3,862,310	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$1,750,431	
Net Required County Tax Effort	\$1,750,431	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
Net Cooperative School Appropriations	\$8,881,609	
Net Education Grant		(\$671,420)
Locally Retained State Education Tax		(\$896,537)
Net Required Local Education Tax Effort	\$7,313,652	
State Education Tax	\$896,537	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$896,537	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$978,077,997	\$638,724,760
Total Assessment Valuation without Utilities	\$970,368,757	\$632,836,660
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$978,077,997	\$638,724,760

Village (MS-1V)

Description	Current Year
Copple Crown Village	\$30,894,003

New Durham

Tax Commitment Verification

2025 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$13,777,595
1/2% Amount	\$68,888
Acceptable High	\$13,846,483
Acceptable Low	\$13,708,707

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 2025 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:	Date:
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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 2025 Tax Rate	\$14.14	\$7.07
Associated Villages		
Copple Crown Village	\$3.40	\$1.70

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$15,614,386
Final Overlay	\$26,006

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 Practice: Fund Balance Guidelines for the General Fund..*
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance.*

2025 Fund Balance Retention Guidelines: New Durham	
Description	Amount
Current Amount Retained (14.33%)	\$2,237,521
17% Retained <i>(Maximum Recommended)</i>	\$2,654,446
10% Retained	\$1,561,439
8% Retained	\$1,249,151
5% Retained <i>(Minimum Recommended)</i>	\$780,719

Library Trustees Receipts & Expenses- Operating Account 2025

Beginning Balance 01/01/25.....	15.12
RECEIPTS:	
Town of New Durham, Operating Budget	26,734.00
Patron donation for Summer Reading Program	200.00
Grantwatch 50% cost share with Parks and Recreation	50.00
TOTAL RECEIPTS:.....	26,999.12
EXPENSES:	
Books	11,064.83
Subscriptions.....	4,050.27
Dues, Fees, Memberships.....	420.00
Professional Development.....	415.05
Programming.....	4,447.26
Office:	
Office.....	5,612.44
Office Equipment.....	909.85
TOTAL EXPENSES:.....	26,919.70
Check #1087 Remitted to Town of New Durham	79.42
Ending balance, Operating Account 12/31/2025.....	0.00

Respectfully submitted, Marilee DeCoff, Library Trustee, Treasurer

Town of New Durham
Collector Receipts for Fiscal Year 2025 -- Deposits between 01/01/2025 and 12/31/2025.

Requested by Janelle -- 01/06/2026

Summary of All Payments

Warrant	Principal	Acct#	Interest	Acct#	Penalties	Acct#	Overpay	Acct#	Total
2022L01	\$ 24,256.60		\$ 6,402.38		\$ 763.72		\$ 0.00		\$ 31,422.70
2023L01	\$ 65,295.78		\$ 10,368.30		\$ 543.29		\$ 0.00		\$ 76,207.37
2023L02	\$ 1,399.11		\$ 80.50		\$ 0.00		\$ 0.00		\$ 1,479.61
2024L01	\$ 36,223.96		\$ 1,317.06		\$ 564.00		\$ 0.00		\$ 38,105.02
2024P01	\$ 132,140.35		\$ 9,324.26		\$ 1,676.50		\$ 0.00		\$ 143,141.11
2024P02	\$ 534,594.43		\$ 9,795.39		\$ 1,006.00		\$ 0.00		\$ 545,395.82
2024T01	\$ 1,133.21		\$ 29.27		\$ 0.00		\$ 0.00		\$ 1,162.48
2025G01	\$ 499.08		\$ 0.00		\$ 0.00		\$ 0.00		\$ 499.08
2025P01	\$ 6,032,073.04		\$ 3,654.75		\$ 50.00		\$ 0.00		\$ 6,035,777.79
2025P02	\$ 6,600,863.30		\$ 2.03		\$ 0.00		\$ 0.00		\$ 6,600,865.33
2025T01	\$ 7,788.63		\$ 21.26		\$ 0.00		\$ 0.00		\$ 7,809.89
2025U01	\$ 50,310.00		\$ 7.94		\$ 0.00		\$ 0.00		\$ 50,317.94
CREDIT	\$ 0.00		\$ 0.00		\$ 0.00		\$ 37,692.19		\$ 37,692.19
Totals:	\$ 13,486,577.49		\$ 41,003.14		\$ 4,603.51		\$ 37,692.19		\$ 13,569,876.33

Summary of Tender Types/Totals

All Deposits Cash/Check: \$ 7,905,635.07 Cash: \$ 122,603.67 Check: \$ 7,783,031.40 Electronic: \$ 5,664,241.26
PY Deletions: \$ 0.00

Summary of Electronic Payments

Type	Description	Count	Total
EFT ACH	EFT ACH	429	\$ 1,696,493.10
EFT ACHRE	EFT ACHRE	1,126	\$ 3,633,725.32
EFT OTC	EFT OTC	22	\$ 37,578.02
EFT UK	EFT UK	150	\$ 296,444.82
Total of Electronic Payments:		1,727	\$ 5,664,241.26

Warrant	Principal	Acct#	Interest	Acct#	Penalties	Acct#	Overpay	Acct#	Total
2022L01	\$ 317.80		\$ 104.22		\$ 81.00		\$ 0.00		\$ 503.02
2023L01	\$ 3,569.29		\$ 605.90		\$ 71.00		\$ 0.00		\$ 4,246.19
2024L01	\$ 9,315.03		\$ 343.25		\$ 220.00		\$ 0.00		\$ 9,878.28
2024P01	\$ 13,497.00		\$ 689.58		\$ 22.50		\$ 0.00		\$ 14,209.08
2024P02	\$ 165,810.65		\$ 2,074.85		\$ 139.50		\$ 0.00		\$ 168,025.00
2025P01	\$ 2,548,612.73		\$ 1,130.27		\$ 0.00		\$ 0.00		\$ 2,549,743.00
2025P02	\$ 2,887,535.57		\$ 0.00		\$ 0.00		\$ 0.00		\$ 2,887,535.57
2025T01	\$ 4,776.86		\$ 21.26		\$ 0.00		\$ 0.00		\$ 4,798.12
2025U01	\$ 14,050.00		\$ 7.94		\$ 0.00		\$ 0.00		\$ 14,057.94
CREDIT	\$ 0.00		\$ 0.00		\$ 0.00		\$ 11,245.06		\$ 11,245.06
Totals:	\$ 5,647,484.93		\$ 4,977.27		\$ 534.00		\$ 11,245.06		\$ 5,664,241.26

Submitted By: _____
Date: _____

Treasurer's Signature: _____
Date: _____

TAX COLLECTOR'S REPORT

MS-61 TO BE SUBMITTED ELECTRONICALLY TO DRA
 For the Municipality of Town of New Durham Year Ending 12/31/2025

DEBITS

Uncollected Taxes		Levy For Year of this Report	PRIOR LEVIES		
Beginning of Fiscal Year	Account		2024	2023	2022+
Property Taxes	#3110	xxxxxx	\$ 668,456.78	\$ 0.00	\$ 0.00
Resident Taxes	#3180	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Yield Taxes	#3185	xxxxxx	\$ 1,133.21	\$ 0.00	\$ 0.00
Excavation Tax	#3187	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	#3189	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes		xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Property Tax Credit Balance		(\$ 18,433.42)			

Taxes Committed This Year	Account	Levy For Year of this Report	2024
Property Taxes	#3110	\$ 13,783,337.00	\$ 0.00
Resident Taxes	#3180	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	\$ 79,310.00	\$ 0.00
Yield Taxes	#3185	\$ 9,308.83	\$ 0.00
Excavation Tax	#3187	\$ 499.08	\$ 0.00
Utility Charges	#3189	\$ 0.00	\$ 0.00
Betterment Taxes		\$ 0.00	\$ 0.00

Overpayment Refunds		Levy For Year of this Report	2024	2023	2022+
Property Taxes	#3110	\$ 10,381.00	← Amount is from "Credits Refunded" (Includes \$ 8,104.00 Refund Abatements)		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax	#3187				
Interest and Penalties on Delinquent Taxes	#3190	\$ 3,736.98	\$ 21,831.42	\$ 0.00	\$ 0.00
Interest and Penalties on Resident Taxes	#3190	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Total Debits	\$ 13,868,139.47	\$ 691,421.41	\$ 0.00	\$ 0.00
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TAX COLLECTOR'S REPORT

For the Municipality of Town of New Durham Year Ending 12/31/2025

CREDITS

Includes \$37,692.19 from "This Year's New Credits"
Includes (\$17,350.01) from "Prior Years' Overpayments Assigned"

Remitted to Treasurer	Levy For Year of this Report	PRIOR LEVIES		
		2024	2023	2022+
Property Taxes	\$ 12,670,627.53	\$ 508,105.64	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 50,310.00	\$ 0.00	\$ 0.00	\$ 0.00
Yield Taxes	\$ 7,788.63	\$ 1,133.21	\$ 0.00	\$ 0.00
Interest (Include Lien Conversion)	\$ 3,686.98	\$ 19,148.92	\$ 0.00	\$ 0.00
Penalties	\$ 50.00	\$ 2,682.50	\$ 0.00	\$ 0.00
Excavation Tax	\$ 499.08	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Conversion To Lien (Principal only)	\$ 0.00	\$ 158,629.14	\$ 0.00	\$ 0.00
Discounts Allowed	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Abatements Made	Levy For Year of this Report	Includes \$ 8,104.00 from All Refund Abatements		
		2024	2023	2022+
Property Taxes	\$ 19,950.00	\$ 1,722.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Yield Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Current Levy Deeded	\$ 329.00	\$ 0.00	\$ 0.00	\$ 0.00

Uncollected Taxes - End of Year #1080	Levy For Year of this Report	2024	2023	2022+
Property Taxes	\$ 1,120,876.65	\$ 0.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 29,000.00	\$ 0.00	\$ 0.00	\$ 0.00
Yield Taxes	\$ 1,520.20	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Property Tax Credit Balance	(\$ 36,498.60)	\$ 0.00	\$ 0.00	\$ 0.00

Total Credits	\$ 13,868,139.47	\$ 691,421.41	\$ 0.00	\$ 0.00
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TAX COLLECTOR'S REPORT

For the Municipality of Town of New Durham Year Ending 12/31/2025

SUMMARY OF DEBITS

	Last Year's Levy	PRIOR LEVIES		
		2024	2023	2022+
Unredeemed Liens Balance - Beginning of Fiscal Year		\$ 0.00	\$ 114,099.04	\$ 24,923.45
Liens Executed During Fiscal Year	\$ 0.00	\$ 170,304.98	\$ 0.00	\$ 0.00
Interest & Costs Collected (After Lien Execution)	\$ 0.00	\$ 1,881.06	\$ 10,992.09	\$ 7,166.10
Total Debits	\$ 0.00	\$ 172,186.04	\$ 125,091.13	\$ 32,089.55

SUMMARY OF CREDITS

	Last Year's Levy	PRIOR LEVIES		
		2024	2023	2022+
Redemptions	\$ 0.00	\$ 36,223.96	\$ 66,694.89	\$ 24,256.60
Interest & Costs Collected #3190 (After Lien Execution)	\$ 0.00	\$ 1,881.06	\$ 10,992.09	\$ 7,166.10
Abatements of Unredeemed Liens	\$ 0.00	\$ 0.00	\$ 1,852.73	\$ 0.00
Liens Deeded to Municipality	\$ 0.00	\$ 827.08	\$ 533.00	\$ 666.85
Unredeemed Liens End of Fiscal Year #1110	\$ 0.00	\$ 133,253.94	\$ 45,018.42	\$ 0.00
Total Credits	\$ 0.00	\$ 172,186.04	\$ 125,091.13	\$ 32,089.55

Town Clerk's Financial Report

<u>STATE FEES:</u>	<u>Year 2025</u>	<u>Year 2024</u>	<u>Year 2023</u>
Dogs	\$ 1,620.50	\$ 1,618.00	\$ 1,705.00
Marriage Licenses	\$ 516.00	\$ 344.00	\$ 645.00
Vital Records	\$ 1,215.00	\$ 769.00	\$ 1,067.00
Motor Vehicle & Boat	\$ 278,678.11	\$ 266,195.38	\$ 260,969.25
TOTAL PAYMENTS STATE:	\$ 282,029.61	\$ 268,926.38	\$ 264,386.25
TOWN REVENUES:			
Aqua Therm Permits	\$ 3.50	\$ 3.50	\$ 3.50
Civil Forfeiture	\$ 1,079.56	\$ 1,125.00	\$ 1,550.00
Building Permits Fees	\$ 40,796.79	\$ 48,453.33	\$ 55,916.51
Cemetery Fees	\$ 3,450.00	\$ 2,350.00	\$ 9,950.00
Dog Licenses	\$ 2,966.00	\$ 2,934.50	\$ 3,118.50
Dog Licenses – Late Fee	\$ 235.00	\$ 156.00	\$ 203.00
Driveway Permits	\$ 220.00	\$ 170.00	\$ 290.00
Election Files	\$ 25.00	\$ 25.00	\$ 50.00
Transfer Station Decals	\$ 3,790.00	\$ 7,810.00	\$ 4,220.00
Solid Waste Disposal	\$ 42,704.00	\$ 29,697.00	\$ 33,681.00
Marriage Licenses	\$ 84.00	\$ 56.00	\$ 105.00
Motor Vehicle Registrations	\$ 789,507.00	\$ 753,202.08	\$ 724,645.75
Boat Registrations	\$ 7,049.76	\$ 6,517.02	\$ 5,640.62
Other	\$ 126.74	\$ 319.00	\$ 841.20
Photocopies	\$ 195.00	\$ 176.50	\$ 133.00
Pistol Permits	\$ 150.00	\$ 130.00	\$ 170.00
Planning Board Revenue	\$ 13,658.60	\$ 5,735.24	\$ 7,024.00
Police Detail	\$ 36,300.00		
Police Reports/Finger print Fees	\$ 999.00	\$ 282.00	\$ 1,212.00
Vital Records	\$ 1,110.00	\$ 696.00	\$ 963.00
Welfare Liens/Payments	\$ 939.75	-	-
Impact Fees	\$ 71,765.08		
Misc. Money Collected for Fincance	\$ 603,914.84		
Zoning Board of Adjustment	\$ 6,965.43	\$ 3,836.69	\$ 6,415.58
Total Town Revenue	\$ 1,628,035.05	\$ 863,674.86	\$ 856,132.66
TOTAL REVENUE:	\$ 1,910,064.66	\$ 1,132,601.24	\$ 1,120,518.91
TOTAL PAID TO TREASURER:	\$ 1,910,064.66	\$ 1,132,601.24	\$ 1,120,518.91

Respectfully Submitted,
Alicia Housel
Town Clerk

*There was a large increase due to more items being recorded through the clerks office software

**TOWN TREASURER
YEAR ENDING 12/31/2025**

Account Name	Balance	Receipts	Interest/Fees	Disbursements	Balance
	01/01/2025	and Transfers During period	During period	and Transfers During period	12/31/2025
GENERAL FUND	208,466.86	24,388,959.51	3,861.46	24,226,363.54	374,924.29
REVENUE HOLDING	15,443.56	1,847,601.45	18.15	1,855,267.62	7,795.54
PAYROLL ACCOUNT	-	1,740,077.08		1,740,077.08	0.00
RECREATION ACCOUNT	53,186.32	27,258.82	740.56	16,705.74	64,479.96
AMBULANCE FUND	7,503.85	52,120.13	409.85		60,033.83
ESCROW DISBURSEMENT *	6,354.60		79.89		6,434.49
NEW DURHAM PUBLIC LIBRARY **	5,882.96	31,086.77		32,158.49	4,811.24
ICS CUST MONEY MARKET ***	6,102,709.39	9,267,000.00	190,093.87	9,675,000.00	5,884,803.26
HIGH-YIELD SAV BUS	-	19,042,000.00		19,042,000.00	0.00
TOTALS	6,399,547.54	56,396,103.76	195,203.78	56,587,572.47	6,403,282.61

ESCROW ACCOUNTS:

Account Name	1/1/2025	Deposits	Interest	Paid Out	12/31/2025
Boggs Logging	1,007.35	-	1.39	-	1,008.74
J2 Custom Homes	-	10,000.00			10,000.00
Bolstridge Logging LLC	504.19	-	0.50	-	504.69
E. Randell Parkquin Escro	2,304.85	-	2.31	-	2,307.16
Green Oak Realty Develo	1,160.39	-	1.09	113.08	1,048.40
Mahala Voydatch dba Dunl	1,010.19	-	1.01	-	1,011.20
McKay Road Bond	525.68	-	0.52	-	526.20
Merry Meeting Rd Fund	12,409.88	-	156.02	-	12,565.90
Cardile Drainage	629.22	-	0.62	-	629.84
Northern Timber Inv	517.23	-	0.52	-	517.75
Royle Timber Harvesting	1,008.36	-	1.01	-	1,009.37
Thomas Aubert Escrow	1,579.37	-	1.58	-	1,580.95
Town of Middleton	1,023.49	-	1.02	-	1,024.51
Yield Tax Escrow	1,691.12	-	21.26	-	1,712.38
CCVD/Intec	2,181.74	-	2.18	-	2,183.92
Charles McKay Reclamat	13,410.77	11,589.23	41.97	-	25,041.97
Drug Forfeiture	0.09	-	-	-	0.09
Abraham Burtman Trust	532.35	-	0.54	-	532.89
Merrymeeting Market & M	1,002.64	-	1.01	-	1,003.65
Engineering Fee Escrow	0.67	-	-	-	0.67
Impact Fees	25,420.34	73,169.08	69.44	51,005.06	47,653.80
Totals	\$67,919.92	94,758.31	303.99	51,118.14	\$111,864.08

Submitted by : Brenda Conery, Treasurer

** The ICS Cust MM account has been reinstated with the corrected 1/1/25 beginning balance of \$6,102,709.39.
(Previous preparer used 1/31/25 ending balance \$5,592,934.83.)*

*** New Durham Public Library account was not previously stated on the 2024 Annual Report.*

**** The Escrow Disbursement Account has been reinstated with the corrected 1/1/2025 beginning balance of \$6,354.60.
(Previous preparer used 7/31/24 ending balance \$6,275.48)*



For reporting year Jan 1, 2024 through Dec 31, 2024.

Trustees

Name	Position	Term Expires
David Allyn	Chairperson	4/30/2025
Angela Pruitt	Bookkeeper	4/30/2026
David Bickford	Trustee	4/30/2027

Ledger Summary

Number of Fund Records	111
Ledger End of Year Balance	\$2,636,872.82

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on September 5, 2025 by Angela Pruitt on behalf of the Trustees of Trust Funds of New Durham.



Donated Funds: Expendable Trust Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance			
1772 MEETINGHOUSE EXPENDABLE CHARITABLE TRUST - 7763654413	Historic						12/28/2023	28,546.37	(12,254.31)	16,292.06			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	28,546.37	6,882.77	0.00	19,886.25	15,542.89		0.00	749.17	749.17		16,292.06	(16,292.06)	0.00
JC SHIRLEY TIMBER FUND - 7763654265 (INCOME ADMINSTERED)	Discretionary/Benefit of the Town						6/4/1961	14,474.45	(6,544.92)	7,929.53			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	9,676.00	0.00	0.00	7,000.00	2,676.00		4,798.45	455.08	5,253.53		7,929.53	(7,929.53)	0.00
ZECHARIAH BOODEY FARMSTEAD EXPENDABLE CHARITABLE TRUST - 7763654405	Historic						12/28/2023	15,544.89	17,580.87	33,125.76			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	15,544.89	22,350.00	0.00	5,500.00	32,394.89		0.00	730.87	730.87		33,125.76	(33,125.76)	0.00

Donated Funds: Expendable Trust Funds Total End of Year Balance: \$57,347.35

Donated Funds: Income-only Trust Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance			
EC SMITH SCHOLARSHIP-7763654231	Scholarship						7/18/1986	130,042.41	4,101.97	134,144.38			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	120,000.00	0.00	0.00	0.00	120,000.00		10,042.41	4,101.97	14,144.38		134,144.38	(134,144.38)	0.00
FD SCHOLARSHIP TRUST - 7763654223 (INCOME ONLY EXPENDABLE)	Scholarship						9/2/1985	20,825.83	656.91	21,482.74			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	19,090.00	0.00	0.00	0.00	19,090.00		1,735.83	656.91	2,392.74		21,482.74	(21,482.74)	0.00
JC SHIRLEY CHARITY TRUST - 7763654207	Poor/Indigent						7/9/1957	21,218.88	669.31	21,888.19			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	13,878.00	0.00	0.00	0.00	13,878.00		7,340.88	669.31	8,010.19		21,888.19	(21,888.19)	0.00
SMITH GARDEN TRUST-7763654249 (NO INVASION OF PRINCIPLE)	Beautification						10/3/1986	33,894.46	1,069.14	34,963.60			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	26,027.00	0.00	0.00	0.00	26,027.00		7,867.46	1,069.14	8,936.60		34,963.60	(34,963.60)	0.00

Donated Funds: Income-only Trust Funds Total End of Year Balance: \$212,478.91

Taxpayer Funds: Capital Reserve (RSA 34 / RSA 35) Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance			
1772 MEETING HOUSE RESTORATION - 7763653986	Maintenance and Repair						7/22/2000	89,266.00	2,215.62	91,481.62			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	83,236.44	0.00	0.00	600.00	82,636.44		6,029.56	2,815.62	8,845.18		91,481.62	(91,481.62)	0.00
CCVD POOL 7769532788	Capital Reserve (Other)						11/12/2024	0.00	8,379.90	8,379.90			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	0.00	8,353.60	0.00	0.00	8,353.60		0.00	26.30	26.30		8,379.90	(8,379.90)	0.00
CCVD TRUCK 7769532796	Capital Reserve (Other)						11/12/2024	0.00	46,739.51	46,739.51			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	0.00	46,592.80	0.00	0.00	46,592.80		0.00	146.71	146.71		46,739.51	(46,739.51)	0.00
DAM MAINTENANCE-7763654364	Maintenance and Repair						5/27/2018	62,921.95	6,756.33	69,678.28			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	60,213.76	5,000.00	0.00	228.66	64,985.10		2,708.19	1,984.99	4,693.18		69,678.28	(69,678.28)	0.00
DRY HYDRANT WATER SYSTEM - 7763653994	Police/Fire						8/9/2001	12,929.91	407.86	13,337.77			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	12,376.16	0.00	0.00	0.00	12,376.16		553.75	407.86	961.61		13,337.77	(13,337.77)	0.00
FD ANCILLARY EQUIPMENT - 7764324263	Police/Fire						8/21/2016	58,463.00	16,860.67	75,323.67			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	55,500.00	15,000.00	0.00	0.00	70,500.00		2,963.00	1,860.67	4,823.67		75,323.67	(75,323.67)	0.00
FIRE VEHICLES - 7763654009	Police/Fire						2003	495,980.84	35,666.95	531,647.79			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	451,637.00	20,000.00	0.00	0.00	471,637.00		44,343.84	15,666.95	60,010.79		531,647.79	(531,647.79)	0.00
GRAVEL FUND - 7763654182	Capital Reserve (Other)						3/14/2012	28,509.85	5,904.81	34,414.66			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	27,434.76	5,000.00	0.00	0.00	32,434.76		1,075.09	904.81	1,979.90		34,414.66	(34,414.66)	0.00
HIGHWAY TRUCK - 7763653944	Capital Reserve (Other)						4/15/1988	360,947.02	(174,565.55)	186,381.47			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	351,768.99	180,000.00	0.00	365,336.00	166,432.99		9,178.03	10,770.45	19,948.48		186,381.47	(186,381.47)	0.00



Taxpayer Funds: Capital Reserve (RSA 34 / RSA 35) Funds

Name	Purpose					Creation Date	BOY Balance	Change	EOY Balance				
JC SHIRLEY CEMETERY IMPROVEMENT - 7763654124	Capital Reserve (Other)					3/11/2009	3,835.94	121.00	3,956.94				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	3,485.00	0.00	0.00	0.00	3,485.00		350.94	121.00	471.94		3,956.94	(3,956.94)	0.00
JC SHIRLEY SITE IMPROVEMENT - 7763653952	Maintenance and Repair					4/11/1974	1,878.18	59.24	1,937.42				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,673.00	0.00	0.00	0.00	1,673.00		205.18	59.24	264.42		1,937.42	(1,937.42)	0.00
LIBRARY FACILITIES IMPROVEMENTS - 7763654041	Library					3/14/2007	2,152.21	4,072.30	6,224.51				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,600.36	4,000.00	0.00	0.00	5,600.36		551.85	72.30	624.15		6,224.51	(6,224.51)	0.00
LIBRARY TECHNOLOGY IMPROVEMENTS - 7763654059	Library					3/14/2007	4,406.94	139.01	4,545.95				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	4,218.17	0.00	0.00	0.00	4,218.17		188.77	139.01	327.78		4,545.95	(4,545.95)	0.00
MUNICIPAL FACILITY LAND ACQUISITION - 7763654108	Capital Reserve (Other)					3/12/2008	57,310.19	1,807.75	59,117.94				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	52,440.00	0.00	0.00	0.00	52,440.00		4,870.19	1,807.75	6,677.94		59,117.94	(59,117.94)	0.00
POLICE CRUISER - 7763653960	Police/Fire					7/22/2000	68,598.27	13,990.63	82,588.90				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	66,294.10	15,000.00	0.00	3,156.45	78,137.65		2,304.17	2,147.08	4,451.25		82,588.90	(82,588.90)	0.00
PUBLIC SAFETY FACILITIES - 7763654140	Capital Reserve (Other)					3/10/2010	140,853.67	35,817.48	176,671.15				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	131,310.00	35,000.00	0.00	3,663.34	162,646.66		9,543.67	4,480.82	14,024.49		176,671.15	(176,671.15)	0.00
PUBLIC WORKS EQUIPMENT - 7763654372	Capital Reserve (Other)					2023	288,619.08	(45,300.94)	243,318.14				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	286,816.00	0.00	0.00	53,947.36	232,868.64		1,803.08	8,646.42	10,449.50		243,318.14	(243,318.14)	0.00
PUBLIC WORKS FACILITIES AND IMPROVEMENTS - 7763654380	Maintenance and Repair					2023	65,452.89	(12,676.32)	52,776.57				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	64,837.00	0.00	0.00	14,410.00	50,427.00		615.89	1,733.68	2,349.57		52,776.57	(52,776.57)	0.00
ROAD RECONSTRUCTION - 7763654174	Capital Reserve (Other)					3/10/2010	71,860.65	14,454.14	86,314.79				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65,754.09	101,000.00	0.00	88,511.38	78,242.71		6,106.56	1,965.52	8,072.08		86,314.79	(86,314.79)	0.00
SMITH BALL FIELD IMPROVEMENTS - 7763654091	Parks/Recreation					3/12/2008	25,188.79	5,800.05	30,988.84				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	24,345.08	5,000.00	0.00	0.00	29,345.08		843.71	800.05	1,643.76		30,988.84	(30,988.84)	0.00
TOWN MASTER PLAN - 7763654132	Economic Development					3/11/2009	6,566.83	207.14	6,773.97				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	6,015.74	0.00	0.00	0.00	6,015.74		551.09	207.14	758.23		6,773.97	(6,773.97)	0.00
VEHICLE EQUIPMENT MAINTENANCE - 7763654166	Maintenance and Repair					3/10/2010	47,268.51	21,513.06	68,781.57				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	46,049.58	20,000.00	0.00	0.00	66,049.58		1,218.93	1,513.06	2,731.99		68,781.57	(68,781.57)	0.00
WATER QUALITY & MILLFOIL TREATMENT - 7763654116	Environmental Purposes					3/11/2009	34,863.05	3,597.10	38,460.15				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	32,979.40	15,000.00	0.00	12,498.00	35,481.40		1,883.65	1,095.10	2,978.75		38,460.15	(38,460.15)	0.00

Taxpayer Funds: Capital Reserve (RSA 34 / RSA 35) Funds Total End of Year Balance: \$1,919,841.51



Taxpayer Funds: Trust (RSA 31:19-a) Funds

Name	Purpose					Creation Date	BOY Balance	Change	EOY Balance				
ACCRUED BENEFITS LIABILITY FUND - 7763654299	Discretionary/Benefit of the Town					12/31/1992	28,803.98	15,925.13	44,729.11				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	27,933.60	15,000.00	0.00	0.00	42,933.60		870.38	925.13	1,795.51		44,729.11	(44,729.11)	0.00
COMPUTER & OFFICE EQUIPMENT-7763654306	Discretionary/Benefit of the Town					5/30/1996	71,568.76	(6,555.78)	65,012.98				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	69,272.65	47.12	0.00	8,818.08	60,501.69		2,296.11	2,215.18	4,511.29		65,012.98	(65,012.98)	0.00
EMERGENCY MGMT & FOREST FIRE - 7763654398	Discretionary/Benefit of the Town					2023	29,333.25	896.27	30,229.52				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	29,150.00	0.00	0.00	0.00	29,150.00		183.25	896.27	1,079.52		30,229.52	(30,229.52)	0.00
RECORD MANAGEMENT - 7763654314	Discretionary/Benefit of the Town					1999	66,808.89	1,249.15	68,058.04				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	65,599.94	0.00	0.00	850.00	64,749.94		1,208.95	2,099.15	3,308.10		68,058.04	(68,058.04)	0.00
SURPLUS VEHICLE EQUIPMENT - 7763654330	Maintenance and Repair					8/9/2001	2,508.09	79.11	2,587.20				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,900.00	0.00	0.00	0.00	1,900.00		608.09	79.11	687.20		2,587.20	(2,587.20)	0.00
TOWN BUILDING IMPROVEMENT - 7763654322	Maintenance and Repair					7/22/2000	83,209.64	(5,974.51)	77,235.13				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	78,372.80	2,000.39	0.00	10,451.66	69,921.53		4,836.84	2,476.76	7,313.60		77,235.13	(77,235.13)	0.00
VIETNAM MEMORIAL FUND - 7763654273	Public Monument					10/4/1982	818.80	25.82	844.62				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	245.00	0.00	0.00	0.00	245.00		573.80	25.82	599.62		844.62	(844.62)	0.00

Taxpayer Funds: Trust (RSA 31:19-a) Funds Total End of Year Balance: **\$288,696.60**

Cemetery Funds

Name	Purpose					Creation Date	BOY Balance	Change	EOY Balance				
JC SHIRLEY CEMETERY - A & S BERRY	Cemetery Perpetual Care					9/15/1986	169.02	2.00	171.02				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.02	2.00	121.02		171.02	(171.02)	0.00
JC SHIRLEY CEMETERY - ALBERT RINES	Cemetery Perpetual Care					11/9/1978	169.02	2.00	171.02				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.02	2.00	121.02		171.02	(171.02)	0.00
JC SHIRLEY CEMETERY - C & L RINES	Cemetery Perpetual Care					9/3/1976	333.73	9.00	342.73				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - CARL LYTLE	Cemetery Perpetual Care					9/2/1985	169.02	2.00	171.02				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.02	2.00	121.02		171.02	(171.02)	0.00
JC SHIRLEY CEMETERY - CLARENCE & MARION BARTLETT	Cemetery Perpetual Care					3/11/1985	333.73	9.00	342.73				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - DANIELS	Cemetery Perpetual Care					10/24/1981	169.01	2.00	171.01				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.01	2.00	121.01		171.01	(171.01)	0.00
JC SHIRLEY CEMETERY - E & B KENISTON	Cemetery Perpetual Care					1986	662.34	38.00	700.34				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		462.34	38.00	500.34		700.34	(700.34)	0.00
JC SHIRLEY CEMETERY - ED & DOROTHY MILES	Cemetery Perpetual Care					1/31/1983	662.34	38.00	700.34				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		462.34	38.00	500.34		700.34	(700.34)	0.00
JC SHIRLEY CEMETERY - ELMER & ELLEN BERRY	Cemetery Perpetual Care					11/12/1984	333.73	9.00	342.73				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - ELMER C SMITH	Cemetery Perpetual Care					11/12/1984	169.02	2.00	171.02				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.02	2.00	121.02		171.02	(171.02)	0.00
JC SHIRLEY CEMETERY - F & K TWITCHELL	Cemetery Perpetual Care					2/16/1987	333.73	9.00	342.73				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00



Cemetery Funds

Name	Purpose					Creation Date	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
JC SHIRLEY CEMETERY - FRANK & BEA LANEY	Cemetery Perpetual Care					8/22/1983	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - FRANK GRAY	Cemetery Perpetual Care					6/18/1981	169.01	2.00	171.01		169.01	2.00	171.01
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.01	2.00	121.01		171.01	(171.01)	0.00
JC SHIRLEY CEMETERY - FRANK PARSON JR.	Cemetery Perpetual Care					3/30/1981	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - GEO & ELOISE BICKFORD	Cemetery Perpetual Care					1/16/1984	499.75	21.00	520.75		499.75	21.00	520.75
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	150.00	0.00	0.00	0.00	150.00		349.75	21.00	370.75		520.75	(520.75)	0.00
JC SHIRLEY CEMETERY - GEO KELLERHOUSE	Cemetery Perpetual Care					7/2/1984	169.02	2.00	171.02		169.02	2.00	171.02
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.02	2.00	121.02		171.02	(171.02)	0.00
JC SHIRLEY CEMETERY - GEORGE SMITH	Cemetery Perpetual Care					1/21/1982	826.64	60.00	886.64		826.64	60.00	886.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	250.00	0.00	0.00	0.00	250.00		576.64	60.00	636.64		886.64	(886.64)	0.00
JC SHIRLEY CEMETERY - GRENIER	Cemetery Perpetual Care					12/7/1981	169.01	2.00	171.01		169.01	2.00	171.01
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.01	2.00	121.01		171.01	(171.01)	0.00
JC SHIRLEY CEMETERY - H & J NUTTER	Cemetery Perpetual Care					5/2/1977	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - HARRY & R & T HILLSGROVE	Cemetery Perpetual Care					9/8/1985	499.75	21.00	520.75		499.75	21.00	520.75
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	150.00	0.00	0.00	0.00	150.00		349.75	21.00	370.75		520.75	(520.75)	0.00
JC SHIRLEY CEMETERY - INGHAM	Cemetery Perpetual Care					8/18/1980	662.34	38.00	700.34		662.34	38.00	700.34
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		462.34	38.00	500.34		700.34	(700.34)	0.00
JC SHIRLEY CEMETERY - J & C GUSTARTIS	Cemetery Perpetual Care					6/8/1987	662.34	38.00	700.34		662.34	38.00	700.34
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		462.34	38.00	500.34		700.34	(700.34)	0.00
JC SHIRLEY CEMETERY - J & M BERGAGLIO	Cemetery Perpetual Care					6/2/1980	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - J & M FULLER	Cemetery Perpetual Care					5/2/1977	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - JACKLIN	Cemetery Perpetual Care					3/30/1981	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - JAMES RANDALL	Cemetery Perpetual Care					7/12/1982	169.02	2.00	171.02		169.02	2.00	171.02
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.02	2.00	121.02		171.02	(171.02)	0.00
JC SHIRLEY CEMETERY - JOSEPH BERRY	Cemetery Perpetual Care					5/31/1982	169.02	2.00	171.02		169.02	2.00	171.02
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.02	2.00	121.02		171.02	(171.02)	0.00
JC SHIRLEY CEMETERY - JULIANNE HOBSON	Cemetery Perpetual Care					6/27/1983	169.02	2.00	171.02		169.02	2.00	171.02
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.02	2.00	121.02		171.02	(171.02)	0.00
JC SHIRLEY CEMETERY - L & N SMITH	Cemetery Perpetual Care					6/2/1986	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - L & R MURRAY	Cemetery Perpetual Care					10/13/1986	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - LEON HAYES	Cemetery Perpetual Care					10/11/1979	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00



Cemetery Funds

Name	Purpose					Creation Date	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
JC SHIRLEY CEMETERY - LYNCH	Cemetery Perpetual Care					3/22/1982	169.02	2.00	171.02		169.02	2.00	171.02
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.02	2.00	121.02		171.02	(171.02)	0.00
JC SHIRLEY CEMETERY - M, T & V BATES	Cemetery Perpetual Care					3/24/1986	499.75	21.00	520.75		499.75	21.00	520.75
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	150.00	0.00	0.00	0.00	150.00		349.75	21.00	370.75		520.75	(520.75)	0.00
JC SHIRLEY CEMETERY - MILES	Cemetery Perpetual Care					9/25/1979	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - NAPLES	Cemetery Perpetual Care					5/2/1977	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - NELSON & FRED A CHAMBERLIN	Cemetery Perpetual Care					12/9/1985	662.34	38.00	700.34		662.34	38.00	700.34
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		462.34	38.00	500.34		700.34	(700.34)	0.00
JC SHIRLEY CEMETERY - PAUL & LOIS GELINAS SR	Cemetery Perpetual Care					12/29/1986	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - PETER BAILEY	Cemetery Perpetual Care					10/13/1986	169.42	2.00	171.42		169.42	2.00	171.42
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.42	2.00	121.42		171.42	(171.42)	0.00
JC SHIRLEY CEMETERY - R & E BICKFORD	Cemetery Perpetual Care					10/16/1987	662.34	38.00	700.34		662.34	38.00	700.34
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		462.34	38.00	500.34		700.34	(700.34)	0.00
JC SHIRLEY CEMETERY - R & M MACKAY	Cemetery Perpetual Care					5/9/1977	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - ROBERT COLBATH	Cemetery Perpetual Care					8/27/1984	169.02	2.00	171.02		169.02	2.00	171.02
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.02	2.00	121.02		171.02	(171.02)	0.00
JC SHIRLEY CEMETERY - ROGER C ADAMS	Cemetery Perpetual Care					6/28/1982	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - ROGER RANDALL	Cemetery Perpetual Care					7/12/1982	333.74	9.00	342.74		333.74	9.00	342.74
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.74	9.00	242.74		342.74	(342.74)	0.00
JC SHIRLEY CEMETERY - ROGER RANDALL FAMILY	Cemetery Perpetual Care					10/6/1986	662.34	38.00	700.34		662.34	38.00	700.34
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		462.34	38.00	500.34		700.34	(700.34)	0.00
JC SHIRLEY CEMETERY - S CARDINAL	Cemetery Perpetual Care					9/3/1976	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - SHERRY WATSON	Cemetery Perpetual Care					9/8/1986	169.02	2.00	171.02		169.02	2.00	171.02
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.02	2.00	121.02		171.02	(171.02)	0.00
JC SHIRLEY CEMETERY - SHIELDS	Cemetery Perpetual Care					11/27/1977	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - STEVEN SMITH	Cemetery Perpetual Care					10/29/1979	169.01	2.00	171.01		169.01	2.00	171.01
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.01	2.00	121.01		171.01	(171.01)	0.00
JC SHIRLEY CEMETERY - SYLVIA ADAMS	Cemetery Perpetual Care					7/28/1980	169.01	2.00	171.01		169.01	2.00	171.01
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.01	2.00	121.01		171.01	(171.01)	0.00
JC SHIRLEY CEMETERY - TABER	Cemetery Perpetual Care					6/18/1981	333.73	9.00	342.73		333.73	9.00	342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - THELMA GRAHN	Cemetery Perpetual Care					1986	169.02	2.00	171.02		169.02	2.00	171.02
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		119.02	2.00	121.02		171.02	(171.02)	0.00



Cemetery Funds

Name	Purpose					Creation Date	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
JC SHIRLEY CEMETERY - THIBEDEAU													
	Cemetery Perpetual Care					9/11/1978	499.75				21.00		520.75
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	150.00	0.00	0.00	0.00	150.00		349.75	21.00	370.75		520.75	(520.75)	0.00
JC SHIRLEY CEMETERY - TIBBETTS													
	Cemetery Perpetual Care					5/2/1977	333.73				9.00		342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - VIERA													
	Cemetery Perpetual Care					6/11/1979	333.73				9.00		342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - W & A PEARSON													
	Cemetery Perpetual Care					5/19/1986	333.73				9.00		342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY - WM. & BERNICE WOODSIDE													
	Cemetery Perpetual Care					2/25/1985	333.73				9.00		342.73
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		233.73	9.00	242.73		342.73	(342.73)	0.00
JC SHIRLEY CEMETERY GENERAL FUND-7763654281													
	Cemetery Trust (Other)					9/16/1988	92,315.44				2,911.94		95,227.38
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	82,062.40	0.00	0.00	0.00	82,062.40		10,253.04	2,911.94	13,164.98		95,227.38	(95,227.38)	0.00
OLD CEMETERY - BRACKETT													
	Cemetery Perpetual Care					1923	373.57				9.00		382.57
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		373.57	9.00	382.57		382.57	(382.57)	0.00
OLD CEMETERY - BROWN-FRENCH													
	Cemetery Perpetual Care					8/21/1945	737.53				38.00		775.53
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		537.53	38.00	575.53		775.53	(775.53)	0.00
OLD CEMETERY - CHAMBERLIN													
	Cemetery Perpetual Care					1929	191.45				2.00		193.45
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		141.45	2.00	143.45		193.45	(193.45)	0.00
OLD CEMETERY - COL. TASH													
	Cemetery Perpetual Care					3/15/1966	373.54				9.00		382.54
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		273.54	9.00	282.54		382.54	(382.54)	0.00
OLD CEMETERY - DAVIS													
	Cemetery Perpetual Care					4/8/1950	373.54				9.00		382.54
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		273.54	9.00	282.54		382.54	(382.54)	0.00
OLD CEMETERY - DAVIS, JOHN													
	Cemetery Perpetual Care					2/9/1929	373.54				9.00		382.54
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		273.54	9.00	282.54		382.54	(382.54)	0.00
OLD CEMETERY - DOWNING-ROBERTS													
	Cemetery Perpetual Care					10/9/1949	373.54				9.00		382.54
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		273.54	9.00	282.54		382.54	(382.54)	0.00
OLD CEMETERY - DURGIN													
	Cemetery Perpetual Care						282.58				3.00		285.58
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	75.00	0.00	0.00	0.00	75.00		207.58	3.00	210.58		285.58	(285.58)	0.00
OLD CEMETERY - GRAY													
	Cemetery Perpetual Care					5/28/1933	737.53				38.00		775.53
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		537.53	38.00	575.53		775.53	(775.53)	0.00
OLD CEMETERY - HAYES													
	Cemetery Perpetual Care					10/13/1912	373.54				9.00		382.54
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		273.54	9.00	282.54		382.54	(382.54)	0.00
OLD CEMETERY - REED													
	Cemetery Perpetual Care					1941	555.54				21.00		576.54
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	150.00	0.00	0.00	0.00	150.00		405.54	21.00	426.54		576.54	(576.54)	0.00
OLD CEMETERY - ROLLINS													
	Cemetery Perpetual Care					1923	191.45				2.00		193.45
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		141.45	2.00	143.45		193.45	(193.45)	0.00
OLD CEMETERY - TASH													
	Cemetery Perpetual Care					10/26/1932	555.54				21.00		576.54
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	150.00	0.00	0.00	0.00	150.00		405.54	21.00	426.54		576.54	(576.54)	0.00
OLD CEMETERY - TOWLE													
	Cemetery Perpetual Care					7/7/1982	373.54				9.00		382.54
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		273.54	9.00	282.54		382.54	(382.54)	0.00



Cemetery Funds

Name		Purpose					Creation Date	BOY Balance	Change	EOY Balance			
OLD CEMETERY - TRAFTON-COBURN		Cemetery Perpetual Care					10/20/1990	7,289.60	137.32	7,426.92			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	2,000.00	0.00	0.00	0.00	2,000.00		5,289.60	137.32	5,426.92		7,426.92	(7,426.92)	0.00
OLD CEMETERY - WILLEY		Cemetery Perpetual Care					7/9/1949	737.53	38.00	775.53			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		537.53	38.00	575.53		775.53	(775.53)	0.00
UNCARED FOR GRAVEYARD TRUST - 7763654257		Cemetery Trust (Other)					6/9/1981	28,270.72	891.75	29,162.47			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	17,600.00	0.00	0.00	0.00	17,600.00		10,670.72	891.75	11,562.47		29,162.47	(29,162.47)	0.00
Cemetery Funds Total End of Year Balance:										\$158,508.45			



For reporting year Jan 1, 2025 through Dec 31, 2025.

Trustees

Name	Position	Term Expires
David Allyn	Chairperson	4/30/2025
David Bickford	Trustee	4/30/2027
Angela Pruitt	Bookkeeper	4/30/2026

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The data shown in this report may not be final.
 The MS-9 ledger must be submitted before a final version of this report can be printed.

Ledger Summary

Number of Fund Records	112
Ledger End of Year Balance	\$3,087,989.40

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on behalf of the Trustees of Trust Funds of New Durham.



Donated Funds: Expendable Trust Funds

Name	Purpose					Creation Date	BOY Balance	Change	EOY Balance				
1772 MEETINGHOUSE EXPENDABLE CHARITABLE TRUST - 7763654413	Historic					12/28/2023	16,292.06	480.78	16,772.84				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	15,542.89	1,569.23	0.00	1,499.50	15,612.62		749.17	411.05	1,160.22		16,772.84	(16,772.84)	0.00
JC SHIRLEY TIMBER FUND - 7763654265 (INCOME ADMINSTERED)	Discretionary/Benefit of the Town					6/4/1961	7,929.53	(7,596.76)	332.77				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	2,676.00	0.00	0.00	2,343.23	332.77		5,253.53	(5,253.53)	0.00		332.77	(332.77)	0.00
ZECHARIAH BOODEY FARMSTEAD EXPENDABLE CHARITABLE TRUST - 7763654405	Historic					12/28/2023	33,125.76	(19,204.43)	13,921.33				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	32,394.89	3,000.00	0.00	22,758.75	12,636.14		730.87	554.32	1,285.19		13,921.33	(13,921.33)	0.00

Donated Funds: Expendable Trust Funds Total End of Year Balance: \$31,026.94

Donated Funds: Income-only Trust Funds

Name	Purpose					Creation Date	BOY Balance	Change	EOY Balance				
EC SMITH SCHOLARSHIP-7763654231	Scholarship					7/18/1986	134,144.38	1,425.81	135,570.19				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	120,000.00	0.00	0.00	0.00	120,000.00		14,144.38	1,425.81	15,570.19		135,570.19	(135,570.19)	0.00
FD SCHOLARSHIP TRUST - 7763654223 (INCOME ONLY EXPENDABLE)	Scholarship					9/2/1985	21,482.74	550.62	22,033.36				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	19,090.00	0.00	0.00	0.00	19,090.00		2,392.74	550.62	2,943.36		22,033.36	(22,033.36)	0.00
JC SHIRLEY CHARITY TRUST - 7763654207	Poor/Indigent					7/9/1957	21,888.19	561.01	22,449.20				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	13,878.00	0.00	0.00	0.00	13,878.00		8,010.19	561.01	8,571.20		22,449.20	(22,449.20)	0.00
SMITH GARDEN TRUST-7763654249 (NO INVASION OF PRINCIPLE)	Beautification					10/3/1986	34,963.60	896.14	35,859.74				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	26,027.00	0.00	0.00	0.00	26,027.00		8,936.60	896.14	9,832.74		35,859.74	(35,859.74)	0.00

Donated Funds: Income-only Trust Funds Total End of Year Balance: \$215,912.49

Taxpayer Funds: Capital Reserve (RSA 34 / RSA 35) Funds

Name	Purpose					Creation Date	BOY Balance	Change	EOY Balance				
1772 MEETING HOUSE RESTORATION - 7763653986	Maintenance and Repair					7/22/2000	91,481.62	3,417.63	94,899.25				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	82,636.44	1,588.50	0.00	532.41	83,692.53		8,845.18	2,361.54	11,206.72		94,899.25	(94,899.25)	0.00
CCVD POOL 7769532788	Capital Reserve (Other)					11/12/2024	8,379.90	214.79	8,594.69				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	8,353.60	0.00	0.00	0.00	8,353.60		26.30	214.79	241.09		8,594.69	(8,594.69)	0.00
CCVD TRUCK 7769532796	Capital Reserve (Other)					11/12/2024	46,739.51	(13,082.05)	33,657.46				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	46,592.80	0.00	0.00	14,253.01	32,339.79		146.71	1,170.96	1,317.67		33,657.46	(33,657.46)	0.00
DAM MAINTENANCE-7763654364	Maintenance and Repair					5/27/2018	69,678.28	1,785.89	71,464.17				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	64,985.10	0.00	0.00	0.00	64,985.10		4,693.18	1,785.89	6,479.07		71,464.17	(71,464.17)	0.00
DRY HYDRANT WATER SYSTEM - 7763653994	Police/Fire					8/9/2001	13,337.77	341.85	13,679.62				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	12,376.16	0.00	0.00	0.00	12,376.16		961.61	341.85	1,303.46		13,679.62	(13,679.62)	0.00
FD ANCILLARY EQUIPMENT - 7764324263	Police/Fire					8/21/2016	75,323.67	3,930.58	79,254.25				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	70,500.00	2,000.00	0.00	0.00	72,500.00		4,823.67	1,930.58	6,754.25		79,254.25	(79,254.25)	0.00
FIRE VEHICLES - 7763654009	Police/Fire					2003	531,647.79	13,626.40	545,274.19				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	471,637.00	0.00	0.00	0.00	471,637.00		60,010.79	13,626.40	73,637.19		545,274.19	(545,274.19)	0.00
GRAVEL FUND - 7763654182	Capital Reserve (Other)					3/14/2012	34,414.66	882.07	35,296.73				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	32,434.76	0.00	0.00	0.00	32,434.76		1,979.90	882.07	2,861.97		35,296.73	(35,296.73)	0.00
HIGHWAY TRUCK - 7763653944	Capital Reserve (Other)					4/15/1988	186,381.47	285,204.10	471,585.57				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	166,432.99	350,000.00	0.00	68,690.00	447,742.99		19,948.48	3,894.10	23,842.58		471,585.57	(471,585.57)	0.00



Taxpayer Funds: Capital Reserve (RSA 34 / RSA 35) Funds

Name	Purpose						Creation Date	BOY Balance	Change	EOY Balance			
JC SHIRLEY CEMETERY IMPROVEMENT - 7763654124	Capital Reserve (Other)						3/11/2009	3,956.94	(2,383.14)	1,573.80			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	3,485.00	1,928.45	0.00	4,400.00	1,013.45		471.94	88.41	560.35		1,573.80	(1,573.80)	0.00
JC SHIRLEY SITE IMPROVEMENT - 7763653952	Maintenance and Repair						4/11/1974	1,937.42	(1,937.42)	0.00			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,673.00	0.00	0.00	0.00	0.00		264.42	0.00	0.00		0.00	0.00	0.00
LIBRARY FACILITIES IMPROVEMENTS - 7763654041	Library						3/14/2007	6,224.51	2,159.54	8,384.05			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	5,600.36	2,000.00	0.00	0.00	7,600.36		624.15	159.54	783.69		8,384.05	(8,384.05)	0.00
LIBRARY TECHNOLOGY IMPROVEMENTS - 7763654059	Library						3/14/2007	4,545.95	116.51	4,662.46			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	4,218.17	0.00	0.00	0.00	4,218.17		327.78	116.51	444.29		4,662.46	(4,662.46)	0.00
MUNICIPAL FACILITY LAND ACQUISITION - 7763654108	Capital Reserve (Other)						3/12/2008	59,117.94	51,515.23	110,633.17			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	52,440.00	50,000.00	0.00	0.00	102,440.00		6,677.94	1,515.23	8,193.17		110,633.17	(110,633.17)	0.00
POLICE CRUISER - 7763653960	Police/Fire						7/22/2000	82,588.90	(43,757.52)	38,831.38			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	78,137.65	0.00	0.00	45,735.52	32,402.13		4,451.25	1,978.00	6,429.25		38,831.38	(38,831.38)	0.00
PUBLIC SAFETY FACILITIES - 7763654140	Capital Reserve (Other)						3/10/2010	176,671.15	4,528.17	181,199.32			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	162,646.66	0.00	0.00	0.00	162,646.66		14,024.49	4,528.17	18,552.66		181,199.32	(181,199.32)	0.00
PUBLIC WORKS EQUIPMENT - 7763654372	Capital Reserve (Other)						2023	243,318.14	(155,780.00)	87,538.14			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	232,868.64	100,000.00	0.00	261,634.00	71,234.64		10,449.50	5,854.00	16,303.50		87,538.14	(87,538.14)	0.00
PUBLIC WORKS FACILITIES AND IMPROVEMENTS - 7763654380	Maintenance and Repair						2023	52,776.57	1,352.69	54,129.26			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50,427.00	0.00	0.00	0.00	50,427.00		2,349.57	1,352.69	3,702.26		54,129.26	(54,129.26)	0.00
ROAD RECONSTRUCTION - 7763654174	Capital Reserve (Other)						3/10/2010	86,314.79	154,563.07	240,877.86			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	78,242.71	150,000.00	0.00	0.00	228,242.71		8,072.08	4,563.07	12,635.15		240,877.86	(240,877.86)	0.00
SMITH BALL FIELD IMPROVEMENTS - 7763654091	Parks/Recreation						3/12/2008	30,988.84	10,794.26	41,783.10			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	29,345.08	10,000.00	0.00	0.00	39,345.08		1,643.76	794.26	2,438.02		41,783.10	(41,783.10)	0.00
TOWN MASTER PLAN - 7763654132	Economic Development						3/11/2009	6,773.97	173.62	6,947.59			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	6,015.74	0.00	0.00	0.00	6,015.74		758.23	173.62	931.85		6,947.59	(6,947.59)	0.00
VEHICLE EQUIPMENT MAINTENANCE - 7763654166	Maintenance and Repair						3/10/2010	68,781.57	21,762.91	90,544.48			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	66,049.58	20,000.00	0.00	0.00	86,049.58		2,731.99	1,762.91	4,494.90		90,544.48	(90,544.48)	0.00
WATER QUALITY & MILLFOIL TREATMENT - 7763654116	Environmental Purposes						3/11/2009	38,460.15	(10,119.70)	28,340.45			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	35,481.40	25,000.00	0.00	35,850.00	24,631.40		2,978.75	730.30	3,709.05		28,340.45	(28,340.45)	0.00

Taxpayer Funds: Capital Reserve (RSA 34 / RSA 35) Funds Total End of Year Balance: \$2,249,150.99



Taxpayer Funds: Trust (RSA 31:19-a) Funds

Name	Purpose					Creation Date	BOY Balance	Change	EOY Balance				
ACCRUED BENEFITS LIABILITY FUND - 7763654299	Discretionary/Benefit of the Town					12/31/1992	44,729.11	1,146.43	45,875.54				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	42,933.60	0.00	0.00	0.00	42,933.60		1,795.51	1,146.43	2,941.94		45,875.54	(45,875.54)	0.00
COMPUTER & OFFICE EQUIPMENT-7763654306	Discretionary/Benefit of the Town					5/30/1996	65,012.98	34,152.52	99,165.50				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	60,501.69	50,000.00	0.00	17,452.40	93,049.29		4,511.29	1,604.92	6,116.21		99,165.50	(99,165.50)	0.00
EMERGENCY MGMT & FOREST FIRE - 7763654398	Discretionary/Benefit of the Town					2023	30,229.52	774.79	31,004.31				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	29,150.00	0.00	0.00	0.00	29,150.00		1,079.52	774.79	1,854.31		31,004.31	(31,004.31)	0.00
RECORD MANAGEMENT - 7763654314	Discretionary/Benefit of the Town					1999	68,058.04	6,744.36	74,802.40				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	64,749.94	5,000.00	0.00	0.00	69,749.94		3,308.10	1,744.36	5,052.46		74,802.40	(74,802.40)	0.00
SURPLUS VEHICLE EQUIPMENT - 7763654330	Maintenance and Repair					8/9/2001	2,587.20	66.31	2,653.51				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	1,900.00	0.00	0.00	0.00	1,900.00		687.20	66.31	753.51		2,653.51	(2,653.51)	0.00
TOWN BUILDING IMPROVEMENT - 7763654322	Maintenance and Repair					7/22/2000	77,235.13	91,896.45	169,131.58				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	69,921.53	100,000.00	0.00	9,900.00	160,021.53		7,313.60	1,796.45	9,110.05		169,131.58	(169,131.58)	0.00
VIETNAM MEMORIAL FUND - 7763654273	Public Monument					10/4/1982	844.62	21.65	866.27				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	245.00	0.00	0.00	0.00	245.00		599.62	21.65	621.27		866.27	(866.27)	0.00

Taxpayer Funds: Trust (RSA 31:19-a) Funds Total End of Year Balance: **\$423,499.11**

Cemetery Funds

Name	Purpose					Creation Date	BOY Balance	Change	EOY Balance				
JC CEMETERY ETF-7769532803	Cemetery Trust (Other)					2025	0.00	5,825.69	5,825.69				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	0.00	5,800.00	0.00	0.00	5,800.00		0.00	25.69	25.69		5,825.69	(5,825.69)	0.00
JC SHIRLEY CEMETERY - A & S BERRY	Cemetery Perpetual Care					9/15/1986	171.02	4.32	175.34				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.02	4.32	125.34		175.34	(175.34)	0.00
JC SHIRLEY CEMETERY - ALBERT RINES	Cemetery Perpetual Care					11/9/1978	171.02	4.31	175.33				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.02	4.31	125.33		175.33	(175.33)	0.00
JC SHIRLEY CEMETERY - C & L RINES	Cemetery Perpetual Care					9/3/1976	342.73	8.65	351.38				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - CARL LYTLE	Cemetery Perpetual Care					9/2/1985	171.02	4.31	175.33				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.02	4.31	125.33		175.33	(175.33)	0.00
JC SHIRLEY CEMETERY - CLARENCE & MARION BARTLETT	Cemetery Perpetual Care					3/11/1985	342.73	8.65	351.38				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - DANIELS	Cemetery Perpetual Care					10/24/1981	171.01	4.32	175.33				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.01	4.32	125.33		175.33	(175.33)	0.00
JC SHIRLEY CEMETERY - E & B KENISTON	Cemetery Perpetual Care					1986	700.34	17.83	718.17				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		500.34	17.83	518.17		718.17	(718.17)	0.00
JC SHIRLEY CEMETERY - ED & DOROTHY MILES	Cemetery Perpetual Care					1/31/1983	700.34	17.83	718.17				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		500.34	17.83	518.17		718.17	(718.17)	0.00
JC SHIRLEY CEMETERY - ELMER & ELLEN BERRY	Cemetery Perpetual Care					11/12/1984	342.73	8.65	351.38				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - ELMER C SMITH	Cemetery Perpetual Care					11/12/1984	171.02	4.31	175.33				
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.02	4.31	125.33		175.33	(175.33)	0.00



Cemetery Funds

Name	Purpose					Creation Date	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
JC SHIRLEY CEMETERY - F & K TWITCHELL	Cemetery Perpetual Care					2/16/1987	342.73	8.65	351.38		342.73	8.65	351.38
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - FRANK & BEA LANEY	Cemetery Perpetual Care					8/22/1983	342.73	8.65	351.38		342.73	8.65	351.38
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - FRANK GRAY	Cemetery Perpetual Care					6/18/1981	171.01	4.31	175.32		171.01	4.31	175.32
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.01	4.31	125.32		175.32	(175.32)	0.00
JC SHIRLEY CEMETERY - FRANK PARSON JR.	Cemetery Perpetual Care					3/30/1981	342.73	8.65	351.38		342.73	8.65	351.38
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - GEO & ELOISE BICKFORD	Cemetery Perpetual Care					1/16/1984	520.75	13.21	533.96		520.75	13.21	533.96
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	150.00	0.00	0.00	0.00	150.00		370.75	13.21	383.96		533.96	(533.96)	0.00
JC SHIRLEY CEMETERY - GEO KELLERHOUSE	Cemetery Perpetual Care					7/2/1984	171.02	4.32	175.34		171.02	4.32	175.34
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.02	4.32	125.34		175.34	(175.34)	0.00
JC SHIRLEY CEMETERY - GEORGE SMITH	Cemetery Perpetual Care					1/21/1982	886.64	21.69	908.33		886.64	21.69	908.33
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	250.00	0.00	0.00	0.00	250.00		636.64	21.69	658.33		908.33	(908.33)	0.00
JC SHIRLEY CEMETERY - GRENIER	Cemetery Perpetual Care					12/7/1981	171.01	4.31	175.32		171.01	4.31	175.32
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.01	4.31	125.32		175.32	(175.32)	0.00
JC SHIRLEY CEMETERY - H & J NUTTER	Cemetery Perpetual Care					5/2/1977	342.73	8.65	351.38		342.73	8.65	351.38
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - HARRY & R & T HILLSGROVE	Cemetery Perpetual Care					9/8/1985	520.75	13.21	533.96		520.75	13.21	533.96
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	150.00	0.00	0.00	0.00	150.00		370.75	13.21	383.96		533.96	(533.96)	0.00
JC SHIRLEY CEMETERY - INGHAM	Cemetery Perpetual Care					8/18/1980	700.34	17.83	718.17		700.34	17.83	718.17
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		500.34	17.83	518.17		718.17	(718.17)	0.00
JC SHIRLEY CEMETERY - J & C GUSTARTIS	Cemetery Perpetual Care					6/8/1987	700.34	17.83	718.17		700.34	17.83	718.17
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		500.34	17.83	518.17		718.17	(718.17)	0.00
JC SHIRLEY CEMETERY - J & M BERGAGLIO	Cemetery Perpetual Care					6/2/1980	342.73	8.65	351.38		342.73	8.65	351.38
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - J & M FULLER	Cemetery Perpetual Care					5/2/1977	342.73	8.65	351.38		342.73	8.65	351.38
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - JACKLIN	Cemetery Perpetual Care					3/30/1981	342.73	8.65	351.38		342.73	8.65	351.38
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - JAMES RANDALL	Cemetery Perpetual Care					7/12/1982	171.02	4.31	175.33		171.02	4.31	175.33
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.02	4.31	125.33		175.33	(175.33)	0.00
JC SHIRLEY CEMETERY - JOSEPH BERRY	Cemetery Perpetual Care					5/31/1982	171.02	4.31	175.33		171.02	4.31	175.33
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.02	4.31	125.33		175.33	(175.33)	0.00
JC SHIRLEY CEMETERY - JULIANNE HOBSON	Cemetery Perpetual Care					6/27/1983	171.02	4.32	175.34		171.02	4.32	175.34
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.02	4.32	125.34		175.34	(175.34)	0.00
JC SHIRLEY CEMETERY - L & N SMITH	Cemetery Perpetual Care					6/2/1986	342.73	8.65	351.38		342.73	8.65	351.38
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - L & R MURRAY	Cemetery Perpetual Care					10/13/1986	342.73	8.65	351.38		342.73	8.65	351.38
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00



Cemetery Funds

Name	Purpose					Creation Date	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
JC SHIRLEY CEMETERY - LEON HAYES													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - LYNCH													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.02	4.32	125.34		175.34	(175.34)	0.00
JC SHIRLEY CEMETERY - M, T & V BATES													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	150.00	0.00	0.00	0.00	150.00		370.75	13.21	383.96		533.96	(533.96)	0.00
JC SHIRLEY CEMETERY - MILES													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - NAPLES													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - NELSON & FRED A CHAMBERLIN													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		500.34	17.84	518.18		718.18	(718.18)	0.00
JC SHIRLEY CEMETERY - PAUL & LOIS GELINAS SR													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - PETER BAILEY													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.42	4.33	125.75		175.75	(175.75)	0.00
JC SHIRLEY CEMETERY - R & E BICKFORD													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		500.34	17.83	518.17		718.17	(718.17)	0.00
JC SHIRLEY CEMETERY - R & M MACKAY													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - ROBERT COLBATH													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.02	4.31	125.33		175.33	(175.33)	0.00
JC SHIRLEY CEMETERY - ROGER C ADAMS													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - ROGER RANDALL													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.74	8.65	251.39		351.39	(351.39)	0.00
JC SHIRLEY CEMETERY - ROGER RANDALL FAMILY													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		500.34	17.83	518.17		718.17	(718.17)	0.00
JC SHIRLEY CEMETERY - S CARDINAL													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - SHERRY WATSON													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.02	4.32	125.34		175.34	(175.34)	0.00
JC SHIRLEY CEMETERY - SHIELDS													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - STEVEN SMITH													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.01	4.31	125.32		175.32	(175.32)	0.00
JC SHIRLEY CEMETERY - SYLVIA ADAMS													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.01	4.31	125.32		175.32	(175.32)	0.00
JC SHIRLEY CEMETERY - TABER													
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00



Cemetery Funds

Name	Purpose					Creation Date	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
JC SHIRLEY CEMETERY - THELMA GRAHN	Cemetery Perpetual Care					1986	171.02	4.31	175.33		171.02	4.31	175.33
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		121.02	4.31	125.33		175.33	(175.33)	0.00
JC SHIRLEY CEMETERY - THIBEDEAU	Cemetery Perpetual Care					9/11/1978	520.75	13.21	533.96		520.75	13.21	533.96
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	150.00	0.00	0.00	0.00	150.00		370.75	13.21	383.96		533.96	(533.96)	0.00
JC SHIRLEY CEMETERY - TIBBETTS	Cemetery Perpetual Care					5/2/1977	342.73	8.65	351.38		342.73	8.65	351.38
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - VIERA	Cemetery Perpetual Care					6/11/1979	342.73	8.65	351.38		342.73	8.65	351.38
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY - W & A PEARSON	Cemetery Perpetual Care					5/19/1986	342.73	8.66	351.39		342.73	8.66	351.39
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.66	251.39		351.39	(351.39)	0.00
JC SHIRLEY CEMETERY - WM. & BERNICE WOODSIDE	Cemetery Perpetual Care					2/25/1985	342.73	8.65	351.38		342.73	8.65	351.38
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		242.73	8.65	251.38		351.38	(351.38)	0.00
JC SHIRLEY CEMETERY GENERAL FUND-7763654281	Cemetery Trust (Other)					9/16/1988	95,227.38	2,443.81	97,671.19		95,227.38	2,443.81	97,671.19
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	82,062.40	1,400.00	0.00	1,400.00	82,062.40		13,164.98	2,443.81	15,608.79		97,671.19	(97,671.19)	0.00
OLD CEMETERY - BRACKETT	Cemetery Perpetual Care					1923	382.57	10.07	392.64		382.57	10.07	392.64
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		282.57	10.07	292.64		392.64	(392.64)	0.00
OLD CEMETERY - BROWN-FRENCH	Cemetery Perpetual Care					8/21/1945	775.53	20.52	796.05		775.53	20.52	796.05
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		575.53	20.52	596.05		796.05	(796.05)	0.00
OLD CEMETERY - CHAMBERLIN	Cemetery Perpetual Care					1929	193.45	5.11	198.56		193.45	5.11	198.56
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		143.45	5.11	148.56		198.56	(198.56)	0.00
OLD CEMETERY - COL. TASH	Cemetery Perpetual Care					3/15/1966	382.54	10.07	392.61		382.54	10.07	392.61
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		282.54	10.07	292.61		392.61	(392.61)	0.00
OLD CEMETERY - DAVIS	Cemetery Perpetual Care					4/8/1950	382.54	10.07	392.61		382.54	10.07	392.61
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		282.54	10.07	292.61		392.61	(392.61)	0.00
OLD CEMETERY - DAVIS, JOHN	Cemetery Perpetual Care					2/9/1929	382.54	10.07	392.61		382.54	10.07	392.61
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		282.54	10.07	292.61		392.61	(392.61)	0.00
OLD CEMETERY - DOWNING-ROBERTS	Cemetery Perpetual Care					10/9/1949	382.54	10.07	392.61		382.54	10.07	392.61
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		282.54	10.07	292.61		392.61	(392.61)	0.00
OLD CEMETERY - DURGIN	Cemetery Perpetual Care						285.58	7.50	293.08		285.58	7.50	293.08
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	75.00	0.00	0.00	0.00	75.00		210.58	7.50	218.08		293.08	(293.08)	0.00
OLD CEMETERY - GRAY	Cemetery Perpetual Care					5/28/1933	775.53	20.51	796.04		775.53	20.51	796.04
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		575.53	20.51	596.04		796.04	(796.04)	0.00
OLD CEMETERY - HAYES	Cemetery Perpetual Care					10/13/1912	382.54	10.06	392.60		382.54	10.06	392.60
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		282.54	10.06	292.60		392.60	(392.60)	0.00
OLD CEMETERY - REED	Cemetery Perpetual Care					1941	576.54	15.20	591.74		576.54	15.20	591.74
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	150.00	0.00	0.00	0.00	150.00		426.54	15.20	441.74		591.74	(591.74)	0.00
OLD CEMETERY - ROLLINS	Cemetery Perpetual Care					1923	193.45	5.11	198.56		193.45	5.11	198.56
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	50.00	0.00	0.00	0.00	50.00		143.45	5.11	148.56		198.56	(198.56)	0.00
OLD CEMETERY - TASH	Cemetery Perpetual Care					10/26/1932	576.54	15.20	591.74		576.54	15.20	591.74
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	150.00	0.00	0.00	0.00	150.00		426.54	15.20	441.74		591.74	(591.74)	0.00



Cemetery Funds

Name		Purpose					Creation Date	BOY Balance	Change	EOY Balance			
OLD CEMETERY - TOWLE		Cemetery Perpetual Care					7/7/1982	382.54	10.06	392.60			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	100.00	0.00	0.00	0.00	100.00		282.54	10.06	292.60		392.60	(392.60)	0.00
OLD CEMETERY - TRAFTON-COBURN		Cemetery Perpetual Care					10/20/1990	7,426.92	192.41	7,619.33			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	2,000.00	0.00	0.00	0.00	2,000.00		5,426.92	192.41	5,619.33		7,619.33	(7,619.33)	0.00
OLD CEMETERY - WILLEY		Cemetery Perpetual Care					7/9/1949	775.53	20.52	796.05			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	200.00	0.00	0.00	0.00	200.00		575.53	20.52	596.05		796.05	(796.05)	0.00
UNCARED FOR GRAVEYARD TRUST - 7763654257		Cemetery Trust (Other)					6/9/1981	29,162.47	747.45	29,909.92			
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	17,600.00	0.00	0.00	0.00	17,600.00		11,562.47	747.45	12,309.92		29,909.92	(29,909.92)	0.00
Cemetery Funds Total End of Year Balance:											\$168,399.87		

Town of New Durham, New Hampshire



Copple Crown Village District



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Commissioner's Appropriations for period ending 12/31/2025 (Recommended)	Commissioner's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
General Government								
4130	Executive	02	\$2,250	\$3,000	\$3,000	\$0	\$3,000	\$0
4140	Election, Registration, and Vital Statistics		\$0	\$0	\$0	\$0	\$0	\$0
4150	Financial Administration	02	\$540	\$4,400	\$6,000	\$0	\$6,000	\$0
4152	Property Assessment		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	02	\$2,906	\$3,000	\$6,000	\$0	\$6,000	\$0
4155	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191	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 Not Otherwise Allocated	02	\$14,735	\$13,000	\$17,000	\$0	\$17,000	\$0
4197	Advertising and Regional Associations	02	\$640	\$800	\$800	\$0	\$800	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	02	\$102	\$300	\$1,100	\$0	\$1,100	\$0
	General Government Subtotal		\$21,173	\$24,500	\$33,900	\$0	\$33,900	\$0
Public Safety								
4210	Police		\$0	\$0	\$0	\$0	\$0	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire		\$0	\$0	\$0	\$0	\$0	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290	Emergency Management		\$0	\$0	\$0	\$0	\$0	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
	Public Safety Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Commissioner's Appropriations for period ending 12/31/2025 (Recommended)	Commissioner's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	02	\$64,510	\$55,000	\$58,250	\$0	\$58,250	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$2,000	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$64,510	\$57,000	\$58,250	\$0	\$58,250	\$0
Sanitation								
4321	Sanitation 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 Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Commissioner's Appropriations for period ending 12/31/2025 (Recommended)	Commissioner's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	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	\$157	\$220	\$220	\$0	\$220	\$0
	Electric Subtotal		\$157	\$220	\$220	\$0	\$220	\$0
Health								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals		\$0	\$0	\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Commissioner's Appropriations for period ending 12/31/2025 (Recommended)	Commissioner's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
Welfare								
4441	Welfare Administration		\$0	\$0	\$0	\$0	\$0	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
		Welfare Subtotal	\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation								
4520	Parks and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
4550	Library		\$0	\$0	\$0	\$0	\$0	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
		Culture and Recreation Subtotal	\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development								
4611	Conservation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other 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 12/31/2024	Appropriations for period ending 12/31/2024	Commissioner's Appropriations for period ending 12/31/2025 (Recommended)	Commissioner's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0	\$0	\$0	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0	\$0	\$0	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings	02	\$20	\$100	\$200	\$0	\$200	\$0
4909	Improvements Other than Buildings	02	\$0	\$200	\$200	\$0	\$200	\$0
	Capital Outlay Subtotal		\$20	\$300	\$400	\$0	\$400	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund	02	\$29,013	\$27,200	\$28,900	\$0	\$28,900	\$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		\$29,013	\$27,200	\$28,900	\$0	\$28,900	\$0
	Total Operating Budget Appropriations				\$121,670	\$0	\$121,670	\$0



Special Warrant Articles

Account	Purpose	Article	Commissioner's Appropriations for period ending 12/31/2025 (Recommended)	Commissioner's Appropriations for period ending 12/31/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (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 Funds	04	\$9,000	\$0	\$9,000	\$0
<i>Purpose: Add to Truck CRF</i>						
Total Proposed Special Articles			\$9,000	\$0	\$9,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Commissioner's Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Commissioner's Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended) (Not Recommended)
4130	Executive	03	\$600	\$0	\$600
		<i>Purpose: Commissioner Raise</i>			
4909	Improvements Other than Buildings	05	\$1,000	\$0	\$1,000
		<i>Purpose: Sign Purchase</i>			
Total Proposed Individual Articles			\$1,600	\$0	\$1,600



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Commissioner's Estimated Revenues for period ending 12/31/2025	Budget Committee's Estimated Revenues for period ending 12/31/2025
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes		\$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
			\$0	\$0	\$0
Taxes Subtotal					
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	02	\$250	\$500	\$500
			\$250	\$500	\$500
Licenses, Permits, and Fees Subtotal					
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
			\$0	\$0	\$0
From Federal Government Subtotal					
State Sources					
3351	Shared Revenues - Block Grant		\$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



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Commissioner's Estimated Revenues for period ending 12/31/2025	Budget Committee's Estimated Revenues for period ending 12/31/2025
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
	State Sources Subtotal		\$0	\$0	\$0
Charges for Services					
3401	Income from Departments		\$0	\$0	\$0
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
	Charges for Services Subtotal		\$0	\$0	\$0
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	02	\$0	\$5,000	\$5,000
3502	Interest on Investments		\$0	\$0	\$0
3503	Rents of Property		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified		\$0	\$0	\$0
	Miscellaneous Revenues Subtotal		\$0	\$5,000	\$5,000
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Commissioner's Estimated Revenues for period ending 12/31/2025	Budget Committee's Estimated Revenues for period ending 12/31/2025
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund	02	\$47,906	\$28,900	\$28,900
3915	From Capital Reserve Funds		\$54,966	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$102,872	\$28,900	\$28,900
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$0	\$0
	Total Estimated Revenues and Credits		\$103,122	\$34,400	\$34,400



Budget Summary

Item	Commissioner's Period ending 12/31/2025 (Recommended)	Budget Committee's Period ending 12/31/2025 (Recommended)
Operating Budget Appropriations	\$121,670	\$121,670
Special Warrant Articles	\$9,000	\$9,000
Individual Warrant Articles	\$1,600	\$1,600
Total Appropriations	\$132,270	\$132,270
Less Amount of Estimated Revenues & Credits	\$34,400	\$34,400
Estimated Amount of Taxes to be Raised	\$97,870	\$97,870



Supplemental Schedule

1. Total Recommended by Budget Committee	\$132,270
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)	\$132,270
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$13,227
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)	\$145,497



DRA Revised/Reviewed Appropriations

Copple Crown Village

For the period beginning January 1, 2025 and ending December 31, 2025

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	Executive	02,03	\$3,600	\$0	\$3,600
4140	Election, Registration, and Vital Statistics		\$0	\$0	\$0
4150	Financial Administration	02	\$6,000	\$0	\$6,000
4152	Property Assessment		\$0	\$0	\$0
4153	Legal Expense	02	\$6,000	\$0	\$6,000
4155	Personnel Administration		\$0	\$0	\$0
4191	Planning and Zoning		\$0	\$0	\$0
4194	General Government Buildings		\$0	\$0	\$0
4195	Cemeteries		\$0	\$0	\$0
4196	Insurance Not Otherwise Allocated	02	\$17,000	\$0	\$17,000
4197	Advertising and Regional Associations	02	\$800	\$0	\$800
4198	Contingency		\$0	\$0	\$0
4199	Other General Government	02	\$1,100	\$0	\$1,100
General Government Subtotal			\$34,500	\$0	\$34,500
Public Safety					
4210	Police		\$0	\$0	\$0
4215	Ambulances		\$0	\$0	\$0
4220	Fire		\$0	\$0	\$0
4240	Building Inspection		\$0	\$0	\$0
4290	Emergency Management		\$0	\$0	\$0
4299	Other Public Safety		\$0	\$0	\$0
Public Safety Subtotal			\$0	\$0	\$0
Airport/Aviation Center					
4301	Airport Administration		\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0



DRA Revised/Reviewed Appropriations

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
Highways and Streets					
4311	Highway Administration		\$0	\$0	\$0
4312	Highways and Streets	02	\$58,250	\$0	\$58,250
4313	Bridges		\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0
Highways and Streets Subtotal			\$58,250	\$0	\$58,250
Sanitation					
4321	Sanitation Administration		\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0
Sanitation Subtotal			\$0	\$0	\$0
Water Distribution and Treatment					
4331	Water Administration		\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0
Electric					
4351	Electric Administration		\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0
4359	Other Electric Costs	02	\$220	\$0	\$220
Electric Subtotal			\$220	\$0	\$220
Health					
4411	Health Administration		\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0
4415	Health Agencies and Hospitals		\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0
Health Subtotal			\$0	\$0	\$0



DRA Revised/Reviewed Appropriations

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
Welfare					
4441	Welfare Administration		\$0	\$0	\$0
4442	Direct Assistance		\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0
Welfare Subtotal			\$0	\$0	\$0
Culture and Recreation					
4520	Parks and Recreation		\$0	\$0	\$0
4550	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
Conservation and Development					
4611	Conservation Administration		\$0	\$0	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0
Conservation and Development Subtotal			\$0	\$0	\$0
Debt Service					
4711	Principal - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0
4790	Other Debt Service Charges		\$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	02,05	\$1,200	\$0	\$1,200
Capital Outlay Subtotal			\$1,400	\$0	\$1,400



DRA Revised/Reviewed Appropriations

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
Operating Transfers Out					
4911	To Revolving Funds		\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0
4914W	To Water Proprietary Fund	02	\$28,900	\$0	\$28,900
4915	To Capital Reserve Funds	04	\$9,000	\$0	\$9,000
4916	To Expendable Trusts		\$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			\$37,900	\$0	\$37,900
Total Voted Appropriations			\$132,270	\$0	\$132,270

Explanation for Adjustments

Warrant	Reason for Adjustment
<i>No DRA adjustments made or no adjustment notes available.</i>	



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130	Executive	\$3,000	\$2,250
4140	Election, Registration, and Vital Statistics	\$0	\$0
4150	Financial Administration	\$4,400	\$540
	<i>Explanation: Fired our CPA due to not doing his job</i>		
4152	Property Assessment	\$0	\$0
4153	Legal Expense	\$3,000	\$2,906
4155	Personnel Administration	\$0	\$0
4191	Planning and Zoning	\$0	\$0
4194	General Government Buildings	\$0	\$0
4195	Cemeteries	\$0	\$0
4196	Insurance Not Otherwise Allocated	\$13,000	\$14,735
4197	Advertising and Regional Associations	\$800	\$640
4198	Contingency	\$0	\$0
4199	Other General Government	\$300	\$102
	General Government Subtotal	\$24,500	\$21,173
Public Safety			
4210	Police	\$0	\$0
4215	Ambulances	\$0	\$0
4220	Fire	\$0	\$0
4240	Building Inspection	\$0	\$0
4290	Emergency Management	\$0	\$0
4299	Other Public Safety	\$0	\$0
	Public Safety Subtotal	\$0	\$0
Airport/Aviation Center			
4301	Airport Administration	\$0	\$0
4302	Airport Operations	\$0	\$0
4309	Other Airport	\$0	\$0
	Airport/Aviation Center Subtotal	\$0	\$0
Highways and Streets			
4311	Highway Administration	\$0	\$0
4312	Highways and Streets	\$55,000	\$64,510
	<i>Explanation: Bad winter and more paving needed</i>		
4313	Bridges	\$0	\$0
4316	Street Lighting	\$0	\$0
4319	Other Highway, Streets, and Bridges	\$2,000	\$0
	Highways and Streets Subtotal	\$57,000	\$64,510



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Sanitation			
4321	Sanitation Administration	\$0	\$0
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$0	\$0
4325	Solid Waste Facilities Clean-Up	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$0	\$0
Water Distribution and Treatment			
4331	Water Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338	Water Conservation	\$0	\$0
4339	Other Water	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0
Electric			
4351	Electric Administration	\$0	\$0
4352	Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$220	\$157
Electric Subtotal		\$220	\$157
Health			
4411	Health Administration	\$0	\$0
4414	Pest Control	\$0	\$0
4415	Health Agencies and Hospitals	\$0	\$0
4419	Other Health	\$0	\$0
Health Subtotal		\$0	\$0
Welfare			
4441	Welfare Administration	\$0	\$0
4442	Direct Assistance	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0
4445	Vendor Payments	\$0	\$0
4449	Other Welfare	\$0	\$0
Welfare Subtotal		\$0	\$0



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Culture and Recreation			
4520	Parks and Recreation	\$0	\$0
4550	Library	\$0	\$0
4583	Patriotic Purposes	\$0	\$0
4589	Other Culture and Recreation	\$0	\$0
Culture and Recreation Subtotal		\$0	\$0
Conservation and Development			
4611	Conservation Administration	\$0	\$0
4612	Purchase of Natural Resources	\$0	\$0
4619	Other Conservation	\$0	\$0
4631	Redevelopment and Housing Administration	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0
4651	Economic Development Administration	\$0	\$0
4652	Economic Development	\$0	\$0
4659	Other Economic Development	\$0	\$0
Conservation and Development Subtotal		\$0	\$0
Debt Service			
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$0	\$0
		<i>DRA Notes: MC: <> LTD Schedule - recorded under acct 4914W - Enterprise Funds</i>	
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$0	\$0
4723	Interest on Tax and Revenue Anticipation Notes	\$0	\$0
4790	Other Debt Service Charges	\$0	\$0
Debt Service Subtotal		\$0	\$0
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0
4903	Buildings	\$100	\$20
4909	Improvements Other than Buildings	\$200	\$0
Capital Outlay Subtotal		\$300	\$20



**2025
MS-535**

Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Operating Transfers Out			
4911	To Revolving Funds	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0
4914S	To Sewer Proprietary Fund	\$0	\$0
4914W	To Water Proprietary Fund	\$27,200	\$35,760
<i>Explanation: Water Project included, DWSRF Loan paid out of here as well.</i>			
4915	To Capital Reserve Funds	\$9,000	\$54,946
<i>Explanation: Previously held CRF, Voted CRF, and interest from previously held funds to ND.</i>			
<i>DRA Notes: MC: WA#3 & MS9*</i>			
4916	To Expendable Trusts	\$0	\$0
<i>DRA Notes: MC: = IRS</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		\$36,200	\$90,706
Total Before Payments to Other Governments		\$118,220	\$176,566
Plus Payments to Other Governments			
Plus Commitments to Other Governments from Tax Rate		\$0	
Less Proprietary/Special Funds		\$0	\$0
Total General Fund Expenditures		\$118,220	\$176,566



2025
MS-535

Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$85,928
3120	Land Use Change Taxes for General Fund	\$0	\$0
3180	Resident Taxes	\$0	\$0
3185	Yield Taxes	\$0	\$0
3186	Payment in Lieu of Taxes	\$0	\$0
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$0	\$0
Taxes Subtotal		\$0	\$85,928
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	\$200	\$250
Licenses, Permits, and Fees Subtotal		\$200	\$250
From Federal Government			
3311	Housing and Urban Development	\$0	\$0
3312	Environmental Protection	\$0	\$0
3313	Federal Emergency	\$0	\$0
3314	Federal Drug Enforcement	\$0	\$0
3319	Other Federal Grants and Reimbursements	\$0	\$0
From Federal Government Subtotal		\$0	\$0
State Sources			
3351	Shared Revenues - Block Grant	\$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	Railroad Tax Distribution	\$0	\$0
3360	Water Filtration Grants	\$0	\$0
3361	Landfill Closure Grants	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	\$0	\$0
3379	Intergovernmental Revenues - Other	\$0	\$0
State Sources Subtotal		\$0	\$0



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Charges for Services			
3401	Income from Departments	\$0	\$0
3402	Water Supply System Charges	\$0	\$0
3403	Sewer User Charges	\$0	\$0
3404	Garbage-Refuse Charges	\$0	\$0
3405	Electric User Charges	\$0	\$0
3406	Airport Fees	\$0	\$0
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$0	\$0
Miscellaneous Revenues			
3500	Special Assessments	\$0	\$0
3501	Sale of Municipal Property	\$5,000	\$0
		<i>Explanation: Didn't happen</i>	
3502	Interest on Investments	\$0	\$0
3503	Rents of Property	\$0	\$0
3504	Fines and Forfeits	\$0	\$0
3506	Insurance Dividends and Reimbursements	\$0	\$0
3508	Contributions and Donations	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	\$0	\$0
Miscellaneous Revenues Subtotal		\$5,000	\$0
Interfund Operating Transfers In			
3911	From Revolving Funds	\$0	\$0
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Airport Proprietary Fund	\$0	\$0
3914E	From Electric Proprietary Fund	\$0	\$0
3914O	From Other Proprietary Fund	\$0	\$0
3914S	From Sewer Proprietary Fund	\$0	\$0
3914W	From Water Proprietary Fund	\$27,200	\$47,119
		<i>Explanation: Water project included</i>	
3915	From Capital Reserve Funds	\$0	\$55,901
		<i>Explanation: CRF funds and interest held before transferring to ND</i>	
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$27,200	\$103,020
Other Financing Sources			
3934	Proceeds from Long-Term Notes/Bonds/Other Sources	\$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		\$32,400	\$189,198



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$71,245	\$70,841
	<i>Explanation: Internal Audit Adjustment</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	\$111,010	\$123,651
	<i>Explanation: Internal Audit Adjustment</i>		
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$0	\$0
1410	Other Current Assets	\$0	\$0
1430	Prepaid Items	\$0	\$0
1999	Restricted Assets	\$0	\$0
	Current Assets Subtotal	\$182,255	\$194,492
Current Liabilities			
2020	Warrants and Accounts Payable	\$2,217	\$1,822
	<i>Explanation: Internal Audit Adjustment</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 Payables	\$0	\$0
	Current Liabilities Subtotal	\$2,217	\$1,822
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	\$15,329	\$12,632
	<i>Explanation: Internal Audit Adjustment</i>		
2530	Unassigned Fund Balance	\$164,709	\$180,038
	<i>Explanation: Internal Audit Adjustment</i>		
	Fund Equity Subtotal	\$180,038	\$192,670



2025
MS-535

Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$0	\$0	\$0	\$0	\$0	\$85,928
Commitment	\$0	\$0	\$0	\$0		
Difference	\$0	\$0	\$0	\$0		\$85,928

General Fund Balance Sheet Reconciliation

Total Revenues	\$189,198
Total Expenditures	\$176,566
Change	\$12,632
<hr/>	
Ending Fund Equity	\$192,670
Beginning Fund Equity	\$180,038
Change	\$12,632



**2025
MS-535**

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	\$81,810	\$0	\$6,747	\$75,063
	\$275,000				\$81,810	\$0	\$6,747	\$75,063



Revised Estimated Revenues Adjusted

Copple Crown Village

For the period beginning January 1, 2025 and ending December 31, 2025

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 Taxes for General Fund	\$0	\$0	\$0
3180	Resident Taxes	\$0	\$0	\$0
3185	Yield Taxes	\$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
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	\$500	\$0	\$500
Licenses, Permits, and Fees Subtotal		\$500	\$0	\$500
From Federal Government				
3311	Housing and Urban Development	\$0	\$0	\$0
3312	Environmental Protection	\$0	\$0	\$0
3313	Federal Emergency	\$0	\$0	\$0
3314	Federal Drug Enforcement	\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements	\$0	\$0	\$0
From Federal Government Subtotal		\$0	\$0	\$0



Revised Estimated Revenues Adjusted

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
State Sources				
3351	Shared Revenues - Block Grant	\$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	Railroad Tax Distribution	\$0	\$0	\$0
3360	Water Filtration Grants	\$0	\$0	\$0
3361	Landfill Closure Grants	\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	\$0	\$0	\$0
3379	Intergovernmental Revenues - Other	\$0	\$0	\$0
State Sources Subtotal		\$0	\$0	\$0
Charges for Services				
3401	Income from Departments	\$0	\$0	\$0
3402	Water Supply System Charges	\$0	\$0	\$0
3403	Sewer User Charges	\$0	\$0	\$0
3404	Garbage-Refuse Charges	\$0	\$0	\$0
3405	Electric User Charges	\$0	\$0	\$0
3406	Airport Fees	\$0	\$0	\$0
3409	Other Charges	\$0	\$0	\$0
Charges for Services Subtotal		\$0	\$0	\$0
Miscellaneous Revenues				
3500	Special Assessments	\$0	\$0	\$0
3501	Sale of Municipal Property	\$0	\$0	\$0
3502	Interest on Investments	\$0	\$0	\$0
3503	Rents of Property	\$0	\$0	\$0
3504	Fines and Forfeits	\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements	\$0	\$0	\$0
3508	Contributions and Donations	\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	\$0	\$0	\$0
Miscellaneous Revenues Subtotal		\$0	\$0	\$0



Revised Estimated Revenues Adjusted

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
Interfund Operating Transfers In				
3911	From Revolving Funds	\$0	\$0	\$0
3912	From Special Revenue Funds	\$0	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0	\$0
3914A	From Airport Proprietary Fund	\$0	\$0	\$0
3914E	From Electric Proprietary Fund	\$0	\$0	\$0
3914O	From Other Proprietary Fund	\$0	\$0	\$0
3914S	From Sewer Proprietary Fund	\$0	\$0	\$0
3914W	From Water Proprietary Fund	\$619,469	(\$592,575)	\$26,894
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		\$619,469	(\$592,575)	\$26,894
Other Financing Sources				
3934	Proceeds from Long-Term Notes/Bonds/Other Sources	\$0	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0	\$0
Total Revised Estimated Revenues and Credits		\$619,969	(\$592,575)	\$27,394



Revised Estimated Revenues Summary

	Estimated	Change Amount	State Adjusted
Subtotal of Revenues	\$619,969	(\$592,575)	\$27,394
Unassigned Fund Balance (Unreserved)	\$0	\$180,038	\$180,038
(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	\$180,038	\$180,038
Total Revenues and Credits	\$619,969	(\$592,575)	\$27,394
Requested Overlay	\$0	\$0	\$0

Assessment Overview

Total Appropriations	\$132,270
(Less) Total Revenues and Credits	\$27,394
Net Assessment	\$104,876

Explanation of Adjustments

Account	Reason for Adjustment	Warrant Number
3914W	MC: Municipality Adjustment	02



Article 01 To Elect Committee Members

To see if the village district will vote to elect the following:

Commissioner - 3 year
Secretary/Clerk - 1 year

Article 02 Operating Budget

To see if the village district will vote to raise and appropriate the sum of \$121,670 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.

Article 03 Commissioner Raise

To see if the village will vote to raise and appropriate the sum of \$600 for the purpose of Village Officer Pay Raise. This is \$150 per officer for the year.

Majority vote required.
The Board of Commissioners recommends this article.
The Budget Committee recommends this article.

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.

Article 05 Sign Purchase

To see if the Village will vote to raise and appropriate the sum of \$1,000 for the purpose of the purchase of road signage throughout the Village.

Majority vote required
The Board of Commissioners recommends this article.
The Budget Committee recommends this article.

Article 06 To transact any other business

To transact any other business



**2025
 WARRANT**

Article 01 To Elect Committee Members

To see if the village district will vote to elect the following:

Commissioner - 3 year
 Secretary/Clerk - 1 year

10 0
 Yes No

Article 02 Operating Budget

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9 1
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10 0
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 The Board of Commissioners recommends this article.
 The Budget Committee recommends this article.

8 2
 Yes No

Article 06 To transact any other business

To transact any other business

5 1
 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

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.

Town Owned Properties 2025

Map Lot Sub Unit	Owner	Parcel Location
00111 00014 0000 0000	NEW DURHAM, TOWN OF	ELLY POINT RD
00119 00044 0000 0000	NEW DURHAM, TOWN OF	SOUTH SHORE RD
00109 00059 0000 0000	NEW DURHAM, TOWN OF	NORTH SHORE RD
00209 00046 0000 0000	NEW DURHAM, TOWN OF	OFF KINGS HIGHWAY
00206 00023 0000 0000	NEW DURHAM, TOWN OF	KINGS HIGHWAY
00204 00002 0000 0000	NEW DURHAM, TOWN OF	COPPLECROWN RD
00210 00086 0000 0000	NEW DURHAM, TOWN OF	FRANCONIA DR
00210 00093 0000 0000	NEW DURHAM, TOWN OF	FRANCONIA DR
00209 00092 0000 0000	NEW DURHAM, TOWN OF	SAINT MORITZ RD
00209 00093 0000 0000	NEW DURHAM, TOWN OF	SAINT MORITZ RD
00210 00144 0000 0000	NEW DURHAM, TOWN OF	GARMISH DR
00210 00115 0000 0000	NEW DURHAM, TOWN OF	INNSBRUCK DR
00210 00116 0000 0000	NEW DURHAM, TOWN OF	INNSBRUCK DR
00250 00080 0000 0000	NEW DURHAM, TOWN OF	BIRCH HILL RD
00250 00063 0000 0000	NEW DURHAM, TOWN OF	22 DOWNING RD
00251 00021 0001 0000	NEW DURHAM, TOWN OF	39 BERRY RD
00251 00022 0000 0000	NEW DURHAM, TOWN OF	STOCKBRIDGE CORNER R
00251 00023 0000 0000	NEW DURHAM, TOWN OF	STOCKBRIDGE CORNER R
00250 00113 0000 0000	NEW DURHAM, TOWN OF	1 BIRCH HILL RD
00253 00022 0000 0000	NEW DURHAM, TOWN OF	OLD BAY RD
00252 00055 0000 0000	NEW DURHAM, TOWN OF	DREW RD
00252 00042 0000 0000	NEW DURHAM, TOWN OF	DREW RD
00240 00045 0000 0000	NEW DURHAM, TOWN OF	BRACKETT RD
00250 00011 0000 0000	NEW DURHAM, TOWN OF	10 SMITTYS WAY
00250 00016 0000 0000	NEW DURHAM, TOWN OF	50 MAIN ST
00250 00017 0001 0000	NEW DURHAM, TOWN OF	DOWNINGS POND
00253 00044 0000 0000	NEW DURHAM, TOWN OF	207 OLD BAY RD
00250 00001 0000 0000	NEW DURHAM, TOWN OF	4 + 6 MAIN ST
00251 00021 0000 0000	NEW DURHAM, TOWN OF	29 STOCKBRIDGE CORNER R
00243 00009 0019 0000	NEW DURHAM, TOWN OF	MERRYMEETING RD
00252 00066 0000 0000	NEW DURHAM, TOWN OF	56 TASH RD
00252 00067 0000 0000	NEW DURHAM, TOWN OF	TASH RD
00260 00020 0000 0000	NEW DURHAM, TOWN OF	OFF BERRY RD
00260 00021 0000 0000	NEW DURHAM, TOWN OF	OFF VALLEY RD
00260 00003 0000 0000	NEW DURHAM, TOWN OF	OFF RIDGE RD
00265 00006 0000 0000	NEW DURHAM, TOWN OF	BERRY RD
00119 00035 0000 0000	NEW DURHAM, TOWN OF	6 SOUTH SHORE RD
00210 00145 0000 0000	NEW DURHAM, TOWN OF	GARMISH DR
00210 00147 0000 0000	NEW DURHAM, TOWN OF	GARMISH DR
00232 00003 0000 0000	NEW DURHAM, TOWN OF	MERRYMEETING RD
00121 00081 0000 0000	NEW DURHAM, TOWN OF	SOUTH SHORE RD
00210 00059 0000 0000	NEW DURHAM, TOWN OF	INTERLAKEN DR
00210 00056 0000 0000	NEW DURHAM, TOWN OF	INTERLAKEN DR
00210 00018 0000 0000	NEW DURHAM, TOWN OF	IVY LN
00209 00099 0000 0000	NEW DURHAM, TOWN OF	LUCERNE LN
00240 00007 0000 0000	NEW DURHAM, TOWN OF	MERRYMEETING & BRACK
00234 00082 0000 0000	NEW DURHAM, TOWN OF	361 BIRCH HILL RD

DEPARTMENT OF STATE
 DIVISION OF VITAL RECORDS ADMINISTRATION
 RESIDENT BIRTHS FOR ANNUAL TOWN REPORT
 01/01/2025 - 12/31/2025
 -- NEW DURHAM --

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
STANFIELD, RAYLEN JAMES	01/08/2025	DOVER, NH	STANFIELD, WILLIAM RUSSELL	STANFIELD, AMANDA MARIE
ELDRIDGE, MARIANA LYNN	03/01/2025	DOVER, NH	ELDRIDGE, NICHOLAS JAMES	HEBERT, ALICIA ANN
DIXON, AURORA MARIE	03/05/2025	DOVER, NH	DIXON, JUSTIN ROBERT	CHASE, LINDSAY MARIE
PIKE, DAMON PHILIP	03/23/2025	DOVER, NH	PIKE, CLAY WEYLAND	PIKE, KIMBERLY MICHELLE
GODDU, CASSIDY CLAIRE	04/29/2025	DOVER, NH	GODDU, BRIAN DAVID	GODDU, AMANDA NATALIE
STADIG, VIVIENNE ADA ADELE	07/03/2025	DOVER, NH	STADIG, RYAN MICHAEL	STADIG, MEAGHAN RAE
WOODBURY, AUGUST DONALD	08/01/2025	DOVER, NH	WOODBURY, MATTHEW JAMES	WOODBURY, AMANDA WILKINSON
GOODRICH, OLIVER OTIS	08/08/2025	DOVER, NH	GOODRICH, NOAH CHARLES	GOODRICH, HANNAH ELLEN
LORING, RYLEE KAY	08/18/2025	DOVER, NH	LORING, LOGAN ANTHONY	NARDELLO, HAYLEE JOANNE
HEON, YVETTE MARIE	09/11/2025	DOVER, NH	HEON, MATTHEW RYAN	HEON, KATLYN MARIE
FRITCHY, WELLS AARON	10/24/2025	DOVER, NH	FRITCHY, AARON SCOTT	FRITCHY, MARISA KATHERINE
JOHNSON, KOLBY SCOTT	11/08/2025	DOVER, NH	JOHNSON II, KEVIN SCOTT	JOHNSON, ELIZABETH ANNE

Total number of records 12

02/11/2026

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGES FOR ANNUAL TOWN REPORT
01/01/2025 - 12/31/2025
-- NEW DURHAM --

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Person A's Name And Residence	Person B's Name And Residence	Date of Marriage
NAHAMA, KRISTEN IRINA NEW DURHAM, NH	CARR, RICHARD ALLEN NEW DURHAM, NH	01/17/2025
FREEMAN, HEATHER ANN NEW DURHAM, NH	GUBA, ANDREA KRISZTINA NEW DURHAM, NH	03/20/2025
SCOTT, TABITHA LEE NEW DURHAM, NH	HAGGENMILLER JR, PAUL ANTON NEW DURHAM, NH	04/03/2025
FELA, CHRISTOPHER SCOTT NEW DURHAM, NH	ELLIS, CHELSIE MARIE NEW DURHAM, NH	09/06/2025
VOLPE, LORELLA MARIA NEW DURHAM, NH	BLAUVELT, JAMES DEGNAN NEW DURHAM, NH	10/04/2025
BREWER, MATTHEW EDGAR NEW DURHAM, NH	ALESSANDRONI, SHELBY CHRISTINE NEW DURHAM, NH	10/04/2025
SHIELDS, CHRISTOPHER ANDREW NEW DURHAM, NH	GASKA, AUTUMN NEW DURHAM, NH	11/25/2025

Total number of records 7

02/11/2026

DEPARTMENT OF STATE

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DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH FOR ANNUAL TOWN REPORT

01/01/2024 - 12/31/2024

--NEW DURHAM, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union
TROIANO, BEATRICE	01/09/2024	NEW DURHAM	MARTIN, ERNEST	SAUCIER, ALEXINA
BRULOTTE, IRENE PAULINE	03/23/2024	DOVER	AYOTTE, VALMORE	MAROIS, LILLIAN
DEVOST, PETER JOHN	03/25/2024	NEW DURHAM	DEVOST, ROBERT	LACHANCE, ALMA
BEALS, JOSEPH ALLEN	03/31/2024	DOVER	BEALS SR, GEORGE	O'LEARY, BARBARA
LORD III, CHARLES	04/14/2024	DOVER	LORD II, CHARLES	FOURNIER, NATALIE
MAXWELL, CHRISTOPHER	05/02/2024	NEW DURHAM	MAXWELL, JAMES	TARNOWKI, DOROTHY
EVANS, WADE ALLAN	05/19/2024	NEW DURHAM	EVANS, ROLAND	HALL, SHARON
LANE, CHARLES W	05/20/2024	EXETER	LANE, HERMAN	LITTLEFIELD, LILLIAN
WILLIAMS, JONATHAN LISLE	05/21/2024	DOVER	WILLIAMS, JOSEPH	WILSON, HELEN
LANE, CAROL ANN	08/04/2024	BRENTWOOD	ALLAN, HUNTLEY	MARSH, HAZEL
LANDRY, RALPH W	08/16/2024	NEW DURHAM	LANDRY, HOMER	ST JEAN, GRACE
GRIGG, SANDRA THOMPSON	08/30/2024	NEW DURHAM	THOMPSON, CHARLES	COOPER, BARBARA
D'ENTREMONT, MARK ALLAN	08/31/2024	NEW DURHAM	D'ENTREMONT, ROBERT	LEONARD, ELIZABETH
ROBINSON, RICHARD TIMOTHY	09/05/2024	PORTSMOUTH	ROBINSON, RICHARD	TYSON, PATRICIA
CHERTOK, ANGELA DAWN	09/22/2024	PORTSMOUTH	BLOOMFIELD, GWYNDEL	ROBBINS, DONNA
CORRIVEAU, CHERYL ANN	10/12/2024	NEW DURHAM	CROUCH, LEONARD	WENTWORTH, DELORIS
BONANNO JR, ANTHONY MICHAEL	10/20/2024	NEW DURHAM	BONANNO SR, ANTHONY	BRYANT, ETHEL
RICE, CHRISTINA MACKENZIE	11/21/2024	NEW DURHAM	BERRY, ROY	MACKENZIE, CHRISTINA



DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH FOR ANNUAL TOWN REPORT

01/01/2024 - 12/31/2024

--NEW DURHAM, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union
DOLLEN, RICHARD FRANCIS	11/23/2024	RYE	DOLLEN, CHESTER	KLOPOTOSKI, BERNICE
GIGUERE JR, EDGAR	12/03/2024	NEW DURHAM	GIGUERE SR, EDGAR	BOISSON, RITA
MOODY, JUNE	12/20/2024	NEW DURHAM	ADAMS, EDGAR	WILLEY, VERNA
ALLEN, HOWARD LOUIS	12/31/2024	NEW DURHAM	ALLEN, IVORY	LOONEY, NELLIE

Total number of records 22

02/11/2026

DEPARTMENT OF STATE

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DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH FOR ANNUAL TOWN REPORT

01/01/2025 - 12/31/2025

--NEW DURHAM, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union
PERO, FREDERICK JOHN	01/08/2025	NEW DURHAM	PERO, EDWARD	HARRIS, KATHERINE
PIEKARSKI, VICTOR C	01/29/2025	DOVER	PIEKARSKI, VICTOR	BOUMIL, LILLIAN
BERRY, PAUL D	01/30/2025	NEW DURHAM	BERRY, ELMER	BOWDEN, ELLEN
GIFFORD, MICHAEL JAMES	02/03/2025	DOVER	GIFFORD, FRANKLIN	FAITH, ELEANOR
BRADY, FRANCIS ALBERT	02/07/2025	NEW DURHAM	BRADY, FRANCIS	CHINNERY, ANNA
MAFERA, JAMES R	02/11/2025	NEW DURHAM	MAFERA, RICHARD	ORFIELD, LILLIAN
KEEVAN, MICHAEL DENNIS	03/17/2025	DOVER	KEEVAN, LEROY	STAPLES, BARBARA
CASSELL, ELLIE MAE	03/18/2025	DOVER	CASSELL, JON	DUMONT, BILLIJOE
GAMBLE, JAMES	03/20/2025	ROCHESTER	GAMBLE, JAMES	SANTOSUOSSO, NANCY
THIBEDAU, CHESTER OTIS	04/02/2025	ROCHESTER	THIBEDAU, ARTHUR	DREW, MARYANN
GARDNER, PAULINE LOUISE	04/02/2025	NEW DURHAM	HARTFORD, LEWIS	LABBE, RUBY
MORRISON, BETTY	04/15/2025	PORTSMOUTH	TUCK, GORDON	BEREALT, BEATRICE
MENOT, PAULETTE ELIZABETH	04/26/2025	NEW DURHAM	SHURKIN, ALEXANDER	BORGGEVE, FRANCIS
SMITH, BARBARA LORRAINE	05/18/2025	NEW DURHAM	LORD, GEORGE	HIBBARD, ISABELLE
PERRON, MICHAEL THOMAS	05/25/2025	NEW DURHAM	HUSSEY, JEROME	GRANT, EILEEN
MCEVOY, LOGAN WILLIAM	05/25/2025	FARMINGTON	MCEVOY, GREGORY	LANE, STEPHANIE
DION, RAYMOND FRANCIS	07/11/2025	DOVER	DION, ALBERT	GRAVEL, IRENE
LOOMIS, TODD ANDREW	07/19/2025	DOVER	LOOMIS, THOMAS	O'CONNELL, CAROL

02/11/2026

DEPARTMENT OF STATE

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DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH FOR ANNUAL TOWN REPORT

01/01/2025 - 12/31/2025

--NEW DURHAM, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union
GRIGG, JAMES WILFRED	08/10/2025	NEW DURHAM	GRIGG, PERCY	HOLLAND, PAULINE
KNIBBS, DOUGLAS WARREN	08/21/2025	DOVER	KNIBBS, CHARLES	SURRETTE, PATRICIA
CHRISLER, PAUL JAMES	09/07/2025	PORTSMOUTH	UNKNOWN, UNKNOWN	MONTANA, ANN
HETNAR, RAYMOND CHARLES	11/30/2025	NEW DURHAM	HETNAR, RUDOLPH	BEARD, E

Total number of records 22

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 public business is essential to a democratic society. The purpose of [RSA 91-A- the 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 (2) 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 a 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 that 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 telephone 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 there is a fee associated with making 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:3, II(c) Matters which, if discussed in 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:3, II(d) Consideration of the acquisition, sale or lease of real or personal property which, if discussed in public, would likely benefit a party or parties whose interests are 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 any 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

TOWN OF NEW DURHAM

P.O.Box 207, New Durham, NH 03855
ph: 603-859-2091
fx: 603-859-6644

MUNICIPAL VOLUNTEER APPLICATION

New Durham 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

2025 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 First Session of the Annual Town Meeting of the Town of New Durham will be held as follows:

First Session of Annual Meeting – Deliberative Session

The first session, the Deliberative Session, of the 2025 Town Meeting was held on **Tuesday, February 04, 2025 at 7:00 P.M.** at the New Durham School Gymnasium located at 7 Old Bay Road in New Durham, NH. The snow date will be Wednesday, February 05, 2025 at 7 p.m. at the New Durham School Gymnasium located at 7 Old Bay Road in 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 11, 2025 from 7:00 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	Candidate	Term of Office
1	Selectman	Rudy Rosiello: 220 Write-in Marc DeCoff: 105	3 Years
2	Budget Committee	Ellen Phillips- 227 Kristyn Bernier- 230	3 Years 3 Years
1	John C. Shirley Cemetery Trustee	Kelli Kostick- 311	3 Years
2	Library Trustee	Patrice Mitchell- 305 Tara Gendron- 36	3 Years 3 Years
1	Planning Board	Tim Roukey- 287	3 Years
1	Planning Board	Scott Drummey- 284	2 Years
1	Town Clerk	Alicia Housel- 340	3 Years
1	Trustee of the Trust Funds	David Allyn- 294	3 Years
2	Zoning Board of Adjustment	Peter Irelan- 64 Jon Sheckler- 58	3 Years
1	Zoning Board of Adjustment	Ken Fanjoy- 263	2 Year

Article 2: 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 \$4,220,038. Should this article be defeated, the default budget shall be \$4,118,133, 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 – 2025 Proposed Budget: \$ 4.669 per \$1,000 assessed valuation.

Estimated Tax Rate Impact – 2025 Default Budget: \$ 4.641 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- **193** No-**158**

Article 3: To see if the Town will vote to raise and appropriate the sum of \$560,000 for the purposes of a Road Program with said appropriation to be offset by an anticipated \$117,428 from the Highway Block Grant and the remainder to come from general taxation. This special Warrant Article will be a non-lapsing appropriation per RSA 32:7 VI and will not lapse until the Road Program is completed or by December 31, 2030 whichever is sooner.

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.693 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** vote.

Yes- **247** No- **115**

Article 4: To see if the Town will vote to raise and appropriate the sum of \$350,000 to be placed in previously established Public Works related **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2025
Highway Trucks	March 4, 1988, Article #9	\$350,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.548 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- **218** No- **142**

Article 5: To see if the Town will vote to raise and appropriate the sum of \$20,000 to be placed in previously established Public Works related **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2025
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Vehicle & Equipment Maintenance	March 10, 2010, Article #15	\$20,000
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Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.031 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- **253** No- **108**

Article 6: To see if the Town will vote to appropriate the sum of \$150,000 to be placed in previously established Public Works related **Capital Reserve Fund** as follows with said funds to come from the Town's Unassigned Fund Balance:

Account	Created	2025
Road Reconstruction	March 10, 2010, Article #5	\$150,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.000 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- **78**

Article 7: To see if the Town will vote to raise and appropriate the sum of \$50,000 to be placed in previously established Municipal Facility Land related **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2025
Municipal Facility Land Acquisition	March 13, 2007, Article #8	\$50,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.078 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- **185** No - **171**

Article 8: To see if the Town will vote to raise and appropriate the sum of \$2,000 to be placed in previously established Public Safety related **Capital Reserve Funds** as follows with said funds to come from taxation:

Account	Created	2025
Fire Department Ancillary Equipment Non-Vehicle	March 10, 2015, Article #5	\$2,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.003 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- **263** No- **100**

Article 9: To see if the Town will vote to raise and appropriate the sum of \$25,000 to be placed in previously established New Durham Water Quality & Milfoil related **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2025
Water Quality & Milfoil	March 11, 2009, Article #6 Amended for Purpose Change March 12, 2019, Article #11	\$25,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.039 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- **241** No- **116**

Article 10: To see if the Town will vote to raise and appropriate the sum of \$10,000 to be placed in previously established **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2025
Smith Ballfield Improvements	March 11, 2008, Article #9	\$10,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.016 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- **226** No - **127**

Article 11: To see if the Town will vote to raise and appropriate the sum of \$100,000 to be placed in previously established **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2025
Public Works Equipment	March 14, 2023, Article #10	\$100,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.157 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- **194** No- **159**

Article 12: To see if the Town will vote to raise and appropriate the sum of \$2,000 to be placed in previously established **Capital Reserve Fund** as follows with said funds to come from taxation:

Account	Created	2025
Library Facilities Improvement	March 13, 2007, Article #7	\$2,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.003 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- **264** No- **100**

Article 13: To see if the town will vote to raise and appropriate the amount of \$25,000, to be added to the 1772 Meetinghouse Capital Reserve Fund, previously established, for urgently needed structural repair. Further, to direct the New Durham Board of Selectmen to work with the 1772 Meetinghouse Committee to find qualified restoration contractors and complete this work as soon as possible.

Account	Created	2025
1772 Meetinghouse	March 15, 2000, Article #14	\$25,000

(Majority vote required)

Estimated 2025 Tax Rate Impact: \$ 0.039 per \$1,000 assessed valuation.

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

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

Yes- 177 No- 186

Article 14: To see if the Town will vote to raise and appropriate the sum of \$50,000 to be placed in previously established **Expendable Trust Fund** as follows with said funds to come from taxation:

Account	Created	2025
Computer Systems & Office Equipment	March 13, 1996, Article #11 Revised March 9, 2011, Article #26	\$50,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.078 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- 206 No- 155

Article 15: To see if the Town will vote to raise and appropriate the sum of \$5,000 to be placed in previously established **Expendable Trust Fund** as follows with said funds to come from taxation:

Account	Created	2025
Records Management Fund	March 23, 1999, Article #23	\$5,000

Majority Vote Required

Estimated 2025 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- 211 No- 139

Article 16: To see if the Town will vote to raise and appropriate the sum of \$100,000 to be placed in previously established **Expendable Trust Fund** as follows with said funds to come from taxation:

Account	Created	2025
Town Buildings & Improvements Fund	March 15, 2000, Article #15	\$100,000

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.157 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- 184 No- 168

Article 17: To see if the Town will vote to appropriate the sum of \$7,800 for the purposes of funding contributions to Health & Other Agencies i.e. Cornerstone VNA, CAP of Strafford County, Kingswood Youth Center, CASA, HAVEN, and Strafford Nutrition – Meals on Wheels with this sum to come from authorizing the withdrawal of \$7,800 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 2025 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 **6 to 1** vote.

Yes- 256 No- 98

Article 18: To see if the Town will vote to add to the wording and purpose of the existing 1772 Meetinghouse Capital Reserve Fund (CRF) established on March 15, 2000 at Town Meeting Article #14 to read as follows (wording change noted in bold): “To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35 for the purpose of restoration **and / or rehabilitation** of the 1772 Meetinghouse and designate the Board of Selectmen as agents to expend.”

Two-Thirds Vote Required

Estimated 2025 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 **5 to 0** vote with **1** abstention.

Yes- 214 No- 149

Article 19: To see if the Town will vote to change the current Advisory Capital Improvement Plan Committee supervised by the Planning Board originally authorized by Town vote at the March 13, 2007, New Durham Town Meeting and as provided by RSA 674:5, the Town will vote to establish an Advisory Capital Improvements Plan Committee appointed by the Select Board which is the governing body of the Town. The Advisory Capital Improvement Plan Committee would include at least one member of the Planning Board and may include but not be limited to other members of the Planning Board, one member from the Budget Committee, and one member of the Select Board, in addition to one or more members from the residents of New Durham and report to the Select Board. The purpose of this Committee would be the same as the existing Committee which is to prepare and amend a recommended plan of municipal capital improvement projects projected over a period of at least 6 years, all as required by RSA 674:5.

Majority Vote Required

Estimated 2025 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 **5 to 0** vote with **1** abstention.

Yes- 243 No- 117

Article 20: Are you in favor of having the Board of Selectmen explore bond costs for the purposes of accelerating Town road repair including culverts and other uses including a new public safety and public offices building, and Meetinghouse completion. This is not a bond approval Article but only advisory to present bond costs for future action by the voters.

Majority Vote Required

Estimated 2025 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 **6 to 1** vote.

Yes- 239 No- 124

Article 21: To see if the town will vote to discontinue the Shirley Cemetery Site Improvement Capital Reserve Fund established on March 09, 1994 Article #11. Said funds in the amount of \$1,928.45 and accumulated interest to date of withdrawal will be transferred to the General Fund. This article is contingent upon Article 22 passing.

Majority Vote Required

Estimated 2025 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** vote.

Yes- 251 No- 91

Article 22: To see if the Town will vote to raise and appropriate the sum of \$1,928.45 from that amount to be placed in previously established Shirley Cemetery Improvement Capital Reserve Fund established on March 10, 2009, Article #12 with said funds to come from Unassigned Fund Balance (UFB) as of December 31, 2024. This article is contingent upon Article 21 passing.

Majority Vote Required

Estimated 2025 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 **6 to 0** vote.

Yes- 254 No- 85

Article 23: To see if the Town will vote to establish, pursuant to RSA 289:2-a, the method of investment of the proceeds from the sale of New Durham cemetery lots as follows: Upon the sale of cemetery lots, such money received from these sales shall be deposited with the Trustees of Trust Fund for the maintenance of cemeteries under RSA 31:19-a and in accordance with any authority or directive as provided, by and through the Town Meeting, by its vote on Article 24.

Majority Vote Required

Estimated 2025 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 **5 to 0** vote with **1** abstention.

Yes-279

No-58

Article 24: To see if the town will vote to establish a *J.C. Shirley Cemetery Expendable Trust Fund* pursuant to RSA 31:19-a and RSA 289:2-a, allowing all future proceeds received from the sale of cemetery lots in the New Durham cemetery and any interest gained thereon, for the maintenance of the cemetery; and, further to name the Cemetery Trustees as agents to expend from this fund, under the guidelines for this trust set forth in the J.C. Shirley Cemetery Expendable Trust internal control document.

Majority Vote Required

Estimated 2025 Tax Rate Impact: \$ 0.00 per \$1,000 assessed valuation.

The Board of Selectmen do not recommend this article by a **2** to **1** vote.

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

Yes- 249

No- 84

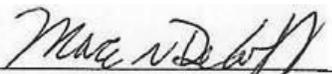
Article 25: To conduct any other business which may legally come before the Town.

Given under our hands and seal, this 5th day of February, in the year of our Lord, Two Thousand Twenty Five.

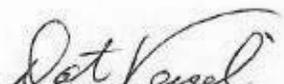
We hereby certify that on this 5th day of February, 2025, we had posted an attested copy of the warrant at the place of Meeting within named and a like copy at the New Durham Town Hall, a public place in said Town.



David W. Swenson, Chair



Marc DeCoff, Vice Chair



Dorothy Veisel, Selectman

Town of New Durham, NH

Final / Posted on February 06, 2025 By: _____

Posted: New Durham School – Polling Place
New Durham Town Hall & Website
New Durham Post Office

02/06/2025

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: **www.newdurhamnh.gov**

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.gov
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: New Durham Town Hall, 4 Main Street
Code Enforcement Officer: Tel: 603-859-2091 ext. 6
Cell: 603-520-3715
E-mail: buildinginspector@newdurhamnh.gov
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 Fire Station, 6 Main Street
Tel: 603-859-3473

Finance Officer: New Durham Town Hall, 4 Main Street
Tel: 603-859-2091 ext. 4

Fire Department: New Durham Fire Station, 6 Main Street
Tel: 603-859-3333 or 603-859-3473
Timothy Wilder Chief – twilder@newdurhamnh.gov
David Stuart – Forest Fire Warden – nddepchief@newdurhamnh.gov

Health Officer: New Durham Town Hall, 4 Main Street
Tel: 603-859-2091 ext. 6
E-mail: buildinginspector@newdurhamnh.gov
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,
Email: nddpw@newdurhamnh.gov
Office Hours: Monday through Friday – 7:00 am to 3:00pm

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.gov
Planning/Zoning/Conservation Office
Office Hours: Monday-Thursday 8am-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, Tuesday: 10:00am-5:00pm
Wednesday: 1:00pm-7:00pm
Thursday: 10:00am-5:00pm
Friday: 10:00am-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
Patrol Officers: 603-859-0207, patrol@newdurhamnh.gov
Tel: 603-859-2752 (Non-Emergency)

Recreation Department: New Durham Town Hall, 4 Main Street
Tel: 603-859-2091 Ext. 10
Celeste Chasse, Director – ndrec@newdurhamnh.gov
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
Town Administrator - ndadmin@newdurhamnh.gov
Rudy Rossiello, Selectman
David Swenson, Selectman
Dot Veisel, Selectman
Office Hours: Monday through Thursday – 9:00am – 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.gov
Janelle Guarino, Tax Collector/Assist. Town Clerk – ndcollector@newdurhamnh.gov
Office Hours: Monday, Tuesday, Thursday: 8:00am to 6:00pm,
Wednesday: 8:00am-4:00pm Fridays by appointment only.

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: 603-859-8000
Judy Purington, Welfare Director – nddpw@newdurhamnh.gov
Office Hours: Manday-Thursday 9:00am– 3:00pm by appointment.

See the Welfare Department for:

Emergency aid

Town of New Durham, New Hampshire



Town Department Reports

The Meetinghouse Committee
Honor the Past and Build the Future

The Meetinghouse Committee has had a year that launches the project squarely toward the future.

The overall project will result in a fully functional meeting place available for government, community, and private meetings and events. The work is phased, and what we're most concerned with now is completing Phase IIa - the timber frame repairs and roof replacement so the building regains structural integrity and is water tight.

Lots has happened in 2025 and we'll start with the biggest news first: a 501(c)(3) group, Friends of the New Durham 1772 Meetinghouse, has been created to serve as the project's fundraising arm. This year, with \$11,000 already in its coffers, the group received a donation of \$100,000!

With this and the monies in the Meetinghouse Capital Reserve Fund and the Committee's Expendable Charitable Trust, we now have enough money for matching funds to apply for another LCHIP grant. Or, with additional donations, we would be able to complete Phase IIa ourselves.

Our contractor, who is able to do the work in the spring of 2027, has estimated a range of roughly \$240,000 - \$290,000, depending on conditions he finds when he actually gets in there. If the tie beams can be repaired, rather than replaced, we're looking at the lower end of the estimate.

The non-profit group is also set to fund an historically accurate full-sized front door of the building. The current one is smaller than what the original New Durham residents walked through to conduct their civil business and attend religious services.

In addition, the Friends will take over the used clothing shed at the Transfer Station from the Committee - a revenue source that brings in thousands of dollars. Keep those clothes coming! They really add up.

Other exciting news is that we now have an updated Historic Building Assessment, with a grant from the NH Preservation Alliance. Without this document, we would not be able to apply for an LCHIP grant.

We also completed the archaeological study necessary before the phased work can begin. As a part of that process, all of the stonewalls on the grounds were measured and mapped.

Our Literacy Workshops for parents of young children proved so successful, we will continue to focus on literacy as we move forward with community classes.

Our newsletter, The Quill and Ink, keeps the community apprised of what we're doing.

Thanks to collaborations with other Town departments, at the Meetinghouse you can meet the Easter Bunny for breakfast inside walls that went up before the Revolutionary War, traverse scary Halloween trails on the property where citizens once practiced loading muskets, and read a storybook as you stroll by a stone pound built by hand.

We're much farther along than we were at this point last year. Much of that is due to the support we have seen from our amazing community that continues to donate, buy items in our Gift Shop, and attend our events.

Please remember that donations to the Capital Reserve Fund during Town voting represent the cost of just a few ice cream cones to homeowners, but demonstrate vital public support to funding authorities when they make grant award decisions.

We're all in this together! Saving a building that has been here, serving the people, since before we had a country to provide for its 21st century use is an opportunity to preserve our heritage.

If you have a love of history or an interest in 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 on the official page at New Durham 1772 Meetinghouse Friends.

The Meetinghouse Committee

Cathy Allyn, Bob Bickford, Robin Bickford, Ellen Phillips, Clayton Randall, and BOS rep Dot Veisel

Budget Committee

I am pleased to present my Town Report as Chair of the New Durham Budget Committee.

RSA 32:16 Duties and Authority of the Budget Committee state that “In any town which has adopted the provisions of the subdivision, the budget committee shall have the following duties and responsibilities:

- 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.
- 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.
- To conduct the public hearings required under RSA 32:5, I.
- 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.”

An official Budget Committee, such as New Durham has, is one adopted by a vote of the legislative body under RSA 32:14. The Budget Committee approves the Operational Budget. We recommend Warrant Article Expenditures. The Board of Selectmen makes recommendations for the Operational Budget and determines what amount of money should be included for each Warrant Article. In addition, the total amount appropriated by the meeting, including amounts appropriation in separate and special warrant articles, cannot exceed the total recommended by the Budget Committee by more than 10% (RSA 32:18).

The total New Durham Tax Rate is composed of four separate taxes. They are:

Governor Wentworth School Tax
NH State Education Tax
Strafford Couty Tax Rate; and
New Durham Tax Rate.

The New Durham Tax Rate is composed of the rate for both the Operational Budget and all Warrants Articles. When the Legislative Body went to the polls in March 2025 the estimated Operational Budget was \$ 4.669 while the estimated Tax Rate if all Warrant Articles passed was \$ 1.85. This would result in a total FY 25 New Durham Tax Rate of \$ 6.519.

In the fall after the Department of Revenue Administration determined New Durham’s Tax Rate the Board of Selectmen used \$ 250,000 from the Unassigned Fund Balance to reduce New Durham’s Tax Rate to \$ 3.95 **NOT** the anticipated amount of \$ 6.519.

The New Durham Tax Rate is the only tax rate which the Board of Selectmen and/or Budget Committee have authority to determine. The Legislative Body can vote on the Governor Wentworth School Budget at the Annual Town Meeting.

On January 15, 2025, the Budget Committee held a Public Hearing on the draft FY25 Budget. This was the last opportunity for anyone to request changes to the FY 25 Operational Budget before the Budget Committee votes to approve the proposed Operational Budget. During the Public Hearing the Budget Committee also reviewed all warrant articles with a fiscal impact and either “Recommended” or “Not

Recommended” their passage by the Legislative Body. The Budget Committee’s goal is to recommend a budget to the voters which will provide the services New Durham requires – and voters want – and to adequately fund existing Capital Reserve Funds’ (CRFs) and Expendable Trust Funds (ETFs) to pay for future purchases and to make required payments on loans and leases.

On February 4, 2025, New Durham held its Deliberative Session. It was the last opportunity for changes to be made to both the Operational Budget and the proposed Warrant Article before the Legislative Body voted at the Annual Town Meeting.

On a quarterly basis the Budget Committee reviews ongoing expenditures for all accounts and the status of town revenues 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.

Each year starting in late 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. The Budget Committee also reviews the funding levels set by the Board of Selectmen for existing Capital Reserve Funds’ (CRF) and Expendable Trust Funds (ETF).
Town.

The Budget Committee also held the following meetings in 2025:

- One meeting to review and approve the proposed FY25 Copple Crown Village budget.
- One meeting with the Board of Selectmen to identify the funding goals for FY 26.
- Eight meetings to develop the proposed Fiscal Year 26 town budget.

As of December 31, 2025, the proposed FY 26 Operational Budget is \$ 4,800.331. Wages and the associated expenses (Worker’s Compensation, FICA, Retirement) continue to rise as New Durham tries to remain competitive. Once again insurance rates have risen. 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.

I would like to thank Interim Town Administrator Cecile Chase, the Department Heads, Chairs of the Committees and Boards and the Budget Committee member (Vice Chair Ken Fanjoy, members Ellen Phillips, Susan Deroy, Paul Patrick Perry, Kristen Bernier, BOS representative David Swenson, BOS Alternate Dorothy Veisel and Copple Crown Village District representative Kellie Bisson) for their time and efforts in the development of the 2026 New Durham budget.

Theresa Jarvis, Chair
New Durham Budget Committee

Recommendations of the 2025 Advisory Capital Improvement Committee:

In 2025, the ACIPC met in person on eleven occasions: 27 August, 3 September, 10 September, 17 September, 24 September, 1 October, 8 October, 15 October, 23 October, 29 October, and 5 November, for a total of 26 hours. They listened to presentations from the Department of Public Works (DPW) Manager/Road Agent, Police Chief, Fire Chief, Parks and Recreation Director as well as representatives of the Zechariah Boodey Farmstead Committee and the 1772 Meetinghouse Restoration Committee. The Town Administrator and Library Director submitted materials representing their departments. As in the past, members of the public attending the Committee's meetings were permitted to speak and ask questions.

The 2025 ACIPC welcomed three new members this year, the Budget Committee Representative and new At-Large members. These members were ready to work hard for the taxpayers and wanted better communication, transparency, and accountability in the budget process. Because these concerns were made by members of the ACIP this year, the quality of the process was greatly improved. The Committee developed a more vigorous common goal of informing the public of what capital projects needed funding and how those monies would be spent. In previous years, the Committee relied on town staff, largely the Town Administrator (TA), to provide various needed materials and information to assist in our deliberations. This year, although the TA met with the Chairman on two occasions, she never met with the whole Committee to discuss any Department budget issues. In addition, new members insisted on identifying and obtaining more detailed information first hand. Account balances, historical details of various projects including current status, plans and past as well as future expenses, and other documents were sought to obtain additional details. This extra effort resulted in a better analysis in the end.

Much was learned about the manner in which town finances were organized and the maintenance of the Town's CRF and ETF funds. The manner and process that some large town projects were being managed was questioned because monies approved last year had not been spent and specific plans had still not been made to move forward. Some department heads had begun new capital projects using funds from their operating budgets last year and were now coming forward with significant requests to finish them while still lacking specific plans or budgets to do so. These revelations and others resulted in fiscally disciplined decisions for this year's ACIP.

Several new documents appear in the Appendix of this year's Report. A new reorganized and rewritten Trustees of Trust Funds History and Status for CRF and ETF Funds has been completed. The documentation received from the Trustees was confusing, outdated, and was even missing some funds. A new Department Head CIP Request form has also been written. Its intention is to more directly assist the Department Head in preparing for the budget process by outlying the information needed and where it is to be found.

In conclusion, in the more than a decade he has been part of this process, this Chairman has had an eye opening experience. New members to the Committee brought new energy to do what was best for the townspeople. I want to Commend Kristyn 'Krissi' Bernier for her extensive efforts to obtain the correct information from primary sources that the Committee needed to do its job.

Capital Reserve & Expendable Trust Fund Requests, Recommendations and Rationale

Based on the ratings above, and the spreadsheets in the Appendices, the ACIPC has made the following recommendations.

Town Building Improvements ETF

Actual Balance as of September 1, 2025: **\$68,429**

Requested: **\$123,900**

Recommendation: **\$50,000**

Amount to be Spent 2026-2035: **\$400,000+**

Rationale: Both Town Hall and the Library need to be repainted next year despite being painted in 2019 and 2017 respectively. The library receives strong Southern exposure and the Town Hall siding is old and rotting so it doesn't hold paint well. Much siding and trim will need to be replaced on the Town Hall prior to painting to repair the rot. The Town Hall roof is also in need of replacement. Due to the Town Hall being on the National Register of Historic Places and its age, the cost of addressing the Town Hall's energy and building needs are higher than usual.

Other needs for Town Building Improvements include bringing the Town Hall up to building codes. There is no place for citizens and Town employees to discuss private matters on the first floor and the 2nd floor is not ADA compliant. The windows are woefully out of date and inefficient. HVAC equipment is insufficient throughout Town Hall. There are many other needed repairs that were outlined by the 2020 Facilities Study.

Most importantly, a specific Plan and time table is needed to complete these repairs. There is no current plan to navigate the protocols of the National Register, no specific contractor's quotes have been ascertained, A priority list has not been obtained. Planning deficiencies need to be brought under control before any large project is undertaken so as to not waste taxpayer monies.

Record Management ETF

Actual Balance as of September 1, 2025: **\$67,215**

Requested: **\$5,000**

Recommendation: **\$5,000**

Amount to be Spent 2026-2035: **\$111,000**

Rationale: Currently, records are stored in file cabinets, loose leaf notebooks, bound books, and boxes. that are scattered across Town Hall. The new software which has been purchased will allow new materials to be digitalized. The long-term goal is to digitize all records and eliminate as much stored paper documents as possible. Still, some records are required by law to be stored in hard copy form. A definitive plan is needed to organize these records both digital and paper.

Computer System and Office Equipment ETF

Actual Balance as of September 1, 2025: **\$70,332**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2026-2035: **\$48,500**

Rationale: It was understood last year that the upgrading of the municipal and assessing infrastructure would continue. This critical upgrade affects finance, payroll, tax billing, the Tax Clerk's receivable accounts, Land Use, and Building Inspector. This committee received no status and no request for additional funding.

Library Facilities Improvements CRF

Actual Balance as of September 1, 2025: \$6,319

Requested: \$6,500

Recommendation: \$2,000

Amount to be Spent 2026-2035: \$13,000

Rationale: The Library's space issues have not changed from last year, but the Director is finding new ways to save space. This CRF is dedicated for interior improvements like carpet and floor tile replacement, furnace and other HVAC, and other interior physical repairs and maintenance expenses.

Library Technology Improvements CRF

Actual Balance as of September 1, 2025: \$4,615

Requested: \$1,100

Recommendation: \$1,000

Amount to be Spent 2026-2035: \$1,100

Rationale: The Library Director wants to replace the library computers within ten years.

Municipal Facility Land Acquisition CRF

Actual Balance as of September 1, 2025: \$60,150

Requested: None

Recommendation: \$0

Amount to be Spent 2026-2035: \$ unknown

Rationale: The Fire Department and the Police Department Chiefs have identified multiple critical space needs for the past ten years. Both Departments are housed in buildings that have been known to be inadequate for years. It is *past* time for a new Public Safety Facility. Rough Plans have been drawn up and distributed through Town Boards and Departments more than once. The ACIPC recommends that serious planning be undertaken to move this project forward.

The 1772 Meetinghouse Restoration CRF

Actual Balance as of July 31, 2024: \$90,994

Requested: \$25,000

Recommendation: \$0

Amount to be Spent 2026-2035: \$385,000-522,500

Rationale: The Meetinghouse is past ready for Phase 2 of its restoration. This involves timber frame repairs and roof replacement to restore structural integrity with estimated costs exceeding \$385,000. They continue to seek more grant funding to complement their fundraising and Town revenue.

A rubber membrane tarp has been installed to keep the roof dry in the short term.

It was the Committees decision not to recommend funding this year. The Committee could not come to an agreement on a funding level.

Fire Vehicles CRF

Actual Balance as of September 1, 2025: \$540,929

Requested: \$913,000

Recommendation: \$100,000

Amount to be Spent 2026-2035: \$1,630,000.

Rationale: A new Fire Chief was appointed just a few weeks prior to being asked to submit a Report to this Committee. He made a determination that both 1994 Engine (E1) and the 2008 Rescue/pumper were overdue for replacement at a cost of \$1,433,000. This was done without describing the current maintenance and operational status of the trucks. The committee decided that a thorough review of the true condition of all fire vehicles is needed before any expensive equipment purchases are made.

Fire Department Ancillary Equipment CRF:

Actual Balance as of September 1, 2025: \$76,638

Requested: \$17,800

Recommendation: \$0

Amount to be Spent 2026-2035: \$295,000

Rationale: This CRF is on track as long as it is maintained. Again, the Committee feels that the new Fire Chief needs to assess the equipment thoroughly before major purchases take place.

Dry Hydrant CRF:

Actual Balance as of September 1, 2025: \$13,570

Requested: \$0

Recommendation: \$0

Amount to be Spent 2025-2034: \$4,000

Rationale: There are no current plans to install dry hydrants in town, but it is always wise to be ready. Any time a major culvert or bridge is repaired, it is much less expensive to install a hydrant during that construction than it is to install one separately later. Maintaining the CRF allows for this planning to continue. Ridge, South and North Shore roads are due for major culvert and paving work in the next few years. This is the time to think about and install Dry Hydrants where there aren't any nearby.

Emergency Management/ Forest Fire ETF

Actual Balance as of September 1, 2025: \$30,757

Requested: \$0

Recommendation: \$0

Amount to be Spent 2026-2035: \$0

Rationale: No input received this year. This fund has sufficient funds.

Police Cruisers CRF

Actual Balance as of September 1, 2025: \$94,030

Requested: \$0

Recommendation: \$0

Amount to be Spent 2026-2035: \$325,000

Rationale: The new police chief was hired mere weeks before the ACIP requested submission for this Committee. Currently there are two full time officers and one part time officer. The Police Department maintains 4 cruisers which are normally replaced every 8 years. In the past year, two cruisers have been replaced. At this time, there are more cruisers than officers and most are quite new. The new chief needs to assess usage of the current vehicles and return next year with ACIP recommendations. Further more, a revolving fund has been created to be funded by police detail work. The income from this potential revenue source is not certain but is estimated to be in the \$5,000-\$8,000 range annually. It remained to be determined how much this fund may contribute toward funding the CRF.

Highway Trucks CRF

Actual Balance as of September 1, 2025: \$120,617

Requested: \$700,000

Recommendation: \$700,000

Amount to be Spent 2026-2035: \$2,100,000

Rationale: Last year, the Department of Public Works (DPW) requested \$700,000 to replace three aging trucks. The final budget allotted \$350,000. With that, a new 6-wheeler truck and 1-ton truck were purchased. This year, two new trucks are still needed: a 10-wheel truck at a cost of ~\$450,000 and another 6-wheeler truck for \$300,000. With these purchases, the annual CRF maintenance investment will drop to its historic figure of \$195,417 to maintain the account and save enough money to buy the next truck in 2030 or 2031.

Public Works Equipment CRF

Actual Balance as of September 1, 2025: \$286,856

Requested: \$400,000

Recommendation: \$600,000

Amount to be Spent 2026-2035: \$1,042,000

Rationale: Several expensive pieces of equipment are now at end of life including the Grader (\$400,000), Backhoe (\$275,000), and Skid Steer (\$75,000). This information was detailed in last year's ACIP Report, but only \$100,000 was allotted to the CRF. A new Loader was purchased this year for \$250,000 which depleted the CRF account. Also, several solid waste pieces of equipment need to be replaced including 2 compactor/hoppers (\$65,000 each) and a Baler (\$25,000). The estimated cost has risen to ≈\$700,000. Finally, the need for a scale for weighing construction waste has been clear for years. The Town is losing money every day due to the inability to assess construction waste costs accurately. This investment needs planning to create a way for vehicles to navigate around the DPW to access the scale.

Public Works Facilities Improvement CRF

Actual Balance as of September 1, 2025: \$53,579

Requested: \$300,000

Recommendation: \$250,000

Amount to be Spent 2026-2035: \$350,000

Rationale: Despite roof repairs last year, the DPW roof still leaks and needs to be thoroughly repaired/replaced. In addition, several important and urgent issues have sprung up this year. The furnace was condemned in September. While replacement efforts are underway, they will deplete the CRF. In addition the bay doors are in desperate need of replacement. Finally, there are several important OSHA violations that have persisted for many years. There is no egress from the office/break room, the break room is woefully inadequate in size, bathroom toilets leak, and there is no place for employees to rest during 24-hour plowing events.

A study should be undertaken to determine facilities needs to expand the Garage for two more bays to keep equipment indoors and to install a scale for weighing construction and bulk waste.

Vehicle and Equipment Maintenance CRF

Actual Balance as of September 1, 2025: \$69,828

Requested: \$0

Recommendation: \$0

Amount to be Spent 2026-2035: \$206,000

Rationale: The purpose of this CRF is to provide funding for large unexpected repairs of any of the Town's vehicles or equipment. Expenditures from this CRF usually occur in the 3rd and 4th quarters of the fiscal year. Our town mechanic continues to keep our fleet of vehicles and equipment going, but this fund is not designed to accomplish that. The previous Town Administrator recommended this CRF should maintain a balance of \$35,000 in the CRF.

Gravel CRF

Actual Balance as of September 1, 2025: \$35,015

Requested: \$20,000

Recommendation: \$10,000

Amount to be Spent 2026-2035: \$150,000

Rationale: The Town purchases gravel at an annual cost of \$15,000. This expense has moved into the DPW's operational budget. Gravel is used as part of the RSMS work as well as part of Stormwater Mitigation activities. Gravel is also needed for Road Construction activities. With North and South Shore roads slated for culvert repair next year, more gravel will be needed than the annual amount.

Road Surface Management System (RSMS)

Actual Balance as of September 1, 2025: \$170,746

Requested: \$600,000

Recommendation: \$600,000

Amount to be Spent 2026-2035: \$5,940,000

Rationale: This year, it was discovered that the RSMS program is NOT actually funded by any CRF or ETF. It is a separate line item in the budget managed by the Finance office. Thus was NEVER understood by veteran members of the ACIP Committee. In hindsight, it is understood why this is such. The line item is where state Highway Block Grant monies are put. Any CRF/ETF would not be allowed to accept such outside funding. Still, it was eye opening that this distinction was not made clear to the ACIP Committee years ago.

Highway Block Grant (HBG) funding has been shrinking for a few years now. It is unknown how stable this level of funding will be for the next ten years. If continues to decrease, as expected, taxpayers will be required to raise additional funds to keep pace with previous years' RSMS activities.

Culvert repairs and road paving for Ridge Rd has been completed this year with leftover monies used to base coat Butternut Rd. Remaining monies should be dedicated to guard rails for Owls Head for Winter safety.

We are falling *Way* behind in maintenance of our roads. In addition to the structural repairs that are immediately needed, as culverts are repaired and replaced, there will be necessary maintenance to these stormwater management structures on an ongoing basis. Over a decade ago, the Public Works office had created a spreadsheet that detailed the conditions of all roads in town including length of road, quality of the roadway and when maintenance was last done. While this spreadsheet was lost, it is understood that it is being reconstructed with the help of Strafford County. The ACIPC *strongly* recommends completing this update and maintaining it to get the Town's roads maintenance schedule back on track.

Road Construction CRF

Actual Balance as of September 1, 2025: \$238,959

Requested: \$600,000

Recommendation: \$600,000

Amount to be spent 2026-2035: \$6,000,000

Rationale: For 2026, final paving for Ridge Rd and Butternut roads as well as at least the beginning of major culvert repairs on North and South Shore roads is needed. Paving for North and South Shore roads will cost 2.8 + 4.0 miles x \$1.5million/mile = ~\$10.2 million as these roads are in terrible shape and will likely need total rebuilding down to base gravel.

Dam Maintenance ETF:

Actual Balance as of September 1, 2025: \$70,894

Requested: \$0

Recommendation: \$10,000

Amount to be Spent 2026-2035: \$50,000

Rationale: Both the Downing Pond Dam and the March Pond Dam require ongoing maintenance with major dam maintenance needed every 10 years. There is some discussion about the state offloading maintenance of state dams to the local towns, but nothing definite is known at this time. If this happens, the Town will have to dedicate more monies to this account.

Smith Ball Field Improvements CRF

Actual Balance as of September 1, 2025: \$31,460

Requested: \$10,000

Recommendation: \$0

Amount to be Spent 2026-2035: \$100,000

Rationale: Projects relative to this CRF and the Parks and Recreation Department have been revolving year to year for several years with inadequate planning and execution. New, unannounced projects were

partially paid from the Revolving fund or Operational budget. Other desired projects are not thought out or budgeted well.

- Repairs are still needed to the guardrail at Smith Ballfield. The Rec Department should collaborate with DPW when they purchase guardrails for Owls Head to get a cheaper price.
- The irrigation system at the ball field is so old and utterly neglected due to poor planning, that it may be less expensive to replace it entirely. Other neglected areas include the sports fields, dugouts and the walking path around the fields that has been advertised for several years prior as a great asset to the Town.
- Storage issues at the ballfields were addressed this year by using money from the revolving fund instead of this CRF.
- A 25 x 50 ft concrete pad and enhanced electrical access were built to allow for bands to set up for concerts at the Ballfields. That money came from the operational budget which is now over budget considerably. They have come to the ACIP asking for more money to build a pavilion over the pad at a 'guesstimate' cost of \approx \$30,000.
- Also wanted are new Pickle ball courts and similar to last year, a 15 passenger van.
- The Parks and Recreation Committee and this Committee recommended changing the language in the CRF to include all town owned fields and the town beach last year; it did not appear on the Town ballot.

Accrued Benefits Liability ETF

Actual Balance as of September 1, 2025: **\$44,500**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2026-2035: Last year's ACIP recommended that there should be \$25,000 maintained in this account due to the number of long-term employees who may retire in the foreseeable future. This year, there was no discussion regarding this account at all. It seems out of place for our advice as it is an employee benefit at retirement, NOT some time defined project to benefit the town.

JC Shirley Site Improvements CRF

Actual Balance as of September 1, 2025: **\$0**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2026-2035: **Unknown**

Rationale: Account was closed at 2024 Town Meeting and combined with Shirley Cemetery Improvements CRF. The Trustees of the Trust Funds has not indicated that they have completed this process.

Shirley Cemetery Improvements CRF

Actual Balance as of September 1, 2025: **\$1,561 (?)**

Requested: **\$13,115**

Recommendation: **\$5,000**

Amount to be Spent 2026-2035: **over \$45,000**

Rationale: After 2024 Town Meeting, this CRF was combined with the other Cemetery CRF above. It is unclear what the actual balance of the CRF is. This year, the Cemetery Trustees have spent several thousand dollars cutting down trees, removing gates and posts and grading and seeding the area. According to the Finance office, no monies have been withdrawn from the CRF. No budget, plan, or estimate was ever submitted for 2026 until two days before this Report was to be completed. The Committee agreed to enter their request and approved \$5,000 for this year. There appear to still be several CRF/ETF accounts concerning the New Durham Shirley Cemetery. It is unclear to the ACIP what account is relevant to our charge. Clarification is needed.

The Master Plan CRF

Actual Balance as of September 1, 2025: **\$6,892**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2026-2035: **\$0**

Rationale: The current Master Plan was last updated in 2024 using a grant. No further updates are planned for the next few years..

New Durham Water Quality & Milfoil CRF

Actual Balance as of September 1, 2025: **\$24,236**

Requested: **\$0**

Recommendation: **\$0**

Amount to be Spent 2026-2035: **\$ unknown**

Rationale: The Water Management Plan completed in 2019 proposed a 10-year action plan to mitigate the pollution of Merrymeeting River. This plan requires annual alternating treatments of physical removal of invasive plants and herbicide treatment.

• No information was given to the ACIP this year. It was suggested last year that expenditures for this purpose would be put into the operational budget. This CRF however is still open so there is confusion as to its status. Money in the RSMS CRF is dedicated to stormwater mitigation.

Requests for New Capital Reserve & Expendable Trust Funds

See Rationale above for details.

Parks and Recreation Committee Passenger Van NEW CRF

Actual Balance as of September 1, 2025: **NA**

Requested: **\$60,000**

Recommendation: **\$0**

Amount to be spent 2026-2035: **\$60,000**

Rationale: The Parks and Recreation Committee has desired a passenger van to take participants to locations outside New Durham for several years. There has been little cost/benefit analysis to support this request.

Zechariah Boodey Farmstead Committee Parking Lot Construction NEW CRF

Actual Balance as of September 1, 2025: **NA**

Requested: **\$3,750**

Recommendation: **\$3,750**

Amount to be spent 2026-2035: **\$30,000**

Rationale: The Zechariah Boodey Farmstead Committee is asking for the creation of a CRF. This new fund will complete the installation of the parking area with a paved surface, striping, curbing, crosswalks, and signage, per the approved Site Plans for the Zechariah Boodey Farmstead Project.

The Committee has supported the funding for this project through fundraising events and receiving private donations. This year, the Committee has nearly completed developing formal drawings for the preservation of the Zechariah Boodey Farmstead. These drawings will be used to submit formal budgetary quotes for reassembly, rehabilitation and reconstruction.

Once all construction is complete, the parking lot will be completed utilizing the above funds. The paving of the parking lot will ensure the protection of the investments into the parking lot and provide a solid surface for patrons of the facilities, and the protection of emergency response vehicles as requested by the Fire Chief during Site Plan Approval.

Summary of Requests

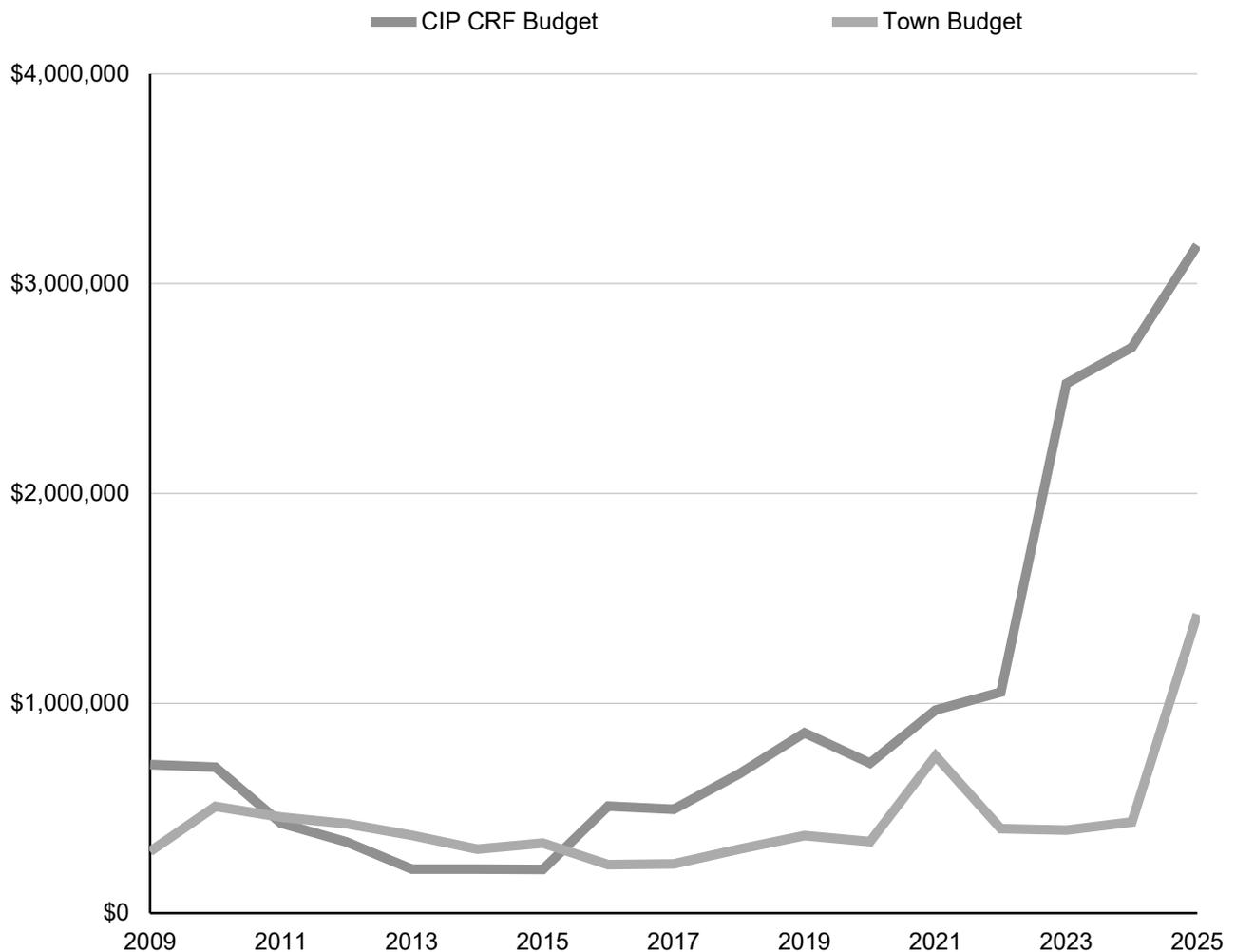
The ACIPC was requested to fund 26 CRF and ETF accounts at a total cost of: **\$3,799,165**

At the end of the review process, the Committee is recommending a total of: **\$2,986,750.**

There are several primary reasons for the continued large amount of funding recommended. First is due to the continued need to maintain the RSMS program: Both North and South Shore roads are in dire need of extensive culvert repair/replacement and repaving. Secondly, the Public Works Department is asking *again* for a large funding increase to replace Highway trucks, equipment, and repair the DPW building.

This funding is similar, but less than compared to last year's recommendation of **\$3,182,900.** If the Town wants to maintain services, it needs to increase funding of these CRF and ETF accounts.

The table and Chart below shows how far the ACIPC and Town Budgets have diverged in just the last few years. Most of this divergence originates from deferred RSMS spending, delaying purchase of new vehicles and equipment for the Fire and Public Works Departments as well as delayed spending on Town buildings.



Historical Comparison of Recommended vs BOS CRF and ETF Funding and Total Town Budget Appropriation

	Advisory CIP Committee CRF & ETF Amounts	Final Budget CRF & ETF Amounts	Total Town Appropriation	Town Tax Rate	Total Tax Rate
FY 2008	Unavailable	\$259,800	\$4,144,972	\$6.11	\$18.99
FY 2009	\$707,637	\$293,700	\$3,634,035	\$6.32	\$20.24
FY 2010	\$695,334	\$507,864	\$3,883,171	\$6.95	\$21.19
FY 2011	\$428,616	\$457,000	\$3,934,633	\$6.88	\$22.40
FY 2012	\$339,000	\$425,550	\$4,004,188	\$6.85	\$22.96
FY 2013	\$209,500	\$370,500	\$3,800,029	\$6.19	\$22.50
FY 2014	\$209,722	\$304,472	\$3,511,194	\$5.62	\$21.85
FY 2015	\$208,121	\$334,000	\$3,490,350	\$5.35	\$22.15
FY 2016	\$509,800	\$231,000	\$3,342,408	\$5.07	\$22.76
FY 2017	\$494,300	\$235,000	\$3,316,234	\$5.02	\$23.02
FY 2018	\$663,600	\$304,500	\$3,282,286	\$5.46	\$23.35
FY 2019	\$860,000	\$369,000	\$3,426,148	\$5.63	\$23.72
FY 2020	\$714,846	\$340,000	\$3,763,062	\$4.69	\$16.88
FY2021	\$967,615	\$749,127	\$3,974,461	\$5.00	\$17.86
FY 2022	\$1,053,000	\$402,500	\$3,435,494	\$5.22	\$17.92
FY 2023	\$2,524,550	\$395,000	\$3,821,901	\$5.63	\$20.00
FY 2024	\$2,696,400	\$434,000	\$4,338,423	\$5.43	\$19.43
FY 2025	\$3,182,900	\$1,424,000	\$4,220,038	\$4.67 (not set by DRA)	To Be Determined
FY 2026	\$2,986,750	To Be Determined	To Be Determined	To Be Determined	To Be Determined

John C. Shirley Cemetery Trustees' Annual Report – 2025

The Trustees of the John C. Shirley Cemetery — Kelli Kostick, Chairman, Stephanie McKenzie, and Christine Hudon — respectfully submit the following annual report for calendar year 2025.

The year 2025 marked a transitional and foundational planning year for the John C. Shirley Cemetery. Trustees engaged in evaluation, discussion, and long-range planning focused on improving cemetery operations, financial sustainability, recordkeeping, and grounds maintenance. While not all planned initiatives were completed in 2025, significant groundwork was established, and the Trustees look forward to continuing these efforts in 2026.

2025 Accomplishments

- Tree removal to improve safety and site conditions
- Reestablishment of lawn areas to improve turf health and appearance
- Purchase of cemetery management software to support digital recordkeeping and cemetery mapping

The Trustees extend sincere appreciation to the many volunteers who generously contributed their time and effort in 2025. Their continued support has been instrumental in improving the appearance and care of the cemetery grounds.

The Trustees thank Will Cardinal and DPW staff for tending to the duties of the Sexton and for their continued coordination of cemetery services and maintenance.

We would like to extend our sincere appreciation to all families associated with the John C. Shirley Cemetery and wish to continue to make the John C. Shirley Cemetery a peaceful and beautiful resting place for loved ones.

Respectfully submitted,

Kelli Kostick, Chairman, Cemetery Trustee
Stephanie McKenzie, Cemetery Trustee
Christine Hudon, Cemetery Trustee
Town of New Durham, New Hampshire

CONSERVATION COMMISSION

We are pleased to present the 2025 report of the New Durham Conservation Commission. The Conservation Commission was established by Town vote in 1969 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 2025, members were involved in the management and stewardship of several conserved properties in town, in which the Town holds an interest in the form of a conservation easement. These properties include the flagship Birch Ridge Community Forest (BRCF) project, the WidowMaker Farm conservation easement at the south end of town, and the former Holm property along Shaws Pond. We continue to work cooperatively with organizations that are furthering conservation efforts within Town boundaries, including the Southeast Land Trust (SELT), Moose Mountains Regional Greenways (MMRG) and the Society for the Protection of New Hampshire Forests (SPNHF). SELT’s continued work to conserve lands around Merrymeeting Lake resulted in the permanent conservation of the Mt. Jesse property at the end of the year. The Commission voted in November to contribute funds from the Town’s Conservation Fund to support stewardship and land management efforts on this 640-acre parcel, which provides outstanding opportunities for recreation and protects a significant portion of the Merrymeeting Lake watershed. We also supported the acquisition of a parcel of land along Brackett Road that will be owned by the Town and safeguards a portion of the Corridor 22 snowmobile trail.

Sadly, Commission member Victor Piekarski passed in early 2025. His contributions to conservation efforts in town were impressive, having donated a conservation easement on the WidowMaker Farm property with his wife Gloria, and providing his naturalist’s expertise to the Commission and the BRCF Management Committee. His smile was always brightest when hiking through his beloved woods. He is sorely missed.

The Commission is always interested in supporting conservation projects that align with the priorities of our Natural Resources Inventory, MMRG’s Conservation Action Plan and the Town’s Master Plan. 2025 saw a healthy number of applications for wetland and shoreland impact permit applications. Our continued monitoring of local development projects has resulted in 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 shorefront 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. 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.

Respectfully submitted,

Ron Gehl, Chair

**Ethics Committee
Annual Report
2025**

The Ethics Committee is pleased to present a report for 2025 to the citizens of New Durham.

The Ethics policy states that 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. The individual then decides to pursue or not to pursue it.

In early 2025 the Committee was sad to hear that our new, hard working member, Zachary Meloon, had to move out of New Durham unexpectedly. He helped us begin the process of revising the Ethics Policy to make it clearer for everyone.

The Committee worked on that process throughout the year.

The Committee is looking for another member, as the Chair resigned for personal reasons in September. Anyone interested in joining the Ethics Committee can attend a meeting and then, if interested, submit a talent bank application to join.

Respectfully,
Ellen Phillips,
Vice Chair

Department of Public Works

Highway



The Highway Crew was everywhere this year, accomplishing all sorts of things around New Durham.

Aside from the usual brush cutting, chipping, ditching, roadside mowing, raking, grading, and rolling, one of our main goals was to address the culverts around Town! We replaced culverts on:

- North Shore Road
- Valley Road
- Jenkins Road
- Berry Road
- Cook Road (Berry Road Extension)

We also replaced all 22 culverts on Ridge Road and had the road paved. In 2026, we will be adding a top coat to Ridge Road as the final step. We want to thank the residents for their patience during that time, as we know it can be frustrating to have limited access some days!

Butternut Road was also paved as a last minute addition to paving in 2025!

We had the guardrails replaced on Birch Hill Road and Davis Crossing Road. In the spring of 2026, the guardrail on North Shore Road, leading to Owl's Head, will be replaced as well.

Before winter arrived, the crew spent their time painting dump carts, plows, wings, and headgear on their trucks to continue the longevity of our equipment.

Our goals for 2026 is to continue replacing culverts. We will continue raking, grading, rolling, and treating all of our dirt roads. We will continue to work on drainage, upgrading roads that are in needs, and hanging the need road signs that have been stolen over the last few years. We would also like to continue to cut down the canopy trees around Town to increase and encourage the roads to dry quicker, as this will aid in road preservation!

We want to thank C&L Excavation for their willingness and professionalism plowing King's Highway. We would also like to thank Andy Croteau for his assistance replacing culverts. And to Radford Messenger for assisting our crew with the culvert replacement on Ridge Road!

I want to thank my crew: Peter Masse, Jagger Bernier, Joey Allen, Doug Filliatrault, Keith Williams, and our seasonal part-time employee, Bob Burton, for working so hard in 2025.

I'd also like to thank my Office Manager, Judy Purington, for keeping the crew in line and keeping the office as efficient as possible with her multiple titles and jobs she does around Town.

I would also like to thank Les Leary for always volunteering his time to assist us at the Cemetery and keeping our equipment in working order.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Will Cardinal".

Will Cardinal

Department of Public Works Manager/Road Agent

Department of Public Works

Transfer Station



2025 was another productive year for the Transfer Station!

This spring, we bid farewell to Ron Adjutant, who has served at the Transfer Station for the last 12 years! You have earned your rest, good sir! And we look forward to seeing you AND your incredible cars and trucks again!

I want to thank the Transfer Station's Supervisor, Jon Trombetta, and attendants James Gamble and Jake Guarino (who began with us in April and is now a full-time attendant) for all their hard work this year in keeping the Transfer Station clean, running smoothly, and efficiently.

Waste Management is our new vendor for Municipal Solid Waste (MSW) and Construction Demolition Debris (C&D). The Solid Waste Facility received 1,164.6 tons of MSW and 356.15 tons of C&D in 2025.

New Hampshire Recycles (formerly referred to as NRRA) continues to haul our recyclables and gives us the best rates for hauling fees and recycling revenue and are a WEALTH of information regarding recyclables and vendors.

- Loose Fibers 35.55 tons
- Plastic 25.21 tons
- Cardboard 17.13 tons
- Glass 37.71 tons
- Tires 459 tires
- Scrap Metal 131.36 tons
- Electronics 339 units
- Freon Units 253 units
- Propane Tanks 413 units

The Transfer Station also collected \$5,625.00 in Transfer Station stickers this year. 2026-2027 stickers are available at the facility (cash or check) during operating hours for \$5.00. You may also go to Town Hall to purchase them (cash, card, or check) Monday-Thursday. Please remember to check the dates/colors of your dump sticker so they are current!

Any questions or concerns, please contact the Department of Public Works office at (603) 859-8000. Information can also be found on the Town of New Durham's website. Thank you for a great 2025!

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Will Cardinal". The signature is fluid and cursive, with the first name "Will" and last name "Cardinal" clearly distinguishable.

Will Cardinal

Department of Public Works Road Agent/Manager

New Durham Fire Department

Annual Town Report

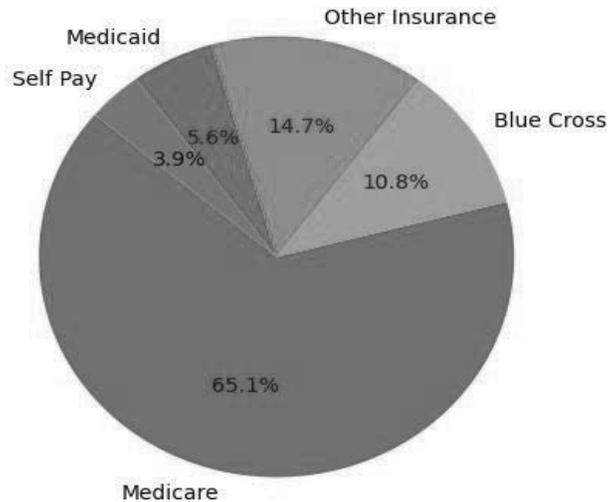
The New Durham Fire Department continued to provide essential emergency services to the residents and visitors of New Durham throughout the past year, responding to a growing demand for fire, rescue, and emergency medical services while continuing to improve the department's capabilities and facilities.

Call Volume and Emergency Response

During the reporting year, the Fire Department responded to a total of 340 calls for service. These calls included fire incidents, motor vehicle accidents, medical emergencies, alarms, public assists, and other emergency responses. This volume reflects the increasing reliance of the community on the department for a broad range of emergency and public safety needs.

Of these calls, 74 resulted in billable ambulance transports. These transports represent some of the most resource-intensive responses handled by the department, requiring trained personnel, specialized equipment, and coordination with regional hospitals and emergency services.

CY25 Ambulance Revenue by Payor Group



Emergency Medical Services and Level of Care

A major focus for the department this year during the fourth quarter was strengthening Emergency Medical Services (EMS). In response to the growing medical needs of the community, the department is focused on raising its level of care to Advanced Life Support (ALS). This upgrade will allow New Durham Fire to provide more advanced medical treatment in the field, including cardiac monitoring, intravenous therapy, advanced airway management, and life-saving medications. This includes the addition of paramedic level equipment to the ambulance including advanced airway devices, automated medicine pump, and additional pharmaceutical medicine.

The move to ALS significantly improves patient outcomes by delivering higher-level care sooner, reducing reliance on neighboring communities for advanced medical support, and enhancing the overall quality of emergency medical services available to New Durham residents.



Staffing and Operational Readiness

To meet the increasing call volume and the expanded scope of services, the department increased staffing levels in the fourth quarter. This investment ensures that sufficiently trained personnel are available to respond to emergencies promptly, safely, and effectively at all hours.

Additional staffing has improved response times, reduced personnel fatigue, and strengthened the department's ability to manage multiple or complex incidents simultaneously. Our goal is to be staffed seven days a week with two Firefighter/EMT's during the day to better meet the needs of the community. With the support of the select board we were able to make wage adjustments for fire department employees to bring us inline with area departments and improve our recruitment capabilities. These improvements directly support public safety and the well-being of both residents and firefighters.

Facility Improvements and Infrastructure

- New interior paint, improving the appearance and cleanliness of the station
- New flooring, increasing durability, safety, and ease of maintenance
- Reorganized and upgraded gear storage, allowing for faster access, better protection of equipment, and improved firefighter safety

Looking Ahead

The past year represented an important period of progress for the New Durham Fire Department. With increased staffing, a higher level of medical care, improved facilities, and a continued commitment to service, the department is well positioned to meet the future needs of the community.

The department remains dedicated to protecting life and property, maintaining professional standards, and continuing to improve the services provided to the residents of New Durham.

Dear Residents of New Durham,

It is my pleasure to share the accomplishments and milestones in New Durham Public Library's Annual Report for the year 2025. This report offers a snapshot of how your library served the community, stewarded public resources, and continued to evolve to meet local needs. Without further ado, let's look at our highlights from 2025!

Over the past year, the library welcomed 14,711 visitors, supported 1,149 active cardholders, and circulated 21,695 items across our physical and digital collections. These numbers reflect more than statistics—they represent students finding resources, families gathering for programs, and residents of all ages connecting with information, ideas, and one another.

Programming remained a core part of our mission. The library offered 81 programs with total attendance of 3,911, including activities for children, teens, and adults. Highlights from the year included our weekly summer music program called "Tuesdays at the Park", our Toddler Music program, the installation of our new community garden, and an Anxiety in Adolescents workshop. These programs strengthened community connections and ensured the library remained an active, welcoming space for learning and engagement.

This year the library was awarded \$29,800 in grant funding and patron donations during the year.

The Association of Rural and Small Libraries awarded us \$15,000 and the American Library Association awarded us \$10,000. Both of these grants were awarded to support accessibility-focused renovations within the building. Along with \$2,200 in patron donations, we were able to remove the existing lobby and significantly expand the circulation area, creating a more open, navigable, and welcoming space for all patrons. The redesigned layout improves accessibility by adding a wheelchair-height checkout station, enhances staff service capacity, and ensures the library can better serve residents of all ages and abilities.

The Dollar General Literacy Foundation awarded us \$2,400 to purchase Yoto audio players and cards, along with large-print chapter books. These materials provide alternative ways for children to engage with stories and reading, supporting young readers with varying abilities, learning styles, and visual needs. This grant has helped ensure that the children's area of the library is more inclusive, welcoming, and accessible to all families in our community.

Though awarded last year, grant funding from the NH State Council of the Arts, YouthWell NH, and Whole Kids Garden were spent in 2025. We were able to host Tuesdays in the Park, a weekly summer concert series. We successfully established our community garden with enthusiastic participation from residents, which yielded over 50 pounds of vegetables and herbs, all of which were donated back to the community. We also broadened our mental health resources by partnering with a local therapist to offer a workshop for parents focused on anxiety in adolescents and we expanded our collection to include mental health materials that patrons may check out.

Following the retirement of one of our staff members, the library added an Interlibrary Loan Librarian and a Programming Librarian, resulting in improved staffing coverage. These positions allow the library to maintain consistent open hours, ensure reliable coverage during peak usage times, and reduce service interruptions. By distributing workload more evenly, the library has also reduced staff burnout and

turnover risk. Looking ahead, this expanded staffing model positions the library to meet growing demand, plan programming more effectively, and maintain consistent service levels in the coming years.

I am also honored to share that I was named Library Director of the Year by the New Hampshire Library Trustee Association. This recognition reflects the collective effort of our staff, volunteers, trustees, and community members. I want to sincerely thank our Trustee Board for nominating me for this honor, and our Friends of the Library for hosting a wonderful celebration. I am also deeply grateful to the more than 100 residents who joined us for our Grand Re-Opening and Award Celebration—your support and engagement mean so much, and the library thrives because of you.

None of this work would be possible without the dedication of our staff, volunteers, Board of Trustees, Friends of the Library, and the continued support of the Town of New Durham. We are deeply grateful for the trust placed in us and the shared commitment to maintaining a strong, accessible public library.

As we look ahead to the coming year, our priorities include continuing to build up on our accessibility improvements, including exploring additional resources for patrons with disabilities or alternative learning needs. We plan to leverage our staffing capacity to expand our programming and improve patron support. We plan to continue to assess and make small improvements to the library space for comfort, accessibility, and community use.

Thank you for your continued support of the New Durham Public Library. We are proud to serve this community and look forward to another year of learning, connection, and service.

Sincerely,



Caitlin Frost
Director, New Durham Public Library





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 2025, the full board consists of Bill Meyer, Chairperson; Marilee DeCoff, Treasurer; Patrice Mitchell, Secretary; and Members Tara Gendron and Samantha Lessard.

We wanted to congratulate our library director, Caitlin Frost, on her accomplishment of being awarded the NH Library Trustee Association's Library Director of the Year Award.

The inside of the library was completely renovated to be more ADA accessible. With the help of \$25,000 in grants and \$2,200 in donations, the lobby was taken out, doors were removed, and a handicap height circulation desk was added. We were able to expand our programs through a combination of hiring a programming librarian as well as with the help of grants. We hosted a weekly music series in the summer--"Tuesdays at the Park"--in the summer where residents gathered to listen to different bands.

We also received a \$2,400 grant from the Dollar General Literacy Foundation to make updates to the accessibility and inclusion to our children's room. We purchased 4 Yoto players and a few dozen Yoto cards—a new way of listening to audiobooks—as well as over 20 large print chapter books.

We welcomed our newest employees, Nathan Johnson, our programming librarian, and Wendy Bassett, our Interlibrary Loan Librarian, to our library. We want to extend a warm thanks to Shirley Cummings for her years of service to the library and her community.

Respectfully Submitted,
Bill Meyer, Chairman

Annual Report of the New Durham Water Quality Committee (NDWQC) for the year ending on December 31, 2025.

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-residents alike. New Durham has three sub watersheds where the water found in New Durham flows. The Merrymeeting flows to Alton Bay, this includes Marsh, Jones and Downing Ponds. Shaws Pond empties into the Beaver Brook sub watershed and flows to Wolfeboro Bay. March and Chalk Ponds empty into Hayes Brook and flows into the Cochecho River watershed which drains to the Piscataqua River and Great Bay. The NDWQC's mission statement is: Maintain a high-water quality standard for the town's waterbodies consistent with the standards for the classes and use of each water body. We conduct milfoil studies and arrange for management and treatments. We conduct water testing to monitor oxygen levels, conductivity, nutrients, and most importantly phosphates in our ponds, lake, rivers and tributaries.

The NDWQC committee currently consists of 6 members and are always looking for representatives from each of the waterbodies. We are assisted by many volunteers to test six swimmable ponds and some tributaries from May to September. Merrymeeting Lake Association tests Merrymeeting lake. 4 members attended Lake Congress for education at \$380.00. Equipment expenditures were \$22.46 and mileage has been over \$500.00. \$2280.00 for water testing at UNH of 6 ponds and tributaries May-September and several locations along the Merrymeeting River year-round. Due to a severe drought, there were no Cyanobacteria Blooms reported in New Durham waters in 2025.

In 2023 the State of NH came out with a statewide plan of how to handle the increasing cyanobacteria blooms in our state. 37 NH watershed plans were evaluated and found 60% of phosphorus came from storm water runoff, 11% came from septic systems, 3% came from waterfowl, 8% came from internal loading. As our climate changes, with increasing warmth we may see more blooms. NH had a severe drought for autumn of 2025.

Variable Milfoil

The invasive plant, Variable Milfoil is found in 3 ponds on the Merrymeeting River: Marsh, Jones, and Downing. Since 2007, variable milfoil has been treated in some way annually. This cannot be eradicated only managed. This year NHDES recommended DASH (Diver Assisted Suction Harvest). Aqualogic work from 9/8-26/25 (15 days) removed 1,192 gal of milfoil and cost \$25,600. NHDES provided \$12,800.00 Grant funds towards this treatment.

NHDES anticipates herbicide treatment and DASH on even years alternating with DASH on odd years. 2026 Grant is being applied for.

This highly transmissible invasive plant must be prevented from getting into other New Durham Water Bodies.



Committee Work

The NDWQC has had a building year with new members joining the committee with representation from Chalk, Marsh, and the Town of New Durham. We are still in need of representation from Jones and Marchs Ponds, if interested, seek us out. We are thankful for our many volunteers that help test the ponds and tributaries in New Durham.

Knowing that 11% of pollution to our lake and ponds occur from aging and failing septic systems. This is something we can improve on. A subcommittee of residents from several water bodies of New Durham gathered to review the septic regulations for the town and state as well as other towns. Working in conjunction with the Health Inspector amendments will be introduced to the Board of Selectmen in the new year for consideration to keep our water clean.

Education

As Education is the goal to water quality improvements. The Committee hopes to have its own web site in the future. Information on water testing results and Milfoil were also put out on Facebook New Durham Community pages to keep residents informed of what the water quality committee is doing. The prior years water testing results can also be found on the Towns Web site. On November 18, 2025 a town wide meeting was held in the Community Room to review 2025 results with Bob Craycraft from UNH Lab. We hope to offer town wide education programs in the future.

Salinization of NH Waters

The normal Chloride levels for water bodies are 5mg/L. In 2010 NH Lakes reports average Chloride in NH waterbodies was 12 mg/L. In 2020 the average amount was 23mg/L. Tap water tastes salty at

250mg/L. NaCl is a forever compound and does not break down. Limit use of home salting with (Ca+, Na+, Mg+) chloride products for the winter around lake, ponds and rivers. Consider hiring certified “Green Pro” plowers for your driveways.

ND Waterbodies Chloride	2024	2025
Jones	9.3mg/L	9.7mg/L
Downing	9.2mg/L	9.8mg/L
Marsh	9.1mg/L	8.9mg/L
Chalk	6.6mg/L	12.3mg/L
Marchs	11.9mg/L	19.6mg/L
Shaws	16.5mg/L	17.4mg/L
Merrymeeting Lake	8.5mg/L	12.7mg/L

Eutrophication of Shaws Pond

In 2025 the Watershed Plan for Shaws Pond was completed by FB Environmental. This cost \$26,000.00 over the 2-year study period. It found that only 7% of the watershed is developed but contributes to 61% of the phosphorus load. It breaks down as follows on Shaws Pond Watershed:

6% Atmospheric Deposition

7% Internal Loading

3% Waterfowl

8% Septic Systems

76% Storm water runoff.

The study showed 17 nonpoint sources of stormwater run-off that impacted the water quality of Shaws Pond. The number 1 is the Road to Public Waters. It is owned by the state but must be maintained by the town. This class 5 road leads to the southeast shore of Shaws Pond and is open to all for swimming and boating, fishing, etc. Unfortunately, all the stormwater that runs off of Kings Hwy goes down the Right of way and into Shaws Pond. A conceptual design was completed by Horsley Witten Group to mitigate the storm water run-off at a cost of \$8,800.00. This was reviewed with the building inspector, town administrator and DPW on 5/5/25 on a site visit.



Erosion on the Road to Public Waters to Shaws Pond is causing increase in nutrient loading and sediment.

Now the problem is to construct stormwater mitigation for this area to prevent further nutrient loading cyanobacteria blooms and pollution to the pond. In 2025, since there was a severe drought, there was less pollution from runoff. Several Grants have been requested to help to fund this construction. Several engineering quotes have also been obtained. This is an ongoing project. The residents of Shaws pond have become “Lake Smart” by the NH Lakes program. This educational booklet teaches about Lake friendly changes to control stormwater run-off of individual properties as well as good septic sense. 17 properties have applied, 10 were visited and 7 got the covenant award making Shaws Pond a Lake Smart Community.



Erosion from Right of Way into Shaws Pond.

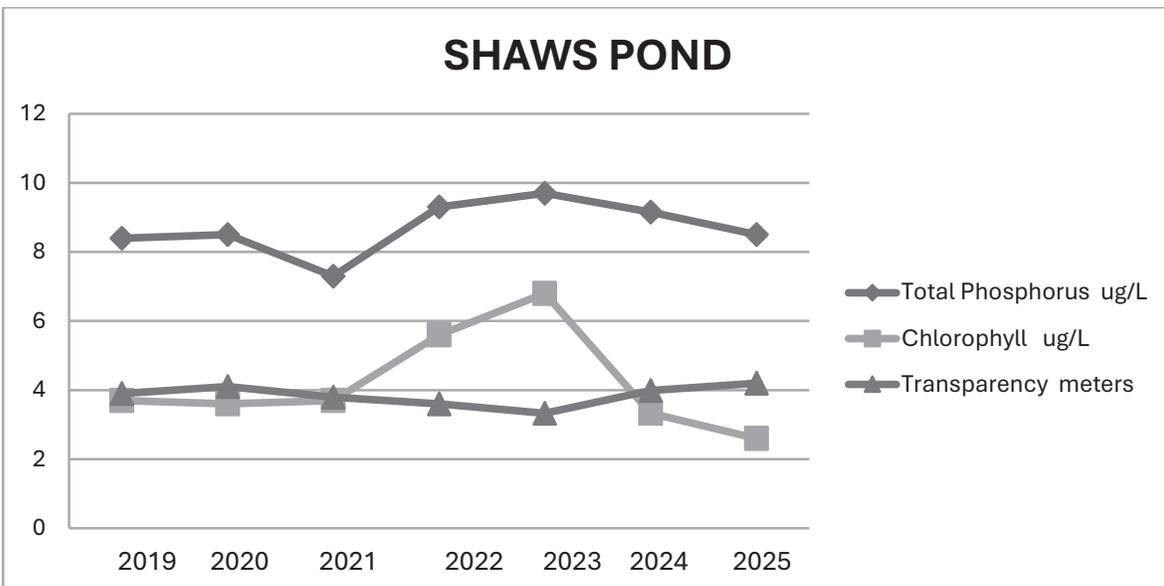


Lake Smart Award.

Conclusion

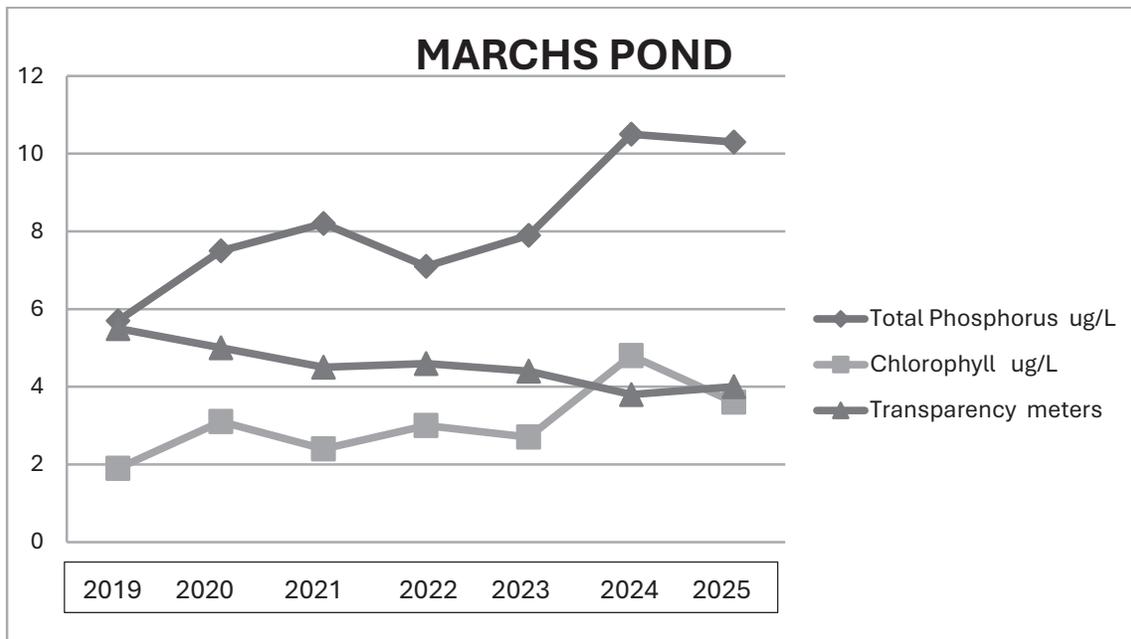
We are always looking for help to test the ponds or participate on the committee. We all are passionate about keeping our waterbodies healthy in New Durham as these are the life blood for the economy.

Parameter	Oligotrophic "Excellent"	Mesotrophic "Fair"	Eutrophic "Poor"
Water Clarity (meters)	> 4.0 – 7.0	2.5 - 4.0	< 2.5
Chlorophyll <i>a</i> ¹ (ppb)	< 3.3	3.3 – 5.0	> 5.0 – 11.0
Total Phosphorus ¹ (ppb)	< 8.0	8.0 – 12.0	> 12.0 – 28.0
Dissolved Oxygen (ppm)	> 5.0 – 7.0	2.0 – 5.0	< 2.0



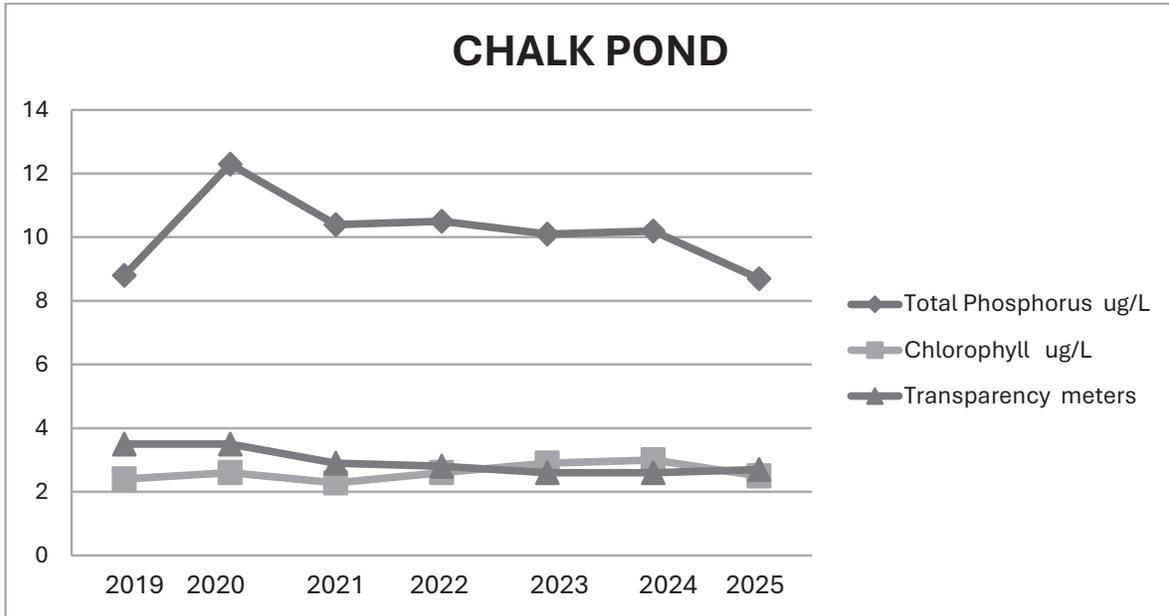
	SHAWS POND						
	2019	2020	2021	2022	2023	2024	2025
Total Phosphorus ug/L	8.4	8.5	7.3	9.3	9.7	9.15	8.5
Chlorophyll ug/L	3.7	3.6	3.7	5.6	6.8	3.33	2.6
Transparency meters	3.9	4.1	3.8	3.6	3.33	3.99	4.2

MESOTROPHIC fair water quality
Showing some
improvement



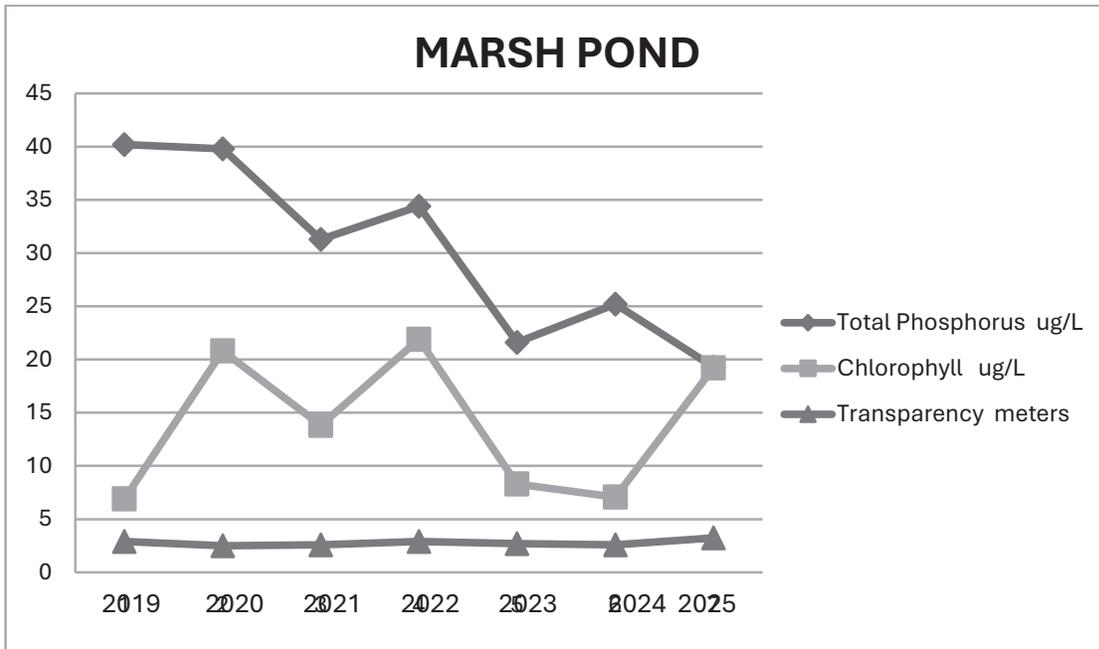
	MARCHS POND						
	2019	2020	2021	2022	2023	2024	2025
Total Phosphorus ug/L	5.7	7.5	8.2	7.1	7.9	10.5	10.3
Chlorophyll ug/L	1.9	3.1	2.4	3	2.7	4.8	3.6
Transparency meters	5.5	5	4.5	4.6	4.4	3.8	4

MESOTROPHIC



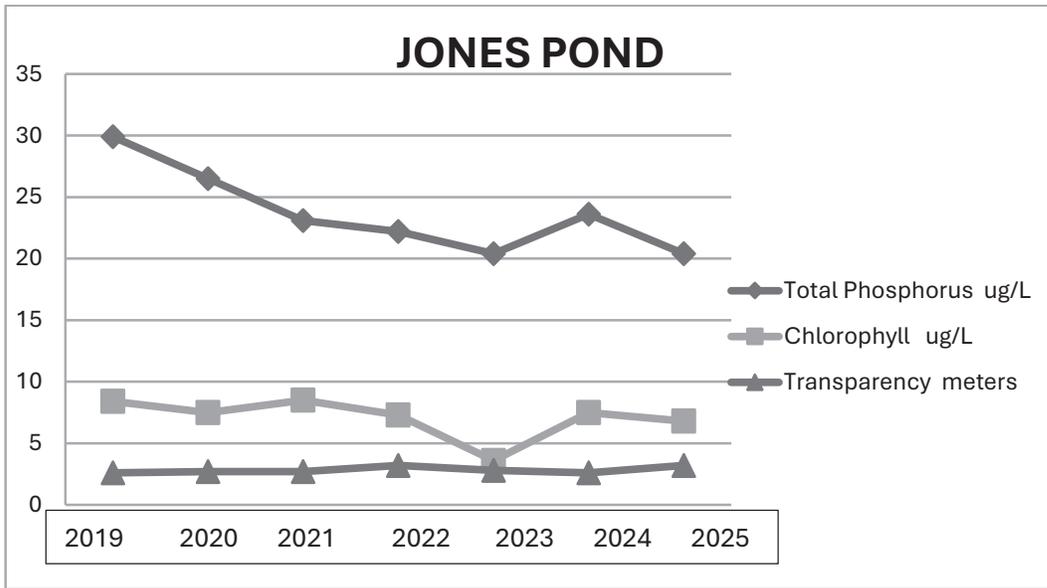
	CHALK POND						
	2019	2020	2021	2022	2023	2024	2025
Total Phosphorus ug/L	8.8	12.3	10.4	10.5	10.1	10.2	8.7
Chlorophyll ug/L	2.4	2.6	2.28	2.6	2.9	3	2.5
Transparency meters	3.5	3.5	2.9	2.8	2.6	2.6	2.7

MESOTROPHIC fair water quality



	MARSH POND						
	2019	2020	2021	2022	2023	2024	2025
Total Phosphorus ug/L	40.2	39.8	31.3	34.4	21.6	25.2	19.3
Chlorophyll ug/L	6.9	20.8	13.8	21.9	8.3	7.06	19.2
Transparency meters	2.9	2.5	2.6	2.9	2.7	2.6	3.24

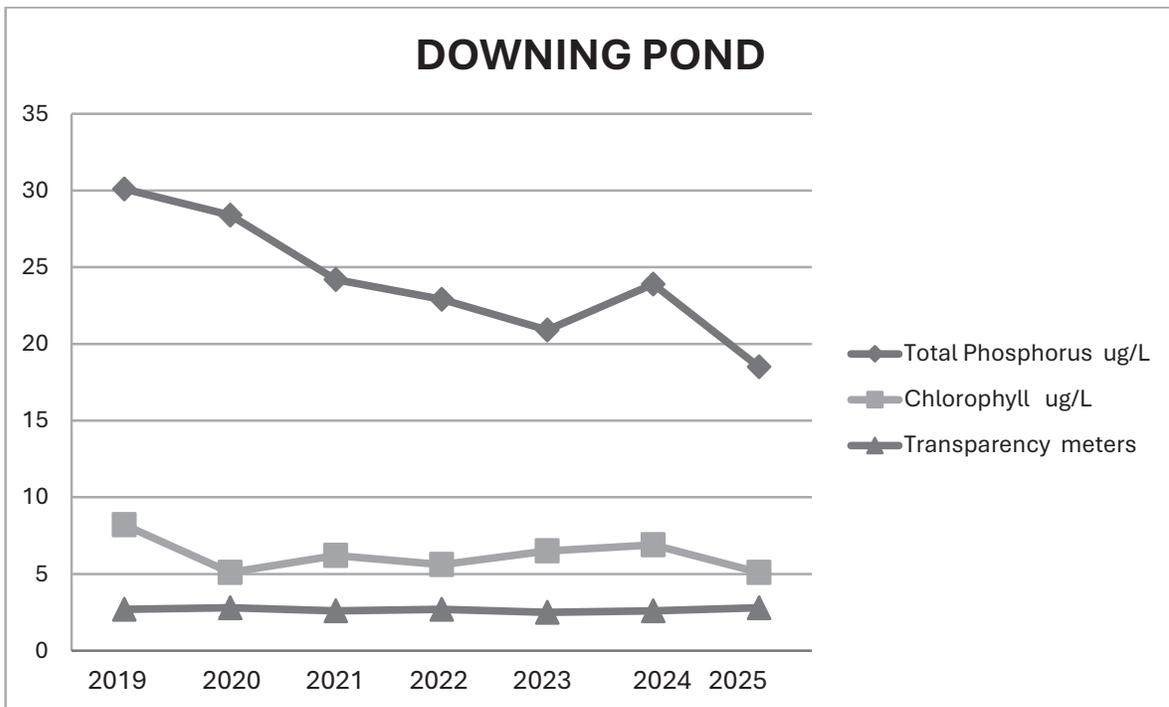
EUTROPHIC improvement in total phosphorus. Elevated chlorophyll due to a bloom of dinoflagellates.



JONES POND

	2019	2020	2021	2022	2023	2024	2025
Total Phosphorus ug/L	29.9	26.5	23.1	22.2	20.4	23.6	20.4
Chlorophyll ug/L	8.4	7.5	8.5	7.3	3.6	7.5	6.8
Transparency meters	2.6	2.7	2.7	3.2	2.8	2.6	3.2

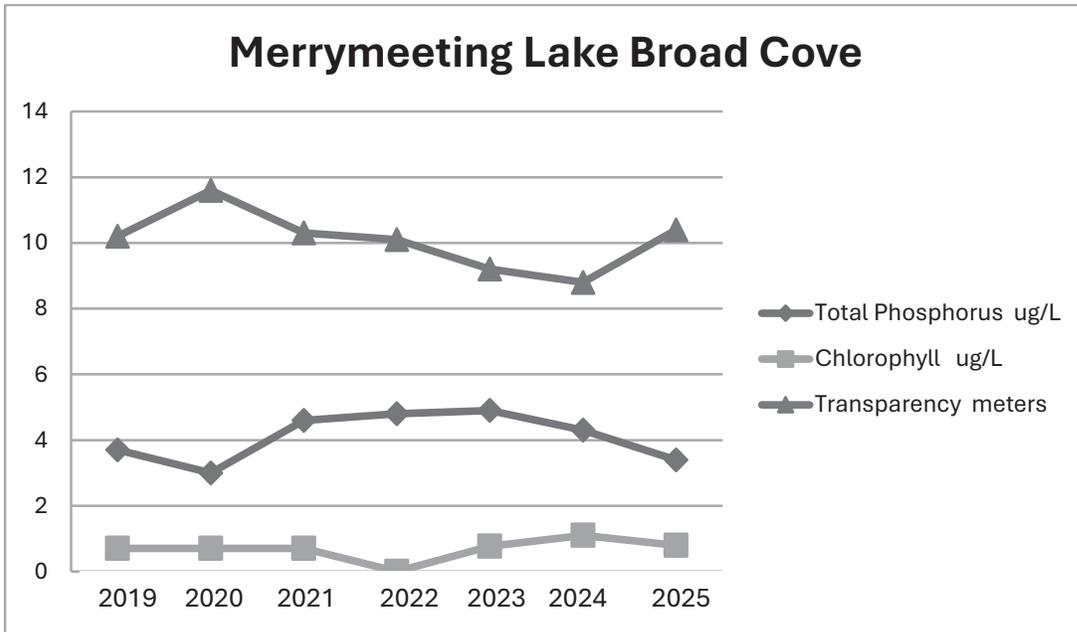
EUTROPHIC



DOWNING POND

	2019	2020	2021	2022	2023	2024	2025
Total Phosphorus ug/L	30.1	28.4	24.2	22.9	20.9	23.9	18.5
Chlorophyll ug/L	8.2	5.1	6.2	5.6	6.5	6.9	5.1
Transparency meters	2.7	2.8	2.6	2.7	2.5	2.6	2.8

EUTROPHIC



MERRYMEETING LAKE
BROAD COVE

	2019	2020	2021	2022	2023	2024	2025
Total Phosphorus ug/L	3.7	3	4.6	4.8	4.9	4.3	3.4
Chlorophyll ug/L	0.7	0.7	0.7	ND	0.77	1.1	0.8
Transparency meters	10.2	11.6	10.3	10.1	9.2	8.8	10.4

OLIGOTROPHIC excellent water quality

Merrymeeting Lake is tested
by MMLA.

Parks & Recreation Department

I am pleased to report that Parks and Recreation hosted more than 300 programs and events this year. Overall, 2025 was an exciting and successful year filled with sports, activities, and community events that kept residents active, engaged, and connected.

Work continues on the expanded ballfields, a project that has been both exciting and challenging. While the project is not yet complete, progress is ongoing and will continue into the coming year. Plans are underway to construct a new pavilion in the former batting cage area, and the electrical box was upgraded to ensure adequate power for live bands and special events.

The New Durham Library and Parks and Recreation were awarded a couple grants that supported 2 major programs. One was five performances for Tunesday on Tuesday nights at the park. Performers included Hungrytown, LITTL3few, the Fiddling Thomsons, Wellfleet, and Middleman. Attendance increased significantly each week, and the series concluded with National Night Out, featuring food trucks, face painting, vendors, and Touch-A-Truck activities. These evenings were well attended and enjoyed by all. The second one was a community garden that produces several pounds of herb and veggies for the community to enjoy.

All youth and adult sporting programs were highly successful. Baseball and softball were offered through the Kingswood Cal Ripken Baseball League, track and field through Granite State Track & Field, and tee ball, soccer, and basketball through leagues shared with neighboring communities. We are grateful to the many volunteer coaches and community members whose dedication and support made these programs possible.

Recreation was pleased to collaborate with other town Parks and Recreation departments on several activities. Haunted Trails and the Light Up Your Night Christmas Trail, hosted in partnership with Farmington Parks and Recreation, were among our most successful events. We also partnered with Alton Parks and Recreation for field trips and a learn-to-play pickleball program.

Our sixth annual Winter Carnival was another highlight, featuring a strong turnout for the ice fishing derby, chili and soup contest, Sages performance, snow sculpture contest, puck shooting contest, ice cream social, color-the-ice activity, and remote-control races hosted at the Farmington Fish and Game Club. We extend our sincere thanks to the Farmington Fish and Game Club for their support.

The Parks and Recreation Committee would like to thank the Meetinghouse Restoration Committee for allowing us to use the Meetinghouse to host many wonderful events. Thank you as well to the New Durham Police and Fire Departments for their assistance, the New Durham Library for ongoing partnership and programming, and Farmington Parks and Recreation for hosting senior bingo. Special thanks go to our many volunteers who helped before, during, and after each event.

Additional programs offered this year included the Gunstock Outreach Ski Program, free skate, sledding at the park, March Madness activities, pancake breakfast and Easter Hunt at the Meetinghouse, two town-wide yard sales, swimming lessons, running and walking clubs, paint nights, succulent dish garden class, trivia nights, bug spray and fire cider classes, three cornhole scrambles, cauldron candle making, kissing ball making at Muddy Road, Earth Clean-Up Day, soccer pickup games, youth archery classes, community garden programming held biweekly, Wiffle Ball League, cribbage on Tuesdays, senior bingo on Wednesdays, senior lunches, five field trips, Sages in the Park, lip balm making, kids running group, basketball clinic, craft fair, pumpkin carving, Trunk-or-Treat, 5K race, monthly community breakfasts, monthly family game nights, the Silver Circus, gingerbread house making, Pilates and yoga classes

sponsored by the Lake Association, the Senior Holiday Banquet, and a Tree Lighting Ceremony with cookies and hot cocoa.

Thank you to everyone who participated in our 2025 programs and events, to our outstanding volunteers, and to our business sponsors whose generosity supports our success. We also extend our appreciation to neighboring town recreation departments and youth organizations. Many strong partnerships and friendships have been formed and will continue to grow in the years ahead.

We look forward to 2026!

Sincerely, Celeste Chasse, Parks & Recreation Director



Annual 2025 Planning Board Report

The Planning Board is a five-member Town board with four members elected for staggered three-year terms by the citizens at annual Town meeting, and one member ex-officio appointed annually by the Select Board. The Planning Board also has alternate members appointed by the Board to serve in the event members are absent.

The current members and alternates are: Anne Ross-Raymond, Chair; Bob Craycraft, Vice Chair; Scott Drummey, Secretary; Tim Roukey, Member; Rudy Rosiello, Select Board Representative; and Kai Ahlin, Alternate Member.

The Planning Board has a number of land use duties, including review and approval of conditional use permits, subdivision applications, lot mergers, and lot line adjustments, among others. The Planning Board is also responsible for proposing changes to the Town Zoning Ordinances, and for drafting and updating the Town Master Plan. The Master Plan provides the vision and guidance for future land use and development activities in Town.

In 2025 the Planning Board reviewed and approved: 4 subdivision applications; 3 subdivision design reviews; 10 conditional use permits; 2 lot line adjustments and/or mergers; and 1 excavation permit renewal.

In 2025 the Planning Board proposed changes to existing ordinances dealing with accessory dwellings, minor and major subdivisions, home occupations, and residential short-term rentals.

All of these changes to the ordinance have been recommended by the Planning Board after extensive public input; however, any change to the Zoning Ordinance must be approved by a majority of town voters at Annual Meeting. The Planning Board does not make changes to the ordinance, the citizens do.

Planning Board meetings are open to the public and public participation is welcome, either in person or via zoom. The Board reserves time at each meeting for public comment and welcomes public input on all issues we consider. We also encourage citizens to get involved by requesting to participate as alternates on the board as well as by sharing with the Board your concerns and suggestions on pending applications and land use issues.

Respectfully submitted

Anne Ross-Raymond, Chair

Chief Eric Millar
New Durham Police Department
4 Main St.
New Durham NH, 03855



NEW DURHAM POLICE DEPARTMENT

2025 was a rebuilding year for the New Durham Police Department. There was a total of 3,494 calls for service with only two full-time Police Officers. As with past years, calls for service increase during the summer months with the population of the town doubling, in addition to Route 11 in New Durham being a main thoroughfare to other popular summer destinations. We have recently welcomed Sgt. Cochran who comes to New Durham with 10 years of experience. Sgt. Cochran will be a great addition to our department. Sgt Cochran will be working with members of our community to expand the programs offered by the New Durham Police Department. You will also see Sgt. Cochran and the rest of the New Durham Police Department working with our elementary school throughout the school year. We look forward to growing with the community. We're excited for the new year and new opportunities to assist the residents of New Durham.

The Following is a breakdown of some of the calls for service the New Durham Police Department routinely responds to:

Total calls for service: 3,494

Motor vehicle stops: 424

Motor vehicle accidents: 67

Disabled motor vehicles/ vehicles off the road: 36

Directed patrols, building & property checks: 1,087

Fire alarms: 45

Domestic disturbances: 10

Medical emergencies: 220

Hospital transport assists: 93

Parking complaints: 12

Police information: 396

Animals involved incidents: 72

Pistol permits: 44

Welfare checks & mental health assistance: 42

Suspicious activity/vehicles: 40

Sex Offender Registrations: 36

Vin verifications: 69

Respectfully,

Chief Eric Millar

New Durham Town Historian

It is an honor to present the 2025 Town Historian's Annual Report. I am proud to share a list of accomplishments achieved this year.

- Remarkable Mark McFadden assisted in the annual removal of worn flags from veterans' graves and replacement with fresh flags. This task took three days and a little over ten miles of walking. Thank you, Mark, for the enjoyable company and commitment to completing this annual event.



Capt. Ephraim Chamberlain
Born in 1793 and died in May 1823
Served 60 days in the War of 1812
In the Artillery Battalion stationed at
Fort Washington, Portsmouth, NH.
(Pierce's Island.)

- Assisting town departments with researching and providing historical data, maps, and background for numerous projects, events, and subjects. Assisted with developing officials' and public servants' knowledge relevant to their roles, "Institutional Knowledge."
- Over a period of three months, working with the Town Clerk, sorted through the town records, which had met the maturity date for retention, according to state and federal laws. These records were removed and destroyed as required by law. This process cleared a number of shelves in the historic collections vault, allowing for the ongoing consolidation and reorganization of materials donated and/or collected pertinent to our history.
- Supported the request for information from numerous organizations and individuals:
 - Completed research for land use history for a parcel of land located on the "Ridge of Town" for a citizen who relocated to our community.
 - Completed research for a historic landmark home and property for a realtor. The home was once known as Esquire Steele's home and office. The landmark is located in an area once known as the "original center of town."
 - Completed research for a request regarding an old family graveyard located on the Kings Highway, for the possibility of expansion. (Old graveyard is not under the authority of the Cemetery Trustees.)
 - Completed Historical review for a proposed Telecommunications Tower located off Kings Highway.
 - Completed research at the request of DES and NH Dam Bureau on the "History of Merrymeeting Lake and River in New Durham, NH." This review is required prior to any proposed work in areas that may have historical significance or importance at the local, state, or national levels.
- Ongoing work to reorganize the section in the Historical Collections in the Public Library is ongoing. I am grateful to the New Durham Library Trustees for providing public access to the Town's historic collections for research at the Library.

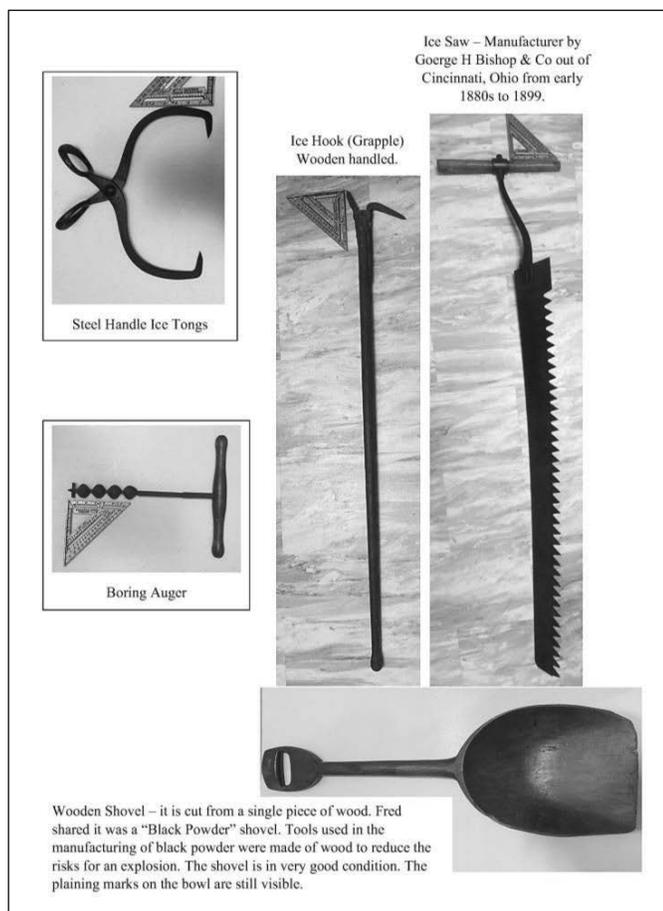
- Met with and supported the Cemetery Trustees with historical research regarding the history of the Shirley Cemetery, the different trusts and funding sources under their authority, the available funds for expenditures for the planning of work and projects for the cemetery, and shared the design layout for the cemetery with regard to the boundaries and layout for the lots. The layout for the cemetery boundaries and lots was also shared with the Department of Public Works.
- I presented “New Durham Early History” to the third-grade class at New Durham Elementary. This was a four-day slide presentation, with a bus tour on the fifth day. I am so pleased and honored to be invited to return each year to present this program. I’ve experienced family members of the students thanking me for teaching our community's early history to our younger residents. It was expressed how important it is to give them a sense of place, and as a bonus, the family is learning about their community, too.
- I am so pleased to share that a number of items were donated to the historic collection by Fred Quimby. Thank you for your thoughtful donation. Reproduction of historic maps as follows:
 - Atlas Map of New Durham from 1871 featuring the boundaries of the 14 school districts.
 - Map of New Hampshire from 1816.
 - Knives from – 1 FW Coburn knife factory, manufactured on Birch Hill Road, and 1 Hayes knife factory, manufactured at Jones Pond on the Merrymeeting River.
 - Larger scale map drawn by Chester B Price, from New Durham, showing the known Native American trails and sites, 1956.
 - Also, the items in the photograph below are tools associated with the daily life of our early citizens.

My goals for the year 2026 are to continue my work as listed above and to continue collecting and sharing our history.

I invite anyone sorting their “collections” to consider donating them to the Town’s Historical Collections. If you are uncertain what to do with items or have other questions regarding this community history, please contact me at 603-859-4643 or email cathyo@tds.net.

Respectfully submitted,

Catherine Orlowicz, Town Historian



Town Clerk Annual Report 2025

This year in the Town Clerk's office was a busy year even though there was only one election held in the 2025 year. It was also the first year we included our younger residents below the voting age to take part in their own election. We coordinated a Kids Vote for the children, where if they came to vote with their family, they would also receive their own ballot. On the ballot they were able to vote for the dog tag shape, dog tag color, and lastly the color of the new 2026-2027 dump stickers. We had a turnout of 74 voters for the Kids Vote. For the Town Election we had 373 Registered Voters come out to vote at the election on March 11, 2025. The Town Historian and I worked together for a few months with record retention to create more space in the permanent historical archive room. I spent a week out of the office in August completing the New Hampshire Town Clerk/ Tax Collector Certification. This program is a four-year program that you attend for a week each year. After completion and have passed the exam, you become dually certified.

Vital Records was in high demand this year with the Real ID requirement for flying and federal buildings that came into effect in 2025. The DMV has new fees that are to take effect in 2026 that I would like to share some of them with the residents:

Title Fee: the NH title fee will increase from \$25 to \$35, **Vehicle Registrations: 0-3000lbs:** \$2.60 per month will increase to \$3.50, **3001-5000lbs:** \$3.60 per month will increase to \$4.00 per month, **5001-8000lbs:** \$4.60 per month will increase to \$5.50 per month, **Agricultural Vehicles:** will increase from \$3.60 to \$12.00, **Tractors:** will increase from \$1.80-\$12.00, Trailers will increase as well, **Motorcycle Registration:** Fee will increase from \$15-\$30, **Antiques Registration:** Fees will increase from \$6.00 to \$16 **Vanity Plates:** Will increase from \$40.00 to \$60.00. This is not all of them just a small sample of the changes.

Important Dates for 2026:

March 11, 2026 Town Election: 7:00am-7:00pm

September 8, 2026 State Primary Election: 7:00am-7:00pm

November 3, 2026 State General Election: 7:00am-7:00pm

As always it is a pleasure to work with the community and residents of the town daily and look forward to another year with New Durham.

Thank you,

Alicia Houseel

Certified New Hampshire Town Clerk

The Zechariah Boodey Farmstead Committee Members are pleased to present the following 2025 Annual Report for the progress of the Zechariah Boodey Farmstead Project.

Community Action Achieves Another Milestone



Pictured Back Row L to R are Jason Moore and Norman E Larson of Christopher P Williams Architects, LLC, ZBF Committee members Scott Drummy and Christine Evans. Front row L to R are ZBF Committee member Sherry Cullimore, Select Board members Dot Veisel and Rudy Rosiello.

Thank you for helping us reach this milestone! Your generous support has brought the project to a pivotal stage! We are excited to unveil the formal conceptual schematics created by the award-winning architectural firm Christopher P Williams Architects.

During the December 11 Select Board meeting, Norman E. Larson, AIA, LEED AP, and Jason Moore, AIA, NCARB, from Christopher P. Williams Architects, along with members of the Zechariah Boodey Farmstead Committee, proudly presented formal conceptual design schematics of the Zechariah Boodey Farmstead Project. Norman

stated, “that aided by volumes of photographs, data, and research compiled over the years and provided by the committee,” they were able to understand the Committee’s objectives for the venue. These schematics will serve as a resource for the organization when seeking “budgetary quotes” to estimate the project's completion costs.

The schematics provide visual views of the project from both exterior and interior perspectives, along with dimensional layouts for the reassembly of these historic buildings and the construction of new buildings.

The Committee wishes to thank Norman and Jason for turning the Committee’s vision of reassembling and constructing the Zechariah Boodey Farmstead into a functional, attractive space that will serve the community’s needs and serve as a gathering spot for events and activities. We thank them for guiding the volunteer group through the project’s development stages. The project and the committee have greatly benefited from their expertise, design skills, and guidance. It’s exciting to see the vision come to life in formal layouts. This partnership is rooted in shared goals: preserving and restoring historic buildings.

Founded in 1984, Christopher P Williams Architects is an award-winning firm with a rich history of working with historic buildings across New England. They have been recognized for their preservation, restoration, and reuse efforts. The Belmont Mill and the Canterbury Shaker Village are among the projects they have partnered on.

Preserving these historic landmarks safeguards our shared heritage. A family home once served as a gathering place for brave pioneers who dared to lead in their beliefs during a pivotal time in our nation's founding history. These buildings will once again serve as a gathering spot for future generations, hosting a variety of historical and cultural programs, as well as civic, educational, social, or private events and activities for audiences. The Zechariah Boodey Farmstead Project aims to be a key support for efforts that continue to attract residents and visitors to our village core. It seeks to enhance community vibrancy and promote support for local businesses, active recreation, retail trade, and cultural experiences.

The Committee’s next goal is to develop a request for proposals for the project’s completion costs. This approach will enhance the Committee’s ability to seek funding through private and public partnerships.

Zechariah Boodey Farmstead Business and Marketing Plan Update

The Committee members have worked to update the Business Plan adopted by the Select Board in 2017. This plan has served as a crucial roadmap that clarifies our vision, secures funding, develops operational guidelines, and helps the Committee define and pursue goals, strategies, financial projections, and market analysis. This business plan is valuable because it turns abstract ideas into a practical strategy, boosting our chances of success by reducing risk, setting clear, measurable goals, and providing clarity.

The plan is in the final stages of update and should be finished in early spring 2026. The updates include securing the barn, developing schematics by a professional architectural firm, providing an update on projected operational costs, obtaining approvals from local, state, and federal oversight boards, analyzing current market changes, and exploring funding opportunities.

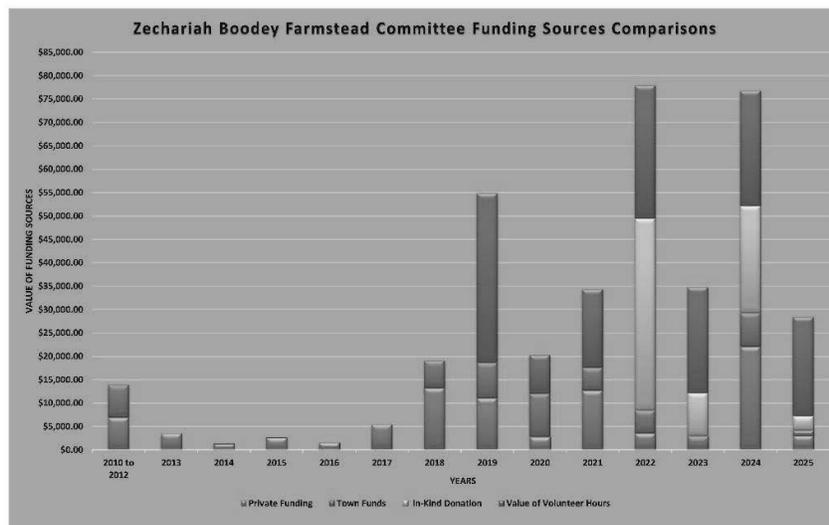
This essential tool has helped secure funding, provided direction, contributed to informed decision-making, identified risks and opportunities, set goals and measurable targets, managed finances, offered operational guidelines, and supported growth.

Zechariah Boodey Farmstead is a CEDS Priority Project

We are pleased to share that the Zechariah Boodey Farmstead Project has been recognized as a 2025 Comprehensive Economic Development Priority Project (CEDS). A CEDS Priority Project is a 5-year strategy-driven plan for regional economic development. The project aligns with one or more goals or themes contained in the CEDS, Venue, Arts and Culture. As a CEDS Priority Project, it qualifies the project for available resources to assist in implementing its mission.

Zechariah Boodey Farmstead Committee Funding Sources Comparisons

You’ve made this all possible! The Zechariah Boodey Farmstead Project continues to benefit from a strong public-private partnership in meeting funding goals. We are so proud to share that for every \$1.00 of Town Funds appropriated for the project, the Committee has matched the contribution by raising \$3.95 to match through private sources. The chart illustrates the breakdown of funding sources over the years. At the close of 2025, we are honored to share the following data: Private Funding (Blue Bar) is \$90,321.71; Town Funds (Red Bar) is \$42,074.00; In-Kind donations (Green Bar) \$76,056.75; and the value of Volunteer Contributions (Purple Bar) is \$158,084.07! Thank you so very much for your support and faith in the mission of the Committee.



The Numbers - Public vs Private Funding Sources and In-Kind Donations

For every \$1.00 of Town Funds, the Committee has raised \$3.95 in matching funds from private sources.

<u>Private Funds</u>	<u>In-Kind Donations</u>	<u>Town Funds</u>	<u>Private to Public Match</u>
\$90,321.71	\$76,056.75	\$42,074.00	\$3.95

<u>Year</u>	<u>Amount raised</u>	<u>Interest on account</u>	<u>Total Income</u>	<u>Amount expended</u>
2010 to 2012	\$6,867.32	\$2.60	\$6,869.92	\$4,110.85
2013	\$3,472.50	\$7.56	\$3,480.06	\$0.00
2014	\$1,251.00	\$9.98	\$1,260.98	\$0.00
2015	\$2,591.00	\$11.43	\$2,602.43	\$0.00
2016	\$1,534.00	\$15.88	\$1,549.88	\$0.00
2017	\$5,357.80	\$30.54	\$5,388.34	\$0.00
2018	\$12,974.31	\$173.77	\$13,148.08	\$13,430.55
2019	\$10,597.00	\$397.82	\$10,994.82	\$10,045.42
2020	\$2,492.25	\$266.00	\$2,758.25	\$600.00
2021	\$12,530.00	\$104.17	\$12,634.17	\$6,214.13
2022	\$3,476.50	\$34.95	\$3,511.45	\$2,155.00
2023	\$40.00	\$2.46	\$42.46	\$12,290.00
2024	\$22,350.89	\$729.98	\$23,080.87	\$6,262.50
2025	\$3,000.00	\$0.00	\$3,000.00	\$22,375.00
<u>Total Income</u>	\$88,534.57	\$1,787.14	\$90,321.71	\$77,483.45
<u>Grand total Inc</u>	\$90,321.71			
<u>Grand total Expd</u>	\$77,483.45			
<u>Balance Remaining for Z Boodey Farmstead Charitable Trust</u>			\$12,838.26	

As of 12/30/2025

Town Funds

<u>Year</u>	<u>Amount Appropriated</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	\$9,251.00	Operating Budget
2021	\$4,915.00	Operating Budget
2022	\$4,915.00	Operating Budget
2023	\$2,915.00	Operating Budget
2024	\$7,200.00	Operating Budget
2025	\$1,201.00	Operating Budget
Total Funds	\$51,325.00	
Actual Appropriated Funds		\$42,074.00

**2020 Accounts Frozen in response to Pandemic - By Select Board

In-Kind Donations

<u>Year</u>	<u>Value of In-Kind Donation</u>
2022	\$41,000.00
2023	\$9,148.75
2024	\$22,908.00
2025	\$3,000.00
Total In-Kind	\$76,056.75

Value Volunteer Hours

<u>Year</u>	<u>Hours</u>	<u>Value of Hours</u>
2019	1,424.25	\$36,218.68
2020	323.45	\$8,225.33
2021	585.85	\$16,720.16
2022	950.00	\$28,452.50
2023	756.25	\$22,649.69
2024	736.50	\$24,665.39
2025	608.00	\$21,152.32
Total Values	5,384.30	\$158,084.07

Goals for 2026

Watch for details regarding the return of the annual “Boodey Hometown Fair.” Mark your calendars for Saturday, July 18, 2026!

Upon completion of the schematics, the committee will develop a “Request for Proposals” seeking budgetary quotes to reassemble, rehabilitate, and construct the Zechariah Boodey Farmstead. These proposals will provide the budgetary cost to complete the project all at once or in phases. for the project's completion.

In closing, the Zechariah Boodey Farmstead originated as a historic preservation initiative centered on the 1769 Zechariah Boodey timber-framed colonial Cape Cod-style house. It is a national landmark for its architectural style and distinction as the birthplace of the Free Will Baptist Denomination. The Damon/Mooney Barn is a Yankee-style barn originally constructed in the early 18th century and once owned by the famous author, humorist, and lecturer Bertha Damon. These places are associated with the lives of persons and events that are significant in our community and our nation’s past. These buildings embody the distinctive characteristics of a type, style, period, and construction method, representing a significant and distinguishable entity, a part of our shared heritage that we can all be proud of.

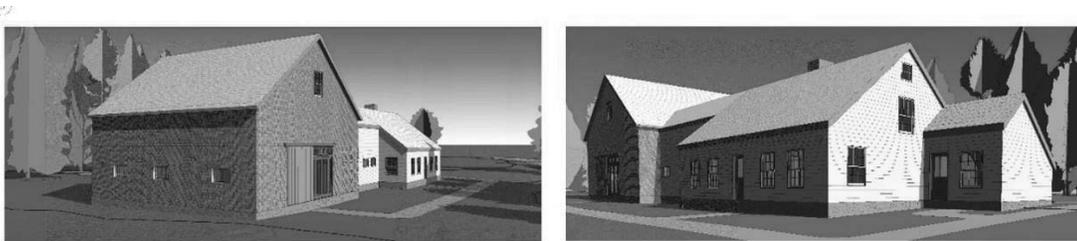
Investing in the preservation of historic properties reflects not only a fondness for old architecture but also a growing recognition that such investments protect local property values and stimulate social and economic growth.

Your contributions and support will never be forgotten. *“Preserving the Past to Support the Future”*

Respectfully Submitted:

Committee Members

Catherine Orlowicz, Chair
Scott Drummey, Vice-Chair
Sherry Cullimore, Secretary
Crissa Evans



12. PERSPECTIVE FROM SOUTH EAST (STREET SIDE)

13. PERSPECTIVE FROM NORTH EAST (STREET SIDE)

Schematics of the Zechariah Boodey Farmstead Project - 2025

2025 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 Special Exceptions, Requests for Variances and Requests for Equitable Waivers of Dimensional Requirements.

Land use regulation is a balance between (a) the rights of property owners to use their property and (b) the need for the town to place some controls on the way property is used to prevent harm to others and to promote community goals. The concept of variance comes from the longstanding legal understanding that when it comes to uses of the land, one size does not always fit all. A variance is a “safety valve” as sometimes it is appropriate to allow a property owner to do something differently than what the Zoning Ordinance allows if literal enforcement of the provisions of the ordinance would result in an unnecessary hardship. If those controls affect one piece of property in a way that is different from and more burdensome than the way they affect other properties such that it is substantially unfair, those restrictions may eat into the owner’s constitutional rights to own and enjoy their property. Variances exist to bend the rules just enough to prevent unnecessary hardship and to restore the constitutional balance between private and public rights. The five current variance criteria included in RSA 674:33 (including unnecessary hardship) are designed to identify these special cases in which a variance is needed.

All applications must be submitted to the Land Use Assistant by noon at least 21 days before the ZBA meeting. At least two weeks prior to submitting an application package to the ZBA it must be submitted to the Building Inspector. The proposed project is reviewed, and the Building Inspector identifies required Variances and or Special Exceptions. 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-2026>.

If you are submitting an application, please read the Zoning Ordinances, the Procedural Rules for the Zoning Board of Adjustment, the applicant instructions and complete all sections of the application. Every application contains a check list identifying what is required to have a complete application package. The check list also identifies what is required to be on the site plans. The ZBA Procedural Rules, Applications and Check Lists can be found on the Town’s website under ‘Documents’ then ‘ZBA’.

When the ZBA reviews the application, if there is insufficient information in the application package so the Board can make an informed decision the application may be denied without prejudice. If your application is denied without prejudice you will need to start the process all over including payment of all fees.

ZBA decisions are based on the materials submitted in the application package, the information received during the Public Hearing and the Findings of Fact. All requests which are approved are based on a specific set of site plans. Deviations from those plans require the ZBA to determine if the deviation requires the applicant to return to the ZBA for new approvals.

In 2024 the ZBA heard one case involving an Appeal of Administrative Decisions. The ZBA agreed with the Building Inspector/Code Enforcement Official and upheld his decisions. The applicants’ request for ZBA to have a Rehearing of the decision was denied. The applicants appealed to the New Hampshire State Housing Appeals Board (HAB) and in February 2025 the HAB upheld the ZBA’s decision.

Over the last five years the ZBA has held Public Hearings on an average of 16.2 cases per year. The table below shows the difference in the number of cases being submitted to the ZBA over the last five years.

2021	2022	2023	2024	2025
27	21	17	6	10

In 2025 the ZBA met fourteen times. Twelve meetings were to hear requests for variances; one meeting was a Site Walk and one meeting was to review and revise the ZBA’s operating procedures. Additionally, in 2025, the ZBA heard a request for two variances from New Durham’s Telecommunications Ordinance. After multiple meetings and Public Hearings the decision on the request was continued to January 2026.

The most common variances requested:

Article – Section	Issue	# Requested	# Granted
Article V Section D	Building setbacks from road and property lines.	2	2
Article V Section E	Building setback 75 feet from the water.	7	7
Article VI Section C.3.a.	Location of septic tank and leach fields.	5	5
Article VI Section C.3.a.i.	Leach field Setbacks at least 125 feet from the edge of a public water body;	3	3
Article VI Section C.3.a.ii	No privy, cesspool, septic tank, or sewage disposal area shall be less than 75 feet from any well, or from a dwelling other than to which it is appurtenant.	5	5
Article VI Section C.3.b.	No part of a leach field shall be located less than: i. twenty (20) feet from a property line on a lot less than 80,000 square feet; ii.	2	2
Article XIV Section C.1.	Minimum Shore Frontage 150 feet.	3	3
Article XIV Section C.2.	Building setback from reference line.	6	6
Article XIV Section C.5.	Leach field setback from reference line	5	5
Article XIV Section C.5.	Lot coverage.	5	5
Article XX Section C.2.	Any expansion shall not make anything more non-conforming within the terms of this Ordinance	6	6

I would like to thank the ZBA members for all their hard work and the many hours they spend before the actual meeting preparing to hear cases. They are Vice Chair Bill Meyer and members Ken Fanjoy, Jon Sheckler, Peter Irelan and Alternates Linda Callaway and Heather Freeman.

The ZBA has room for two Alternates Members, and the Board is actively looking for interested parties. If you are interested, please contact Susan Stillwell, Land Use Administrative Assistant at ndlanduse@newdurhamnh.us

Respectfully submitted,

Theresa A. Jarvis, Chair

Town of New Durham, New Hampshire



Community Reports



CORNERSTONE VNA
HOME • HEALTH • HOSPICE

Trusted Care since 1913

September 17, 2025

Town of New Durham
Finance Department
PO Box 207
New Durham, NH 03855-0207

Dear Town of New Durham Friends,

We are grateful to have received funding from the Town of New Durham in the amount of \$2,000.00, which will be used to provide free care and support services to New Durham residents who do not have health insurance.

We truly appreciate your continued support of our programs and services to help those in need. Thank you for making this important investment in the health and wellness of your local community.

Thankfully,

Jennifer Ufkin, RN, MSN, BC-NC
President/Chief Executive Officer

David Emberley
Chief Financial Officer

Cornerstone VNA is a 501(c)(3) organization. Tax ID Number: 02-0231026.



Administrative Office:

577 Central Avenue, Suite 10
Dover, NH 03820
603-435-2500

Early Childhood Education Centers:

577 Central Avenue, Suite 50
Dover, NH 03820
603-285-9460

120 Main Street
Farmington, NH 03835
603-755-2883

150 Wakefield St, Suite 117
Rochester, NH 03867
603-285-9461

46 Stackpole Road
Somersworth, NH 03878
603-817-5458

Family Resource Centers:

577 Central Ave, Suite 50
Dover, NH 03820
603-435-2500

150 Wakefield Street
Rochester, NH 03867
603-435-2500

Outreach Office:

577 Central Avenue, Suite 20
Dover, NH 03820
603-435-2500

Food Pantries:

577 Central Avenue, Suite 10
Dover, NH 03820
603-435-2500

10 Cold Spring Manor
Rochester, NH 03867
603-435-2500

Cecile Chase

4 Main St, P.O. Box 207

New Durham, NH

November 26, 2025

Dear Cecile Chase,

On behalf of the Community Action Partnership of Strafford County (CAPSC), we are pleased to share your town's annual report for the past fiscal year. This report outlines the services provided to residents of New Durham, including program participation, outcomes, and the impact of CAPSC's work on your community.

We value our partnership with New Durham and appreciate your continued support in helping us meet the needs of individuals and families throughout Strafford County.

If you have any questions about the report or would like additional information, please feel free to contact us at any time. Our advancement team is available to assist with any questions and can be reached via email at advancement@straffordcap.org. More information can be found on our website, [Community Action Partnership: Empowering Strafford County](#), or on our social media accounts, including [Facebook](#), [Instagram](#) and [LinkedIn](#).

Thank you for your collaboration and for your commitment to supporting the well-being of your residents.

Warm regards,

Aimee Rothman, Communications Coordinator
Community Action Partnership of Strafford County



Administrative Office:

577 Central Avenue, Suite 10
Dover, NH 03820
603-435-2500

Early Childhood Education

Centers:

577 Central Avenue, Suite 50
Dover, NH 03820
603-285-9460

120 Main Street
Farmington, NH 03835
603-755-2883

150 Wakefield St, Suite 117
Rochester, NH 03867
603-285-9461

46 Stackpole Road
Somersworth, NH 03878
603-817-5458

Family Resource Centers:

577 Central Ave, Suite 50
Dover, NH 03820
603-435-2500

150 Wakefield Street
Rochester, NH 03867
603-435-2500

Outreach Office:

577 Central Avenue, Suite 20
Dover, NH 03820
603-435-2500

Food Pantries:

577 Central Avenue, Suite 10
Dover, NH 03820
603-435-2500

10 Cold Spring Manor
Rochester, NH 03867
603-435-2500

Community Action Partnership of Strafford County

Betsy Andrews Parker, Chief Executive Officer

Community Action Partnership (CAPSC), a 501 (c) (3) private, non-profit organization, offers a full suite of services and programs- designed to have a positive impact on individuals within Strafford County. Without the services and programs provided by our organization, many residents would go without several basic human needs, including food, education, childcare, utilities, transportation, housing, and other services. Working to ensure access to resources, CAPSC has offices located in several towns, including Farmington, Dover, Rochester and Somersworth.

Our mission is “to reduce barriers to help clients improve their economic stability and well-being through education, advocacy, and partnerships.” Our vision is to eliminate poverty – a bold dream necessary to tackle this global challenge. Through community partnerships we know that this work is possible. But as the needs within Strafford County grow exponentially, funding from the Town of Durham has become a critical support for our neighbors throughout Strafford County.

In FY25, CAPSC programs supported 21,730 Strafford County residents on their journey to become more independent and self-sufficient. In response to a growing need for community services within Strafford County, CAPSC has adapted and expanded rapidly- creating both an expanded food pantry and extending its hours of operation, in response to the government shutdown. This expansion demonstrates our commitment to meeting the growing needs of the populations we serve.

For more information, please visit: [Community Action Partnership: Empowering Strafford County.](#)

2025 Fiscal Year Accomplishments

- 43 households in New Durham received \$52,251 in Fuel Assistance.
- 51 households in New Durham received \$21,457.55 in Electric Assistance.
- 2,340 packs of diapers and wipes were distributed to New Durham families through the Diaper Distribution Program.
- New Durham food pantries received 24,974.51 pounds of food from The Emergency Food Assistance Program, coordinated and distributed by CAPSC.
- In total, 115 households in the Town of New Durham received \$230,915.22 worth of services from CAPSC.

Goals for 2026

- Strengthen family engagement by providing tools, resources and support to help families set, pursue and achieve personal and collective goals
- Set children up for success early by providing exceptional early childhood care and education that supports children’s needs.
- Decrease poverty rates in Strafford County.
- Expand access to affordable housing throughout Strafford County and provide support to ensure that individuals and families remain housed in Strafford County.
- Bridge critical gaps for community members facing rising costs of food, transportation, and other necessities.

Strafford Regional Planning Commission

2025 Town of New Durham Annual Report

Strafford Regional Planning Commission works with municipalities, statewide organizations, and other partners to provide technical assistance with plans, outreach, projects and regulations. SRPC creates a space for stakeholders to connect, share information, and engage with important planning initiatives.

2025 Accomplishments

(Value of services provided at no additional cost to the town is in parentheses)

- Ordered New Hampshire Planning and Land Use Regulation books for local land use boards. (\$342.30)
- Provided assistance on legislative changes impacting planning and zoning and made recommendations for warrant articles to amend the zoning ordinance to be in compliance. (\$2,020)
- Prepared a Merrymeeting Lake Overlay District map. (\$765)
- Conducted road condition windshield survey of all town-owned roads and worked on an updated Road Surface Management Plan. (\$1,820)

2026 Goals

- Complete 10-year Road Surface Management Plan.

2025 Regional Accomplishments

Forward Thinking: A Comprehensive Plan for the Strafford Region

- Kicked off the process to update the Regional Plan, which will include updates to the Comprehensive Economic Development Strategy and Metropolitan Transportation Plan, in January 2025.
- Hosted a workshop for municipal officials, board members, and partner organization representatives to gather input on topics including Land Use & Environment, Housing, Transportation, and Economic Development.
- Distributed a region-wide, comprehensive public survey through multiple channels to gather public input. Received over 300 responses.
- Established a subcommittee of our Commission to support staff throughout the process of updating the regional plan, meeting six times in 2025.
- Staffed tabling events to share project information and gather community input at 7 events in Barrington, Durham, Dover, Middleton, Strafford, and Rochester.
- Continued outreach with Planning Boards throughout the region to support plan development and gathering of key insights on intermunicipal collaboration.

Transportation Planning

- Approved an update to the four-year (2025-2028) Transportation Improvement Program.

- Advocated for local and regional projects and statewide transportation revenue increases at public hearings for the draft 10-year plan hosted by the Executive Council.
- Analyzed pedestrian access to public transit throughout the seacoast including an [analysis of full sidewalk network](#) using a “Pedestrian Level of Traffic Stress” methodology developed by SRPC and prepared model site plan review regulations.
- Developed and adopted a regional [Safety Action Plan](#) that establishes safety improvement priorities and enables all communities to apply for implementation funds.
- Set annual regional safety performance targets. **By 2035**, SRPC seeks to reach a 75% reduction in the number of fatalities, 50% reduction in the number of serious injuries, and 100% reduction in the number non-motorized fatalities and serious injuries.

Economic Development

- Adopted the 2025 Update to the 2021-2025 Comprehensive Economic Development Strategy.
- Completed phase 1 of a Childcare Project in conjunction with NYU graduate students, including the development of resources and recommendations for increased access to affordable childcare.
- Held 12 Seacoast Economic Development Stakeholders Calls with topics ranging from tariffs to NHDES permitting processes.
- Entered into a new regional initiative to strengthen our partnership with neighboring Economic Development Districts hosted by Southern Maine Planning and Development Commission (neighboring EDD in Maine) and the Regional Economic Development Center (neighboring EDD in New Hampshire) to expand to Seacoast Economic Development Stakeholders Calls into the “Tri-Region Economic Development Stakeholders”.
- Formalized our partnership with the Strafford Economic Development Corporation and information sharing initiatives.
- Updated SRPC Bylaws to formalize the Economic Development Strategy Committee and clarify the district’s governance.
- Disseminated quarterly newsletters to businesses in the region with resources and funding opportunities to help support their operations

Data and GIS

- Published the 5th annual [Regional Data Snapshot](#) consisting of over 150 data metrics for the region, contributing to 3rd annual Community Profiles series containing community-specific data from the Snapshot for each of the 18 municipalities in the region.
- Updated Standard Map Series for the region and each of the municipalities.

2026 Regional Goals

- Complete an integrated update of the Regional Plan, 5-year Comprehensive Economic Development Strategy, and Metropolitan Transportation Plan.

- Work with consultant engineers from VHB to develop new transportation projects, with an emphasis on safety projects, and find alternative funding sources.
- Work with our partners at Nobis to continue efforts to conduct Brownfields Assessments at no cost to municipalities to spark reinvestment in properties that remain un- or underutilized due to real or perceived contamination.
- Complete Phase 2 of the NYU Regional Childcare Project.

Commissioners: Currently the Town of New Durham does not have any commissioners.

Scholarships Available

to

New Durham Residents

“Elmer C. Smith Scholarship” Administered by the Trustees of Trust Funds
Trustees of Trust Funds
PO Box 207
New Durham, NH 03855

Criteria: The student must be a resident of New Durham and under the age of 21. Funds will be administered after the Trustees of Trust Funds receive confirmation that the student has passed his/her first semester, after he/she has been notified of being awarded the scholarship. Also, the student is required to write a brief paragraph stating his/her reasons for attending college and why he/she should be a recipient of this scholarship. Application deadline is April 1st. Application can be found online at newdurhamnh.gov under “Boards and Committees” and go to Trustees of Trust Funds.

Civil War Memorial Scholarship
PO Box 396
New Durham, NH 03855

Criteria: The student must be a resident of New Durham and aged 17-22, and graduating senior from high school, or equivalent schooling or holder of a GED. After the student has been notified of being awarded the scholarship, funds will be administered after the New Durham Historical Society receives written confirmation of his/her passing grades from the first semester of college. Also, the student must write a brief essay on “How the Civil War has made a difference in the Current Year. For an application please contact Mark McFadden at: mcfadden62@hotmail.com

Alton Centennial Rotary Club
Chief Douglas J. Scruton Memorial Scholarship Trust
PO Box 789
Alton, NH 03809

Criteria: The applicant must be a resident of New Durham and under the age of 23 and graduating senior from high school or a holder of a GED. The scholarship is open to students from New Durham who wish to further their education beyond the 12th grade and is administered by the Alton Centennial Rotary Club. After the student has been notified of being awarded the scholarship, funds will be administered after the Association receives written confirmation of his/her passing grades from the first semester of college. The student must write a brief paragraph stating his/her reasons for attending college and why he/she feels that he/she should be a recipient of the scholarship. Application deadline is April 28th. Applications can be found online at www.altonrotary.org

All scholarship application forms can be obtained at the Town Clerk’s office in the Town Hall

INFORMATION DIRECTORY

**Emergency Only –
Police (Dispatch)**

**Police, Fire and Ambulance
Dispatch**

**9-1-1
859-2751**

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.8
Birth, Marriages & Deaths.....	Town Clerk.....	859-2091 ext.1
Building Permit/Code Enforcement	Building Inspector.....	859-2091 ext.6
Burn Permit.....	Forest Fire Warden.....	859-3473
Dogs – Licenses.....	Town Clerk.....	859-2091 ext.1
Finance.....	Finance Officer.....	859-2091 ext.4
Fire Department.....	Fire Station.....	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	859-2752 ext. 3001
Post Office.....	New Durham Post Office	859-5200
Recreation.....	Parks and Recreation Director...	859-2091 ext. 10
Registrations: MV, Boats	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.....	859-8000
Zoning, Planning & Land Use.....	Land Use Administrative Assistant..	859-2091 ext.7

VISIT THE TOWN WEBSITE: WWW.NEWDURHAMNH.GOV