



**2023  
 WARRANT**

### Piermont

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

**First Session of Annual Meeting (Official Ballot Voting)**

Date: March 14, 2023  
 Time: 10:00AM - 7:00PM  
 Location: Old Church Building  
 Details: 131 Route 10 Piermont NH 03779

**Second Session of Annual Meeting (Transaction of All Other Business)**

Date: March 18, 2023  
 Time: 10:00AM  
 Location: Piermont Village School  
 Details: 131 Route 10 Piermont NH 03779

#### GOVERNING BODY CERTIFICATION

We certify and attest that on or before February 22, 2022 a true and attested copy of this document was posted at the place of meeting and at the Selectboard Office and that an original was delivered to the Piermont Town Clerk..

| Name            | Position         | Signature |
|-----------------|------------------|-----------|
| Wayne Godfrey   | Selectman, Chair |           |
| Colin Stubbings | Selectman        |           |
| Randy Subjeck   | Selectman        |           |
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**Article 01 To Elect Officers**

To choose by non-partisan ballot a Selectman for a term of three (3) years; a Road Agent for a term of three (3) years; a Moderator for a term of two (2) years; a Treasurer for a term of one (1) year; a Trustee of Trust Funds for a term of three (3) years; two (2) Library Trustees for a term of three (3) years each.

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**Article 02 Operating Budget of the Town**

To see if the town will vote to raise and appropriate the sum of one million one hundred fifty two thousand one hundred and thirty seven dollars (\$1,152,137) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.  
This article is RECOMMENDED by the Selectmen 3-0.

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**Article 03 Sewer District Budget**

To see if the Town will vote to raise and appropriate the sum of thirty six thousand three hundred dollars (\$36,300) with six thousand five hundred ninety dollars (\$6,590) to come from the State of NH DES Waste Water Grant and the remainder to come from sewer user fees, with no amount to be raised by taxes.  
This article is RECOMMENDED by the Selectmen 3-0.

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**Article 04 Purchase Highway Department Backhoe**

To see if the Town will vote to approve the purchase of a new backhoe for use by the Highway Department, at a cost not to exceed one hundred and fifteen thousand five hundred dollars (\$115,500). Thirty one thousand two hundred and fifty six dollars (\$31,256) to come from general fund for funds received in 2022 from SB401 (One-Time Highway Bridge Payment), thirty one thousand nine hundred ninety four dollars (\$31,994) to come from the Town Vehicle Equipment Capital Reserve Fund. Further to authorize the issuance of not more than fifty two thousand two hundred and fifty dollars (\$52,250) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. In each of the following years, beginning 2024, the appropriation for loan payment will be contained in the operating budget. (There is no Tax impact for the year of 2023)  
This article is RECOMMENDED by the Selectmen 3-0. (3/5 ballot vote)

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**Article 05 Add to existing Fire and Emergency Vehicle CRF**

To see if the Town will vote to raise and appropriate the sum of twenty thousand dollars (\$20,000) to be added to the Fire and Emergency Vehicle Capital Reserve Fund previously established. (The Tax impact of this warrant article is \$0.15)  
This article is RECOMMENDED by the Selectmen 3-0.

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**Article 06 Add to existing Revaluation CRF**

To see if the Town will vote to raise and appropriate the sum of nine thousand dollars (\$9,000) to be added to the Revaluation Capital Reserve Fund previously established. (The Tax impact of this warrant article is \$0.07)  
This article is RECOMMENDED by the Selectmen 3-0.



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**Article 07 Add to existing New Building CRF**

To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the New Building Capital Reserve Fund previously established. (The Tax impact of this warrant article is \$0.08)

This article is RECOMMENDED by the Selectmen 3-0.

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**Article 08 Add to existing Town Equipment CRF**

To see if the Town will vote to raise and appropriate the sum of twenty thousand dollars (\$20,000) to be added to the Town Equipment Capital Reserve Fund previously established. (The Tax impact of this warrant article is \$0.15)

This article is RECOMMENDED by the Selectmen 3-0.

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**Article 09 Add to existing Recycling/ Transfer Station ETF**

To see if the Town will vote to raise and appropriate the sum of two thousand five hundred dollars (\$2,500) to be added to the Recycling/ Transfer Station Expendable Trust Fund previously established. (The Tax impact of this warrant article is \$0.02)

This article is RECOMMENDED by the Selectmen 3-0.

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**Article 10 Add to existing Town Bridge ETF**

To see if the Town will vote to raise and appropriate the sum of one thousand dollars (\$1,000) to be added to the Town Bridge Expendable Trust Fund previously established. (The Tax impact of this warrant article is \$0.01)

This article is RECOMMENDED by the Selectmen 3-0.

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**Article 11 To Dissolve Highway Department ETF**

To see if the Town will vote to discontinue the Highway Department ETF created in 2019. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund.

This article is RECOMMENDED by the Selectmen 3-0.

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**Article 12 To Establish Highway Emergency Vehicle/Equipment ETF**

To see if the Town will vote to establish a Highway Emergency Vehicle Equipment Expendable Trust Fund per RSA 31:19-a, for the purpose of funding Highway Department unexpected major repairs to equipment and to raise and appropriate eight thousand dollars (\$8,000) to put in the fund, with this amount to come from the Town General Fund; further to name the Town of Piermont Selectboard as agents to expend from said fund. This article is contingent on the approval of Article 11 (To Dissolve the Highway ETF).

This article is RECOMMENDED by the Selectmen 3-0.

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**Article 13 To Establish Highway Improvement CRF**

To see if the Town will vote to establish a Highway Improvement Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of funding improvement and repairs of the Town of Piermont Highways and to raise and appropriate the sum of fifty thousand dollars (\$50,000) to be placed in this fund, with this amount to come from the Town General Fund. Further, to name the Town of Piermont Selectboard as agents to expend from said fund. This article is contingent on the approval of Article 11 (To Dissolve the Highway ETF).

This article is RECOMMENDED by the Selectmen 3-0.



2023  
**WARRANT**

**Article 14 Non-Profit Donations**

To see if the Town will vote to raise and appropriate the sum of fourteen thousand seven hundred and fifteen dollars (\$14,715) for the following charitable organizations. (The Tax impact of this warrant article is \$0.11)

This article is RECOMMENDED by the Selectmen 2-1.

- \$800 American Red Cross
- \$335 Ammonoosuc Community Health
- \$2,000 Bridge House
- \$500 CASA
- \$769 The Good Shepherd Ecumenical Food Pantry
- \$3,250 Grafton County Senior Citizens Council
- \$500 North Country Home Health & Hospice Agency
- \$896 Northern Human Services
- \$577 Public Health Council of the Upper Valley
- \$1,538 Tri-County Community Action Program
- \$3,250 Visiting Nurse Association & Hospice
- \$300 WISE

            
\$14,715

**Article 15 Readopt Optional Veterans' Tax Credit**

To see if the Town will vote to readopt the OPTIONAL VETERANS' TAX CREDIT in accordance with RSA 72:28, II for an annual tax credit on residential property in the amount of five hundred dollars (\$500).

This article is RECOMMENDED by the Selectmen 3-0.

**Article 16 All other business**

To transact any other business that may legally come before the Meeting.



Photo by Christa Davis

**Town of Piermont**  
**Annual Report**  
**For Year Ending December 31, 2022**

**In Memory of**  
**Glen (Babe) Ackerman**  
**August 6, 1935 – July 14, 2022**



With his wife, Nettie, and their children, Babe Ackerman moved from Fairlee, VT to Piermont in 1972. He joined the Fire Department, was Scout Leader of the local BSA Troop, helped with the annual Easter Breakfast, was pivotal in preparation of the yearly Christmas Baskets, and was an active member of Piermont Congregational Church. Also, with Nettie, he brought new life to the Bess Moore house on Church Street, made thousands of popcorn balls for Halloween, provided a lawn and porch for perfect viewing of the Memorial Day Parade and was helpful in securing a military Honor Guard for the parade, as well as marching (and then riding) in it. Babe and Nettie also were rabid supporters of PVS, its students and its many, many fundraisers. Babe would give the shirt off his back, and he and Nettie shared their garden and berry crops with neighbors from near and far.

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# TOWN OF PIERMONT

*The Office of the Board of Selectmen*

Phone: (603) 272-9181

Fax: (603) 272-9182

E-mail: [info@townofpiermontnh.org](mailto:info@townofpiermontnh.org)

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## Board of Selectmen 2022 Annual Report

First, I would like to thank my fellow board members, for their help. The year has been full of ups and downs with Covid numbers and the cost of everything going up. This has impacted Town Departments' budgets due to high costs of propane, heating oil and fuel for Town trucks. The Highway and Fire Departments now get fuel through the State DOT, this allows the Town to purchase fuel at a reduced rate. Our Police Department has been doing this for some time now.

The Website Committee that was appointed to investigate a new website has completed their work and the new site is now up and running. Thank you, to those who donated time to ensure the Town has a user friendly way to get up to date information and notices to the public. It is the responsibility of Department Heads to submit information to keep their page up to date. Please visit the website at [www.townofpiermontnh.org](http://www.townofpiermontnh.org), you may sign up for email or text notifications at the bottom of the home page.

The Board hired a new Administrative Assistant who we believe has knowledge, experience, and work ethic to get items done on time and with accuracy.

Property Taxes increased in 2022, even though the Board used over \$100,000 from the Town's Fund Balance to help reduce the tax rate. The continued use of Fund Balance to sustain rising tax rates will be detrimental to future capital purchases that will need to be addressed. Upgrades to Town Offices or New Building, Town Equipment and Emergency Vehicles are all being reviewed by the Piermont CIP Committee. We also must do something with the Highway Department's Sand Pile to ensure Piermont is abiding by State Regulations and consider the time and safety of our Road Agent and Employees. We hope some of these items will be eligible for grants to help offset the cost.

Broadband- The Board has not receive any recent updates, we will ensure to post any new information on the website. This will be very costly whatever happens.

The Fire Department had some larger expenses/repairs this year, some that were unexpected, and some that could have been avoided.

We and the Piermont Village School both filed insurance claims due to a lightning strike this past summer.

The Town Offices are currently switching IT Providers. We hope this change will result in saving money and increased support for Town Personnel.

The Selectboard signed a contract for a company to start scanning items into a cloud based system, this will free space in the Town Offices and allow for better organization and retention of files. We have put a policy in place to cover the use and access to the current town safe.

We also had a small group of volunteers who painted the Old Church Building meeting room. The Board thanks those who donated their time and effort to give the room a much-needed improvement. We ask that if you are using the room, please leave it as you found it.

The Board has received concerns regarding Town Clerk hours. Please keep in mind that the Town Clerk is an elected official, and by law we have no jurisdiction on her working hours.



The Board hired Dean's Property Maintenance to take care of Grounds and Cemeteries, this was put out for bid and only had two responses. Dean's did a wonderful job in 2022. This year they will be working on raising some stones in the Cemeteries that have sunken into the ground.

We also got the remaining flagpoles replaced, thank you to all who donated to help on this cost.

The Board continues to update and add new Town Policies, to ensure that we are covering the liabilities of the Town.

Respectively Submitted

Wayne Godfrey Chairman

## **TOWN PERSONNEL AND OFFICIALS AS OF DECEMBER 31, 2022**

|                               |                         |                   |
|-------------------------------|-------------------------|-------------------|
| Board of Selectmen            | Chairman, Wayne Godfrey | Term Expires 2025 |
| Board of Selectmen            | Randy Subjeck           | Term Expires 2023 |
| Board of Selectmen            | Colin Stubbings         | Term Expires 2024 |
| Administrative Assistant      | Sarah Tucker            |                   |
| Animal Control Officer        | Wayne Godfrey           |                   |
| Cemetery Sexton               | Abby Metcalf            | Term Expires 2024 |
| Emergency Management Director | Brandon Alling          |                   |
| Fire Chief                    | Bruce Henry             |                   |
| Forest Fire Warden            | Andy Mauchly            |                   |
| Health Officer                | Dr. Alex Medicott       |                   |
| Moderator                     | Joyce Tompkins          | Term Expires 2023 |
| Police Chief                  | Brandon Alling          |                   |
| Road Agent                    | Frank Rodimon           | Term Expires 2023 |
| Tax Collector                 | Ceil Stubbings          |                   |
| Deputy Tax Collector          | Polly Marvin            |                   |
| Town Clerk                    | Bernadette Ratel        | Term Expires 2024 |
| Deputy Town Clerk             | Brigitte MacMillan      |                   |
| Treasurer                     | Heather Subjeck         | Term Expires 2023 |
| Deputy Treasurer              | Diane Kircher           |                   |

### **LIBRARY TRUSTEES**

|                           |                   |
|---------------------------|-------------------|
| Helga Mueller, Chair      | Term Expires 2023 |
| Nancy Sandell             | Term Expires 2025 |
| Lisa Ingalls              | Term Expires 2024 |
| Kristi Medill             | Term Expires 2024 |
| Stephanie Gordon          | Term Expires 2023 |
| Joyce Tompkins, Treasurer | Term Expires 2024 |
| Karen Brown               |                   |

### **HISTORICAL SOCIETY**

Fred Shipman, President  
Carolyn Danielson, Director at Large  
Gary Danielson, Vice President  
Helga Mueller, Director of Acquisitions  
Fred Shipman, Treasurer  
Joyce Tompkins, Secretary  
Rob Elder, Director at Large

**ZONING BOARD OF ADJUSTMENTS**

(Appointed)

|                                   |                   |
|-----------------------------------|-------------------|
| Steve Daly, Chairman              | Term Expires 2024 |
| Helga Mueller                     | Term Expires 2023 |
| Charles Brown                     | Term Expires 2023 |
| Steven Rounds                     | Term Expires 2024 |
| Abby Metcalf                      | Term Expires 2024 |
| Heather Subjeck, Alternate        |                   |
| Terry Robie, Zoning Administrator | Term Expires 2023 |

**PLANNING BOARD**

(Appointed)

|                               |                   |
|-------------------------------|-------------------|
| Travis Daley, Chairman        | Term Expires 2025 |
| Barbara Fowler                | Term Expires 2023 |
| Rick Daley                    | Term Expires 2024 |
| Diane Kircher (Resigned 2022) | Term Expires 2023 |
| Joanna Bligh                  | Term Expires 2024 |
| Joseph Gerakos                | Term Expires 2025 |
| Peter Labounty, Alternate     |                   |
| Colin Stubbings, Ex-Officio   |                   |

**CONSERVATION COMMISSION**

|                          |                   |
|--------------------------|-------------------|
| Helga Mueller            | Term Expires 2023 |
| Frank Rodimon            | Term Expires 2025 |
| Ernie Hartley            | Term Expires 2023 |
| Mal Kircher              | Term Expires 2025 |
| Eric Underhill           | Term Expires 2023 |
| Karen Brown              | Term Expires 2023 |
| Rachael Brown-DiGiovanni | Term Expires 2025 |

**SUPERVISORS OF THE CHECKLIST**

|                  |                   |
|------------------|-------------------|
| Sandra Rounds    | Term Expires 2026 |
| Arline Cochrane  | Term Expires 2024 |
| Billie-Jo French | Term Expires 2025 |

**TRUSTEE OF THE TRUST FUNDS**

|                |                   |
|----------------|-------------------|
| Eileen Belyea  | Term Expires 2023 |
| Jean Underhill | Term Expires 2025 |
| Rick Daley     | Term Expires 2024 |



**Article 01 To Elect Officers**

To choose by non-partisan ballot a Selectman for a term of three (3) years; a Treasurer for a term of one (1) year; a Trustee of Trust Funds for a term of three (3) years; a Trustee of Trust Funds for a term of two (2) years; Two (2) Library Trustees for a term of three (3) years each; and a Supervisor of the Checklist for a term of six (6) years.

**Selectman: Wayne Godfrey – 129, Write – Ins Marni Wittman – 42, Rick Daley – 3, Ed Wood – 1, Christa Davis – 1, Fred Shipman – 1.**

**Treasurer: Heather Subject: 144.**

**Trustee of Trust Funds: 2 Year Term: Rick Daley – 170, Write – Ins: Jean Underhill – 1, Heather Subject – 1, Fred Shipman -1, Lisa Ingalls– 1**

**Trustee of Trust Funds: Write – Ins: Jean Underhill – 54, Lisa Ingalls – 2, Kristi Medill – 1, Nancy Sandell – 1, Rob Elder – 1, Marni Whitman – 3, Brian Rose – 1, Fred Shipman – 2, James Trussel – 1, Wayne Godfrey -1, Kevin Fagnant - 1, James Mauchly - 1, Rick Daley - 1, Bobby Shaw -1, Abigail Underhill -1, Neil Robie - 1, William Smith -2, Mike Musty - 1, Richard Hambrick - 1, Bob Lang - 1, Diane Kircher - 1, Diane Stelzner - 2, Trina Stokes - 1, Randy Subject - 1, Dave Reinhardt - 1.**

**Library Trustee: 3 Year Term:**

**Nancy Sandell - 157, Write - Ins, Lisa Ingalls - 82, Jeff Underhill - 1, Pam Hartley - 1, Elizabeth Trussell - 1,**

**Ellen Putnam - 2, Alison Rose - 1, Glen Meder - 2, Jen Underhill - 1,**

**Supervisor of the Checklist: Billie Jo French - 171, Write - In: Suzanne Woodward - 2.**

**Article 02 To adopt Town Manager form of Government**

To see if the Town will vote to the adoption of a Town Manager form of government under the guidelines in Chapter 37 of the New Hampshire Revised State Statues, to take effect in 2023.

**Yes: 18**

**No: 157**

**Article failed by Paper Ballot**

**Article 03 Operating Budget of the Town**

To see if the Town will vote to raise and appropriate the sum of One Million, Sixty Seven Thousand, Seven Hundred Fifty-Nine dollars (51,067,759.00) for general municipal operations This article is RECOMMENDED by the Selectmen 3-0.

**Motion: Suzanne Woodward**

**Second: Frank Rodimon**

**Motioned to amend Article Jason Bachus**

**Second: Richard Hambrick**

**The operating budget be increase by \$23,555.00 changing the original amount to \$1,091,314.00 to give Town Employees a 5.8% salary increase.**

**Selectman Stubbings and Subject spoke against Article.**

**Amendment failed by counting cards 48 – 37 Original Article passes by Voice Vote**

**Article 04 Sewer District Budget**

To see if the Town will vote to raise and appropriate the sum of Thirty-Three Thousand, Eighty dollars (\$33,080.00) for the Sewer District to be funded through sewer user fees with no amount to be raised by taxes. (The Selectmen RECOMMEND this article 3-0)

**Motion: Jeff Underhill**

**Second: Nancy Sandell**

**Article passes by Voice Vote**

**Article 05 To add to existing Town Equipment CRF**

To see if the Town will vote to raise and appropriate the sum of Ten Thousand dollars (\$10,000) to be added to the Town Equipment CRF previously established. (The selectmen recommend this article 3-0) (Majority vote required ) (The tax impact of this warrant article is \$0.05)

**Motion: Melanie Rhodes**  
**Second: Steve Daly**  
**Article passes by Voice Vote**

**Article 06 Add to Fire and Emergency Vehicle CRF**

To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the Town Fire and Emergency Vehicle Capital Reserve Fund (The Selectmen RECOMMEND this article 3-0) (The tax impact of this warrant article is \$0.10)

**Motion: Bruce Henry**  
**Second: Jason Bachus**  
**Article passes by Voice Vote**

**Article 07 Add to Town Revaluation CRF**

To see if the Town will vote to raise and appropriate the sum of Nine Thousand dollars (\$9,000) to be added to the Town Revaluation Capital Reserve Fund. (The Selectmen RECOMMEND this article 3-0) (The tax impact of this warrant article is \$0.09)

**Motion: Sam Rounds**  
**Second: Nancy Sandell**  
**Article passes by Voice Vote**

**Article 08 Add to New Building CRF**

To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the New Building Capital Reserve Fund (The Selectmen RECOMMEND this article 3- 0) (The tax impact of this warrant article is \$0.10)

**Motion: Suzanne Woodward**  
**Second: Alex Medicot**  
**Article passes by Voice Vote**

**Article 09 Add to Transfer Station ETF**

To see if the Town will vote to raise and appropriate the sum of two thousand five hundred dollars (\$2,500) to be added to the Town Recycling/Transfer Station Expendable Trust Fund (The Selectmen RECOMMEND this article 3-0) (The tax impact of this warrant article is \$0.03)

**Motion: Carolyn Danielson**  
**Second: Sam Rounds**  
**Article passes by Voice Vote**

**Article 10 Add to Town Bridge ETF**

To see if the Town will vote to raise and appropriate the sum of one thousand dollars (\$1,000) to be added to the Town Bridge Expendable Trust Fund (The Selectmen RECOMMEND this article 3-0) (The tax impact of this warrant article is \$0.01)

**Motion: Steve Daly**  
**Second: Sam Rounds**  
**Article passes by Voice Vote**

**Article 11 Non-Profit Donations**

To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand, One Hundred Two dollars (\$14,102) for the following charitable organizations (The Selectmen RECOMMEND this article 3-0) (The tax impact of this warrant article is \$.14)

- \$ 400 American Red Cross
- \$ 335 Ammonoosuc Community Health
- \$ 2,000 Bridge House
- \$ 500 CASA
- \$ 769 The Good Shepherd Ecumenical Food Pantry
- \$ 3,250 Grafton County Senior Citizens Council
- \$ 500 North Country Home Health & Hospice Agency
- \$ 577 Public Health Council of the Upper Valley
- \$ 1,625 Tri-County Community Action (Energy)
- \$ 3,250 Visiting Nurse Association & Hospice
- \$ 896 White Mountain Mental Health (Northern Human Services)

**Selectman Subject removed his approval from this Article**

**Motion: Rob Elder**

**Second: Richard Hambrick**

**Rob Elder motioned to amend Article to change Bridge House to \$400.00**

**Changing the operating Budget of the Town (Article 1), to \$1,066,159.00.**

**Second: Richard Hambrick**

**Amendment passes by Voice Vote**

**Article 12 To Adopt Community Power**

To see if the Town will vote to adopt the Piermont Community Power Electric Aggregation Plan, which authorizes the Selectboard to develop and implement Piermont Community Power as described therein (pursuant to RSA 53-E:7). Selectboard recommend this article. 3-0.

**Slight change in wording of Article, to add the word Committee after the word power.**

**Motion: Randy Subject**

**Second: Jessie Reed**

**Travis Daley in favor of Article. Katie Blaine asked for clarification of fees for joining and leaving. Billie Jo French asked about keeping suppliers. Travis answered Yes**

**Article passes by Voice Vote**

**Article 13 To discontinue Upper Valley Ambulance Service**

To see if the town will vote to discontinue service with Upper Valley Ambulance Service at a rate of (Forty-Nine Dollars) \$49.00 per capita, and switch to Woodsville Ambulance Service at a rate of (Thirty Dollars and Forty Cents) \$30.49 per capita, to take effect in 2023. Selectmen recommend this article. 3-0.

**The Town voted to allow Allan Beebe (UVAS) to speak.**

**Motion: Bruce Henry**

**Second: Jason Bachus**

**Many were anxious to speak, (most against)**

**Article fails by Voice Vote**

**Article 14 To expend funds from the Recreation Facilities ETF**

To see if the Town will vote to raise and appropriate Twenty-Thousand dollars (\$20,000.00) for the purpose of playground equipment located at the Piermont Village School with said funds to come from the Recreation Facilities Expendable Trust Fund. Selectboard does not recommend this article. 0-3.

**Motion: Jason Bachus**

**Second: Suzanne Woodward**

**Chairman Godfrey spoke, informing the meeting that according to our attorneys the Article was not an appropriate use of Trust Fund money. Many spoke for and against the Article. Amendment to original Article, to be added to after the word Fund, pending joint cooperation with Town Counsel, Selectmen, School District, and School Board, Motion: Richard Hambrick**

**Second: Jason Bachus**

**Amendment passes by Voice Vote.**

**Article 15 All other business**

To transact any other business that may legally come before the Meeting.

*Respectfully Submitted,*

*Bernadette Patel*

*Town Clerk*



Lindsey M. Stepp  
Commissioner  
Carolynn J. Lear  
Assistant Commissioner

**State of New Hampshire  
Department of Revenue Administration**

109 Pleasant Street  
PO Box 487, Concord, NH 03302-0487  
Telephone (603) 230-5000  
www.revenue.nh.gov



MUNICIPAL AND PROPERTY  
DIVISION  
James P. Gerry  
Director  
Samuel T. Greene  
Assistant Director

April 22, 2022

Town of Piermont  
Board of Selectmen  
130 Rt 10  
Piermont NH 03779

RE: Disallowance of Warrant Article 14

Dear Governing Body:

The Municipal Bureau is required by RSA 21-J:35 to review estimated revenues, voted appropriations, and the manner in which appropriations were voted. This review includes a determination whether these items comply with applicable state statutes. As a result of this review, the following finding is noted:

Article 14 states "To see if the Town will vote to raise and appropriate Twenty-Thousand dollars (\$20,000.00) for the purpose of playground equipment located at the Piermont Village School with said funds to come from the Recreation Facilities Expendable Trust Fund".

This is a "school purpose" and should have been on the school warrant under RSA 31:4 which state, "Towns may at any legal meeting grant and vote such sums of money as they judge necessary for any purpose for which a municipality may act if such appropriation is not prohibited by the laws or by the constitution of this state". The town cannot legally raise money for a school purpose. In addition annotation #5 under this RSA states, "Towns may not borrow money for school purposes, since such power resides in the school district." Opinion of the Justices (1947) 94 N.H. 499, 51 A.2d 840. It would stand to reason that if towns cannot borrow for school purposes, then they couldn't raise money for school purposes either.

Also, the Recreation Facilities Expendable Trust Fund was established to support the Town's recreational facilities and improvements. The school playground is not an acceptable appropriation from this fund.

The revised appropriations amount for 2022 is \$1,155,841.

Please feel free to contact me at 230-5092 or at [jamie.dow@dra.nh.gov](mailto:jamie.dow@dra.nh.gov) if you have any questions or concerns.

Sincerely,

*Jamie L. Dow*  
Jamie L. Dow  
Municipal Accounts Advisor





**2023  
WARRANT**

## Piermont

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

**First Session of Annual Meeting (Official Ballot Voting)**

Date: March 14, 2023  
Time: 10:00AM - 7:00PM  
Location: Old Church Building  
Details: 131 Route 10 Piermont NH 03779

**Second Session of Annual Meeting (Transaction of All Other Business)**

Date: March 18, 2023  
Time: 10:00AM  
Location: Piermont Village School  
Details: 131 Route 10 Piermont NH 03779

### GOVERNING BODY CERTIFICATION

We certify and attest that on or before February 17, 2022 a true and attested copy of this document was posted at the place of meeting and at the Selectboard Office and that an original was delivered to the Piermont Town Clerk.

| Name            | Position         | Signature |
|-----------------|------------------|-----------|
| Wayne Godfrey   | Selectman, Chair |           |
| Colin Stubbings | Selectman        |           |
| Randy Subjeck   | Selectman        |           |
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**Article 01 To Elect Officers**

To choose by non-partisan ballot a Selectman for a term of three (3) years; a Road Agent for a term of three (3) years; a Moderator for a term of two (2) years; a Treasurer for a term of one (1) year; a Trustee of Trust Funds for a term of three (3) years; two (2) Library Trustees for a term of three (3) years each.

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**Article 02 Operating Budget of the Town**

To see if the Town will vote to raise and appropriate the budget committee recommended sum of one million one hundred fifty two thousand one hundred and thirty seven dollars (\$1,152,137) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.  
This article is RECOMMENDED by the Selectmen 3-0.

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**Article 03 Sewer District Budget**

To see if the Town will vote to raise and appropriate the sum of thirty six thousand three hundred dollars (\$36,300) with six thousand five hundred ninety dollars (\$6,590) to come from the State of NH DES Waste Water Grant and the remainder to come from sewer user fees, with no amount to be raised by taxes.  
This article is RECOMMENDED by the Selectmen 3-0.

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**Article 04 Purchase Highway Department Backhoe**

To see if the Town will vote to approve the purchase of a new backhoe for use by the Highway Department, at a cost not to exceed one hundred and fifteen thousand five hundred dollars (\$115,500). Thirty one thousand two hundred and fifty six dollars (\$31,256) to come from general fund for funds received in 2022 from SB401 (One-Time Highway Bridge Payment), thirty one thousand nine hundred ninety four dollars (\$31,994) to come from the Town Vehicle Equipment Capital Reserve Fund. Further to authorize the issuance of not more than fifty two thousand two hundred and fifty dollars (\$52,250) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. In each of the following years, beginning 2024, the appropriation for loan payment will be contained in the operating budget. (There is no Tax impact for the year of 2023)  
This article is RECOMMENDED by the Selectmen 3-0. (3/5 ballot vote)

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**Article 05 Add to existing Fire and Emergency Vehicle CRF**

To see if the Town will vote to raise and appropriate the sum of twenty thousand dollars (\$20,000) to be added to the Fire and Emergency Vehicle Capital Reserve Fund previously established. (The Tax impact of this warrant article is \$0.15)  
This article is RECOMMENDED by the Selectmen 3-0.

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**Article 06 Add to existing Revaluation CRF**

To see if the Town will vote to raise and appropriate the sum of nine thousand dollars (\$9,000) to be added to the Revaluation Capital Reserve Fund previously established. (The Tax impact of this warrant article is \$0.07)  
This article is RECOMMENDED by the Selectmen 3-0.



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**Article 07 Add to existing New Building CRF**

To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the New Building Capital Reserve Fund previously established. (The Tax impact of this warrant article is \$0.08)

This article is RECOMMENDED by the Selectmen 3-0.

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**Article 08 Add to existing Town Equipment CRF**

To see if the Town will vote to raise and appropriate the sum of twenty thousand dollars (\$20,000) to be added to the Town Equipment Capital Reserve Fund previously established. (The Tax impact of this warrant article is \$0.15)

This article is RECOMMENDED by the Selectmen 3-0.

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**Article 09 Add to existing Recycling/ Transfer Station ETF**

To see if the Town will vote to raise and appropriate the sum of two thousand five hundred dollars (\$2,500) to be added to the Recycling/ Transfer Station Expendable Trust Fund previously established. (The Tax impact of this warrant article is \$0.02)

This article is RECOMMENDED by the Selectmen 3-0.

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**Article 10 Add to existing Town Bridge ETF**

To see if the Town will vote to raise and appropriate the sum of one thousand dollars (\$1,000) to be added to the Town Bridge Expendable Trust Fund previously established. (The Tax impact of this warrant article is \$0.01)

This article is RECOMMENDED by the Selectmen 3-0.

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**Article 11 To Dissolve Highway Department ETF**

To see if the Town will vote to discontinue the Highway Department ETF created in 2019. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund.

This article is RECOMMENDED by the Selectmen 3-0.

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**Article 12 To Establish Highway Emergency Vehicle/Equipment ETF**

To see if the Town will vote to establish a Highway Emergency Vehicle Equipment Expendable Trust Fund per RSA 31:19-a, for the purpose of funding Highway Department unexpected major repairs to equipment and to raise and appropriate four thousand dollars (\$4,000) to put in the fund, with this amount to come from the Town General Fund; further to name the Town of Piermont Selectboard as agents to expend from said fund. This article is contingent on the approval of Article 11 (To Dissolve the Highway EFT).

This article is RECOMMENDED by the Selectmen 3-0.

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**Article 13 To Establish Highway Improvement CRF**

To see if the Town will vote to establish a Highway Improvement Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of funding improvement and repairs of the Town of Piermont Highways and to raise and appropriate the sum of fifty four thousand dollars (\$54,000) to be placed in this fund, with this amount to come from the Town General Fund. Further, to name the Town of Piermont Selectboard as agents to expend from said fund. This article is contingent on the approval of Article 11 (To Dissolve the Highway EFT).

This article is RECOMMENDED by the Selectmen 3-0.

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**2023**  
**WARRANT**

**Article 14    Non-Profit Donations**

To see if the Town will vote to raise and appropriate the sum of fourteen thousand seven hundred and fifteen dollars (\$14,715) for the following charitable organizations. (The Tax impact of this warrant article is \$0.11)

This article is RECOMMENDED by the Selectmen 2-1.

- \$800    American Red Cross
- \$335    Ammonoosuc Community Health
- \$2,000    Bridge House
- \$500    CASA
- \$769    The Good Shepherd Ecumenical Food Pantry
- \$3,250    Grafton County Senior Citizens Council
- \$500    North Country Home Health & Hospice Agency
- \$896    Northern Human Services
- \$577    Public Health Council of the Upper Valley
- \$1,538    Tri-County Community Action Program
- \$3,250    Visiting Nurse Association & Hospice
- \$300    WISE

\$14,715

**Article 15    Readopt Optional Veterans' Tax Credit**

To see if the Town will vote to readopt the OPTIONAL VETERANS' TAX CREDIT in accordance with RSA 72:28, II for an annual tax credit on residential property in the amount of five hundred dollars (\$500).

This article is RECOMMENDED by the Selectmen 3-0.

**Article 16    All other business**

To transact any other business that may legally come before the Meeting.



2022  
**Financial Reports**

## Revenue Budget 2023

| Description                                            | 2020 Revenues       | 2021 Revenues       | 2022 Revenues       | 2023 Budget         |
|--------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Property Taxes</b>                                  | 2,219,642           | 2,311,297           | 2,384,613           | 3,047,142           |
| Land Use Change Tax                                    | 3,500               | 33,400              | 0                   | 0                   |
| Resident Taxes                                         | 0                   | 0                   | 0                   | 0                   |
| Timber Taxes                                           | 3,819               | 12,628              | 16,444              | 5,000               |
| Payment in Lieu of Taxes                               | 6,555               | 6,648               | 6,810               | 6,600               |
| Excavation Taxes                                       | 0                   | 28                  | 0                   | 32                  |
| Other Taxes                                            | 0                   | 0                   | 0                   | 0                   |
| Interest & Penalties on Delinquent Inventory Penalties | 43,247              | 14,286              | 9,489               | 8,751               |
|                                                        | 20                  | 792                 | 0                   | 200                 |
| <b>Motor Vehicle Permit Fees</b>                       | 147,272             | 166,491             | 160,090             | 155,850             |
| Building Permits                                       | 375                 | 750                 | 0                   | 200                 |
| Other Licenses, Permits and Fees                       | 2,428               | 2,254               | 2,021               | 1,043               |
| <b>Shared Revenues</b>                                 | 7,331               | 0                   | 0                   | 0                   |
| Meals & Rooms Tax Distribution                         | 39,976              | 58,231              | 68,224              | 50,000              |
| Highway Block Grant                                    | 36,432              | 35,085              | 37,488              | 37,500              |
| State & Federal Forest Land                            | 0                   | 0                   | 0                   | 1                   |
| State Revenue - Other                                  | 9,214               | 43,546              | 76,264              | 8,824               |
| FEMA Reimbursements                                    | 0                   | 0                   | 0                   | 0                   |
| <b>Income from Departments</b>                         | 35,129              | 37,776              | 40,236              | 40,530              |
| <b>Sale of Town Property</b>                           | 1,502               | 0                   | 0                   | 0                   |
| Interest On Investments                                | 0                   | 0                   | 17,200              | 15,500              |
| Other Miscellaneous Revenues                           | 22,675              | 40,156              | 12,968              | 4,756               |
| <b>From General Fund</b>                               | 0                   | -3,440              | 0                   | 0                   |
| From Capital Reserve Funds                             | 20,625              | 38,454              | 0                   | 0                   |
| From Trust & Fiduciary Funds                           | 962                 | 100                 | 0                   | 0                   |
| From Conservation Funds                                | 1,225               | 3,340               | 0                   | 0                   |
| <b>Sewer</b>                                           | 32,231              | 33,166              | 30,840              | 29,710              |
| <b>Proceeds from Long Term Bonds</b>                   | 0                   | 464,000             | 0                   | 0                   |
| <b>Grand Total</b>                                     | <b>\$ 2,634,160</b> | <b>\$ 3,298,988</b> | <b>\$ 2,862,687</b> | <b>\$ 3,411,639</b> |

**Expenditure Budget 2023 Summary  
(Excluding County & School)**

| Article Number           | Account Number | Description                  | 2022 Budget         | 2022 Actual         | 2023 Budget         |
|--------------------------|----------------|------------------------------|---------------------|---------------------|---------------------|
| <b>Operating Budgets</b> |                |                              |                     |                     |                     |
| 2                        | 4130           | Executive                    | 171,925             | 179,460             | 210,472             |
| 2                        | 4140           | Town Clerk & Elections       | 47,263              | 38,560              | 40,055              |
| 2                        | 4150           | Tax Collector & Financial    | 51,985              | 47,893              | 52,827              |
| 2                        | 4152           | Assessing                    | 19,076              | 17,476              | 19,157              |
| 2                        | 4191           | Planning & Zoning            | 4,767               | 3,569               | 4,845               |
| 2                        | 4194           | Buildings & Grounds          | 61,186              | 64,098              | 75,618              |
| 2                        | 4195           | Cemeteries                   | 25,484              | 42,340              | 33,932              |
|                          | 4199           | Donations                    | 0                   | 0                   | 0                   |
| 2                        | 4210           | Police Department            | 146,151             | 144,550             | 160,555             |
| 2                        | 4212           | Animal Control               | 1,661               | 1,438               | 1,746               |
| 2                        | 4215           | Ambulance                    | 46,460              | 46,460              | 53,462              |
| 2                        | 4220           | Fire Department              | 59,036              | 66,337              | 66,167              |
| 2                        | 4225           | FAST                         | 3,850               | 2,049               | 2,776               |
| 2                        | 4290           | Emergency Management         | 8,658               | 7,228               | 4,658               |
| 2                        | 4312           | Highways, Streets            | 210,161             | 185,779             | 214,041             |
| 2                        | 4324           | Transfer Station & Recycling | 56,027              | 56,868              | 62,615              |
| 3                        | 4326           | Sewer District               | 21,717              | 15,168              | 24,937              |
| 2                        | 4441           | Welfare                      | 2,638               | 0                   | 2,638               |
| 2                        | 4520           | Parks & Recreation           | 13,560              | 10,990              | 11,716              |
| 2                        | 4550           | Library                      | 33,500              | 33,500              | 33,500              |
| 2                        | 4583           | Patriotic                    | 2,865               | 2,815               | 1,450               |
| 2                        | 4589           | Community                    | 0                   | 0                   | 0                   |
| 2                        | 4611           | Conservation                 | 1,930               | 1,090               | 1,830               |
| 2                        | 4711           | Debt Service - Town          | 99,575              | 98,886              | 98,077              |
| 3                        | 4711           | Debt Service - Sewer         | 11,363              | 11,363              | 11,363              |
|                          | 4901           | Capital Outlay               | 0                   | 0                   | 0                   |
|                          | 9999           | Discounts                    | 0                   | 0                   | 0                   |
| <b>Total</b>             |                |                              | <b>\$ 1,100,838</b> | <b>\$ 1,077,917</b> | <b>\$ 1,188,437</b> |

**Expenditure Budget 2023 Summary  
(Excluding County & School)**

| Article Number          | Account Number | Description                                | 2022 Budget        | 2022 Actual        | 2023 Budget        |
|-------------------------|----------------|--------------------------------------------|--------------------|--------------------|--------------------|
| <b>Warrant Articles</b> |                |                                            |                    |                    |                    |
| 5                       | 4915           | Town Fire & Emergency Vehicle CRF          | 10,000             | 10,000             | 20,000             |
| 6                       | 4915           | Town Revaluation CRF                       | 9,000              | 9,000              | 9,000              |
| 7                       | 4915           | New Building CRF                           | 10,000             | 10,000             | 10,000             |
| 8                       | 4915           | Town Equipment CRF                         | 10,000             | 10,000             | 20,000             |
| 9                       | 4916           | Town Transfer Station & recycling ETF      | 2,500              | 2,500              | 2,500              |
| 10                      | 4916           | Town Bridge ETF                            | 1,000              | 1,000              | 1,000              |
|                         | 4916           | Sewer ETF                                  | 0                  | 1,000              | 0                  |
| 11                      | 4916           | Dissolve Highway ETF                       | -                  | -                  | -                  |
| 12                      | 4916           | Highway Emergency Vehicle/Equip ETF        |                    |                    | 4,000              |
| 13                      | 4915           | Highway Improvement CRF                    |                    |                    | 54,000             |
| 4                       |                | Purchase Highway Backhoe                   |                    |                    | 115,500            |
| 15                      |                | Optional Veterans Tax Credit               |                    |                    | -                  |
|                         |                | <b>Sub-Total</b>                           | <b>42,500</b>      | <b>43,500</b>      | <b>236,000</b>     |
| 14                      | 4199           | <b>Non-Profit Donation</b>                 |                    |                    |                    |
|                         |                | American Red Cross                         | 400                | 400                | 800                |
|                         |                | Ammonuoosuc Community Health               | 335                | 335                | 335                |
|                         |                | Bridge House                               | 400                | 400                | 2,000              |
|                         |                | CASA                                       | 500                | 500                | 500                |
|                         |                | The Good Shepherd Ecumencial Food Pantry   | 769                | 769                | 769                |
|                         |                | Grafton County Senior Citizens Council     | 3,250              | 3,250              | 3,250              |
|                         |                | North Country Home Health & Hospice Agency | 500                | 500                | 500                |
|                         |                | Northern Human Services                    | 896                | 896                | 896                |
|                         |                | Public Health Council of the Upper Valley  | 577                | 577                | 577                |
|                         |                | Tri-County Community Action Program        | 1,625              | 1,625              | 1,538              |
|                         |                | Visiting Nurse Association & Hospice       | 3,250              | 3,250              | 3,250              |
|                         |                | Wise                                       |                    |                    | 300                |
|                         |                | <b>Sub-Total</b>                           | <b>12,502</b>      | <b>12,502</b>      | <b>14,715</b>      |
| <b>Grand Total</b>      |                |                                            | <b>\$1,155,840</b> | <b>\$1,133,919</b> | <b>\$1,439,152</b> |



| Account Number        | Account Description            | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|-----------------------|--------------------------------|----------------|---------------------|----------------|
| <b>4130 Executive</b> |                                |                |                     |                |
| 01-4130-011           | Salary Selectmen               | 9,000          | 9,000               | 9,000          |
| 01-4130-021           | Salary Admin.                  | 45,760         | 46,483              | 61,200         |
| 01-4130-022           | Wages - Administrative Support | 300            | 214                 | 300            |
| 01-4130-031           | FICA/Medicare                  | 4,214          | 4,455               | 5,393          |
| 01-4130-032           | Project Coordinator Wages      | -              | -                   | -              |
| 01-4130-041           | Retirement                     | 2,288          | 5,267               | 8,439          |
| 01-4130-042           | Retirement - Late Penalties    | -              | -                   | -              |
| 01-4130-051           | Office Supplies & Furniture    | 2,500          | 2,702               | 2,500          |
| 01-4130-061           | Postage                        | 1,400          | 1,492               | 1,500          |
| 01-4130-062           | Annual Mailing Permit Fee      | -              | -                   | -              |
| 01-4130-071           | State & Federal Forms          | 1              | 78                  | 1              |
| 01-4130-081           | Printing                       | 1,750          | 2,654               | 2,340          |
| 01-4130-084           | Legal Fees - Welfare           | -              | -                   | -              |
| 01-4130-091           | Newspaper Notices & Ads        | 500            | 1,415               | 500            |
| 01-4130-101           | Books & Periodicals            | 825            | 821                 | -              |
| 01-4130-111           | Training, Seminars, & Workshop | 500            | 2,167               | 1,000          |
| 01-4130-121           | Mileage Reimbursement          | 750            | 698                 | 750            |
| 01-4130-131           | Office Equipment Purchase      | 2,500          | 4,339               | 4,000          |
| 01-4130-132           | Software                       | 4,500          | 4,180               | 2,800          |
| 01-4130-141           | Office Equipment Maintenance   | 15,000         | 16,912              | 13,388         |
| 01-4130-151           | Perambulation                  | 250            | -                   | 500            |
| 01-4130-161           | Fines                          | 1              | 250                 | 1              |
| 01-4130-171           | Dues                           | 1,350          | 1,104               | 1,465          |
| 01-4130-180           | Legal Fees                     | 15,000         | 19,794              | 34,000         |
| 01-4130-181           | Legal Fees - TC/TX             | 1,000          | 45                  | 1,000          |
| 01-4130-182           | Legal Fees - Assessment        | 3,000          | -                   | 3,000          |
| 01-4130-183           | Legal Fees - Planning & Zoning | 1,000          | -                   | 1,000          |
| 01-4130-184           | Legal Fees - Welfare           | 300            | -                   | 300            |
| 01-4130-185           | Legal Fees - Public Safety     | 100            | -                   | 100            |
| 01-4130-186           | Legal Fees - Highway           | 100            | -                   | 100            |
| 01-4130-187           | Legal Fees - Waste             | 1              | -                   | 1              |
| 01-4130-191           | P.O. Box Rents                 | -              | -                   | -              |
| 01-4130-201           | Dispatch & Alarm Monitoring    | 21,500         | 22,366              | 23,899         |
| 01-4130-211           | Property & Liability Insurance | 14,650         | 17,161              | 20,639         |
| 01-4130-221           | Unemployment Compensation      | 623            | 667                 | 500            |
| 01-4130-231           | Workmen's Comp. Insurance      | 7,600          | 6,968               | 7,321          |
| 01-4130-241           | Employee Health Insurance      | 10,760         | 5,492               | 2,000          |
| 01-4130-251           | Background Checks              | 50             | 75                  | 50             |
| 01-4130-261           | Grafton County Registry Fees   | 50             | -                   | 50             |
| 01-4130-271           | Online Backup                  | -              | -                   | -              |
| 01-4130-281           | Service Charges                | 1              | -                   | 1              |
| 01-4130-301           | Town Website                   | 2,800          | 2,662               | 1,432          |
| 01-4130-900           | Contingency                    | 1              | -                   | 1              |
|                       | <b>**TOTAL** Executive</b>     | <b>171,925</b> | <b>179,460</b>      | <b>210,472</b> |

| Account Number        | Account Description            | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|-----------------------|--------------------------------|----------------|---------------------|----------------|
| <b>4140Town Clerk</b> |                                |                |                     |                |
| 01-4140-011           | Salary Town Clerk              | 14,500         | 14,500              | 14,500         |
| 01-4140-021           | Salary Deputy Town Clerk       | 14,508         | 5,899               | 8,512          |
| 01-4140-022           | Assistant Town Clerk           | -              | 30                  | -              |
| 01-4140-031           | FICA/Medicare                  | 2,526          | 1,661               | 1,760          |
| 01-4140-041           | Retirement                     | 1              | -                   | 1              |
| 01-4140-051           | Office Supplies                | 750            | 696                 | 750            |
| 01-4140-061           | Postage                        | 400            | 1,224               | 1,400          |
| 01-4140-071           | Government Forms               | 1              | -                   | 1              |
| 01-4140-081           | Wages & Election Day           | 4,000          | 5,285               | 1,700          |
| 01-4140-091           | Newspaper Notices & Ads        | 500            | 446                 | 500            |
| 01-4140-101           | Books & Periodicals            | -              | -                   | -              |
| 01-4140-111           | Training, Seminars, & Workshop | 110            | 110                 | 500            |
| 01-4140-121           | Mileage Reimbursement          | 1              | 330                 | 200            |
| 01-4140-131           | Comps, Printers, Copiers, Fax  | 1              | 86                  | 300            |
| 01-4140-141           | Computer Software              | 5,380          | 4,763               | 5,951          |
| 01-4140-151           | Vital Records                  | 1,000          | 583                 | 750            |
| 01-4140-161           | MA Fees                        | 1              | -                   | 1              |
| 01-4140-171           | Dues                           | 130            | -                   | 75             |
| 01-4140-180           | Legal Fees                     | -              | -                   | -              |
| 01-4140-181           | Dog Tags & Licenses            | 450            | 128                 | 350            |
| 01-4140-182           | Returned Check Fees            | 1              | -                   | -              |
| 01-4140-191           | Printing                       | -              | -                   | -              |
| 01-4140-201           | Records Preservation           | 2,500          | 2,500               | 2,500          |
| 01-4140-211           | Computer & Software for MA     | -              | -                   | -              |
| 01-4140-221           | Other State Fees               | 100            | -                   | 100            |
| 01-4140-241           | Employee Health Insurance      | 1              | -                   | 1              |
| 01-4140-251           | Background Check Fees          | 1              | 50                  | 1              |
| 01-4140-261           | Election Day Meals             | 400            | 270                 | 200            |
| 01-4140-291           | Motor Vehicle Refunds          | 1              | -                   | 1              |
|                       | <b>**TOTAL** Town Clerk</b>    | <b>47,263</b>  | <b>38,560</b>       | <b>40,055</b>  |

| Account Number            | Account Description            | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|---------------------------|--------------------------------|----------------|---------------------|----------------|
| <b>4150 Tax Collector</b> |                                |                |                     |                |
| 01-4150-005               | Salary Treasurer               | 9,880          | 9,880               | 10,660         |
| 01-4150-006               | Salary Deputy Treasurer        | 550            | 193                 | 550            |
| 01-4150-007               | Salary Town Bookkeeper         | -              | -                   | -              |
| 01-4150-008               | Salary Trustee of Trust Funds  | 440            | 440                 | 458            |
| 01-4150-011               | Salary Tax Collector           | 8,500          | 5,400               | 8,528          |
| 01-4150-021               | Salary Deputy Tax Collector    | 1,500          | 1,500               | 1,560          |
| 01-4150-031               | FICA/Medicare                  | 1,597          | 1,365               | 1,664          |
| 01-4150-041               | Retirement                     | -              | -                   | -              |
| 01-4150-051               | Office Supplies                | 2,000          | 889                 | 1,500          |
| 01-4150-061               | Postage                        | 2,000          | 1,997               | 2,300          |
| 01-4150-071               | Government Forms               | 1              | -                   | 1              |
| 01-4150-091               | Newspaper Notices & Ads        | 100            | -                   | 100            |
| 01-4150-101               | Books & Periodicals            | 1              | -                   | 1              |
| 01-4150-111               | Training, Seminars, & Workshop | 400            | -                   | 400            |
| 01-4150-121               | Mileage Reimbursement          | 200            | -                   | 200            |
| 01-4150-131               | Comps, Printers, Copiers, Fax  | 1,000          | 1,000               | 1,000          |
| 01-4150-141               | Computer Software              | 3,553          | 2,411               | 3,471          |
| 01-4150-151               | Auditor Fees                   | 15,500         | 19,031              | 15,500         |
| 01-4150-152               | Accountant Fees                | 1              | -                   | 1              |
| 01-4150-161               | BMSI License Fees              | 2,605          | 1,930               | 2,817          |
| 01-4150-171               | Dues                           | 105            | 35                  | 105            |
| 01-4150-180               | Legal Fees                     | -              | -                   | -              |
| 01-4150-181               | Bank Fees & SD Box Rent        | 300            | 320                 | 260            |
| 01-4150-182               | Returned Check Fees            | 50             | -                   | 50             |
| 01-4150-191               | Printing                       | 1              | -                   | 1              |
| 01-4150-201               | Tax Liens                      | 1,000          | 1,000               | 1,000          |
| 01-4150-211               | Deed Research                  | 500            | 60                  | 500            |
| 01-4150-221               | Grafton County Recording Fees  | 200            | 68                  | 200            |
| 01-4150-241               | Employee Health Insurance      | -              | -                   | -              |
| 01-4150-291               | Property Tax Refund            | 1              | 374                 | 1              |
|                           | <b>**TOTAL** Tax Collector</b> | <b>51,985</b>  | <b>47,893</b>       | <b>52,827</b>  |

| Account Number | Account Description | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|----------------|---------------------|----------------|---------------------|----------------|
|----------------|---------------------|----------------|---------------------|----------------|

**4152 Assessor**

|             |                                |               |               |               |
|-------------|--------------------------------|---------------|---------------|---------------|
| 01-4152-011 | Salary                         | -             | -             | -             |
| 01-4152-031 | FICA/Medicare                  | -             | -             | -             |
| 01-4152-041 | Retirement                     | -             | -             | -             |
| 01-4152-051 | Office Supplies                | 50            | -             | 50            |
| 01-4152-061 | Postage                        | 300           | -             | 300           |
| 01-4152-071 | Government Forms               | -             | -             | -             |
| 01-4152-081 | Assessor Cyclical Reevaluation | -             | -             | -             |
| 01-4152-082 | Assessor Pick-Ups              | 11,916        | 12,366        | 11,916        |
| 01-4152-091 | Newspaper Notices & Ads        | 100           | -             | 100           |
| 01-4152-101 | Books & Periodicals            | -             | -             | -             |
| 01-4152-111 | Training, Seminars, & Workshop | 200           | -             | 200           |
| 01-4152-121 | Mileage Reimbursement          | 200           | -             | 200           |
| 01-4152-131 | Comps, Printers, Copiers, Fax  | -             | -             | -             |
| 01-4152-141 | Computer Software & Support    | 2,697         | 2,697         | 2,778         |
| 01-4152-151 | Property Maps                  | 1,943         | 1,943         | 1,943         |
| 01-4152-161 | Manatron License Fees-Proval   | -             | -             | -             |
| 01-4152-171 | Dues                           | 20            | 20            | 20            |
| 01-4152-180 | Legal Fees                     | -             | -             | -             |
| 01-4152-181 | General Assessor Insp. Work    | 1,500         | 450           | 1,500         |
| 01-4152-191 | Printing                       | -             | -             | -             |
| 01-4152-211 | Property Transfer Record Subsc | -             | -             | -             |
| 01-4152-221 | Grafton County Fees            | 150           | -             | 150           |
|             | <b>**TOTAL** Assessor</b>      | <b>19,076</b> | <b>17,476</b> | <b>19,157</b> |

**4191 Zoning**

|             |                                |              |              |              |
|-------------|--------------------------------|--------------|--------------|--------------|
| 01-4191-011 | Zoning Administrator           | 1,100        | 1,100        | 1,100        |
| 01-4191-021 | Recording Secretary            | 1,100        | 1,100        | 1,100        |
| 01-4191-031 | FICA/Medicare                  | 168          | 168          | 168          |
| 01-4191-051 | Supplies                       | 75           | -            | 75           |
| 01-4191-061 | Postage                        | 100          | -            | 100          |
| 01-4191-091 | Newspaper Notices & Ads        | 300          | 106          | 300          |
| 01-4191-101 | Books & Periodicals            | 150          | (9)          | 150          |
| 01-4191-111 | Training, Seminars, & Workshop | 300          | -            | 300          |
| 01-4191-121 | Mileage Reimbursement          | 100          | -            | 100          |
| 01-4191-151 | Maps                           | -            | -            | -            |
| 01-4191-171 | Dues UVLSRPC                   | 1,104        | 1,104        | 1,182        |
| 01-4191-180 | Legal Fees                     | -            | -            | -            |
| 01-4191-191 | Printing                       | 150          | -            | 150          |
| 01-4191-221 | Grafton County Recording Fees  | 120          | -            | 120          |
| 01-4191-300 | Master Plan Update             | -            | -            | -            |
|             | <b>**TOTAL** Zoning</b>        | <b>4,767</b> | <b>3,569</b> | <b>4,845</b> |

| Account Number                           | Account Description                           | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|------------------------------------------|-----------------------------------------------|----------------|---------------------|----------------|
| <b>4194 General Government Buildings</b> |                                               |                |                     |                |
| 01-4194-011                              | Salary                                        | 1,050          | 72                  | 1,200          |
| 01-4194-021                              | Salary                                        | 2,000          | 1,083               | 2,000          |
| 01-4194-031                              | FICA/Medicare                                 | 233            | 96                  | 245            |
| 01-4194-051                              | Office Supplies                               | 1              | 10                  | 1              |
| 01-4194-061                              | Postage                                       | -              | -                   | -              |
| 01-4194-071                              | Heating Oil                                   | 3,500          | 3,942               | 4,400          |
| 01-4194-072                              | Propane                                       | 7,250          | 11,100              | 10,000         |
| 01-4194-081                              | Sewer Fees                                    | 2,500          | 1,581               | 2,000          |
| 01-4194-091                              | Newspaper Notices & Ads                       | 100            | -                   | 100            |
| 01-4194-101                              | Books & Periodicals                           | -              | -                   | -              |
| 01-4194-111                              | Training, Seminars, & Workshop                | -              | -                   | -              |
| 01-4194-121                              | Mileage Reimbursement                         | -              | -                   | -              |
| 01-4194-131                              | Port-A-Potty Rental                           | 3,000          | 3,780               | 4,050          |
| 01-4194-141                              | Building Repair & Upgrades                    | 18,000         | 17,059              | 18,000         |
| 01-4194-142                              | Grounds Repair & Upgrades                     | 1,500          | 6,048               | 2,000          |
| 01-4194-143                              | Piermont Veterans Memorial Garden             | -              | (2,815)             | -              |
| 01-4194-144                              | Evidence Room Upgrade - Police                | -              | -                   | -              |
| 01-4194-151                              | Mowing & Grounds (Non-Payroll)                | 2,500          | (360)               | 8,800          |
| 01-4194-161                              | Parking Lots                                  | -              | -                   | -              |
| 01-4194-171                              | Dues                                          | -              | -                   | -              |
| 01-4194-180                              | Legal Fees                                    | -              | -                   | -              |
| 01-4194-181                              | Supplies                                      | 500            | 731                 | 700            |
| 01-4194-191                              | Signage                                       | 1              | 100                 | 100            |
| 01-4194-201                              | Telephone Service                             | 6,400          | 7,128               | 7,220          |
| 01-4194-211                              | Internet Service                              | 5,000          | 7,201               | 6,600          |
| 01-4194-221                              | Electrical Service                            | 7,500          | 7,221               | 8,000          |
| 01-4194-231                              | Janitorial Service & Supplies                 | 150            | 120                 | 200            |
| 01-4194-261                              | Holding Tank Pumping                          | -              | -                   | 1              |
| 01-4194-271                              | Machine Hire                                  | 1              | -                   | 1              |
| 01-4194-281                              | Fencing at TS-Rc                              | -              | -                   | -              |
| 01-4194-291                              | Monument Relocation                           | -              | -                   | -              |
| 01-4194-301                              | Storage                                       | -              | -                   | -              |
|                                          | <b>**TOTAL** General Government Buildings</b> | <b>61,186</b>  | <b>64,098</b>       | <b>75,618</b>  |

| Account Number        | Account Description                  | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|-----------------------|--------------------------------------|----------------|---------------------|----------------|
| <b>4195 Sexton</b>    |                                      |                |                     |                |
| 01-4195-011           | Salary Sexton                        | 850            | 850                 | 884            |
| 01-4195-021           | Salary Other                         | -              | -                   | -              |
| 01-4195-031           | FICA/Medicare                        | 65             | 33                  | 68             |
| 01-4195-071           | Supplies                             | 2,500          | -                   | 2,500          |
| 01-4195-081           | Burial Charges                       | 300            | -                   | 300            |
| 01-4195-091           | Newspaper Notices & Ads              | -              | 215                 | -              |
| 01-4195-101           | Books & Periodicals                  | -              | -                   | -              |
| 01-4195-111           | Training, Seminars, & Workshop       | -              | -                   | -              |
| 01-4195-121           | Mileage Reimbursement                | -              | -                   | -              |
| 01-4195-131           | Cemetery Expansion                   | -              | -                   | -              |
| 01-4195-141           | Corner Stones & Markers              | 900            | 405                 | 900            |
| 01-4195-151           | Maintenance of Grounds (Non-Payroll) | 4,800          | 3,000               | 4,800          |
| 01-4195-161           | Fences & Stone Walls                 | 1,200          | 1,200               | 1,200          |
| 01-4195-180           | Legal Fees                           | -              | -                   | -              |
| 01-4195-181           | Annual Maintenance Contract          | 14,869         | 36,638              | 23,280         |
| 01-4195-241           | Employee Health Insurance            | -              | -                   | -              |
| 01-4195-261           | Grafton County Recording Fees        | -              | -                   | -              |
| 01-4195-271           | Machine Hire                         | -              | -                   | -              |
|                       | <b>**TOTAL** Sexton</b>              | <b>25,484</b>  | <b>42,340</b>       | <b>33,932</b>  |
| <b>4199 Donations</b> |                                      |                |                     |                |
| 01-4199-171           | Annual Fees & Dues                   | -              | -                   | -              |
| 01-4199-900           | Donations to Non-Profit              | 12,502         | 12,502              | -              |
|                       | <b>**TOTAL** Donations</b>           | <b>12,502</b>  | <b>12,502</b>       | <b>-</b>       |

| Account Number     | Account Description           | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|--------------------|-------------------------------|----------------|---------------------|----------------|
| <b>4210 Police</b> |                               |                |                     |                |
| 01-4210-011        | Salary Chief                  | 73,130         | 73,013              | 78,980         |
| 01-4210-021        | Salary Officers               | 3,000          | -                   | 3,000          |
| 01-4210-025        | Salary Special Detail         | 1              | 316                 | 1              |
| 01-4210-026        | Salary Training               | 1              | -                   | 1              |
| 01-4210-027        | Hazard Pay PD FT              | -              | -                   | 1              |
| 01-4210-031        | FICA/Medicare                 | 1,290          | 1,170               | 6,272          |
| 01-4210-041        | Retirement                    | 24,750         | 26,518              | 25,732         |
| 01-4210-051        | Office Supplies               | 500            | 294                 | 500            |
| 01-4210-061        | Postage                       | 60             | -                   | 60             |
| 01-4210-071        | State Forms                   | -              | -                   | -              |
| 01-4210-081        | Prosecutor                    | 2,000          | 2,000               | 2,000          |
| 01-4210-091        | Newspaper Notices & Ads       | 1              | -                   | 1              |
| 01-4210-101        | Books & Periodicals           | 100            | -                   | 50             |
| 01-4210-111        | Training                      | 500            | -                   | 500            |
| 01-4210-121        | Mileage Reimbursement         | 1              | -                   | 1              |
| 01-4210-131        | Comps, Printers, Copiers, Fax | 700            | 1,845               | 700            |
| 01-4210-141        | Computer Software             | 1              | -                   | 1              |
| 01-4210-151        | Cruiser Maintenance & Repairs | 2,000          | 3,256               | 2,000          |
| 01-4210-161        | Gasoline                      | 4,000          | 3,363               | 4,000          |
| 01-4210-171        | Dues                          | 200            | -                   | 200            |
| 01-4210-180        | Legal Fees                    | 1              | -                   | 1              |
| 01-4210-181        | Uniforms                      | 750            | 538                 | 500            |
| 01-4210-191        | Gear & Equipment              | 750            | 634                 | 500            |
| 01-4210-201        | Equipment                     | 800            | -                   | 500            |
| 01-4210-211        | Firearms & Ammo               | 800            | 1,200               | 800            |
| 01-4210-221        | Taser & Body Cam              | 873            | -                   | 873            |
| 01-4210-231        | Witness Fees                  | -              | -                   | -              |
| 01-4210-241        | Employee Health Insurance     | 28,300         | 29,052              | 32,484         |
| 01-4210-251        | Radio, Pager, & Cell Services | 300            | -                   | 300            |
| 01-4210-261        | Radar Certification           | 60             | 68                  | 68             |
| 01-4210-281        | Community Programs            | 1              | -                   | 1              |
| 01-4210-291        | Contingency                   | -              | -                   | -              |
| 01-4210-301        | Tritech Support               | 885            | 887                 | -              |
| 01-4210-311        | Medical Expense               | -              | -                   | -              |
| 01-4210-312        | Alarm System                  | 396            | 396                 | 528            |
| 01-4210-401        | IPR Drug Seizure              | -              | -                   | -              |
|                    | <b>**TOTAL** Police</b>       | <b>146,151</b> | <b>144,550</b>      | <b>160,555</b> |

| Account Number             | Account Description             | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|----------------------------|---------------------------------|----------------|---------------------|----------------|
| <b>4212 Animal Control</b> |                                 |                |                     |                |
| 01-4212-011                | Salary                          | 72             | 42                  | 90             |
| 01-4212-031                | FICA/Medicare                   | 40             | 136                 | 7              |
| 01-4212-051                | Supplies                        | 1              | -                   | 1              |
| 01-4212-061                | Postage                         | 1              | -                   | 1              |
| 01-4212-081                | Fees for Calls                  | 450            | 300                 | 550            |
| 01-4212-082                | Background Checks               | 1              | -                   | 1              |
| 01-4212-091                | Newspaper Notices & Ads         | -              | -                   | -              |
| 01-4212-101                | Books & Periodicals             | 1              | 80                  | 1              |
| 01-4212-111                | Training                        | -              | -                   | -              |
| 01-4212-121                | Mileage Reimbursement           | 140            | 44                  | 140            |
| 01-4212-131                | Boarding & Vet Fees             | 800            | 750                 | 800            |
| 01-4212-171                | Dues                            | -              | -                   | -              |
| 01-4212-180                | Legal Fees                      | -              | -                   | -              |
| 01-4212-181                | Uniforms                        | 1              | -                   | 1              |
| 01-4212-191                | Gear-Personal                   | 1              | -                   | 1              |
| 01-4212-201                | Firearms & Ammunitions          | 1              | -                   | 1              |
| 01-4212-221                | Equipment (Non-Personal)        | 1              | -                   | 1              |
| 01-4212-251                | Radios, pagers and cell phone   | 150            | 86                  | 150            |
| 01-4212-281                | Contingency                     | 1              | -                   | 1              |
|                            | <b>**TOTAL** Animal Control</b> | <b>1,661</b>   | <b>1,438</b>        | <b>1,746</b>   |
| <b>4215 Ambulance</b>      |                                 |                |                     |                |
| 01-4215-181                | Contracted Ambulance Service    | 46,460         | 46,460              | 53,462         |
|                            | <b>**TOTAL** Ambulance</b>      | <b>46,460</b>  | <b>46,460</b>       | <b>53,462</b>  |



| Account Number   | Account Description           | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|------------------|-------------------------------|----------------|---------------------|----------------|
| <b>4220 Fire</b> |                               |                |                     |                |
| 01-4220-011      | Salary Chief                  | 4,500          | 4,500               | 4,500          |
| 01-4220-012      | Deputy Fire Chief Stipend     | 1,750          | 1,750               | 1,750          |
| 01-4220-013      | Stipend - Officers            | 5,000          | 3,000               | 4,000          |
| 01-4220-021      | Salary Firefighters           | 10,000         | 14,745              | 15,000         |
| 01-4220-022      | Hazard Pay FD PT              | -              | -                   | -              |
| 01-4220-031      | FICA/Medicare                 | 1,626          | 1,744               | 2,066          |
| 01-4220-040      | Forestry Reimbursement Fire   | 1,500          | -                   | 1,500          |
| 01-4220-041      | Retirement                    | -              | -                   | -              |
| 01-4220-051      | Office Supplies               | 50             | -                   | 150            |
| 01-4220-061      | Postage                       | 10             | -                   | 50             |
| 01-4220-071      | State & Federal Forms         | -              | -                   | 1,750          |
| 01-4220-081      | Medical Supplies              | 849            | 849                 | 500            |
| 01-4220-091      | Newspaper Notices & Ads       | -              | -                   | -              |
| 01-4220-101      | Books & Periodicals           | 100            | -                   | 100            |
| 01-4220-111      | Training                      | 750            | -                   | 1,000          |
| 01-4220-121      | Mileage Reimbursement         | 750            | -                   | 750            |
| 01-4220-131      | Comps, Printers, Copiers, Fax | 2,100          | 1,269               | 500            |
| 01-4220-141      | Computer Software             | -              | 3,154               | 2,500          |
| 01-4220-151      | Truck Repairs & Upgrades      | 5,000          | 11,168              | 5,000          |
| 01-4220-161      | Batteries                     | 100            | 583                 | 500            |
| 01-4220-171      | Dues & Mutual Aid             | 1,300          | 850                 | 1,300          |
| 01-4220-180      | Legal Fees                    | -              | -                   | -              |
| 01-4220-181      | Uniforms                      | 2,000          | 2,395               | 1,200          |
| 01-4220-182      | Firefighter Gear              | 5,000          | 7,069               | 5,000          |
| 01-4220-183      | SCBA                          | 2,000          | -                   | 1,000          |
| 01-4220-191      | Equipment Repairs & Testing   | 1,500          | 795                 | 1,000          |
| 01-4220-201      | Firefighting Supplies         | 400            | 414                 | 400            |
| 01-4220-202      | Forestry/Woodland Fire Gear   | 2,000          | 2,000               | 1,000          |
| 01-4220-211      | Supplies & Gasoline           | 800            | 673                 | 800            |
| 01-4220-221      | Radios, Pagers, & Repairs     | 400            | 1,408               | 500            |
| 01-4220-231      | Forestry Burn Permits         | 100            | -                   | 100            |
| 01-4220-241      | Employee Health Insurance     | -              | -                   | -              |
| 01-4220-242      | Background Records Check      | 150            | 25                  | 150            |
| 01-4220-251      | Fire Ponds                    | 2,500          | 2,500               | 5,000          |
| 01-4220-261      | Accident & Health Insurance   | 5,500          | 4,810               | 5,500          |
| 01-4220-271      | State Inspections & Fees      | 200            | 35                  | 500            |
| 01-4220-281      | Contingency                   | 1              | -                   | 1              |
| 01-4220-291      | Pump Testing                  | 600            | 600                 | 600            |
| 01-4220-301      | Hose Replacement              | 500            | -                   | 500            |
|                  | <b>**TOTAL ** Fire</b>        | <b>59,036</b>  | <b>66,337</b>       | <b>66,167</b>  |

| Account Number                   | Account Description                   | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|----------------------------------|---------------------------------------|----------------|---------------------|----------------|
| <b>4225 Fast Squad</b>           |                                       |                |                     |                |
| 01-4225-061                      | Postage                               | 1              | -                   | 1              |
| 01-4225-071                      | Medical Supplies                      | 600            | 788                 | 1,250          |
| 01-4225-072                      | Oxygen                                | 200            | -                   | 150            |
| 01-4225-081                      | Other Supplies                        | 849            | 1,037               | 25             |
| 01-4225-091                      | Newspaper Notices & Ads               | -              | -                   | -              |
| 01-4225-101                      | Books & Periodicals                   | -              | -                   | -              |
| 01-4225-111                      | Training                              | 1,300          | -                   | 200            |
| 01-4225-121                      | Mileage Reimbursement                 | 300            | -                   | 100            |
| 01-4225-171                      | Dues                                  | -              | -                   | -              |
| 01-4225-180                      | Legal Fees                            | -              | -                   | -              |
| 01-4225-191                      | Equipment Repairs & Testing           | -              | -                   | -              |
| 01-4225-221                      | Radios, Pagers, & Repairs             | 600            | 224                 | 1,050          |
| 01-4225-241                      | Employee Health Insurance             | -              | -                   | -              |
|                                  | <b>**TOTAL** FAST Squad</b>           | <b>3,850</b>   | <b>2,049</b>        | <b>2,776</b>   |
| <b>4290 Emergency Management</b> |                                       |                |                     |                |
| 01-4290-011                      | Salary                                | 3,000          | 3,000               | 3,000          |
| 01-4290-021                      | Deputy                                | -              | -                   | -              |
| 01-4290-031                      | FICA/Medicare                         | 230            | 61                  | 230            |
| 01-4290-051                      | Office Supplies                       | 300            | 167                 | 200            |
| 01-4290-061                      | Postage                               | 75             | -                   | 25             |
| 01-4290-071                      | Licensing Fees                        | -              | -                   | -              |
| 01-4290-081                      | Printing                              | 1              | -                   | 1              |
| 01-4290-091                      | Advertising                           | 100            | -                   | 100            |
| 01-4290-121                      | Communication Equipment               | 200            | -                   | 100            |
| 01-4290-151                      | E-911 Program                         | 1              | -                   | 1              |
| 01-4290-152                      | E-911 Program Deputy                  | 500            | -                   | 500            |
| 01-4290-161                      | Mileage Reimbursement                 | 250            | -                   | 150            |
| 01-4290-180                      | Legal Fees                            | -              | -                   | -              |
| 01-4290-221                      | Radios, Pagers & Repair               | 300            | -                   | 150            |
| 01-4290-261                      | Meeting Expenses                      | 100            | -                   | 100            |
| 01-4290-281                      | State Training Program Expense        | 1              | -                   | 1              |
| 01-4290-309                      | Hazard Mitigation Plan                | 3,500          | 4,000               | -              |
| 01-4290-310                      | Emergency Operations Plan             | -              | -                   | -              |
| 01-4290-311                      | Emergency Operation Center            | 100            | -                   | 100            |
|                                  | <b>**TOTAL** Emergency Management</b> | <b>8,658</b>   | <b>7,228</b>        | <b>4,658</b>   |

| Account Number               | Account Description            | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|------------------------------|--------------------------------|----------------|---------------------|----------------|
| <b>4312 Highway, Streets</b> |                                |                |                     |                |
| 01-4312-011                  | Salary Road Agent              | 62,000         | 57,525              | 63,000         |
| 01-4312-021                  | Salary Road Crew               | 29,000         | 20,388              | 30,740         |
| 01-4312-031                  | FICA/Medicare                  | 6,964          | 5,923               | 7,171          |
| 01-4312-041                  | Retirement                     | 10,000         | 7,406               | 8,691          |
| 01-4312-051                  | Office Supplies & Equipment    | 200            | 2,097               | 400            |
| 01-4312-061                  | Postage                        | 20             | -                   | 20             |
| 01-4312-071                  | State & Federal Permits        | 120            | 175                 | 240            |
| 01-4312-081                  | Drug Testing                   | -              | -                   | -              |
| 01-4312-091                  | Newspaper Notices & Ads        | 25             | -                   | 1              |
| 01-4312-101                  | Books & Periodicals            | -              | -                   | -              |
| 01-4312-111                  | Training, Seminars, & Workshop | 150            | 162                 | 1              |
| 01-4312-121                  | Mileage Reimbursement          | 200            | 204                 | 200            |
| 01-4312-125                  | Contracted Services            | 800            | 230                 | 600            |
| 01-4312-131                  | Road Projects                  | -              | -                   | -              |
| 01-4312-132                  | Indian Pond Road Project       | -              | -                   | -              |
| 01-4312-133                  | Indian Pond Culvert Project    | -              | -                   | -              |
| 01-4312-134                  | Lily Pond Paving Project       | -              | -                   | -              |
| 01-4312-135                  | Church Street Paving Project   | -              | -                   | -              |
| 01-4312-141                  | Bridge Projects                | -              | -                   | -              |
| 01-4312-142                  | Rodimon Bridge Project         | -              | -                   | -              |
| 01-4312-143                  | IPR Bridge Project             | -              | -                   | -              |
| 01-4312-151                  | Supplies                       | 1,200          | 1,331               | 1,200          |
| 01-4312-152                  | Uniforms                       | 1,500          | 1,068               | 1,500          |
| 01-4312-153                  | Personal Safety Equipment      | 250            | 109                 | 250            |
| 01-4312-154                  | Equipment Safety Equipment     | 500            | 80                  | 200            |
| 01-4312-161                  | Signs, Posts, & Delineators    | 800            | 1,096               | 1,000          |
| 01-4312-171                  | Dues                           | 25             | -                   | 25             |
| 01-4312-180                  | Legal Fees                     | -              | -                   | -              |
| 01-4312-181                  | Engineering Services           | 1              | -                   | -              |
| 01-4312-190                  | Small Equipment Purchase       | 1              | 491                 | 1,000          |
| 01-4312-191                  | Equipment Repair & Maintenance | 10,000         | (103)               | 6,500          |
| 01-4312-192                  | Large Equipment Purchases      | 1              | -                   | -              |
| 01-4312-193                  | Cutting Edges                  | 1,000          | 819                 | 1,000          |
| 01-4312-194                  | Maintenance Parts              | 2,000          | 1,921               | 2,200          |
| 01-4312-195                  | Tires                          | 1,600          | 3,049               | 2,400          |
| 01-4312-196                  | Repair Parts                   | 5,000          | 3,281               | 5,000          |
| 01-4312-201                  | Radios                         | 500            | 34                  | 500            |
| 01-4312-210                  | Dust Control & Stabilization   | 4,000          | -                   | 4,000          |
| 01-4312-211                  | Salt                           | 10,000         | 10,259              | 10,000         |
| 01-4312-221                  | Sand                           | 7,000          | 6,984               | 9,000          |
| 01-4312-231                  | Loam                           | -              | 865                 | -              |
| 01-4312-241                  | Employee Health Insurance      | 11,100         | 10,760              | 12,100         |
| 01-4312-251                  | Gravel                         | 2,500          | 5,578               | 5,000          |
| 01-4312-261                  | Ledge Products                 | 10,000         | 15,340              | 9,000          |
| 01-4312-271                  | Diesel Fuel & Gasoline         | 13,500         | 13,631              | 11,000         |
| 01-4312-281                  | Paving & Cold Patch            | 800            | -                   | 800            |
| 01-4312-291                  | Concrete                       | 400            | -                   | 400            |
| 01-4312-301                  | Culverts & Pipe                | 2,000          | 3,885               | 4,500          |
| 01-4312-311                  | Guard Rails                    | 1              | -                   | -              |
| 01-4312-321                  | Tools                          | 1,500          | 768                 | 1,200          |
| 01-4312-331                  | Bridge Concrete Treatment      | 1              | -                   | 1              |

| Account Number                           | Account Description               | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|------------------------------------------|-----------------------------------|----------------|---------------------|----------------|
| <b>4312 Highway, Streets (Continued)</b> |                                   |                |                     |                |
| 01-4312-341                              | Rental: Backhoe/Loader-Summer     | -              | -                   | -              |
| 01-4312-342                              | Rental: Backhoe/Loader-Winter     | -              | -                   | -              |
| 01-4312-351                              | Rental: Excavator                 | 4,000          | 4,250               | 4,500          |
| 01-4312-361                              | Rental: Dozer                     | -              | -                   | -              |
| 01-4312-371                              | Chipper                           | 1,000          | 1,050               | 1,000          |
| 01-4312-381                              | Rental: Truck 6 Wheel             | -              | -                   | -              |
| 01-4312-382                              | Rental: 6 Wheel w/ Plow & Sand    | -              | -                   | -              |
| 01-4312-383                              | Rental: 3/4 Ton Truck w/Plow      | -              | -                   | -              |
| 01-4312-384                              | Rental: 3/4 Ton Truck             | -              | -                   | -              |
| 01-4312-385                              | Rental: 10 Wheel Truck            | 1,500          | 440                 | 1,000          |
| 01-4312-391                              | Rental: Roller/Compactor          | 1,500          | -                   | 1,500          |
| 01-4312-401                              | Rental: Mower                     | 4,200          | 3,800               | 4,000          |
| 01-4312-411                              | Rental: Compactor                 | -              | -                   | -              |
| 01-4312-421                              | Rental: Ore Hill Excavating       | -              | -                   | -              |
| 01-4312-431                              | Rental: Other                     | -              | -                   | -              |
| 01-4312-441                              | Rental: Equipment                 | 1              | -                   | -              |
| 01-4312-451                              | Street Lights & Blinkers          | 1,300          | 883                 | 1,200          |
| 01-4312-461                              | Contingency                       | 1              | -                   | 1              |
|                                          | <b>**TOTAL** Highway, Streets</b> | <b>210,161</b> | <b>185,779</b>      | <b>214,041</b> |

| Account Number         | Account Description            | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|------------------------|--------------------------------|----------------|---------------------|----------------|
| <b>4324 Sanitation</b> |                                |                |                     |                |
| 01-4324-011            | Salary Manager                 | 7,000          | 7,939               | 8,700          |
| 01-4324-021            | Salary Assistants              | 9,000          | 7,898               | 9,200          |
| 01-4324-031            | FICA/Medicare                  | 1,224          | 1,165               | 1,369          |
| 01-4324-041            | Retirement                     | -              | -                   | -              |
| 01-4324-051            | Office Supplies                | 75             | 100                 | 85             |
| 01-4324-055            | Other Supplies                 | 25             | 14                  | 35             |
| 01-4324-061            | Postage                        | 10             | -                   | 10             |
| 01-4324-071            | Government Forms               | -              | -                   | -              |
| 01-4324-081            | Drug Testing                   | -              | -                   | -              |
| 01-4324-082            | Background Check Fees          | 25             | 25                  | 25             |
| 01-4324-091            | Newspaper Notices & Ads        | 1              | 46                  | 100            |
| 01-4324-101            | Books & Periodicals            | -              | -                   | -              |
| 01-4324-111            | Training, Seminars, & Workshop | 550            | 175                 | 550            |
| 01-4324-121            | Mileage Reimbursement          | 200            | -                   | 300            |
| 01-4324-131            | Comps, Printer, Copiers, Fax   | 1              | -                   | 1              |
| 01-4324-141            | Computer Software              | -              | -                   | -              |
| 01-4324-151            | Tools & Equipment              | 150            | 50                  | 150            |
| 01-4324-161            | Pay-To-Throw Bags              | 4,200          | 6,410               | 4,400          |
| 01-4324-163            | Recycling Bags                 | 150            | 137                 | 150            |
| 01-4324-165            | Bag Sales - Selling Fees       | 1,200          | 1,018               | 1,200          |
| 01-4324-171            | Dues & Fees                    | 100            | 100                 | 125            |
| 01-4324-180            | Legal Fees                     | -              | -                   | -              |
| 01-4324-181            | Burn & Mowing Fuel             | 15             | -                   | 15             |
| 01-4324-191            | Equipment Repair & Maintenance | 500            | 420                 | 750            |
| 01-4324-192            | Concrete Work                  | -              | -                   | -              |
| 01-4324-201            | Trash Hauling & Tipping Fees   | 12,101         | 11,588              | 13,600         |
| 01-4324-211            | Recycling Fees                 | 7,950          | 8,395               | 9,500          |
| 01-4324-212            | Hauling and Rental             | -              | -                   | -              |
| 01-4324-221            | Landfill Maint. & Well Monitor | 7,525          | 5,160               | 8,225          |
| 01-4324-231            | Tire Removal                   | 550            | 929                 | 750            |
| 01-4324-241            | Employee Health Insurance      | -              | -                   | -              |
| 01-4324-251            | Hazmat Fees                    | 1,800          | 3,903               | 1,800          |
| 01-4324-261            | Site Maintenance (Non-Payroll) | 400            | -                   | 100            |
| 01-4324-271            | Machine Hire                   | -              | -                   | -              |
| 01-4324-272            | Dumpster Rental                | -              | -                   | -              |
| 01-4324-281            | Uniforms                       | 125            | -                   | 125            |
| 01-4324-282            | Electronic Recycling           | 1,150          | 1,396               | 1,350          |
|                        | <b>**TOTAL** Sanitation</b>    | <b>56,027</b>  | <b>56,868</b>       | <b>62,615</b>  |

| Account Number | Account Description | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|----------------|---------------------|----------------|---------------------|----------------|
|----------------|---------------------|----------------|---------------------|----------------|

**4441 Welfare**

|             |                                |              |          |              |
|-------------|--------------------------------|--------------|----------|--------------|
| 01-4441-051 | Office Supplies                | -            | -        | -            |
| 01-4441-061 | Postage                        | 1            | -        | 1            |
| 01-4441-091 | Newspaper Notices & Ads        | -            | -        | -            |
| 01-4441-101 | Books & Periodicals            | -            | -        | -            |
| 01-4441-111 | Training, Seminars, & Workshop | 1            | -        | 1            |
| 01-4441-121 | Mileage Reimbursement          | 100          | -        | 100          |
| 01-4441-131 | Direct Applicant Assistance    | -            | -        | -            |
| 01-4441-141 | Intergovernmental Payments     | -            | -        | -            |
| 01-4441-151 | Vender Payments                | 2,500        | -        | 2,500        |
| 01-4441-171 | Dues & Fees                    | 35           | -        | 35           |
| 01-4441-180 | Legal Fees                     | -            | -        | -            |
| 01-4441-221 | Grafton County Recording Fees  | 1            | -        | 1            |
|             | <b>**TOTAL** Welfare</b>       | <b>2,638</b> | <b>-</b> | <b>2,638</b> |

**4150 Recreation**

|             |                                |               |               |               |
|-------------|--------------------------------|---------------|---------------|---------------|
| 01-4520-011 | Salary                         | 700           | -             | 1             |
| 01-4520-021 | Recreation Coordinator         | 1             | -             | 200           |
| 01-4520-031 | FICA/Medicare                  | 54            | -             | 15            |
| 01-4520-051 | Office Supplies                | -             | -             | -             |
| 01-4520-061 | Postage                        | -             | -             | -             |
| 01-4520-071 | Sports Equipment & Repairs     | 665           | 6,685         | 2,700         |
| 01-4520-081 | Awards & Trophies              | -             | -             | -             |
| 01-4520-091 | Newspaper Notices & Ads        | -             | -             | -             |
| 01-4520-101 | Books & Periodicals            | -             | -             | -             |
| 01-4520-111 | Training, Seminars, & Workshop | -             | -             | -             |
| 01-4520-121 | Mileage Reimbursement          | -             | -             | -             |
| 01-4520-131 | Orford Swim Program            | 2,500         | 1,500         | 2,000         |
| 01-4520-141 | Bean Brook Swimming Pond       | 1,750         | -             | 1,750         |
| 01-4520-151 | Medical Supplies               | -             | -             | -             |
| 01-4520-161 | Orford Beach - Indian Pond     | 1,500         | 1,500         | 1,500         |
| 01-4520-171 | Dues & Fees                    | -             | -             | -             |
| 01-4520-180 | Legal Fees                     | -             | -             | -             |
| 01-4520-191 | Mowing & Grounds (Non-Payroll) | 3,500         | 751           | 1,000         |
| 01-4520-211 | Baseball Diamond Maintenance   | 1,000         | -             | 1,000         |
| 01-4520-221 | Softball Program               | 50            | -             | 50            |
| 01-4520-231 | Baseball Program               | 1,540         | 554           | 500           |
| 01-4520-241 | Community Activities           | 300           | -             | 1,000         |
| 01-4520-271 | Machine Hire                   | -             | -             | -             |
| 01-4520-281 | Transportation                 | -             | -             | -             |
| 01-4520-801 | Storage Shed                   | -             | -             | -             |
|             | <b>**TOTAL** Recreation</b>    | <b>13,560</b> | <b>10,990</b> | <b>11,716</b> |

| Account Number           | Account Description            | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|--------------------------|--------------------------------|----------------|---------------------|----------------|
| <b>4550 Library</b>      |                                |                |                     |                |
| 01-4550-010              | All Library                    | 33,500         | 33,500              | 33,500         |
|                          | <b>**TOTAL ** Library</b>      | <b>33,500</b>  | <b>33,500</b>       | <b>33,500</b>  |
| <b>4583 Patriotic</b>    |                                |                |                     |                |
| 01-4583-051              | Office Supplies                | -              | -                   | -              |
| 01-4583-071              | Supplies                       | 2,114          | 1,836               | 200            |
| 01-4583-081              | Flags                          | 1              | 529                 | 500            |
| 01-4583-091              | Newspaper Notices & Ads        | -              | -                   | -              |
| 01-4583-131              | Memorial Day                   | 750            | 450                 | 750            |
| 01-4583-132              | Tree Lighting - Town Common    | -              | -                   | -              |
| 01-4583-171              | Dues                           | -              | -                   | -              |
| 01-4583-180              | Legal Fees                     | -              | -                   | -              |
|                          | <b>**TOTAL ** Patriotic</b>    | <b>2,865</b>   | <b>2,815</b>        | <b>1,450</b>   |
| <b>4589 Community</b>    |                                |                |                     |                |
| 01-4589-100              | Community Day                  | -              | -                   | -              |
| 01-4589-132              | Tree Lighting - Common Fund    | -              | -                   | -              |
| 01-4589-200              | Friends of Piermont            | -              | -                   | -              |
|                          | <b>**TOTAL ** Community</b>    | <b>-</b>       | <b>-</b>            | <b>-</b>       |
| <b>4611 Conservation</b> |                                |                |                     |                |
| 01-4611-017              | Equipment                      | -              | -                   | -              |
| 01-4611-051              | Office Supplies                | 40             | -                   | 40             |
| 01-4611-061              | Postage                        | 20             | -                   | 20             |
| 01-4611-071              | Equipment & Repairs            | 100            | -                   | 100            |
| 01-4611-091              | Newspaper Notices & Ads        | 50             | -                   | 50             |
| 01-4611-101              | Books & Periodicals            | 50             | -                   | 50             |
| 01-4611-111              | Training, Seminars, & Workshop | 50             | -                   | 50             |
| 01-4611-121              | Mileage Reimbursement          | -              | -                   | -              |
| 01-4611-131              | Lake Water Testing             | 820            | 540                 | 820            |
| 01-4611-141              | Special Projects               | 200            | -                   | 100            |
| 01-4611-151              | NH Lake Host Program           | 300            | 300                 | 300            |
| 01-4611-161              | Open Trails Day                | 50             | -                   | 50             |
| 01-4611-171              | Dues                           | 250            | 250                 | 250            |
| 01-4611-180              | Legal Fees                     | -              | -                   | -              |
|                          | <b>**TOTAL ** Conservation</b> | <b>1,930</b>   | <b>1,090</b>        | <b>1,830</b>   |

| Account Number             | Account Description             | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|----------------------------|---------------------------------|----------------|---------------------|----------------|
| <b>4711 Debt Service</b>   |                                 |                |                     |                |
| 01-4711-010                | Principal on Long Term Debt     | 10,859         | 10,859              | 10,492         |
| 01-4711-011                | Principal - Highway Truck       | 18,781         | 18,781              | 18,781         |
| 01-4711-020                | Interest on Long Term Debt      | 3,001          | 3,012               | 1,870          |
| 01-4711-021                | Interest On BRB Loan            | -              | -                   | -              |
| 01-4711-031                | Admin Fees - New Hwy Truck      | -              | -                   | -              |
| 01-4711-040                | Principal - Road Bond           | 54,939         | 54,939              | 57,113         |
| 01-4711-041                | Interest - Road Bond            | 11,294         | 11,294              | 9,121          |
| 01-4711-210                | Interest on Tax Anticipation    | 700            | -                   | 700            |
|                            | <b>**TOTAL** Debt Service</b>   | <b>99,575</b>  | <b>98,886</b>       | <b>98,077</b>  |
| <b>4901 Capital Outlay</b> |                                 |                |                     |                |
| 01-4901-010                | Land                            | -              | -                   | -              |
| 01-4901-020                | Major Machinery & Vehicles      | -              | -                   | -              |
| 01-4901-030                | Buildings                       | -              | -                   | -              |
| 01-4901-131                | Highway Salt Shed               | -              | -                   | -              |
| 01-4901-132                | Highway Sand Shed               | -              | -                   | -              |
| 01-4901-133                | Highway Pole Barn               | -              | -                   | -              |
| 01-4901-134                | FD Replacement Roof             | -              | -                   | -              |
| 01-4901-135                | Marlin Controls Radar Signs     | -              | -                   | -              |
| 01-4901-136                | Fire Department New Radios      | -              | -                   | -              |
| 01-4901-137                | Heating between Offices         | -              | -                   | -              |
|                            | <b>**TOTAL** Capital Outlay</b> | <b>-</b>       | <b>-</b>            | <b>-</b>       |



| Account Number               | Account Description               | 2022<br>Budget   | 2022<br>Expenditure | 2023<br>Budget   |
|------------------------------|-----------------------------------|------------------|---------------------|------------------|
| <b>4915 Capital Reserves</b> |                                   |                  |                     |                  |
| 01-4915-110                  | Town Building Improvement CRF     | -                | -                   | -                |
| 01-4915-120                  | Town Equipment CRF                | 10,000           | 10,000              | 20,000           |
| 01-4915-130                  | Town Fire and Emer Veh CRF        | 10,000           | 10,000              | 20,000           |
| 01-4915-140                  | Town Reval CRF                    | 9,000            | 9,000               | 9,000            |
| 01-4915-150                  | Town Bridge CRF                   | -                | -                   | -                |
| 01-4915-160                  | Town Land CRF                     | -                | -                   | -                |
| 01-4915-170                  | Town New Building CRF             | 10,000           | 10,000              | 10,000           |
|                              | <b>**TOTAL** Capital Reserves</b> | <b>39,000</b>    | <b>39,000</b>       | <b>59,000</b>    |
| <b>4916 ETF</b>              |                                   |                  |                     |                  |
| 01-4916-110                  | Town Bedford Lot EFT              | -                | -                   | -                |
| 01-4916-120                  | Town Recycling Trans EFT          | 2,500            | 2,500               | 2,500            |
| 01-4916-130                  | Town REC EFT                      | -                | -                   | -                |
| 01-4916-131                  | Town Rec Facil EFT                | -                | -                   | -                |
| 01-4916-140                  | Fire Dept SCBA \Bunka Gear EFT    | -                | -                   | -                |
| 01-4916-150                  | Police Training EFT               | -                | -                   | -                |
| 01-4916-151                  | Police Training & Equipment ETF   | -                | -                   | -                |
| 01-4916-160                  | 250th Anniversary ETF             | -                | -                   | -                |
| 01-4916-161                  | Friends of Piermont ETF           | -                | -                   | -                |
| 01-4916-170                  | Town Common ETF                   | -                | -                   | -                |
| 01-4916-180                  | Piermont FAST Squad ETF           | -                | -                   | -                |
| 01-4916-190                  | Piermont Fire Dept ETF            | -                | -                   | -                |
| 01-4916-200                  | Piermont Cemetery ETF             | -                | -                   | -                |
| 01-4916-210                  | Town Bridge ETF                   | 1,000            | 1,000               | 1,000            |
| 01-4916-220                  | Underhill Canoe Campsite ETF      | -                | -                   | -                |
| 01-4916-300                  | Highway ETF                       | -                | -                   | -                |
|                              | <b>**TOTAL** EFT</b>              | <b>3,500</b>     | <b>3,500</b>        | <b>3,500</b>     |
| <b>County/School</b>         |                                   |                  |                     |                  |
| 01-4931-010                  | Grafton County                    |                  | 163,638             |                  |
| 01-4933-010                  | Piermont School District          |                  | 1,666,700           |                  |
|                              | <b>**TOTAL** County/School</b>    | <b>-</b>         | <b>1,830,338</b>    | <b>-</b>         |
| <b>Discounts</b>             |                                   |                  |                     |                  |
| 01-9999-999                  | Discount Account                  | -                | -                   | -                |
|                              | <b>**TOTAL** Discount</b>         | <b>-</b>         | <b>-</b>            | <b>-</b>         |
|                              | <b>Total General Fund (01)</b>    | <b>1,122,761</b> | <b>2,936,727</b>    | <b>1,214,635</b> |

| Account Number             | Account Description                | 2022<br>Budget | 2022<br>Expenditure | 2023<br>Budget |
|----------------------------|------------------------------------|----------------|---------------------|----------------|
| <b>4326 Sewer District</b> |                                    |                |                     |                |
| 02-4326-011                | Salary Plant Operator              | 5,000          | 1,000               | 5,000          |
| 02-4326-021                | Salary Back Up Operator            | 1              | -                   | 1              |
| 02-4326-023                | Salary Bookkeeper                  | 360            | 360                 | 360            |
| 02-4326-025                | Salary Tax Collector               | 550            | 550                 | 550            |
| 02-4326-031                | FICA/Medicare                      | 452            | 146                 | 452            |
| 02-4326-032                | Federal Withholding                | -              | -                   | -              |
| 02-4326-041                | Retirement                         | -              | -                   | -              |
| 02-4326-051                | Office Supplies                    | -              | -                   | -              |
| 02-4326-061                | Postage                            | -              | -                   | -              |
| 02-4326-071                | NH Loan Admin. Fees                | -              | -                   | -              |
| 02-4326-081                | Wastewater Testing                 | 200            | 70                  | 200            |
| 02-4326-091                | Newspaper Notices Ads              | -              | -                   | -              |
| 02-4326-101                | Books & Periodicals                | -              | -                   | -              |
| 02-4326-111                | Training & Certifications          | 200            | -                   | 200            |
| 02-4326-121                | Mileage Reimbursement              | 250            | 60                  | 250            |
| 02-4326-131                | Land Lease                         | 2,914          | 2,903               | 3,034          |
| 02-4326-141                | Tank D-Box Manhole Pump. & Ins     | 6,500          | 8,320               | 9,600          |
| 02-4326-151                | Mowing & Grounds (Non-payroll)     | 2,500          | 880                 | 2,500          |
| 02-4326-161                | Supplies & Tools                   | 200            | 97                  | 200            |
| 02-4326-171                | Dues                               | 240            | 182                 | 240            |
| 02-4326-180                | Legal Fees                         | -              | -                   | -              |
| 02-4326-181                | Dues & Fees                        | -              | -                   | -              |
| 02-4326-191                | Snow Removal (Non-Payroll)         | 650            | 600                 | 650            |
| 02-4326-201                | Repairs & Maintenance              | 1,500          | -                   | 1,500          |
| 02-4326-211                | Road Maintenance                   | 200            | -                   | 200            |
| 02-4326-221                | Electricity                        | -              | -                   | -              |
| 02-4326-231                | Tax Liens                          | -              | -                   | -              |
| 02-4326-241                | Employee Health Insurance          | -              | -                   | -              |
| 02-4326-251                | Background Checks                  | -              | -                   | -              |
| 02-4326-271                | Machine Hire                       | -              | -                   | -              |
|                            | <b>**TOTAL** General Operating</b> | <b>21,717</b>  | <b>15,168</b>       | <b>24,937</b>  |

| Account Number                    | Account Description                  | 2022<br>Budget   | 2022<br>Expenditure | 2023<br>Budget   |
|-----------------------------------|--------------------------------------|------------------|---------------------|------------------|
| <b>4711 Debt Service - Sewer</b>  |                                      |                  |                     |                  |
| 02-4711-110                       | Principal on Long Term Debt          | 7,299            | 7,301               | 7,577            |
| 02-4711-120                       | Interest on Long Term Debt           | 3,811            | 3,556               | 3,571            |
| 02-4711-130                       | LONG TERM DEBT -ADMIN FEES           | 253              | 506                 | 214              |
|                                   | <b>**TOTAL** Debt Service</b>        | <b>11,363</b>    | <b>11,363</b>       | <b>11,363</b>    |
| <b>4916 ETF - Sewer</b>           |                                      |                  |                     |                  |
| 02-4916-110                       | Sewer District ETF                   | -                | 1,000               | -                |
|                                   | <b>**TOTAL** EFT</b>                 | <b>-</b>         | <b>1,000</b>        | <b>-</b>         |
|                                   | <b>Sewer Fund (02) Totals</b>        | <b>33,080</b>    | <b>27,530</b>       | <b>36,300</b>    |
| <b>4611 Conservation Expenses</b> |                                      |                  |                     |                  |
| 03-4611-690                       | Conservation Expenses                | -                | -                   | -                |
|                                   | <b>Conservation Comm (03) Totals</b> | <b>-</b>         | <b>-</b>            | <b>-</b>         |
|                                   | <b>Totals Consolidated Funds</b>     | <b>1,155,841</b> | <b>2,964,257</b>    | <b>1,250,936</b> |

## Statement of Payments 2022

| Vendor Name                      | Amount      | Reason                                   |
|----------------------------------|-------------|------------------------------------------|
| Aflac                            | \$6,650.76  | Incidental Insurance                     |
| Alarmco                          | \$1,052.00  | Alarm System Monitoring                  |
| Alex Medicott                    | \$54.90     | Reimbursement                            |
| All Access Info Tech             | \$36,395.12 | IT Services                              |
| American Red Cross               | \$400.00    | Non-Profit Donation                      |
| Ammonoosuc Community Health      | \$335.00    | Non-Profit Donation                      |
| Arrow Central                    | \$3,884.67  | Highway Road Maintenance                 |
| ATG Lancaster, LLC               | \$600.22    | Highway Maintenance Parts                |
| Avitar Associates of New England | \$24,262.84 | Assessing Services                       |
| Axon Enterprise, Inc.            | \$873.00    | Taser Assurance Plan                     |
| Bergeron Protective Clothing     | \$7,579.37  | Fire Dept Jackets & Pants                |
| Bethel Mills                     | \$1,578.07  | General Town Maintenance                 |
| Black Hill Electric              | \$442.00    | OCB Lighting Fixtures                    |
| BMSI                             | \$3,334.50  | Annual License Fees                      |
| Borderline Trucking, LLC         | \$440.00    | Trucking Town Equipment                  |
| Bridge House                     | \$400.00    | Non-Profit Donation                      |
| C M Whitcher Rubbish Removal     | \$11,387.53 | Rubbish Removal Services                 |
| Caledonian Record                | \$347.76    | Advertising                              |
| Camp Deer 30                     | \$2,505.57  | Tax Overpayment Refund                   |
| Capital One                      | \$335.46    | Highway Department Expenses              |
| Cargill, Inc.                    | \$10,258.65 | Highway Salt                             |
| CASA of NH                       | \$500.00    | Non-Profit Donation                      |
| Charter Communications           | \$4,758.39  | Internet for Town Buildings              |
| Cives Corporation                | \$2,805.05  | Highway Equipment Maintenance            |
| Conservation Committee           | \$2,630.00  | Land Use Change Tax                      |
| Consolidated Communications      | \$4,799.86  | Phone Service for Town Buildings         |
| CVC Paging                       | \$310.20    | Pager Services                           |
| CVNLL                            | \$554.00    | Little League Fees                       |
| Dead River Company               | \$5,226.05  | Propane for Town Buildings               |
| Dean's Property Maintenance      | \$36,638.00 | Town Grounds Maintenance                 |
| Diesel Surgeon                   | \$1,968.00  | Fire Department Truck Repair/Maintenance |
| Dingee Machine                   | \$4,199.19  | Fire Department Truck Repair/Maintenance |
| Eagle Point Gun                  | \$474.02    | Police Department Ammunition             |
| Eastern Analytical, Inc.         | \$360.00    | Sewer Treatment Chemicals                |
| Endyne, INC                      | \$140.00    | Water Testing                            |
| Equipment East                   | \$4,250.00  | Highway Rental of Equipment              |
| Erick's Auto Body                | \$300.00    | Highway Truck Maintenance                |
| Eversource                       | \$5,020.45  | Town Building Electricity                |
| EZ Steel & Fabrication           | \$1,495.00  | Highway Department Parts                 |
| Ferguson Waterworks, #576        | \$5,317.55  | Highway Dept Parts                       |
| Firematic Supply Co. Inc.        | \$482.00    | Fire Dept Supplies                       |
| Flags USA LLC                    | \$405.00    | Flags                                    |
| FMS Auto                         | \$2,803.71  | Highway/Fire Department Supplies         |
| Four Corner Store                | \$124.45    | Election Day Meals                       |

## Statement of Payments 2022

| Vendor Name                     | Amount       | Reason                                   |
|---------------------------------|--------------|------------------------------------------|
| Galls, LLC                      | \$1,008.94   | Police Dept Gear                         |
| Good Shepherd Ecumenical F.P.   | \$769.00     | Non-Profit Donation                      |
| Grafton County Registry Deeds   | \$137.70     | Fees                                     |
| Grafton County Senior Citizens  | \$3,250.00   | Non-Profit Donation                      |
| Grafton County Sheriff's Dept.  | \$7,347.50   | Dispatch Fees                            |
| Grafton County Treasurer        | \$163,638.00 | County Tax                               |
| Green Insurance Associates      | \$4,810.00   | Fire Dept Insurance Policy               |
| Greenlight Websites             | \$432.00     | Website Domain                           |
| Hanover, Town of                | \$5,420.50   | Dispatch Fees                            |
| Health Trust                    | \$43,304.34  | Health Insurance                         |
| IDS                             | \$284.96     | Animal Tags (Dog Registrations)          |
| Internal Revenue Service        | \$64,114.62  | Payroll Taxes                            |
| J&J Autocare                    | \$3,157.16   | Police Cruiser Maintenance               |
| Jane Hubbard                    | \$4,000.00   | Hazard Mitigation Plan                   |
| Jay's Septic Tank Cleaning      | \$11,520.00  | Sewer Pumping                            |
| J Marinelli                     | \$2,037.00   | Tax Overpayment Refund                   |
| Journal Opinion                 | \$622.11     | Advertising                              |
| K&R Portable Restroom Services  | \$4,020.00   | Porta Potty Rental                       |
| Lakes Region Mutual Fire Aid    | \$3,779.08   | Mutual Aid                               |
| Laura Rodimon                   | \$1,020.00   | Highway Department Uniform               |
| Lebanon Ford                    | \$249.37     | Fire Department Truck Repair/Maintenance |
| LifeSavers Inc.                 | \$99.60      | AED Pads                                 |
| LimLaw Chipping&Land Clearing   | \$3,800.00   | Highway Mowing 2022                      |
| Maine Oxy                       | \$79.75      | 5 Year Lease Payment                     |
| Martin's Quarry                 | \$15,339.93  | Highway Dept Supplies                    |
| Mary Choate                     | \$450.00     | Memorial Day Band                        |
| MAS Modern Marketing, Inc.      | \$283.13     | Police Dept Gloves                       |
| Matthew Munn                    | \$9,953.74   | Town Building Painting                   |
| McDevitt Trucks Inc             | \$365.03     | Highway Truck                            |
| Mitchell Municipal Associates   | \$16,837.88  | Legal Fees                               |
| NAPA Auto Parts                 | \$1,103.09   | Highway Dept Parts                       |
| New England Document Systems    | \$150.00     | TC Storage                               |
| New England Truck Tire          | \$1,801.00   | Highway Tires                            |
| NH Assoc of Assessing Officials | \$20.00      | Annual Dues                              |
| NH Employment Security          | \$250.00     | Fees                                     |
| NH Lakes                        | \$300.00     | 2022 Lake Hosting Program                |
| NH Municipal Association        | \$165.00     | Annual Dues                              |
| NH Retirement System            | \$39,191.00  | Town Share Retirement                    |
| NH Secretary of State           | \$162.00     | Vital Records                            |
| NHDES                           | \$4,720.71   | Sewer Loan Payment                       |
| NHGFOA                          | \$35.00      | Annual Dues                              |
| NHPHL- Water Analysis           | \$310.00     | Sewer Testing                            |
| Nobis Engineering, Inc.         | \$4,800.00   | Landfill Monitoring                      |
| North Country Home Health       | \$500.00     | Non-Profit Donation                      |

## Statement of Payments 2022

| Vendor Name                     | Amount         | Reason                                   |
|---------------------------------|----------------|------------------------------------------|
| Northeast Resource Recovery     | \$8,541.90     | Recycling Fees                           |
| Northern Human Services         | \$896.00       | Non-Profit Donation                      |
| Notary.Net                      | \$54.71        | Notary Supplies                          |
| Oakes Bros.                     | \$583.20       | Town Maintenance Supplies                |
| Oliverian Auto                  | \$1,763.51     | Town Vehicle Maintenance & Parts         |
| Ossipee Mountain Electronics    | \$34.40        | PD Cruiser Equipment                     |
| Paige Excavating                | \$150.00       | Road Maintenance                         |
| Petes Tire Barns                | \$1,248.36     | Highway Vehicle Tires                    |
| Piermont Plant Pantry           | \$10,792.91    | Town Grounds Maintenance Town Land Lease |
| Piermont Public Library         | \$33,500.00    | Town Payments to the Library             |
| Piermont School District        | \$1,406,700.00 | Town Payments to the School              |
| Piermont Volunteer Firefighter  | \$2,010.67     | Donation Pass Through                    |
| PikComm                         | \$1,725.63     | Pager Services                           |
| Pitney Bowes                    | \$2,106.58     | Town Office Postage Machine              |
| Plodzik & Sanderson             | \$27,443.00    | Auditing Services                        |
| Primex                          | \$45,264.44    | Insurances                               |
| Profile Technologies            | \$4,338.88     | IT Services                              |
| Public Health Council           | \$577.00       | Non-Profit Donation                      |
| Purchase Power                  | \$1,007.00     | Postage                                  |
| Q&V Faulkner                    | \$2,693.00     | Tax Overpayment Refund                   |
| R. Frate                        | \$374.40       | Tax Overpayment Refund                   |
| RC Brayshaw & Co. Inc.          | \$2,653.63     | Town Report                              |
| Richard Hambrick                | \$90.78        | Pickleball Supplies                      |
| Ridgeline Property Maintenance  | \$1,600.00     | Fire pond Grounds Maintenance            |
| Ryan Ackerman                   | \$464.35       | Recreation Department Supplies           |
| Safety-Kleen System             | \$254.50       | Transfer Station Oil Recycling           |
| Southworth Milton Inc.          | \$32,691.27    | Highway Dept. Vehicle Maintenance        |
| Spectrum Business               | \$2,611.67     | Town Internet                            |
| State of NH - Criminal Records  | \$250.00       | Background Check Fees                    |
| State of NH - DOT               | \$4,406.55     | Fuel for Town Vehicles                   |
| State of NH - Vital Staticstics | \$319.00       | Vital Records                            |
| Stephen Sampson                 | \$880.00       | NHFIRS Reporting                         |
| T.Rowe Price                    | \$2,580.00     | S.Pierce Retirement                      |
| Tasco Security, Inc.            | \$396.00       | Security Alarm System                    |
| The Bridge Weekly Sho-Case      | \$243.60       | Advertising                              |
| The Graphic Edge                | \$3,199.00     | Baseball Gear & Uniforms                 |
| Thomson Fuel                    | \$9,803.41     | Highway Propane                          |
| TMDE Calibration Labs, Inc.     | \$67.50        | Cruiser Radar Certification              |
| Town of Hanover                 | \$13,000.50    | Dispatch Fees                            |
| Town of Orford                  | \$3,000.00     | Beach Monitor & Swim Program             |
| Town of Piermont                | \$10,000.00    | Town Equipment CRF                       |
| Town of Piermont                | \$9,000.00     | Town Reval CRF                           |
| Town of Piermont                | \$10,000.00    | New Town Building CRF                    |
| Town of Piermont                | \$1,000.00     | Piermont Sewer District ETF              |

## Statement of Payments 2022

| Vendor Name                      | Amount      | Reason                                      |
|----------------------------------|-------------|---------------------------------------------|
| Town of Piermont                 | \$1,000.00  | Fire and Emergency Vehicle CRF              |
| Town of Piermont                 | \$1,951.60  | Sewer Taxes                                 |
| Town of Piermont                 | \$2,500.00  | Transfer Station ETF                        |
| Town of Piermont                 | \$1,000.00  | Town Bridge ETF                             |
| Treasurer State of NH            | \$125.00    | Notary                                      |
| Tri-County Community Action      | \$1,625.00  | Non-Profit Donation                         |
| Tritech Software Systems         | \$887.25    | Police Department Computer Connection Fee   |
| Twin State Mutual Aid & Fire     | \$1,325.00  | Dues and Fees                               |
| United Ag&Turf                   | \$398.00    | Highway Parts and Supplies                  |
| University System of NH          | \$162.00    | Training                                    |
| Upper Valley Ambulance, Inc.     | \$37,681.00 | Ambulance Services for Town                 |
| Upper Valley Humane Society      | \$750.00    | Annual Contract                             |
| Upper Valley Lake Sunapee        | \$4,024.29  | Annual Municipal Dues/Haz. Waste Collection |
| UVLSRPC                          | \$41.00     | Dues and Fees                               |
| Valley News                      | \$305.34    | Advertisements                              |
| Vermont Fire Extinguisher        | \$288.00    | Fire Extinguisher Maintenance               |
| Visa                             | \$16,990.66 | All Department Purchases                    |
| Vision Signworks                 | \$365.00    | Signs                                       |
| VNAVNH                           | \$3,250.00  | Non-Profit Donation                         |
| W.E. Jock Oil, Co. Inc.          | \$12,338.34 | Highway Dept Diesel Fuel                    |
| Warren Sand & Gravel, Inc.       | \$12,561.72 | Highway Det. Sand                           |
| Warren Wentworth Ambulance       | \$5,000.00  | Ambulance Services for Town                 |
| Waste-Zero                       | \$6,410.25  | Transfer Station - Bags                     |
| WB Mason, Co. Inc.               | \$3,128.69  | Copier Contract & Office Supplies           |
| WGSB-Main                        | \$20.00     | Safety Deposit Box                          |
| Woodsville Guaranty Savings Bank | \$14,777.25 | Payment on Highway Truck                    |
| Woodsville Power Equipment       | \$2,258.94  | Highway Equipment and Supplies              |
| Yankee Generator                 | \$495.43    | Generator Maintenance                       |

## 2022 Payroll Wage Report

|                       |              |                     |              |
|-----------------------|--------------|---------------------|--------------|
| Alling, Brandon       | \$ 78,283.75 | Metcalf, Abby M     | \$ 850.00    |
| Alling, Trenton J     | \$ 477.00    | Mueller, Helga      | \$ 1,150.00  |
| Bachus, Gail          | \$ 3,103.90  | Nelson, Adam        | \$ 820.00    |
| Bagley, Zachery       | \$ 440.00    | Pierce, Cassandra M | \$ 14,689.88 |
| Belyea, Roy R         | \$ 63.00     | Putnam, Ellen       | \$ 92.50     |
| Belyea, Susan         | \$ 2,886.03  | Ratel, Bernadette M | \$ 14,499.94 |
| Bingham, Hunter A     | \$ 1,520.00  | Reed, Eleanor M     | \$ 540.00    |
| Canterbury, Andrew    | \$ 780.00    | Reed, Jesse J       | \$ 2,460.00  |
| Cochrane, Arline M    | \$ 870.00    | Reed, Lane          | \$ 1,020.00  |
| Cole, David W         | \$ 823.74    | Robie, Terry E      | \$ 1,150.00  |
| Creamer, Holly        | \$ 280.00    | Rodimon, Frank W    | \$ 58,396.53 |
| Daley, Travis         | \$ 2,053.40  | Rounds, Sandra M    | \$ 1,062.00  |
| Diaz, Stefani         | \$ 92.50     | Sampson, Stephen    | \$ 240.00    |
| Fagnant, Mark         | \$ 19,831.90 | Sandell, Nancy      | \$ 287.50    |
| French, Billie Jo     | \$ 897.60    | Shipman, Jared W    | \$ 910.00    |
| Gawel, Randall        | \$ 540.00    | Stubbings, Cecile B | \$ 6,174.00  |
| Godfrey, Wayne E      | \$ 11,248.66 | Stubbings, Colin L  | \$ 3,000.00  |
| Hartley, Dana E       | \$ 340.00    | Stygles, Ricky J    | \$ 4,015.29  |
| Henry, Bruce P        | \$ 6,310.00  | Subjeck, Heather A  | \$ 9,880.00  |
| Kircher, Diane E      | \$ 192.80    | Subjeck, Randy T    | \$ 3,000.00  |
| Kircher, Malcolm C    | \$ 300.00    | Tompkins, Joyce E   | \$ 651.00    |
| Lamarre, Julie S      | \$ 300.00    | Trapp, Tucker       | \$ 2,080.00  |
| Lareau, Christopher B | \$ 560.00    | Tucker, Sarah M     | \$ 34,962.57 |
| MacMillan, Brigitte T | \$ 2,940.00  | Underhill, Abigail  | \$ 285.00    |
| Marvin, Pauline S     | \$ 1,885.00  | Underhill, Jean     | \$ 440.00    |
| Mauchly, James A      | \$ 3,080.00  |                     |              |
| Medill, Kristi L      | \$ 190.00    |                     |              |

### Totals

|                |    |             |               |
|----------------|----|-------------|---------------|
| Employee Count | 52 | Total Wages | \$ 302,945.49 |
|----------------|----|-------------|---------------|





Financial Report of the Budget

Piermont

For the period ending December 31, 2021

PREPARER'S EFILE CERTIFICATION

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

Ashley Miller Klem

GOVERNING BODY CERTIFICATION

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

| Name            | Position  | Signature |
|-----------------|-----------|-----------|
| Wayne Godfrey   | Chairman  |           |
| Colin Stubbings | Selectman |           |
| Randy Subjeck   | Selectman |           |
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This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

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



Expenditures

| Account                                                                 | Purpose                                      | Voted Appropriations | Actual Expenditures |
|-------------------------------------------------------------------------|----------------------------------------------|----------------------|---------------------|
| <b>General Government</b>                                               |                                              |                      |                     |
| 4130-4139                                                               | Executive                                    | \$171,881            | \$153,149           |
| 4140-4149                                                               | Election, Registration, and Vital Statistics | \$47,354             | \$32,855            |
| 4150-4151                                                               | Financial Administration                     | \$55,443             | \$38,802            |
| 4152                                                                    | Revaluation of Property                      | \$40,137             | \$42,851            |
| <i>Explanation: \$26,500 expended and reimbursed from CRF as agents</i> |                                              |                      |                     |
| 4153                                                                    | Legal Expense                                | \$0                  | \$0                 |
| 4155-4159                                                               | Personnel Administration                     | \$0                  | \$0                 |
| 4191-4193                                                               | Planning and Zoning                          | \$7,900              | \$3,800             |
| 4194                                                                    | General Government Buildings                 | \$63,863             | \$60,829            |
| 4195                                                                    | Cemeteries                                   | \$25,051             | \$17,192            |
| 4196                                                                    | Insurance                                    | \$0                  | \$0                 |
| 4197                                                                    | Advertising and Regional Association         | \$0                  | \$0                 |
| 4199                                                                    | Other General Government                     | \$0                  | \$0                 |
| <b>General Government Subtotal</b>                                      |                                              | <b>\$411,629</b>     | <b>\$349,478</b>    |
| <b>Public Safety</b>                                                    |                                              |                      |                     |
| 4210-4214                                                               | Police                                       | \$143,639            | \$118,282           |
| 4215-4219                                                               | Ambulance                                    | \$40,044             | \$40,044            |
| 4220-4229                                                               | Fire                                         | \$64,981             | \$54,453            |
| 4240-4249                                                               | Building Inspection                          | \$0                  | \$0                 |
| 4290-4298                                                               | Emergency Management                         | \$7,947              | \$7,620             |
| 4299                                                                    | Other (Including Communications)             | \$0                  | \$0                 |
| <b>Public Safety Subtotal</b>                                           |                                              | <b>\$256,611</b>     | <b>\$220,399</b>    |
| <b>Airport/Aviation Center</b>                                          |                                              |                      |                     |
| 4301-4309                                                               | Airport Operations                           | \$0                  | \$0                 |
| <b>Airport/Aviation Center Subtotal</b>                                 |                                              | <b>\$0</b>           | <b>\$0</b>          |
| <b>Highways and Streets</b>                                             |                                              |                      |                     |
| 4311                                                                    | Administration                               | \$0                  | \$0                 |
| 4312                                                                    | Highways and Streets                         | \$208,475            | \$184,047           |
| 4313                                                                    | Bridges                                      | \$0                  | \$0                 |
| 4316                                                                    | Street Lighting                              | \$0                  | \$0                 |
| 4319                                                                    | Other                                        | \$0                  | \$0                 |
| <b>Highways and Streets Subtotal</b>                                    |                                              | <b>\$208,475</b>     | <b>\$184,047</b>    |



Expenditures

| Account                                          | Purpose                               | Voted Appropriations | Actual Expenditures |
|--------------------------------------------------|---------------------------------------|----------------------|---------------------|
| <b>Sanitation</b>                                |                                       |                      |                     |
| 4321                                             | Administration                        | \$0                  | \$0                 |
| 4323                                             | Solid Waste Collection                | \$0                  | \$0                 |
| 4324                                             | Solid Waste Disposal                  | \$56,557             | \$49,222            |
| 4325                                             | Solid Waste Cleanup                   | \$0                  | \$0                 |
| 4326-4328                                        | Sewage Collection and Disposal        | \$0                  | \$0                 |
| 4329                                             | Other Sanitation                      | \$0                  | \$0                 |
| <b>Sanitation Subtotal</b>                       |                                       | <b>\$56,557</b>      | <b>\$49,222</b>     |
| <b>Water Distribution and Treatment</b>          |                                       |                      |                     |
| 4331                                             | Administration                        | \$0                  | \$0                 |
| 4332                                             | Water Services                        | \$0                  | \$0                 |
| 4335                                             | Water Treatment                       | \$0                  | \$0                 |
| 4338-4339                                        | Water Conservation and Other          | \$0                  | \$0                 |
| <b>Water Distribution and Treatment Subtotal</b> |                                       | <b>\$0</b>           | <b>\$0</b>          |
| <b>Electric</b>                                  |                                       |                      |                     |
| 4351-4352                                        | Administration and Generation         | \$0                  | \$0                 |
| 4353                                             | Purchase Costs                        | \$0                  | \$0                 |
| 4354                                             | Electric Equipment Maintenance        | \$0                  | \$0                 |
| 4359                                             | Other Electric Costs                  | \$0                  | \$0                 |
| <b>Electric Subtotal</b>                         |                                       | <b>\$0</b>           | <b>\$0</b>          |
| <b>Health</b>                                    |                                       |                      |                     |
| 4411                                             | Administration                        | \$0                  | \$0                 |
| 4414                                             | Pest Control                          | \$0                  | \$0                 |
| 4415-4419                                        | Health Agencies, Hospitals, and Other | \$0                  | \$0                 |
| <b>Health Subtotal</b>                           |                                       | <b>\$0</b>           | <b>\$0</b>          |
| <b>Welfare</b>                                   |                                       |                      |                     |
| 4441-4442                                        | Administration and Direct Assistance  | \$2,638              | \$0                 |
| 4444                                             | Intergovernmental Welfare Payments    | \$0                  | \$0                 |
| 4445-4449                                        | Vendor Payments and Other             | \$11,588             | \$9,997             |
| <b>Welfare Subtotal</b>                          |                                       | <b>\$14,226</b>      | <b>\$9,997</b>      |
| <b>Culture and Recreation</b>                    |                                       |                      |                     |
| 4520-4529                                        | Parks and Recreation                  | \$13,110             | \$5,411             |
| 4550-4559                                        | Library                               | \$33,500             | \$33,500            |
| 4583                                             | Patriotic Purposes                    | \$826                | \$413               |
| 4589                                             | Other Culture and Recreation          | \$1                  | \$0                 |
| <b>Culture and Recreation Subtotal</b>           |                                       | <b>\$47,437</b>      | <b>\$39,324</b>     |



Expenditures

| Account                                                                                                               | Purpose                                            | Voted Appropriations | Actual Expenditures |
|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|----------------------|---------------------|
| <b>Conservation and Development</b>                                                                                   |                                                    |                      |                     |
| 4611-4612                                                                                                             | Administration and Purchasing of Natural Resources | \$1,755              | \$1,445             |
| 4619                                                                                                                  | Other Conservation                                 | \$0                  | \$0                 |
| 4631-4632                                                                                                             | Redevelopment and Housing                          | \$0                  | \$0                 |
| 4651-4659                                                                                                             | Economic Development                               | \$0                  | \$0                 |
| <b>Conservation and Development Subtotal</b>                                                                          |                                                    | <b>\$1,755</b>       | <b>\$1,445</b>      |
| <b>Debt Service</b>                                                                                                   |                                                    |                      |                     |
| 4711                                                                                                                  | Long Term Bonds and Notes - Principal              | \$54,219             | \$91,130            |
| <i>Explanation: Sewer upgrade and USDA loans are paid by sewer fund \$44,239 first payment for road projects note</i> |                                                    |                      |                     |
| 4721                                                                                                                  | Long Term Bonds and Notes - Interest               | \$0                  | \$4,621             |
| <i>Explanation: Interest paid on bonds</i>                                                                            |                                                    |                      |                     |
| 4723                                                                                                                  | Tax Anticipation Notes - Interest                  | \$0                  | \$0                 |
| 4790-4799                                                                                                             | Other Debt Service                                 | \$464,000            | \$418,761           |
| <i>Explanation: Amounts remove below for separate capital project fund</i>                                            |                                                    |                      |                     |
| <b>Debt Service Subtotal</b>                                                                                          |                                                    | <b>\$518,219</b>     | <b>\$514,512</b>    |
| <b>Capital Outlay</b>                                                                                                 |                                                    |                      |                     |
| 4901                                                                                                                  | Land                                               | \$0                  | \$0                 |
| 4902                                                                                                                  | Machinery, Vehicles, and Equipment                 | \$0                  | \$0                 |
| 4903                                                                                                                  | Buildings                                          | \$0                  | \$0                 |
| 4909                                                                                                                  | Improvements Other than Buildings                  | \$0                  | \$5,072             |
| <i>Explanation: Expenditure of prior year encumbrances</i>                                                            |                                                    |                      |                     |
| <b>Capital Outlay Subtotal</b>                                                                                        |                                                    | <b>\$0</b>           | <b>\$5,072</b>      |
| <b>Operating Transfers Out</b>                                                                                        |                                                    |                      |                     |
| 4912                                                                                                                  | To Special Revenue Fund                            | \$0                  | \$0                 |
| 4913                                                                                                                  | To Capital Projects Fund                           | \$0                  | \$0                 |
| 4914A                                                                                                                 | To Proprietary Fund - Airport                      | \$0                  | \$0                 |
| 4914E                                                                                                                 | To Proprietary Fund - Electric                     | \$0                  | \$0                 |
| 4914O                                                                                                                 | To Proprietary Fund - Other                        | \$0                  | \$0                 |
| 4914S                                                                                                                 | To Proprietary Fund - Sewer                        | \$32,945             | \$25,057            |
| 4914W                                                                                                                 | To Proprietary Fund - Water                        | \$0                  | \$0                 |
| 4915                                                                                                                  | To Capital Reserve Fund                            | \$31,000             | \$31,000            |
| 4916                                                                                                                  | To Expendable Trusts/Fiduciary Funds               | \$4,500              | \$4,500             |
| 4917                                                                                                                  | To Health Maintenance Trust Funds                  | \$0                  | \$0                 |
| 4918                                                                                                                  | To Non-Expendable Trust Funds                      | \$0                  | \$0                 |
| 4919                                                                                                                  | To Fiduciary Funds                                 | \$0                  | \$0                 |
| <b>Operating Transfers Out Subtotal</b>                                                                               |                                                    | <b>\$68,445</b>      | <b>\$60,557</b>     |



**2022  
MS-535**

**Expenditures**

| Account                                                    | Purpose                             | Voted Appropriations | Actual Expenditures |
|------------------------------------------------------------|-------------------------------------|----------------------|---------------------|
| <b>Payments to Other Governments</b>                       |                                     |                      |                     |
| 4931                                                       | Taxes Assessed for County           | \$0                  | \$160,407           |
| 4932                                                       | Taxes Assessed for Village District | \$0                  | \$0                 |
| 4933                                                       | Taxes Assessed for Local Education  | \$0                  | \$1,426,919         |
| 4934                                                       | Taxes Assessed for State Education  | \$0                  | \$180,406           |
| 4939                                                       | Payments to Other Governments       | \$0                  | \$0                 |
| <b>Payments to Other Governments Subtotal</b>              |                                     |                      | <b>\$1,767,732</b>  |
| <b>Total Before Payments to Other Governments</b>          |                                     | <b>\$1,583,354</b>   | <b>\$1,434,053</b>  |
| <b>Plus Payments to Other Governments</b>                  |                                     |                      | <b>\$1,767,732</b>  |
| <b>Plus Commitments to Other Governments from Tax Rate</b> |                                     | <b>\$1,767,732</b>   |                     |
| <b>Less Proprietary/Special Funds</b>                      |                                     | <b>\$496,945</b>     | <b>\$443,818</b>    |
| <b>Total General Fund Expenditures</b>                     |                                     | <b>\$2,854,141</b>   | <b>\$2,757,967</b>  |



Revenues

| Account                                     | Source of Revenues                          | Estimated Revenues | Actual Revenues    |
|---------------------------------------------|---------------------------------------------|--------------------|--------------------|
| <b>Taxes</b>                                |                                             |                    |                    |
| 3110                                        | Property Taxes                              | \$0                | \$2,494,475        |
| 3120                                        | Land Use Change Tax - General Fund          | \$7,100            | \$33,400           |
| 3121                                        | Land Use Change Taxes (Conservation)        | \$0                | \$0                |
| 3180                                        | Resident Tax                                | \$0                | \$0                |
| 3185                                        | Yield Tax                                   | \$13,600           | \$11,862           |
| 3186                                        | Payment in Lieu of Taxes                    | \$6,648            | \$6,648            |
| 3187                                        | Excavation Tax                              | \$0                | \$0                |
| 3189                                        | Other Taxes                                 | \$0                | \$0                |
| 3190                                        | Interest and Penalties on Delinquent Taxes  | \$12,500           | \$14,017           |
| 9991                                        | Inventory Penalties                         | \$66               | \$792              |
| <b>Taxes Subtotal</b>                       |                                             | <b>\$39,914</b>    | <b>\$2,561,194</b> |
| <b>Licenses, Permits, and Fees</b>          |                                             |                    |                    |
| 3210                                        | Business Licenses and Permits               | \$0                | \$0                |
| 3220                                        | Motor Vehicle Permit Fees                   | \$148,000          | \$167,491          |
| 3230                                        | Building Permits                            | \$525              | \$750              |
| 3290                                        | Other Licenses, Permits, and Fees           | \$1,769            | \$3,107            |
| 3311-3319                                   | From Federal Government                     | \$0                | \$0                |
| <b>Licenses, Permits, and Fees Subtotal</b> |                                             | <b>\$150,294</b>   | <b>\$171,348</b>   |
| <b>State Sources</b>                        |                                             |                    |                    |
| 3351                                        | Municipal Aid/Shared Revenues               | \$0                | \$0                |
| 3352                                        | Meals and Rooms Tax Distribution            | \$58,231           | \$58,231           |
| 3353                                        | Highway Block Grant                         | \$35,094           | \$35,085           |
| 3354                                        | Water Pollution Grant                       | \$6,589            | \$0                |
| <i>Explanation: Recorded in sewer fund</i>  |                                             |                    |                    |
| 3355                                        | Housing and Community Development           | \$0                | \$0                |
| 3356                                        | State and Federal Forest Land Reimbursement | \$0                | \$0                |
| 3357                                        | Flood Control Reimbursement                 | \$0                | \$0                |
| 3359                                        | Other (Including Railroad Tax)              | \$0                | \$1,251            |
| 3379                                        | From Other Governments                      | \$0                | \$0                |
| <b>State Sources Subtotal</b>               |                                             | <b>\$99,914</b>    | <b>\$94,567</b>    |
| <b>Charges for Services</b>                 |                                             |                    |                    |
| 3401-3406                                   | Income from Departments                     | \$34,000           | \$38,321           |
| 3409                                        | Other Charges                               | \$0                | \$0                |
| <b>Charges for Services Subtotal</b>        |                                             | <b>\$34,000</b>    | <b>\$38,321</b>    |
| <b>Miscellaneous Revenues</b>               |                                             |                    |                    |
| 3501                                        | Sale of Municipal Property                  | \$1                | \$0                |
| 3502                                        | Interest on Investments                     | \$0                | \$1,875            |
| 3503-3509                                   | Other                                       | \$21,809           | \$24,481           |
| <b>Miscellaneous Revenues Subtotal</b>      |                                             | <b>\$21,810</b>    | <b>\$26,356</b>    |



Revenues

| Account                                 | Source of Revenues                                                    | Estimated Revenues | Actual Revenues    |
|-----------------------------------------|-----------------------------------------------------------------------|--------------------|--------------------|
| <b>Interfund Operating Transfers In</b> |                                                                       |                    |                    |
| 3912                                    | From Special Revenue Funds                                            | \$0                | \$0                |
| 3913                                    | From Capital Projects Funds                                           | \$0                | \$0                |
| 3914A                                   | From Enterprise Funds: Airport (Offset)                               | \$0                | \$0                |
| 3914E                                   | From Enterprise Funds: Electric (Offset)                              | \$0                | \$0                |
| 3914O                                   | From Enterprise Funds: Other (Offset)                                 | \$0                | \$0                |
| 3914S                                   | From Enterprise Funds: Sewer (Offset)                                 | \$26,356           | \$32,123           |
| 3914W                                   | From Enterprise Funds: Water (Offset)                                 | \$0                | \$0                |
| 3915                                    | From Capital Reserve Funds                                            | \$0                | \$37,804           |
|                                         | <i>Explanation: Reimbursements as agents to expend</i>                |                    |                    |
| 3916                                    | From Trust and Fiduciary Funds                                        | \$0                | \$13,651           |
|                                         | <i>Explanation: Cemetery &amp; Clark memorial investment earnings</i> |                    |                    |
| 3917                                    | From Conservation Funds                                               | \$0                | \$0                |
|                                         | <b>Interfund Operating Transfers In Subtotal</b>                      | <b>\$26,356</b>    | <b>\$83,578</b>    |
| <b>Other Financing Sources</b>          |                                                                       |                    |                    |
| 3934                                    | Proceeds from Long Term Bonds and Notes                               | \$464,000          | \$464,000          |
|                                         | <i>Explanation: Reported in a separate capital project fund</i>       |                    |                    |
|                                         | <b>Other Financing Sources Subtotal</b>                               | <b>\$464,000</b>   | <b>\$464,000</b>   |
|                                         | <b>Less Proprietary/Special Funds</b>                                 | <b>\$490,356</b>   | <b>\$496,123</b>   |
|                                         | <b>Plus Property Tax Commitment from Tax Rate</b>                     | <b>\$2,442,339</b> |                    |
|                                         | <b>Total General Fund Revenues</b>                                    | <b>\$2,788,271</b> | <b>\$2,943,241</b> |



**Balance Sheet**

| Account                             | Description                             | Starting Balance   | Ending Balance     |
|-------------------------------------|-----------------------------------------|--------------------|--------------------|
| <b>Current Assets</b>               |                                         |                    |                    |
| 1010                                | Cash and Equivalents                    | \$1,229,625        | \$1,674,543        |
| 1030                                | Investments                             | \$0                | \$0                |
| 1080                                | Tax Receivable                          | \$87,981           | \$231,059          |
| 1110                                | Tax Liens Receivable                    | \$60,328           | \$79,614           |
| 1150                                | Accounts Receivable                     | \$0                | \$0                |
| 1260                                | Due from Other Governments              | \$0                | \$0                |
| 1310                                | Due from Other Funds                    | \$2,500            | \$0                |
| 1400                                | Other Current Assets                    | \$8,849            | \$9,982            |
| 1670                                | Tax Deeded Property (Subject to Resale) | \$6,316            | \$6,316            |
| <b>Current Assets Subtotal</b>      |                                         | <b>\$1,395,599</b> | <b>\$2,001,514</b> |
| <b>Current Liabilities</b>          |                                         |                    |                    |
| 2020                                | Warrants and Accounts Payable           | \$55,672           | \$1,572            |
| 2030                                | Compensated Absences Payable            | \$7,972            | \$22,955           |
| 2050                                | Contracts Payable                       | \$0                | \$0                |
| 2070                                | Due to Other Governments                | \$1,384            | \$0                |
| 2075                                | Due to School Districts                 | \$423,138          | \$887,700          |
| 2080                                | Due to Other Funds                      | \$43,861           | \$2,630            |
| 2220                                | Deferred Revenue                        | \$0                | \$42,295           |
| <i>Explanation: Unspent ARPA</i>    |                                         |                    |                    |
| 2230                                | Notes Payable - Current                 | \$0                | \$0                |
| 2270                                | Other Payable                           | \$9,274            | \$4,790            |
| <b>Current Liabilities Subtotal</b> |                                         | <b>\$541,301</b>   | <b>\$961,942</b>   |
| <b>Fund Equity</b>                  |                                         |                    |                    |
| 2440                                | Non-spendable Fund Balance              | \$15,165           | \$16,298           |
| 2450                                | Restricted Fund Balance                 | \$0                | \$0                |
| 2460                                | Committed Fund Balance                  | \$0                | \$0                |
| 2490                                | Assigned Fund Balance                   | \$70,707           | \$128,773          |
| 2530                                | Unassigned Fund Balance                 | \$768,426          | \$894,501          |
| <b>Fund Equity Subtotal</b>         |                                         | <b>\$854,298</b>   | <b>\$1,039,572</b> |





**2022  
 MS-535**

**Tax Commitment**

| Source            | County     | Village    | Local Education | State Education | Other | Property Tax    |
|-------------------|------------|------------|-----------------|-----------------|-------|-----------------|
| <b>MS-535</b>     | \$160,407  | \$0        | \$1,426,919     | \$180,406       | \$0   | \$2,494,475     |
| <b>Commitment</b> | \$160,407  | \$0        | \$1,426,919     | \$180,406       |       | \$2,442,339     |
| <b>Difference</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b>      | <b>\$0</b>      |       | <b>\$52,136</b> |

**General Fund Balance Sheet Reconciliation**

|                       |                  |
|-----------------------|------------------|
| Total Revenues        | \$2,943,241      |
| Total Expenditures    | \$2,757,967      |
| Change                | <b>\$185,274</b> |
| <hr/>                 |                  |
| Ending Fund Equity    | \$1,039,572      |
| Beginning Fund Equity | \$854,298        |
| Change                | <b>\$185,274</b> |



**2022  
MS-535**

**Long Term Debt**

| Description (Purpose)        | Original Obligation | Annual Installment | Rate | Final Payment | Start of Year    | Issued           | Retired         | End of Year      |
|------------------------------|---------------------|--------------------|------|---------------|------------------|------------------|-----------------|------------------|
| Highway Plow Truck (General) | \$93,906            | \$18,781           | 4.0  | 2024          | \$75,125         | \$0              | \$18,781        | \$56,344         |
| Highway Plow Truck (General) | \$88,049            | \$88,049           | 2.6  | 2021          | \$17,250         | \$0              | \$17,250        | \$0              |
| NH DES Loan (Water)          | \$331,250           | \$4,721            | 2.35 | 2027          | \$28,787         | \$0              | \$3,748         | \$25,039         |
| Police Cruiser (General)     | \$43,070            | \$0                | 3.5  | 2023          | \$32,211         | \$0              | \$10,859        | \$21,352         |
| Road Work (General)          | \$464,000           | \$44,239           |      | 2028          | \$0              | \$464,000        | \$44,239        | \$419,761        |
| Sewer Upgrade (Sewer)        | \$112,000           | \$6,642            | 4.25 | 2037          | \$75,188         | \$0              | \$3,286         | \$71,902         |
|                              | <b>\$1,132,275</b>  |                    |      |               | <b>\$228,561</b> | <b>\$464,000</b> | <b>\$98,163</b> | <b>\$594,398</b> |

# TOWN OF PIERMONT TRUST FUNDS

| Town of Piermont Capital Reserve and Expendable Trust Funds | Beginning Value<br>January 1, 2022 | Dividends/<br>Interest | Principal<br>Deposits/<br>Withdrawals | Ending Value<br>December 31, 2022 |
|-------------------------------------------------------------|------------------------------------|------------------------|---------------------------------------|-----------------------------------|
| Bridge ETF                                                  | \$ 11,531.17                       | \$ 9.76                | \$ 1,000.00                           | \$ 12,540.93                      |
| Town Building Improvement CRF                               | \$ 53,980.76                       | \$ 42.70               | \$ -                                  | \$ 54,023.46                      |
| Vehicle Equipment CRF                                       | \$ 22,562.32                       | \$ 25.41               | \$ 10,000.00                          | \$ 32,587.73                      |
| Fire and Emergency Vehicles CRF                             | \$ 70,199.63                       | \$ 63.17               | \$ 10,000.00                          | \$ 80,262.80                      |
| Revaluation CRF                                             | \$ 36,721.33                       | \$ 14.89               | \$ (17,500.00)                        | \$ 19,236.22                      |
| Bedford Lot ETF                                             | \$ 2,332.71                        | \$ 1.76                | \$ -                                  | \$ 2,334.47                       |
| Recycling/ Transfer Station ETF                             | \$ 7,559.91                        | \$ 7.75                | \$ 2,500.00                           | \$ 10,067.66                      |
| Recreational Facilities ETF                                 | \$ 30,387.23                       | \$ 24.04               | \$ -                                  | \$ 30,411.27                      |
| Land CRF                                                    | \$ 1.00                            | \$ -                   | \$ -                                  | \$ 1.00                           |
| SCBA and Bunker Gear ETF                                    | \$ 3,196.55                        | \$ 2.46                | \$ -                                  | \$ 3,199.01                       |
| Police Training ETF                                         | \$ 7,223.76                        | \$ 5.63                | \$ -                                  | \$ 7,229.39                       |
| Friends of Piermont ETF                                     | \$ 11,311.87                       | \$ 8.93                | \$ -                                  | \$ 11,320.80                      |
| New Building CRF                                            | \$ 70,433.77                       | \$ 53.93               | \$ (1,954.00)                         | \$ 68,533.70                      |
| Underhill Canoe Campsite ETF                                | \$ 4,111.24                        | \$ 3.21                | \$ -                                  | \$ 4,114.45                       |
| Sewer District ETF                                          | \$ 30,167.31                       | \$ 26.93               | \$ -                                  | \$ 30,194.24                      |
| Highway Department ETF                                      | \$ 58,011.19                       | \$ 45.99               | \$ -                                  | \$ 58,057.18                      |

| Town of Piermont sustaining Trust Funds | Net Portfolio<br>value<br>1/1/2022 | 2022 Net<br>Income<br>Paid to Town | Principal<br>Deposits/<br>Withdrawals | Net Portfolio<br>value<br>12/31/2022 |
|-----------------------------------------|------------------------------------|------------------------------------|---------------------------------------|--------------------------------------|
| Herbert A. Clark Fund                   | \$ 1,694,347.79                    | \$ 13,748.77                       | \$ -                                  | \$ 1,386,168.48                      |
| Cemetery                                | \$ 371,276.69                      | \$ 3,010.35                        | \$ -                                  | \$ 303,785.69                        |



This information has been provided for your convenience. The prices/information contained herein have been obtained from sources believed reliable, and although every attempt has been made to make it as complete as possible, its accuracy is not guaranteed by Stifel Nicolaus. This report should not be considered a replacement for official documents such as trade confirmations, account statements and 1099 forms which should



# TOWN OF PIERMONT

*Treasurer*

Phone: (603) 272-9181

Fax: (603) 272-9182

E-mail: [heather.subject@townofpiermontnh.org](mailto:heather.subject@townofpiermontnh.org)

## Piermont Treasurer's 2022 Annual Report

The Treasurer's Office started out 2022 with a new bank account set up for the Town Clerk's new process for Electronic Payments by credit cards online. Although still in its beginning stage, our office has been processing the Town Clerk's collected funds from their new account through electronic transfers to the Town's General Funds account for disbursement.

Merchant Capture is another new process we have integrated with the Tax Collector. This enables faster processing of checks, especially during the property tax seasons.

Throughout the year we had typical treasurer duties: receiving/depositing town funds, keeping receipts and reconciling the town bank accounts. Our office prepared documents in concurrence with the Selectman and the bank for investments and loans. Alternating week's vendor payment checks or payroll checks were scheduled, logged, and disseminated. Payroll taxes submitted to the IRS via the EFTPS biweekly as well.

The Treasurer's Office assisted the Selectmen, Town Clerk, Tax Collector, and Bookkeeper throughout the year in data, files, auditor requests and other various requests.

In brokering a Tax Anticipation Note (TAN) earlier in the year, we discovered the bank's new TAN process was in place. In gathering the additional required documents, signatures, letters and fees we realized it now is a lengthy process compared to previous years of the same request. We continued to broker this note as a preventative measure in anticipation of diminishing funds in the General Funds account prior to the property tax seasons. The town did not need to use the TAN again this Year. Receiving property tax payments in a timely manner alleviates paying interest on this loan when used.

### Town Of Piermont, NH Profit & Loss Prev Year Comparison January through December 2022

|                           | Jan - Dec 22       | Jan - Dec 21      | \$ Change          | % Change       |
|---------------------------|--------------------|-------------------|--------------------|----------------|
| ▶ Ordinary Income/Expe... | -86,463.23         | 534,735.42        | -621,198.65        | -116.2%        |
| ▼ Other Income/Expense    |                    |                   |                    |                |
| ▶ Other Expense ▶         | 42,500.00          | 35,500.00         | 7,000.00           | 19.7%          |
| Net Other Income          | -42,500.00         | -35,500.00        | -7,000.00          | -19.7%         |
| Net Income                | <u>-128,963.23</u> | <u>499,235.42</u> | <u>-628,198.65</u> | <u>-125.8%</u> |

Thank you,

Heather Subject  
Treasurer

Diane Kircher  
Deputy Treasurer

# Town Clerk Revenue 2022

## Tender Summary

| Piermont Drawer       | Amount              |
|-----------------------|---------------------|
| <b>Tender</b>         |                     |
| CASH                  | \$17,016.50         |
| CHECKS                | (736)               |
| TRAVELER'S CHECKS     | \$0.00              |
| <b>Deposit Total:</b> | <b>\$190,817.34</b> |
| <br>                  |                     |
| CREDIT APPLIED        | \$43.50             |
| CREDIT ISSUED         | \$-62.00            |
| SHORT SLIP ISSUED     | \$81.00             |
| SHORT SLIP PAYMENT    | \$-81.00            |
| DEPOSIT TOTAL         | \$190,817.34        |
| <b>Grand Total:</b>   | <b>\$190,798.84</b> |

### State of NH Drawer

| Tender                | Amount             |
|-----------------------|--------------------|
| CASH                  | \$3,757.37         |
| CHECKS                | (321)              |
| TRAVELER'S CHECKS     | \$0.00             |
| <b>Deposit Total:</b> | <b>\$26,557.18</b> |

|                     |                    |
|---------------------|--------------------|
| SHORT SLIP ISSUED   | \$16.00            |
| DEPOSIT TOTAL       | \$26,557.18        |
| <b>Grand Total:</b> | <b>\$26,573.18</b> |

## Activity Summary

| MOTOR VEHICLE          | Count        | State Amt          | Municipal Amt       |
|------------------------|--------------|--------------------|---------------------|
| CERT-COPY DESTROYED    | 1            | \$0.00             | \$15.00             |
| CERT-COPY LOST         | 16           | \$165.00           | \$117.00            |
| DECAL-REPL DAMAGED     | 2            | \$1.00             | \$7.00              |
| DECAL-REPL LOST        | 2            | \$1.00             | \$7.00              |
| NEW                    | 168          | \$4,309.36         | \$32,976.02         |
| PLATE-RPL LOST         | 1            | \$8.00             | \$3.00              |
| PLATE-RPL MID-YEAR     | 1            | \$18.00            | \$3.00              |
| PLATE-RPL REORDER-2P   | 2            | \$8.00             | \$8.00              |
| PLATE-RPL STOLEN       | 1            | \$0.00             | \$11.00             |
| REGISTRATION MAINTENAN | 14           | \$0.00             | \$6.00              |
| RENEWAL                | 971          | \$20,281.82        | \$143,321.76        |
| STATE-ONLY NEW         | 1            | \$76.80            | \$3.00              |
| TITLE - AP             | 63           | \$0.00             | \$0.00              |
| TITLE - EXPS           | 2            | \$50.00            | \$4.00              |
| TITLE - PS             | 96           | \$1,250.00         | \$1,180.00          |
| TITLE ONLY             | 13           | \$100.00           | \$224.00            |
| TRANSFER               | 56           | \$339.40           | \$10,342.56         |
| VOID - SAME DAY/TELLER | 2            | \$-43.20           | \$-243.00           |
| <b>Sub Total:</b>      | <b>1,412</b> | <b>\$26,565.18</b> | <b>\$187,985.34</b> |

### DOG LICENSES

| DOG LICENSES      | Count      | State Amt     | Municipal Amt     |
|-------------------|------------|---------------|-------------------|
| LICENSE NEW       | 24         | \$0.00        | \$164.50          |
| LICENSE RENEWAL   | 181        | \$0.00        | \$1,141.00        |
| LICENSE TRANSFER  | 1          | \$0.00        | \$1.50            |
| <b>Sub Total:</b> | <b>206</b> | <b>\$0.00</b> | <b>\$1,307.00</b> |

### TOWN CLERK SERVICES

| TOWN CLERK SERVICES | Count     | State Amt     | Municipal Amt     |
|---------------------|-----------|---------------|-------------------|
| 2022 VICIOUS        | 2         | \$0.00        | \$51.00           |
| COPIES              | 3         | \$0.00        | \$5.00            |
| LARGE GARBAGE BAGS  | 31        | \$0.00        | \$108.50          |
| MARRIAGE LICENSE    | 3         | \$0.00        | \$150.00          |
| PISTOL PERMIT       | 1         | \$0.00        | \$10.00           |
| SMALL GARBAGE BAGS  | 10        | \$0.00        | \$25.00           |
| UCC FILING          | 4         | \$0.00        | \$575.00          |
| VITAL STATISTICS    | 28        | \$0.00        | \$590.00          |
| <b>Sub Total:</b>   | <b>82</b> | <b>\$0.00</b> | <b>\$1,514.50</b> |

### WRITE OFF

| WRITE OFF           | Count        | State Amt          | Municipal Amt       |
|---------------------|--------------|--------------------|---------------------|
| ADMIN               | 1            | \$0.00             | \$0.00              |
| <b>Sub Total:</b>   | <b>1</b>     | <b>\$0.00</b>      | <b>\$0.00</b>       |
| <b>Total:</b>       | <b>1,701</b> | <b>\$26,565.18</b> | <b>\$190,806.84</b> |
| <b>Grand Total:</b> |              |                    | <b>\$217,372.02</b> |

## Fees Summary

| Fee                                  | Count        | Amount              |
|--------------------------------------|--------------|---------------------|
| AGENT FEE                            | 1,199        | \$3,597.00          |
| APPLICATION FEE                      | 194          | \$388.00            |
| CERTIFIED COPY FEE                   | 6            | \$90.00             |
| CHARGE - VICIOUS                     | 2            | \$51.00             |
| CLERK FEE                            | 1,191        | \$2,382.00          |
| COPIES                               | 3            | \$5.00              |
| DECAL REPLACEMENT FEE                | 2            | \$2.00              |
| DOG LATE FEE                         | 10           | \$17.00             |
| DOG LICENSE FEE GROUP                | 2            | \$36.00             |
| DOG LICENSE FEE PUPPY                | 3            | \$12.00             |
| DOG LICENSE FEE SENIOR               | 33           | \$49.50             |
| DOG LICENSE FEE SPAYED/NEUTERE       | 136          | \$544.00            |
| DOG LICENSE FEE UNALTERED            | 31           | \$201.50            |
| DOG OVERPOPULATION FEE               | 172          | \$344.00            |
| DOG STATE LICENSE FEE                | 203          | \$101.50            |
| DOG TRANSFER FEE                     | 1            | \$1.50              |
| LARGE GARBAGE BAGS                   | 31           | \$108.50            |
| MARRIAGE LICENSE - STATE             | 3            | \$129.00            |
| MARRIAGE LICENSE - TOWN              | 3            | \$21.00             |
| PERMIT FEE                           | 1,177        | \$153,272.00        |
| PISTOL PERMIT FEE                    | 1            | \$10.00             |
| PLATE FEE                            | 60           | \$440.00            |
| PLATE REPLACEMENT FEE                | 2            | \$16.00             |
| REGISTRATION FEE                     | 569          | \$24,256.68         |
| SHORT SLIP ISSUED                    | -2           | \$-16.00            |
| SMALL GARBAGE BAGS                   | 10           | \$25.00             |
| STATE PARK PLATE                     | 2            | \$170.00            |
| TITLE FEE                            | 48           | \$1,200.00          |
| TRANSFER FEE                         | 84           | \$565.00            |
| UCC FILING FEE                       | 4            | \$575.00            |
| VANITY FEE                           | 40           | \$1,606.66          |
| VITAL STATISTICS - STATE - ADDL COP  | 17           | \$85.00             |
| VITAL STATISTICS - STATE - FIRST COP | 28           | \$224.00            |
| VITAL STATISTICS - TOWN - ADDL COP   | 17           | \$85.00             |
| VITAL STATISTICS - TOWN - FIRST COP  | 28           | \$196.00            |
| <b>Grand Total:</b>                  | <b>5,310</b> | <b>\$190,790.84</b> |



## Tax Collector's Report

For the period beginning  and ending

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

### Instructions

#### Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

#### For Assistance Please Contact:

**NH DRA Municipal and Property Division**  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION

Municipality:  County:  Report Year:

### PREPARER'S INFORMATION

First Name  Last Name   
Street No.  Street Name  Phone Number   
Email (optional)



**Debits**

| Uncollected Taxes Beginning of Year | Account | Levy for Year<br>of this Report | Prior Levies (Please Specify Years) |            |            |
|-------------------------------------|---------|---------------------------------|-------------------------------------|------------|------------|
|                                     |         |                                 | Year: 2021                          | Year: 2020 | Year: 2019 |
| Property Taxes                      | 3110    |                                 | \$229,760.27                        | \$178.00   | \$20.10    |
| Resident Taxes                      | 3180    |                                 |                                     |            |            |
| Land Use Change Taxes               | 3120    |                                 |                                     |            |            |
| Yield Taxes                         | 3185    |                                 | \$1,100.80                          |            |            |
| Excavation Tax                      | 3187    |                                 |                                     |            |            |
| Other Taxes                         | 3189    |                                 | \$1,493.33                          | \$60.00    |            |
| Property Tax Credit Balance         |         | (\$4,790.13)                    |                                     |            |            |
| Other Tax or Charges Credit Balance |         |                                 |                                     |            |            |

| Taxes Committed This Year | Account | Levy for Year<br>of this Report | Prior Levies |  |
|---------------------------|---------|---------------------------------|--------------|--|
|                           |         | <b>2021</b>                     |              |  |
| Property Taxes            | 3110    | \$2,623,572.50                  |              |  |
| Resident Taxes            | 3180    |                                 |              |  |
| Land Use Change Taxes     | 3120    |                                 |              |  |
| Yield Taxes               | 3185    | \$134,748.94                    |              |  |
| Excavation Tax            | 3187    | \$31.00                         |              |  |
| Other Taxes               | 3189    | \$25,911.02                     |              |  |
|                           |         |                                 |              |  |

| Overpayment Refunds                        | Account | Levy for Year<br>of this Report | Prior Levies        |                 |                |
|--------------------------------------------|---------|---------------------------------|---------------------|-----------------|----------------|
|                                            |         | <b>2021</b>                     | 2020                | 2019            |                |
| Property Taxes                             | 3110    | \$4,542.57                      |                     |                 |                |
| Resident Taxes                             | 3180    |                                 |                     |                 |                |
| Land Use Change Taxes                      | 3120    |                                 |                     |                 |                |
| Yield Taxes                                | 3185    |                                 |                     |                 |                |
| Excavation Tax                             | 3187    |                                 |                     |                 |                |
|                                            |         |                                 |                     |                 |                |
| Interest and Penalties on Delinquent Taxes | 3190    | \$794.05                        | \$5,921.81          | \$27.88         |                |
| Interest and Penalties on Resident Taxes   | 3190    |                                 |                     |                 |                |
| <b>Total Debits</b>                        |         | <b>\$2,784,809.95</b>           | <b>\$238,276.21</b> | <b>\$265.88</b> | <b>\$20.10</b> |



**Credits**

| Remitted to Treasurer                                                                       | Levy for Year<br>of this Report | Prior Levies |         |      |
|---------------------------------------------------------------------------------------------|---------------------------------|--------------|---------|------|
|                                                                                             |                                 | 2021         | 2020    | 2019 |
| Property Taxes                                                                              | \$2,057,574.15                  | \$187,529.49 | \$23.00 |      |
| Resident Taxes                                                                              |                                 |              |         |      |
| Land Use Change Taxes                                                                       |                                 |              |         |      |
| Yield Taxes                                                                                 | \$15,342.94                     | \$1,100.80   |         |      |
| Interest (Include Lien Conversion)                                                          | \$794.05                        | \$4,990.81   | \$2.88  |      |
| Penalties                                                                                   |                                 | \$931.00     | \$25.00 |      |
| Excavation Tax                                                                              |                                 |              |         |      |
| Other Taxes                                                                                 | \$23,033.06                     | \$1,171.04   |         |      |
| Conversion to Lien (Principal Only)                                                         |                                 | \$42,055.13  |         |      |
| <div style="border: 1px solid black; height: 15px; width: 300px; margin-left: 20px;"></div> |                                 |              |         |      |
| Discounts Allowed                                                                           |                                 |              |         |      |

| Abatements Made                                                                             | Levy for Year<br>of this Report | Prior Levies |      |      |
|---------------------------------------------------------------------------------------------|---------------------------------|--------------|------|------|
|                                                                                             |                                 | 2021         | 2020 | 2019 |
| Property Taxes                                                                              | \$2,839.50                      | \$0.15       |      |      |
| Resident Taxes                                                                              |                                 |              |      |      |
| Land Use Change Taxes                                                                       |                                 |              |      |      |
| Yield Taxes                                                                                 | \$119,406.00                    |              |      |      |
| Excavation Tax                                                                              |                                 |              |      |      |
| Other Taxes                                                                                 | \$1,331.14                      | \$320.08     |      |      |
| <div style="border: 1px solid black; height: 15px; width: 300px; margin-left: 20px;"></div> |                                 |              |      |      |
| Current Levy Deeded                                                                         |                                 |              |      |      |





MS-61

| Uncollected Taxes - End of Year # 1080 | Levy for Year<br>of this Report | Prior Levies        |                 |                |
|----------------------------------------|---------------------------------|---------------------|-----------------|----------------|
|                                        |                                 | 2021                | 2020            | 2019           |
| Property Taxes                         | \$579,224.31                    | \$175.50            | \$155.00        | \$20.10        |
| Resident Taxes                         |                                 |                     |                 |                |
| Land Use Change Taxes                  |                                 |                     |                 |                |
| Yield Taxes                            |                                 |                     |                 |                |
| Excavation Tax                         | \$31.00                         |                     |                 |                |
| Other Taxes                            | \$1,546.82                      | \$2.21              | \$60.00         |                |
| Property Tax Credit Balance            | (\$16,313.02)                   |                     |                 |                |
| Other Tax or Charges Credit Balance    |                                 |                     |                 |                |
| <b>Total Credits</b>                   | <b>\$2,784,809.95</b>           | <b>\$238,276.21</b> | <b>\$265.88</b> | <b>\$20.10</b> |

| For DRA Use Only                                    |                     |
|-----------------------------------------------------|---------------------|
| Total Uncollected Taxes (Account #1080 - All Years) | <b>\$564,901.92</b> |
| Total Unredeemed Liens (Account #1110 - All Years)  | <b>\$74,023.21</b>  |



**Lien Summary**

**Summary of Debits**

|                                                   | Last Year's Levy | Prior Levies (Please Specify Years) |                    |                    |
|---------------------------------------------------|------------------|-------------------------------------|--------------------|--------------------|
|                                                   |                  | Year: 2021                          | Year: 2020         | Year: 2019         |
| Unredeemed Liens Balance - Beginning of Year      |                  |                                     | \$28,320.16        | \$51,293.65        |
| Liens Executed During Fiscal Year                 |                  | \$44,614.75                         |                    |                    |
| Interest & Costs Collected (After Lien Execution) |                  | \$715.51                            | \$1,170.65         | \$905.77           |
|                                                   |                  |                                     |                    |                    |
| <b>Total Debits</b>                               | <b>\$0.00</b>    | <b>\$45,330.26</b>                  | <b>\$29,490.81</b> | <b>\$52,199.42</b> |

**Summary of Credits**

|                                                         | Last Year's Levy | Prior Levies       |                    |                    |
|---------------------------------------------------------|------------------|--------------------|--------------------|--------------------|
|                                                         |                  | 2021               | 2020               | 2019               |
| Redemptions                                             |                  | \$19,034.19        | \$5,239.58         | \$3,878.77         |
|                                                         |                  |                    |                    |                    |
| Interest & Costs Collected (After Lien Execution) #3190 |                  | \$715.51           | \$1,170.65         | \$905.77           |
|                                                         |                  |                    |                    |                    |
| Abatements of Unredeemed Liens                          |                  | \$0.15             | \$4,459.48         | \$17,593.18        |
| Liens Deeded to Municipality                            |                  |                    |                    |                    |
| Unredeemed Liens Balance - End of Year #1110            |                  | \$25,580.41        | \$18,621.10        | \$29,821.70        |
| <b>Total Credits</b>                                    | <b>\$0.00</b>    | <b>\$45,330.26</b> | <b>\$29,490.81</b> | <b>\$52,199.42</b> |

| For DRA Use Only                                    |                     |
|-----------------------------------------------------|---------------------|
| Total Uncollected Taxes (Account #1080 - All Years) | <b>\$564,901.92</b> |
| Total Unredeemed Liens (Account #1110 -All Years)   | <b>\$74,023.21</b>  |



**PIERMONT (365)**

**1. CERTIFY THIS FORM**

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.

Preparer's First Name

Preparer's Last Name

Date

Ceil

Stubbing

1/5/2023

**2. SAVE AND EMAIL THIS FORM**

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

**PREPARER'S 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.

Ceil Stubbing 1/5/2023  
 Preparer's Signature and Title



**2022**  
**\$19.99**

## Tax Rate Breakdown Piermont

| Municipal Tax Rate Calculation |                    |               |                |
|--------------------------------|--------------------|---------------|----------------|
| Jurisdiction                   | Tax Effort         | Valuation     | Tax Rate       |
| Municipal                      | \$675,545          | \$131,940,997 | <b>\$5.12</b>  |
| County                         | \$163,638          | \$131,940,997 | <b>\$1.24</b>  |
| Local Education                | \$1,670,041        | \$131,940,997 | <b>\$12.66</b> |
| State Education                | \$125,688          | \$129,272,097 | <b>\$0.97</b>  |
| <b>Total</b>                   | <b>\$2,634,912</b> |               | <b>\$19.99</b> |

| Village Tax Rate Calculation |            |           |          |
|------------------------------|------------|-----------|----------|
| Jurisdiction                 | Tax Effort | Valuation | Tax Rate |
| <b>Total</b>                 |            |           |          |

| Tax Commitment Calculation           |                    |
|--------------------------------------|--------------------|
| Total Municipal Tax Effort           | \$2,634,912        |
| War Service Credits                  | (\$19,400)         |
| Village District Tax Effort          |                    |
| <b>Total Property Tax Commitment</b> | <b>\$2,615,512</b> |

|                                                                                                                                                                                                        |            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| <br>Sam Greene<br>Director of Municipal and Property Division<br>New Hampshire Department of Revenue Administration | 11/23/2022 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|

## Appropriations and Revenues

### Municipal Accounting Overview

| Description                               | Appropriation    | Revenue     |
|-------------------------------------------|------------------|-------------|
| Total Appropriation                       | \$1,155,841      |             |
| Net Revenues (Not Including Fund Balance) |                  | (\$392,168) |
| Fund Balance Voted Surplus                |                  | \$0         |
| Fund Balance to Reduce Taxes              |                  | (\$117,000) |
| War Service Credits                       | \$19,400         |             |
| Special Adjustment                        | \$0              |             |
| Actual Overlay Used                       | \$9,472          |             |
| <b>Net Required Local Tax Effort</b>      | <b>\$675,545</b> |             |

### County Apportionment

| Description                           | Appropriation    | Revenue |
|---------------------------------------|------------------|---------|
| Net County Apportionment              | \$163,638        |         |
| <b>Net Required County Tax Effort</b> | <b>\$163,638</b> |         |

### Education

| Description                                    | Appropriation      | Revenue     |
|------------------------------------------------|--------------------|-------------|
| Net Local School Appropriations                | \$2,152,457        |             |
| Net Cooperative School Appropriations          |                    |             |
| Net Education Grant                            |                    | (\$356,728) |
| Locally Retained State Education Tax           |                    | (\$125,688) |
| <b>Net Required Local Education Tax Effort</b> | <b>\$1,670,041</b> |             |
| State Education Tax                            | \$125,688          |             |
| State Education Tax Not Retained               | \$0                |             |
| <b>Net Required State Education Tax Effort</b> | <b>\$125,688</b>   |             |

## Valuation

### Municipal (MS-1)

| Description                                                                                  | Current Year  | Prior Year    |
|----------------------------------------------------------------------------------------------|---------------|---------------|
| Total Assessment Valuation with Utilities                                                    | \$131,940,997 | \$130,636,090 |
| Total Assessment Valuation without Utilities                                                 | \$129,272,097 | \$128,389,590 |
| Commercial/Industrial Construction Exemption                                                 | \$0           | \$0           |
| Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption | \$131,940,997 | \$130,636,090 |

### Village (MS-1V)

| Description | Current Year |
|-------------|--------------|
|-------------|--------------|

## Piermont

### Tax Commitment Verification

#### 2022 Tax Commitment Verification - RSA 76:10 II

| Description                   | Amount      |
|-------------------------------|-------------|
| Total Property Tax Commitment | \$2,615,512 |
| 1/2% Amount                   | \$13,078    |
| Acceptable High               | \$2,628,590 |
| Acceptable Low                | \$2,602,434 |

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

|                                                                        |                |
|------------------------------------------------------------------------|----------------|
| <b>Commitment Amount</b>                                               | \$ 2,614,746 - |
| Less amount for any applicable Tax Increment Financing Districts (TIF) | 0              |
| <b>Net amount after TIF adjustment</b>                                 | 0              |

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

|                                                        |                 |
|--------------------------------------------------------|-----------------|
| Tax Collector/Deputy Signature: <i>Cecil Stubbings</i> | Date: 12/8/2022 |
|--------------------------------------------------------|-----------------|

### 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.

| Piermont            | Total Tax Rate | Semi-Annual Tax Rate |
|---------------------|----------------|----------------------|
| Total 2022 Tax Rate | \$19.99        | \$10.00              |

#### Associated Villages

No associated Villages to report

## Fund Balance Retention

|                                                |                    |
|------------------------------------------------|--------------------|
| <b>Enterprise Funds and Current Year Bonds</b> | <b>\$26,490</b>    |
| <b>General Fund Operating Expenses</b>         | <b>\$3,088,718</b> |
| <b>Final Overlay</b>                           | <b>\$9,472</b>     |

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), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.

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

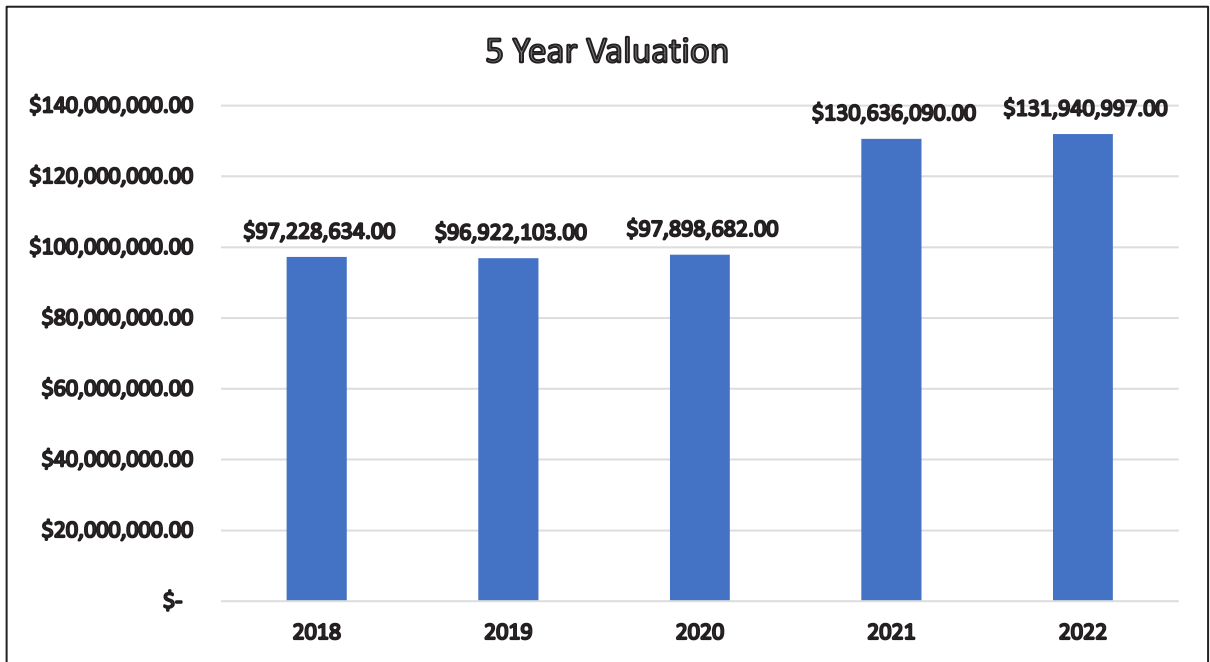
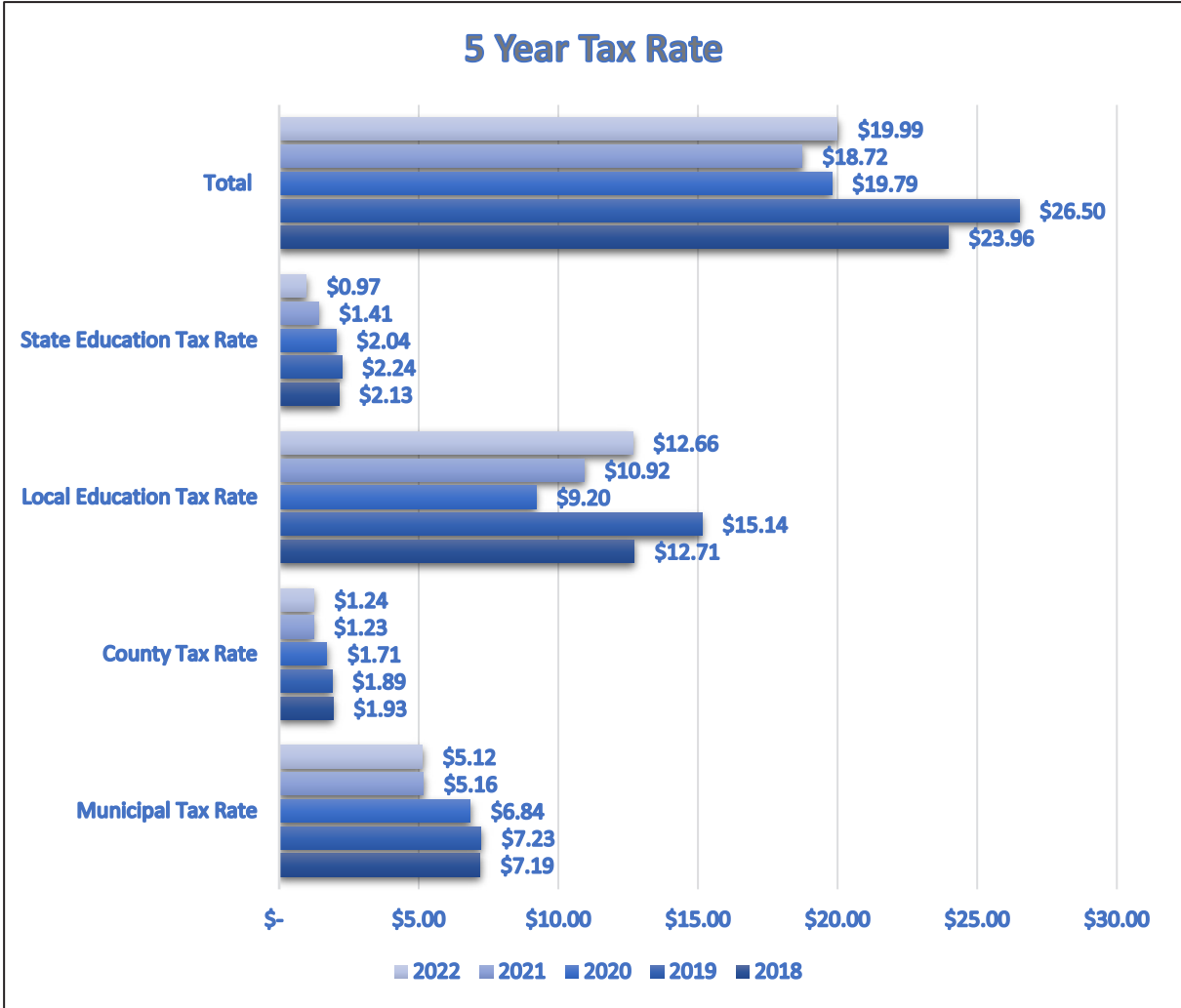
| 2022 Fund Balance Retention Guidelines: Piermont |                  |
|--------------------------------------------------|------------------|
| Description                                      | Amount           |
| <b>Current Amount Retained (25.17%)</b>          | <b>\$777,501</b> |
| 17% Retained <i>(Maximum Recommended)</i>        | \$525,082        |
| 10% Retained                                     | \$308,872        |
| 8% Retained                                      | \$247,097        |
| 5% Retained <i>(Minimum Recommended)</i>         | \$154,436        |

**NOTICE: The current fund balance retained amount is above the maximum recommended threshold.**

## Summary of Inventory Valuation 2022

|                                                    |                 |                         |
|----------------------------------------------------|-----------------|-------------------------|
| <b>Land</b>                                        |                 |                         |
| Current Use (at C.U. Values)                       | \$1,755,481.00  |                         |
| Conservation Restrictions                          | \$16,056.00     |                         |
| Residential                                        | \$46,639,600.00 |                         |
| Commercial/Industrial                              | \$747,400.00    |                         |
| <b>Buildings</b>                                   |                 |                         |
| Residential                                        | \$77,027,800.00 |                         |
| Manufactured Housing                               | \$1,321,200.00  |                         |
| Commercial/Industrial                              | \$2,133,400.00  |                         |
| <b>Public Utilities</b>                            |                 |                         |
| Electric (includes Phone-no land)                  | \$2,668,900.00  |                         |
| <b>Total Valuation Before Exemptions</b>           |                 | <b>\$132,309,837.00</b> |
| <b>Exemptions</b>                                  |                 |                         |
| Elderly Exemptions                                 | \$265,000.00    |                         |
| Solar Exemption                                    | \$103,840.00    |                         |
| Blind Exemptions                                   | \$0.00          |                         |
| <b>Total Exemptions</b>                            |                 | <b>\$368,840.00</b>     |
| <b>Net Valuation on Which Tax Rate is computed</b> |                 | <b>\$131,940,997.00</b> |
| <b>Utilities</b>                                   |                 |                         |
| Great River Hydro LLC                              | \$200,100.00    |                         |
| New England Power Company                          | \$223,200.00    |                         |
| New Hampshire Electric Co-op                       | \$1,278,800.00  |                         |
| Green Mountain Power Corp.                         | \$1,500.00      |                         |
| PSNH DBA Eversource                                | \$965,300.00    |                         |
| <b>Utilities Total</b>                             |                 | <b>\$2,668,900.00</b>   |





**TOWN OF PIERMONT,  
NEW HAMPSHIRE**

**ANNUAL FINANCIAL REPORT**

**AS OF AND FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2018**

**TOWN OF PIERMONT, NEW HAMPSHIRE**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2018**

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# PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

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

## ***INDEPENDENT AUDITOR'S REPORT***

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Piermont as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified and adverse audit opinions.

### ***Summary of Opinions***

| <u>Opinion Unit</u>                  | <u>Type of Opinion</u> |
|--------------------------------------|------------------------|
| Governmental Activities              | Adverse                |
| General Fund                         | Unmodified             |
| Permanent Fund                       | Unmodified             |
| Aggregate Remaining Fund Information | Unmodified             |

### ***Basis for Adverse Opinion on Governmental Activities***

As discussed in Note 1-B to the financial statements, management has not recorded the capital assets and related accumulated depreciation in the governmental activities, and accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that capital assets, be capitalized and depreciated, which would increase the assets, net position, and expenses of the governmental activities. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities is not reasonably determinable.

***Town of Piermont  
Independent Auditor's Report***

As discussed in Note 14-B to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits for the single employer plan in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position, and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

***Adverse Opinion***

In our opinion, because of the significance of the matters described in the “Basis for Adverse Opinion on Governmental Activities” paragraphs, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Piermont, as of December 31, 2018, 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 Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and aggregate remaining fund information of the Town of Piermont as of December 31, 2018, and the respective changes in financial position and the respective budgetary comparison for the general for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

**Management's Discussion and Analysis** – Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

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

- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of Town Contributions – Other Postemployment Benefits, and
- Notes to the Required Supplementary Information

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

**Other Information** – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Piermont's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

October 14, 2022

*Plodzik Sanderson  
Professional Association*

***BASIC FINANCIAL STATEMENTS***

**EXHIBIT A**  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
**Statement of Net Position**  
**December 31, 2018**

|                                                  | Governmental<br>Activities |
|--------------------------------------------------|----------------------------|
| <b>ASSETS</b>                                    |                            |
| Cash and cash equivalents                        | \$ 1,595,588               |
| Investments                                      | 1,936,829                  |
| Taxes receivables (net)                          | 205,924                    |
| Account receivables                              | 4,893                      |
| Intergovernmental receivable                     | 124,553                    |
| Prepaid items                                    | 8,161                      |
| Tax deceded property, subject to resale          | 6,316                      |
| Total assets                                     | 3,882,264                  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>            |                            |
| Amounts related to pensions                      | 57,698                     |
| Amounts related to other postemployment benefits | 2,880                      |
| Total deferred outflows of resources             | 60,578                     |
| <b>LIABILITIES</b>                               |                            |
| Accounts payable                                 | 49,144                     |
| Intergovernmental payable                        | 745,453                    |
| Long-term liabilities:                           |                            |
| Due within one year                              | 45,165                     |
| Due in more than one year                        | 339,986                    |
| Total liabilities                                | 1,179,748                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>             |                            |
| Amounts related to pensions                      | 31,426                     |
| Amounts related to other postemployment benefits | 77                         |
| Total deferred inflows of resources              | 31,503                     |
| <b>NET POSITION</b>                              |                            |
| Net investment in capital assets                 | (195,698)                  |
| Restricted                                       | 1,976,061                  |
| Unrestricted                                     | 951,228                    |
| Total net position                               | \$ 2,731,591               |

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT B**  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
**Statement of Activities**  
**For the Fiscal Year Ended December 31, 2018**

|                                                              | Expenses            | Program Revenues           |                                          |                                        | Net (Expense)<br>Revenue and<br>Change In<br>Net Position |
|--------------------------------------------------------------|---------------------|----------------------------|------------------------------------------|----------------------------------------|-----------------------------------------------------------|
|                                                              |                     | Charges<br>for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions |                                                           |
| General government                                           | \$ 410,055          | \$ 1,190                   | \$ -                                     | \$ -                                   | \$ (408,865)                                              |
| Public safety                                                | 193,283             | 120                        | 120                                      | -                                      | (193,043)                                                 |
| Highways and streets                                         | 215,546             | -                          | -                                        | 37,544                                 | (178,002)                                                 |
| Sanitation                                                   | 75,538              | 60,286                     | 1,826                                    | -                                      | (13,426)                                                  |
| Welfare                                                      | 1,000               | -                          | -                                        | -                                      | (1,000)                                                   |
| Culture and recreation                                       | 72,851              | 1,355                      | 3,914                                    | -                                      | (67,582)                                                  |
| Conservation                                                 | 1,790               | -                          | -                                        | -                                      | (1,790)                                                   |
| Interest on long-term debt                                   | 10,836              | -                          | -                                        | -                                      | (10,836)                                                  |
| Capital outlay                                               | 33,769              | -                          | -                                        | -                                      | (33,769)                                                  |
| <b>Total governmental activities</b>                         | <b>\$ 1,014,668</b> | <b>\$ 62,951</b>           | <b>\$ 5,860</b>                          | <b>\$ 37,544</b>                       | <b>(908,313)</b>                                          |
| General revenues:                                            |                     |                            |                                          |                                        |                                                           |
| Taxes:                                                       |                     |                            |                                          |                                        |                                                           |
| Property                                                     |                     |                            |                                          |                                        | 660,618                                                   |
| Other                                                        |                     |                            |                                          |                                        | 71,262                                                    |
| Motor vehicle permit fees                                    |                     |                            |                                          |                                        | 142,682                                                   |
| Licenses and other fees                                      |                     |                            |                                          |                                        | 2,906                                                     |
| Grants and contributions not restricted to specific programs |                     |                            |                                          |                                        | 40,202                                                    |
| Unrestricted investment earnings                             |                     |                            |                                          |                                        | 35,971                                                    |
| Miscellaneous                                                |                     |                            |                                          |                                        | 20,925                                                    |
| <b>Total general revenues</b>                                |                     |                            |                                          |                                        | <b>974,566</b>                                            |
| Change in net position                                       |                     |                            |                                          |                                        | 66,253                                                    |
| Net position, beginning                                      |                     |                            |                                          |                                        | 2,665,338                                                 |
| Net position, ending                                         |                     |                            |                                          |                                        | <b>\$ 2,731,591</b>                                       |

The Notes to the Basic Financial Statements are an integral part of this statement.



**EXHIBIT C-1**  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
**Governmental Funds**  
**Balance Sheet**  
**December 31, 2018**

|                                                                        | General             | Permanent           | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|------------------------------------------------------------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| <b>ASSETS</b>                                                          |                     |                     |                                |                                |
| Cash and cash equivalents                                              | \$ 1,540,046        | \$ 12,728           | \$ 42,814                      | \$ 1,595,588                   |
| Investments                                                            | 629,006             | 1,307,823           | -                              | 1,936,829                      |
| Receivables net of allowance for uncollectible:                        |                     |                     |                                |                                |
| Taxes                                                                  | 228,351             | -                   | -                              | 228,351                        |
| Accounts                                                               | 1,528               | -                   | 3,365                          | 4,893                          |
| Prepaid items                                                          | 8,161               | -                   | -                              | 8,161                          |
| Tax deeded property, subject to resale                                 | 6,316               | -                   | -                              | 6,316                          |
| Total assets                                                           | <u>\$ 2,413,408</u> | <u>\$ 1,320,551</u> | <u>\$ 46,179</u>               | <u>\$ 3,780,138</u>            |
| <b>LIABILITIES</b>                                                     |                     |                     |                                |                                |
| Accounts payable                                                       | \$ 49,144           | \$ -                | \$ -                           | \$ 49,144                      |
| Intergovernmental payable                                              | 745,453             | -                   | -                              | 745,453                        |
| Total liabilities                                                      | <u>794,597</u>      | <u>-</u>            | <u>-</u>                       | <u>794,597</u>                 |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                   |                     |                     |                                |                                |
| Unavailable revenue - Property taxes                                   | 63,871              | -                   | -                              | 63,871                         |
| <b>FUND BALANCES</b>                                                   |                     |                     |                                |                                |
| Nonspendable                                                           | 14,477              | 1,253,602           | -                              | 1,268,079                      |
| Restricted                                                             | 655,510             | 66,949              | -                              | 722,459                        |
| Committed                                                              | 296,603             | -                   | 46,179                         | 342,782                        |
| Assigned                                                               | 183,557             | -                   | -                              | 183,557                        |
| Unassigned                                                             | 404,793             | -                   | -                              | 404,793                        |
| Total fund balances                                                    | <u>1,554,940</u>    | <u>1,320,551</u>    | <u>46,179</u>                  | <u>2,921,670</u>               |
| Total liabilities, deferred inflows<br>of resources, and fund balances | <u>\$ 2,413,408</u> | <u>\$ 1,320,551</u> | <u>\$ 46,179</u>               | <u>\$ 3,780,138</u>            |

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-2**  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
*Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position*  
*December 31, 2018*

Amounts reported for governmental activities in the Statement of Net Position are different because:

|                                                                                                                                                                                                                                             |                 |                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------------------|
| Total fund balances of governmental funds (Exhibit C-1)                                                                                                                                                                                     |                 | \$ 2,921,670               |
| Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows: |                 |                            |
| Deferred outflows of resources related to pensions                                                                                                                                                                                          | \$ 57,698       |                            |
| Deferred inflows of resources related to pensions                                                                                                                                                                                           | (31,426)        |                            |
| Deferred outflows of resources related to OPEB                                                                                                                                                                                              | 2,880           |                            |
| Deferred inflows of resources related to OPEB                                                                                                                                                                                               | <u>(77)</u>     |                            |
|                                                                                                                                                                                                                                             |                 | 29,075                     |
| Other long-term assets are not available to pay for current period expenditures, and therefore, are reported as deferred inflows of resources in the governmental funds.                                                                    |                 |                            |
|                                                                                                                                                                                                                                             |                 | 124,553                    |
| Property taxes not collected within 60 days of fiscal year-end are not available to pay for current period expenditures and therefore are deferred in the governmental funds.                                                               |                 |                            |
| Deferred property taxes                                                                                                                                                                                                                     | \$ 63,871       |                            |
| Allowance for uncollectible property taxes                                                                                                                                                                                                  | <u>(22,427)</u> |                            |
|                                                                                                                                                                                                                                             |                 | 41,444                     |
| Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.                                                                                                                 |                 |                            |
| Bonds                                                                                                                                                                                                                                       | \$ 174,762      |                            |
| Capital lease                                                                                                                                                                                                                               | 20,936          |                            |
| Net pension liability                                                                                                                                                                                                                       | 165,160         |                            |
| Other postemployment benefits                                                                                                                                                                                                               | <u>24,293</u>   |                            |
|                                                                                                                                                                                                                                             |                 | <u>(385,151)</u>           |
| Net position of governmental activities (Exhibit A)                                                                                                                                                                                         |                 | <u><u>\$ 2,731,591</u></u> |

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-3**  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2018**

|                                                              | General             | Permanent           | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|--------------------------------------------------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| <b>REVENUES</b>                                              |                     |                     |                                |                                |
| Taxes                                                        | \$ 750,236          | \$ -                | \$ 74                          | \$ 750,310                     |
| Licenses and permits                                         | 145,588             | -                   | -                              | 145,588                        |
| Intergovernmental receivable                                 | 77,746              | -                   | 6,590                          | 84,336                         |
| Charges for services                                         | 32,060              | -                   | 30,891                         | 62,951                         |
| Miscellaneous                                                | 36,620              | 24,308              | 2                              | 60,930                         |
| Total revenues                                               | <u>1,042,250</u>    | <u>24,308</u>       | <u>37,557</u>                  | <u>1,104,115</u>               |
| <b>EXPENDITURES</b>                                          |                     |                     |                                |                                |
| Current:                                                     |                     |                     |                                |                                |
| General government                                           | 308,028             | 102,027             | -                              | 410,055                        |
| Public safety                                                | 179,485             | -                   | -                              | 179,485                        |
| Highways and streets                                         | 215,546             | -                   | -                              | 215,546                        |
| Sanitation                                                   | 59,334              | -                   | 16,204                         | 75,538                         |
| Welfare                                                      | 1,000               | -                   | -                              | 1,000                          |
| Culture and recreation                                       | 72,851              | -                   | -                              | 72,851                         |
| Conservation                                                 | 1,790               | -                   | -                              | 1,790                          |
| Debt service:                                                |                     |                     |                                |                                |
| Principal                                                    | 40,779              | -                   | 6,291                          | 47,070                         |
| Interest                                                     | 3,621               | -                   | 5,072                          | 8,693                          |
| Capital outlay                                               | 33,769              | -                   | -                              | 33,769                         |
| Total expenditures                                           | <u>916,203</u>      | <u>102,027</u>      | <u>27,567</u>                  | <u>1,045,797</u>               |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>126,047</u>      | <u>(77,719)</u>     | <u>9,990</u>                   | <u>58,318</u>                  |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                     |                     |                                |                                |
| Transfers in                                                 | 42,887              | -                   | -                              | 42,887                         |
| Transfers out                                                | -                   | (12,887)            | (30,000)                       | (42,887)                       |
| Total other financing sources (uses)                         | <u>42,887</u>       | <u>(12,887)</u>     | <u>(30,000)</u>                | <u>-</u>                       |
| Net change in fund balances                                  | 168,934             | (90,606)            | (20,010)                       | 58,318                         |
| Fund balances, beginning                                     | 1,386,006           | 1,411,157           | 66,189                         | 2,863,352                      |
| Fund balances, ending                                        | <u>\$ 1,554,940</u> | <u>\$ 1,320,551</u> | <u>\$ 46,179</u>               | <u>\$ 2,921,670</u>            |

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-4**  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
**Reconciliation of the Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Governmental Funds to the Statement of Activities**  
**For the Fiscal Year Ended December 31, 2018**

|                                                                                                                                                                                                                                                                                                                                                             |                 |                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------|
| Net change in fund balances of governmental funds (Exhibit C-3)                                                                                                                                                                                                                                                                                             |                 | \$ 58,318        |
| Amounts reported for governmental activities in the Statement of Activities are different because:                                                                                                                                                                                                                                                          |                 |                  |
| Transfers in and out between governmental funds are eliminated on the Statement of Activities.                                                                                                                                                                                                                                                              |                 |                  |
| Transfers in                                                                                                                                                                                                                                                                                                                                                | \$ (42,887)     |                  |
| Transfers out                                                                                                                                                                                                                                                                                                                                               | <u>42,887</u>   | -                |
| Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.                                                                                                                                                                                                              |                 |                  |
| Change in deferred tax revenue                                                                                                                                                                                                                                                                                                                              | \$ (6,003)      |                  |
| Change in allowance for uncollectible accounts                                                                                                                                                                                                                                                                                                              | <u>(12,427)</u> | (18,430)         |
| Some revenue reported in the governmental funds results from long-term receivables previously recorded in the Statement of Activities                                                                                                                                                                                                                       |                 |                  |
| Decrease in state aid receivable                                                                                                                                                                                                                                                                                                                            |                 | (4,764)          |
| Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. |                 |                  |
| Repayment of bond principal                                                                                                                                                                                                                                                                                                                                 | \$ 23,991       |                  |
| Repayment of capital lease                                                                                                                                                                                                                                                                                                                                  | <u>20,936</u>   | 44,927           |
| 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.                                                                                                                                                                         |                 |                  |
| Net change in net pension liability, and deferred outflows and inflows of resources related to pensions                                                                                                                                                                                                                                                     | \$ (2,073)      |                  |
| Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits                                                                                                                                                                                                           | <u>(11,725)</u> | <u>(13,798)</u>  |
| Changes in net position of governmental activities (Exhibit B)                                                                                                                                                                                                                                                                                              |                 | <u>\$ 66,253</u> |

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT D**  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Budgetary Basis)*  
**General Fund**  
*For the Fiscal Year Ended December 31, 2018*

|                                                              | Original<br>and Final<br>Budget | Actual            | Variance<br>Positive<br>(Negative) |
|--------------------------------------------------------------|---------------------------------|-------------------|------------------------------------|
| <b>REVENUES</b>                                              |                                 |                   |                                    |
| Taxes                                                        | \$ 738,739                      | \$ 731,806        | \$ (6,933)                         |
| Licenses and permits                                         | 143,473                         | 145,588           | 2,115                              |
| Intergovernmental receivable                                 | 81,237                          | 77,746            | (3,491)                            |
| Charges for services                                         | 21,420                          | 32,060            | 10,640                             |
| Miscellaneous                                                | 4,301                           | 47,220            | 42,919                             |
| Total revenues                                               | <u>989,170</u>                  | <u>1,034,420</u>  | <u>45,250</u>                      |
| <b>EXPENDITURES</b>                                          |                                 |                   |                                    |
| Current:                                                     |                                 |                   |                                    |
| General government                                           | 391,508                         | 301,817           | 89,691                             |
| Public safety                                                | 208,412                         | 180,198           | 28,214                             |
| Highways and streets                                         | 207,657                         | 172,526           | 35,131                             |
| Sanitation                                                   | 66,497                          | 59,334            | 7,163                              |
| Welfare                                                      | 4,154                           | 1,000             | 3,154                              |
| Culture and recreation                                       | 44,135                          | 48,228            | (4,093)                            |
| Conservation                                                 | 2,216                           | 1,790             | 426                                |
| Debt service:                                                |                                 |                   |                                    |
| Principal                                                    | 41,237                          | 40,779            | 458                                |
| Interest                                                     | 700                             | 3,621             | (2,921)                            |
| Capital outlay                                               | 159,712                         | 167,726           | (8,014)                            |
| Total expenditures                                           | <u>1,126,228</u>                | <u>977,019</u>    | <u>149,209</u>                     |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>(137,058)</u>                | <u>57,401</u>     | <u>194,459</u>                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                 |                   |                                    |
| Transfers in                                                 | 48,101                          | 47,887            | (214)                              |
| Transfers out                                                | (27,000)                        | (27,000)          | -                                  |
| Bond proceeds                                                | 98,957                          | -                 | (98,957)                           |
| Total other financing sources (uses)                         | <u>120,058</u>                  | <u>20,887</u>     | <u>(99,171)</u>                    |
| Net change in fund balances                                  | <u>\$ (17,000)</u>              | <u>78,288</u>     | <u>\$ 95,288</u>                   |
| Increase in nonspendable fund balance                        |                                 | (13,427)          |                                    |
| Unassigned fund balance, beginning                           |                                 | 381,376           |                                    |
| Unassigned fund balance, ending                              |                                 | <u>\$ 446,237</u> |                                    |

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT E-1**  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
*Fiduciary Funds*  
**Statement of Net Position**  
**December 31, 2018**

|                                     | Private<br>Purpose<br>Trust | Agency     |
|-------------------------------------|-----------------------------|------------|
| <b>ASSETS</b>                       |                             |            |
| Cash and cash equivalents           | \$ 7,519                    | \$ 208,166 |
| Investments                         | 15,918                      | 133,178    |
| Total assets                        | 23,437                      | \$ 341,344 |
| <b>LIABILITIES</b>                  |                             |            |
| Intergovernmental                   | -                           | \$ 341,344 |
| <b>NET POSITION</b>                 |                             |            |
| Held in trust for specific purposes | \$ 23,437                   |            |

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT E-2*  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
*Fiduciary Funds*  
*Statement of Changes in Net Position*  
*For the Fiscal Year Ended December 31, 2018*

|                             | Private<br>Purpose<br>Trust |
|-----------------------------|-----------------------------|
| <b>ADDITIONS</b>            |                             |
| Interest                    | \$ 1,201                    |
| <b>DEDUCTIONS</b>           |                             |
| Scholarships                | 496                         |
| Change in fair market value | 2,030                       |
| Total deductions            | 2,526                       |
| Change in net position      | (1,325)                     |
| Net position, beginning     | 24,762                      |
| Net position, ending        | \$ 23,437                   |

The Notes to the Basic Financial Statements are an integral part of this statement.

**TOWN OF PIERMONT, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2018**

|                                                          | <u>NOTE</u> |
|----------------------------------------------------------|-------------|
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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town of Piermont, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

In 2018 the Town implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which changed the way other postemployment benefit (OPEB) liabilities and related expenses are recorded. See Note 1-M for further information on this pronouncement.

The more significant of the Town’s accounting policies are described below.

***1-A Reporting Entity***

The Town of Piermont is a municipal corporation governed by an elected 3-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

***1-B Basis of Accounting, and Measurement Focus***

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

***Government-wide Financial Statements*** – The Town’s government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the Town’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position, with the exception of the capital assets and related accumulated depreciation, which have been omitted because they have not been inventoried at historical cost. In addition, long-term costs of retirement healthcare and obligations for other postemployment benefits of the Town’s single employer plan have also been omitted because the liability and expense have not been determined. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. As in the Statement of Net Position the Town has not recorded depreciation expense nor other postemployment benefit expense of the Town’s single employer plan in this statement. The types of transactions reported as program revenues for the Town are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

***Governmental Fund Financial Statements*** – Include a balance sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

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Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses, and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental funds:

**General Fund** – is the Town’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation, debt service and capital outlay. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the library, and expendable trust funds are consolidated in the general fund.

**Permanent Funds** – are held in the custody of the Trustees of Trust Funds and are used to account for resources held in trust for use by the Town. These can include legal trusts for which the interest on the corpus provides funds for the Town’s cemetery operations.

Additionally, the Town reports the following fund type:

**Special Revenue Funds** – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements. The Town reports two nonmajor governmental funds.

**Fiduciary Fund Financial Statements** – Include a Statement of Net Position and a Statement of Changes in Net Position. The Town’s fiduciary funds are private purpose trust and agency funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting.

The Town reports the following fiduciary funds:

**Private Purpose Trust Fund** – are used to report trust arrangements, other than pension and investment trusts, under which principal and income benefit individuals, private organizations, or other governments.

**Agency Fund** – are custodial in nature and do not involve the measurement of operating results. An agency fund is used to account for assets held on behalf of outside parties, including other governments.

***1-C Cash and Cash Equivalents***

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

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The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the State if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

***1-D Investments***

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

**Fair Value Measurements of Investments** – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

**Level 1** – Inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date. Directly held marketable equity securities would be examples of Level 1 investments.

**Level 2** – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2. All of the Town's holdings in U.S. government obligations, and corporate bonds would be examples of Level 2 investments.

**Level 3** – Inputs are significant unobservable inputs.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

***1-E Receivables***

Receivables recorded in the financial statements represent amounts due to the Town at December 31. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

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**1-F Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**1-G Interfund Transfers**

Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

**1-H Property Taxes**

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year in accordance with RSA 76:15-a, *Semi-Annual Collection of Taxes in certain Towns and Cities*. Warrants for the year were issued on June 13, 2018 and October 27, 2018, and due on July 19, 2018 and December 1, 2018. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Piermont School District, and Grafton County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2018 utilized in the setting of the tax rate was as follows:

|                                     |               |
|-------------------------------------|---------------|
| For the New Hampshire education tax | \$ 97,228,634 |
| For all other taxes                 | \$ 94,992,934 |

The tax rates and amounts assessed for the year ended December 31, 2018 were as follows:

|                        | Per \$1,000<br>of Assessed<br>Valuation | Property<br>Taxes<br>Assessed |
|------------------------|-----------------------------------------|-------------------------------|
| Municipal portion      | \$7.19                                  | \$ 698,973                    |
| School portion:        |                                         |                               |
| State of New Hampshire | \$2.13                                  | 202,383                       |
| Local                  | \$12.71                                 | 1,235,653                     |
| County portion         | \$1.93                                  | 187,827                       |
| Total                  | <u>\$23.96</u>                          | <u>\$ 2,324,836</u>           |

**1-I Accounts Payable**

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2018.

**1-J Deferred Outflows/Inflows of Resources**

*Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension and OPEB expense and contributions from the Town after the measurement date but before the end of the Town's reporting period.

*Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the

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governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within sixty days after year-end.

***1-K Long-term Obligations***

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities, Statement of Net Position.

***1-L Defined Benefit Pension Plan***

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No.73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

***1-M Postemployment Benefits Other Than Pensions***

The Town maintains two separate other postemployment benefit plans (OPEB), as follows:

***New Hampshire Retirement System Plan*** – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

***Single Employer Plan*** – The Town maintains a single employer plan but has not obtained an actuarial report calculating the other postemployment benefit liability, deferred outflows of resources, and deferred inflows of resources in accordance with Government Accounting Standards Board pronouncement No. 75.

***1-N Net Position/Fund Balances***

***Government-wide Statements*** – Equity is classified as net position and displayed in three components:

**Net investment in capital assets** – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Because the Town has not reported capital assets, this amount is a negative balance.

**Restricted net position** – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a further project.

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**Unrestricted net position** – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

**Fund Balance Classifications** – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable** – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory, or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

**Restricted** – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed** – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

**Assigned** – Amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

**Unassigned** – Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

### ***1-O Use of Estimates***

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, and the net pension liability, net OPEB liability, deferred inflows of resources and deferred outflows of resources, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

## ***NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY***

### ***2-A Budgetary Information***

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general fund, as well as the nonmajor sewer fund. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

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State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2018, \$17,000 of the beginning general fund unassigned fund balance was applied for this purpose.

**2-B Budgetary Reconciliation to GAAP Basis**

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

The following reconciles the general fund budgetary basis to the GAAP basis:

|                                                                          |                     |
|--------------------------------------------------------------------------|---------------------|
| Revenues and other financing sources:                                    |                     |
| Per Exhibit D (budgetary basis)                                          | \$ 1,082,307        |
| Adjustments:                                                             |                     |
| Basis differences:                                                       |                     |
| GASB Statement No. 54:                                                   |                     |
| To record miscellaneous income of the blended funds                      | (10,600)            |
| To eliminate transfers between blended funds                             | (35,000)            |
| To recognize transfer from other funds to blended expendable trust funds | 30,000              |
| Change in deferred tax revenue relating to 60-day revenue recognition    | 18,430              |
| Per Exhibit C-3 (GAAP basis)                                             | <u>\$ 1,085,137</u> |
| Expenditures and other financing uses:                                   |                     |
| Per Exhibit D (budgetary basis)                                          | \$ 1,004,019        |
| Adjustments:                                                             |                     |
| Basis differences:                                                       |                     |
| Encumbrances, beginning                                                  | 96,018              |
| Encumbrances, ending                                                     | (183,557)           |
| GASB Statement No. 54:                                                   |                     |
| To record expenditures of the blended funds during the year              | 26,723              |
| To eliminate transfers between general and blended funds                 | <u>(27,000)</u>     |
| Per Exhibit C-3 (GAAP basis)                                             | <u>\$ 916,203</u>   |

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

At December 31, 2018, the reported amount of the Town's deposits was \$1,811,273 and the bank balance was \$1,785,837. Of the bank balance \$956,341 was covered by federal depository insurance or by collateral held by the pledging bank in the Town's name, and \$829,496 was uninsured and uncollateralized. Petty cash totaled \$450.

Cash and cash equivalents reconciliation:

|                                                                   |                     |
|-------------------------------------------------------------------|---------------------|
| Cash per Statement of Net Position (Exhibit A)                    | \$ 1,595,588        |
| Cash per Statement of Net Position - Fiduciary Fund (Exhibit E-1) | 215,685             |
| Total cash and cash equivalents                                   | <u>\$ 1,811,273</u> |

**Custodial Credit Risk** – The Town's repurchase agreements are all with banking institutions; therefore, are subject to custodial credit risk. The custodial credit risk is the risk that in the event of bank failure, the Town's deposits may not be recovered.

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**Interest Rate Risk** – The term repurchase agreements are also subject to interest rate risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of the Town’s investments.

**NOTE 4 – INVESTMENTS**

Note 1-D describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town’s mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as of December 31, 2018:

|                   | Valuation<br>Measurement<br>Method | Fair Value   |
|-------------------|------------------------------------|--------------|
| Investments type: |                                    |              |
| Equities          | Level 1                            | \$ 569,783   |
| Mutual funds      | Level 1                            | 1,487,925    |
| Fixed income      | Level 2                            | 28,217       |
| Total fair value  |                                    | \$ 2,085,925 |

**Interest Rate Risk** – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Custodial Credit Risk** – This is the risk that in the event of the failure of the counterparty (e.g., broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have custodial credit risk policies for investments.

**Concentration of Credit Risk** – The Town places no limit on the amount it may invest in any one issuer. No more than 5% of the Town’s investments are with any one issuer.

Investment reconciliation:

|                                                                           |              |
|---------------------------------------------------------------------------|--------------|
| Investments per Statement of Net Position (Exhibit A)                     | \$ 1,936,829 |
| Investments per Statement of Net Position - Fiduciary Funds (Exhibit E-1) | 149,096      |
| Total investments                                                         | \$ 2,085,925 |

**NOTE 5 – TAXES RECEIVABLE**

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2018. The amount has been reduced by an allowance for an estimated uncollectible amount of \$22,427. Taxes receivable by year are as follows:

|                                                   | As reported on: |             |
|---------------------------------------------------|-----------------|-------------|
|                                                   | Exhibit A       | Exhibit C-1 |
| Property:                                         |                 |             |
| Levy of 2018                                      | \$ 108,827      | \$ 108,827  |
| Unredeemed (under tax lien):                      |                 |             |
| Levy of 2017                                      | 59,109          | 59,109      |
| Levy of 2016                                      | 29,662          | 29,662      |
| Levies of 2015 and prior                          | 30,753          | 30,753      |
| Less: allowance for estimated uncollectible taxes | (22,427) *      | -           |
| Net taxes receivable                              | \$ 205,924      | \$ 228,351  |

\*The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (Exhibit C-1 and C-3) due to the 60-day rule as explained in Note 1-B. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B).



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**NOTE 6 – OTHER RECEIVABLES**

Receivables at December 31, 2018, consisted of accounts (billings for sewer and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town’s financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

**NOTE 7 – INTERFUND TRANSFERS**

The composition of interfund transfers for the year ended December 31, 2018 is as follows:

|                | Transfers In: |
|----------------|---------------|
|                | General Fund  |
| Transfers out: |               |
| Permanent fund | \$ 12,887     |
| Nonmajor fund  | 30,000        |
| Total          | \$ 42,887     |

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

**NOTE 8 – INTERGOVERNMENTAL PAYABLES**

Amounts due to other governments of \$1,086,797 at December 31, 2018 consist of the following:

|                                                            |              |
|------------------------------------------------------------|--------------|
| General fund:                                              |              |
| Balance due to the Piermont School District                | \$ 743,503   |
| Balance due to the New Hampshire Retirement System         | 871          |
| Miscellaneous fees due to the State of New Hampshire       | 584          |
| 4th Quarter tax payments due to IRS                        | 495          |
| Total general fund                                         | 745,453      |
| Agency fund:                                               |              |
| Balance of trust funds due to the Piermont School District | 341,344      |
| Total intergovernmental payables due                       | \$ 1,086,797 |

**NOTE 9 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources of at December 31, 2018 consist of amounts related to pensions totaling \$57,698 and amounts related to OPEB totaling \$2,880. For further discussion on these amounts, see Note 13 and 14, respectively.

Deferred inflows of resources are as follows:

|                                                                         | Government-wide | General Fund |
|-------------------------------------------------------------------------|-----------------|--------------|
| Deferred property taxes not collected within 60 days of fiscal year-end | \$ -            | \$ 63,871    |
| Amounts related to pensions                                             | 31,426          | -            |
| Amounts related to OPEB                                                 | 77              | -            |
| Total deferred inflows of resources                                     | \$ 31,503       | \$ 63,871    |

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**NOTE 10 – CAPITAL LEASE OBLIGATION**

The Town has entered into a capital lease agreement under which the related equipment will become the property of the Town when all the terms of the lease agreement are met.

|                           | Standard<br>Interest<br>Rate | Present Value<br>of Remaining<br>Payments as of<br>December 31, 2018 |
|---------------------------|------------------------------|----------------------------------------------------------------------|
| Capital lease obligation: |                              |                                                                      |
| Highway truck             | 5.20%                        | \$ 20,936                                                            |

The annual requirements to amortize the capital lease payable as of December 31, 2018, including interest payments, are as follows:

| Fiscal Year Ending<br>December 31,  | Governmental<br>Activities |
|-------------------------------------|----------------------------|
| 2019                                | \$ 23,080                  |
| Less: interest                      | 2,144                      |
| Present value of remaining payments | \$ 20,936                  |

**NOTE 11 – SHORT-TERM DEBT**

Changes in the Town’s short-term borrowings during the year ended December 31, 2018 consisted of the following:

| Governmental Activities | Original<br>Issue | Interest<br>Rate | Balance<br>January 1, 2018 | Additions  | Deletions    | Balance<br>December 31, 2018 |
|-------------------------|-------------------|------------------|----------------------------|------------|--------------|------------------------------|
| Tax anticipation note   | \$ 300,000        | 2.95%            | \$ -                       | \$ 300,000 | \$ (300,000) | \$ -                         |

The purpose of the short-time borrowings was to provide for interim financing of general fund operations.

**NOTE 12 – LONG-TERM LIABILITIES**

Changes in the Town’s long-term liabilities consisted of the following for the year ended December 31, 2018:

|                                   | Balance<br>January 1, 2018       | Additions  | Reductions  | Balance<br>December 31, 2018 | Due Within<br>One Year |
|-----------------------------------|----------------------------------|------------|-------------|------------------------------|------------------------|
|                                   | General obligation bonds payable | \$ 198,753 | \$ -        | \$ (23,991)                  | \$ 174,762             |
| Capital lease                     | 41,872                           | -          | (20,936)    | 20,936                       | 20,936                 |
| Net pension liability             | 175,499                          | -          | (10,339)    | 165,160                      | -                      |
| Net other postemployment benefits | 17,180                           | 7,113      | -           | 24,293                       | -                      |
| Total long-term liabilities       | \$ 433,304                       | \$ 7,113   | \$ (55,266) | \$ 385,151                   | \$ 45,165              |

Long-term bonds are comprised of the following:

|                                   | Original<br>Amount | Issue<br>Date | Maturity<br>Date | Interest<br>Rate % | Outstanding at<br>December 31, 2018 | Current<br>Portion |
|-----------------------------------|--------------------|---------------|------------------|--------------------|-------------------------------------|--------------------|
| General obligation bonds payable: |                    |               |                  |                    |                                     |                    |
| USDA Rural Development            | \$ 112,000         | 2007          | 2037             | 4.25%              | \$ 85,953                           | \$ 3,020           |
| NHDES CWSRF                       | \$ 331,250         | 2007          | 2027             | 2.35%              | 36,159                              | 3,509              |
| Highway truck                     | \$ 88,049          | 2017          | 2021             | 2.60%              | 52,650                              | 17,700             |
| Total                             |                    |               |                  |                    | \$ 174,762                          | \$ 24,229          |

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The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2018, including interest payments, are as follows:

| Fiscal Year Ending<br>December 31. | Principal         | Interest         | Total             |
|------------------------------------|-------------------|------------------|-------------------|
| 2019                               | \$ 24,229         | \$ 6,203         | \$ 30,432         |
| 2020                               | 24,477            | 5,496            | 29,973            |
| 2021                               | 24,284            | 4,778            | 29,062            |
| 2022                               | 7,297             | 4,066            | 11,363            |
| 2023                               | 7,574             | 3,786            | 11,360            |
| 2024-2028                          | 37,688            | 14,394           | 52,082            |
| 2029-2033                          | 25,032            | 8,168            | 33,200            |
| 2034-2038                          | 24,181            | 2,379            | 26,560            |
| Totals                             | <u>\$ 174,762</u> | <u>\$ 49,270</u> | <u>\$ 224,032</u> |

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

**Bonds Authorized and Unissued** – Bonds and notes authorized and unissued as of December 31, 2018 were as follows:

| District Meeting<br>Vote of | Purpose        | Unissued<br>Amount |
|-----------------------------|----------------|--------------------|
| March, 2018                 | New plow truck | <u>\$ 98,957</u>   |

**NOTE 13 – DEFINED BENEFIT PENSION PLAN**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time State employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

**Benefits Provided** – The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5 but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by ¼ of 1% or age 60.

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Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

**Contributions** - The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I (employee and teacher) members are required to contribute 7% of earnable compensation and Group II (police and fire) members contribute 11.55% and 11.80% respectively. For fiscal year 2018, the Town contributed 25.33% for police, 27.79% for fire and 11.08% for other employees. The contribution requirement for the fiscal year 2018 was \$15,354, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At December 31, 2018 the Town reported a liability of \$165,160 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town’s proportion of the net pension liability was based on a projection of the Town’s long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2018, the Town’s proportion was 0.003% which was a decrease of 0.001% from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized pension expense of \$16,783. At December 31, 2018 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                             | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Changes in proportion                                                                       | \$ 37,351                            | \$ 26,267                           |
| Changes in assumptions                                                                      | 11,430                               | -                                   |
| Net difference between projected and actual investment earnings on pension plan investments | -                                    | 3,822                               |
| Differences between expected and actual experience                                          | 1,318                                | 1,337                               |
| Contributions subsequent to the measurement date                                            | 7,599                                | -                                   |
| Total                                                                                       | \$ 57,698                            | \$ 31,426                           |

The \$7,599 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Fiscal Year Ending<br>December 31, |           |
|------------------------------------|-----------|
| 2019                               | \$ 7,633  |
| 2020                               | 15,643    |
| 2021                               | (2,960)   |
| 2022                               | (1,643)   |
| 2023                               | -         |
| Thereafter                         | -         |
| Totals                             | \$ 18,673 |

**Actuarial Assumptions** – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions which, accordingly, apply to 2018 measurements:

|                            |                                                                   |  |
|----------------------------|-------------------------------------------------------------------|--|
| Inflation:                 | 2.5%                                                              |  |
| Salary increases:          | 5.6% average, including inflation                                 |  |
| Wage inflation:            | 3.25%                                                             |  |
| Investment rate of return: | 7.25% net of pension plan investment expense, including inflation |  |

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Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

**Long-term Rates of Return** – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2018:

| Asset Class                      | Target Allocation | Weighted average long-term expected real rate of return<br>2018 |
|----------------------------------|-------------------|-----------------------------------------------------------------|
| Large Cap Equities               | 22.50%            | 4.25%                                                           |
| Small/Mid Cap Equities           | 7.50%             | 4.50%                                                           |
| Total domestic equity            | 30.00%            |                                                                 |
| Int'l Equities (unhedged)        | 13.00%            | 4.50%                                                           |
| Emerging Int'l Equities          | 7.00%             | 6.00%                                                           |
| Total international equity       | 20.00%            |                                                                 |
| Core Bonds                       | 4.50%             | 0.50%                                                           |
| Short Duration                   | 2.50%             | (0.25%)                                                         |
| Global Multi-Sector Fixed Income | 11.00%            | 1.80%                                                           |
| Absolute Return Fixed Income     | 7.00%             | 1.14%                                                           |
| Total fixed income               | 25.00%            |                                                                 |
| Private equity                   | 5.00%             | 6.25%                                                           |
| Private debt                     | 5.00%             | 4.25%                                                           |
| Opportunistic                    | 5.00%             | 2.15%                                                           |
| Total alternative investments    | 15.00%            |                                                                 |
| Real estate                      | 10.00%            | 3.25%                                                           |
| Total                            | 100.00%           |                                                                 |

**Discount Rate** – The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

**Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

| Actuarial Valuation Date | 1% Decrease<br>6.25% | Current Single Rate Assumption<br>7.25% | 1% Increase<br>8.25% |
|--------------------------|----------------------|-----------------------------------------|----------------------|
| June 30, 2018            | \$ 219,746           | \$ 165,160                              | \$ 119,414           |

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**Pension Plan Fiduciary Net Position** – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

**NOTE 14 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

**14-A New Hampshire Retirement System (NHRS)**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2018 Comprehensive Annual Financial Report, which can be found on the system’s website at [www.nhrs.org](http://www.nhrs.org).

**Benefits Provided** - Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age, and retirement date. Group II benefits are based on hire date, age, and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2018 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2018, the Town contributed 4.10% for police and fire, and 0.30% for other employees. The contribution requirement for the fiscal year 2018 was \$2,485, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB** – At December 31, 2018, the Town reported a liability of \$24,293 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Town’s proportion of the net OPEB liability was based on a projection of the Town’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2018, the Town’s proportion was 0.005% which was an increase of 0.001% from its proportion measured as of June 30, 2017.

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For the year ended December 31, 2018, the Town recognized OPEB expense of \$7,917. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|                                                                                          | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Changes in proportion                                                                    | \$ 1,507                             | \$ -                                |
| Net difference between projected and actual investment earnings on OPEB plan investments | -                                    | 77                                  |
| Differences between expected and actual experience                                       | 143                                  | -                                   |
| Contributions subsequent to the measurement date                                         | 1,230                                | -                                   |
| Total                                                                                    | \$ 2,880                             | \$ 77                               |

The \$1,230 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Fiscal Year Ending<br>December 31, |          |
|------------------------------------|----------|
| 2019                               | \$ 1,626 |
| 2020                               | (24)     |
| 2021                               | (24)     |
| 2022                               | (5)      |
| 2023                               | -        |
| Thereafter                         | -        |
| Totals                             | \$ 1,573 |

**Actuarial Assumptions** – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2018 and a measurement date of June 30, 2017. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

- Price inflation: 2.5 % per year
- Wage inflation: 3.25 % per year
- Salary increases: 5.6 % average, including inflation
- Investment rate of return: 7.25 % net of OPEB plan investment expense, including inflation
- Health care trend rate: Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

**Long-term Rates of Return** – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2018:

| Asset Class                      | Target Allocation | Weighted average long-term expected real rate of return 2018 |
|----------------------------------|-------------------|--------------------------------------------------------------|
| Large Cap Equities               | 22.50%            | 4.25%                                                        |
| Small/Mid Cap Equities           | 7.50%             | 4.50%                                                        |
| Total domestic equity            | 30.00%            |                                                              |
| Int'l Equities (unhedged)        | 13.00%            | 4.50%                                                        |
| Emerging Int'l Equities          | 7.00%             | 6.00%                                                        |
| Total international equity       | 20.00%            |                                                              |
| Core Bonds                       | 4.50%             | 0.50%                                                        |
| Short Duration                   | 2.50%             | (0.25%)                                                      |
| Global Multi-Sector Fixed Income | 11.00%            | 1.80%                                                        |
| Absolute Return Fixed Income     | 7.00%             | 1.14%                                                        |
| Total fixed income               | 25.00%            |                                                              |
| Private equity                   | 5.00%             | 6.25%                                                        |
| Private debt                     | 5.00%             | 4.25%                                                        |
| Opportunistic                    | 5.00%             | 2.15%                                                        |
| Total alternative investments    | 15.00%            |                                                              |
| Real estate                      | 10.00%            | 3.25%                                                        |
| Total                            | 100.00%           |                                                              |

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2018 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

**Sensitivity of the Town’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate** – The following table presents the Town’s proportionate share of the OPEB liability calculated using the discount rate of 7.25% as well as what the Town’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

| Actuarial Valuation Date | 1% Decrease 6.25% | Current Single Rate Assumption 7.25% | 1% Increase 8.25% |
|--------------------------|-------------------|--------------------------------------|-------------------|
| June 30, 2018            | \$ 25,285         | \$ 24,293                            | \$ 21,517         |

**Sensitivity of the Town’s Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Assumption** – GASB No.75 requires the sensitivity of the OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are fixed stipends, there is no sensitivity to changes in the healthcare cost trend assumption.

**OPEB Plan Fiduciary Net Position** – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.



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**14-B Town of Piermont Retiree Health Benefit Program**

The Town provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents in accordance with the provisions of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the Town's contractual agreements. Expenses for the cost of providing health insurance for currently enrolled retirees are recognized in the general fund of the funds financial statements as payments are made.

The Governmental Accounting Standards Board (GASB) issued Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* in 2015. GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The Town has not fully implemented GASB Statement No. 75 at December 31, 2018 or contracted with an actuarial firm to assist in evaluating the impact of this standard on the Town. The amounts that should be recorded as the net OPEB liability and the OPEB expense is unknown.

**NOTE 15 – ENCUMBRANCES**

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2018 and are as follows:

|                    |                          |
|--------------------|--------------------------|
| General fund:      |                          |
| General government | \$ 46,100                |
| Public safety      | 3,500                    |
| Capital outlay     | <u>133,957</u>           |
| Total encumbrances | <u><u>\$ 183,557</u></u> |

**NOTE 16 – STATE AID TO WATER POLLUTION PROJECTS**

The Town is due to receive from the State of New Hampshire the following amounts in the form of state aid to water pollution projects:

|               |                    |
|---------------|--------------------|
| Grants Issued | Original<br>Amount |
| C-799         | <u>\$ 192,725</u>  |

Under New Hampshire RSA Chapter 486, the Town receives from the State of New Hampshire a percentage of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities. At December 31, 2018 the Town is due to receive the following annual amounts to offset debt payments:

| Fiscal Year Ending<br>December 31, | Principal         | Interest         | Total             |
|------------------------------------|-------------------|------------------|-------------------|
| 2019                               | \$ 4,824          | \$ 1,826         | \$ 6,650          |
| 2020                               | 4,886             | 1,766            | 6,652             |
| 2021                               | 4,950             | 1,704            | 6,654             |
| 2022                               | 5,017             | 1,639            | 6,656             |
| 2023                               | 5,087             | 1,573            | 6,660             |
| 2024-2028                          | 26,575            | 6,765            | 33,340            |
| 2029-2033                          | 27,348            | 4,656            | 32,004            |
| 2034-2038                          | 23,584            | 2,601            | 26,185            |
| 2039-2042                          | 22,282            | 878              | 23,160            |
| Total                              | <u>\$ 124,553</u> | <u>\$ 23,408</u> | <u>\$ 147,961</u> |

**TOWN OF PIERMONT, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2018**

**NOTE 17 – GOVERNMENTAL ACTIVITIES NET POSITION**

Governmental activities net position reported on the Statement of Net Position at December 31, 2018 include the following:

|                                        | Governmental<br>Activities  | Fiduciary<br>Funds          |
|----------------------------------------|-----------------------------|-----------------------------|
|                                        | <u>                    </u> | <u>                    </u> |
| Net investment in capital assets:      |                             |                             |
| Net book value, all capital assets     | \$ -                        | \$ -                        |
| Less:                                  |                             |                             |
| General obligation bonds payable       | (174,762)                   | -                           |
| Capital lease payable                  | (20,936)                    | -                           |
| Total net investment in capital assets | <u>(195,698)</u>            | <u>-</u>                    |
| Restricted net position:               |                             |                             |
| Perpetual care - nonexpendable         | 1,253,602                   | -                           |
| Perpetual care - expendable            | 66,949                      | -                           |
| Library                                | 655,510                     | -                           |
| Other                                  | -                           | 23,437                      |
| Total restricted net position          | <u>1,976,061</u>            | <u>23,437</u>               |
| Unrestricted                           | <u>951,228</u>              | <u>-</u>                    |
| Total net position                     | <u>\$ 2,731,591</u>         | <u>\$ 23,437</u>            |

**NOTE 18 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at December 31, 2018 include the following:

|                                    | General<br>Fund             | Permanent<br>Fund           | Nonmajor<br>Funds           | Total<br>Governmental<br>Funds |
|------------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
|                                    | <u>                    </u> | <u>                    </u> | <u>                    </u> | <u>                    </u>    |
| <b>Nonspendable:</b>               |                             |                             |                             |                                |
| Prepaid items                      | \$ 8,161                    | \$ -                        | \$ -                        | \$ 8,161                       |
| Tax deeded property                | 6,316                       | -                           | -                           | 6,316                          |
| Permanent fund - principal balance | -                           | 1,253,602                   | -                           | 1,253,602                      |
| Total nonspendable fund balance    | <u>14,477</u>               | <u>1,253,602</u>            | <u>-</u>                    | <u>1,268,079</u>               |
| <b>Restricted:</b>                 |                             |                             |                             |                                |
| Permanent - income balance         | -                           | 66,949                      | -                           | 66,949                         |
| Library                            | 655,510                     | -                           | -                           | 655,510                        |
| Total restricted fund balance      | <u>655,510</u>              | <u>66,949</u>               | <u>-</u>                    | <u>655,510</u>                 |
| <b>Committed:</b>                  |                             |                             |                             |                                |
| Expendable trust                   | 296,603                     | -                           | -                           | 296,603                        |
| Sanitation                         | -                           | -                           | 39,337                      | 39,337                         |
| Conservation                       | -                           | -                           | 6,842                       | 6,842                          |
| Total committed fund balance       | <u>296,603</u>              | <u>-</u>                    | <u>46,179</u>               | <u>342,782</u>                 |
| <b>Assigned:</b>                   |                             |                             |                             |                                |
| Encumbrances                       | 183,557                     | -                           | -                           | 183,557                        |
| <b>Unassigned</b>                  | <u>404,793</u>              | <u>-</u>                    | <u>-</u>                    | <u>404,793</u>                 |
| Total governmental fund balances   | <u>\$ 1,554,940</u>         | <u>\$ 1,320,551</u>         | <u>\$ 46,179</u>            | <u>\$ 2,854,721</u>            |

**NOTE 19 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2018, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs.

**TOWN OF PIERMONT, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2018**

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2018 to July 1, 2019 by Primex<sup>3</sup>, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. The estimated net contribution from the Town of Piermont billed and paid for the year ended December 31, 2018 was \$7,688 for workers' compensation and \$12,742 for property/liability. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

The Town continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 20 – CONTINGENT LIABILITIES**

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

**NOTE 21 – TAX ABATEMENTS**

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The Town had no such agreements for the year ended December 31, 2018.

**NOTE 22 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through October 14, 2022, the date the December 31, 2018 financial statements were available to be issued, and noted the following events occurred that require recognition or disclosure:

On January 10, 2019, a note was issued for \$93,906 for the purchase of a new plow truck with sander, and dump. The note was approved at the March, 2018 Town meeting and is included as authorized and unissued debt for December 31, 2018.

On March 16, 2019 voters approved \$48,300 for the purchase of a new police cruiser. The issuance of not more than \$48,300 of bonds or notes was authorized in accordance with the provisions of the Municipal Finance Act (RSA 33). On October 19, 2019, a note was issued in the amount of \$43,070.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19), a pandemic. In response to the pandemic, the State of New Hampshire's Governor issued an order declaring a state of emergency on March 13, 2020. It is anticipated that the impact of the pandemic will continue for some time. As a result, economic uncertainties have arisen which could have a financial impact on the Town though such potential impact is unknown as this time.

On March 13, 2021 voters approved \$464,000 for the purpose of reconstruction of Indian Pond Road, Lily Pond Road, and Bedford Road. The issuance of not more than \$464,000 of bonds or notes was authorized in accordance with the Municipal Finance Act (RSA 33).

*EXHIBIT F*  
*TOWN OF PIERMONT, NEW HAMPSHIRE*  
*Schedule of the Town's Proportionate Share of Net Pension Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2018*

|                                                                                                | December 31. |            |           |            |            |            |
|------------------------------------------------------------------------------------------------|--------------|------------|-----------|------------|------------|------------|
|                                                                                                | 2013         | 2014       | 2015      | 2016       | 2017       | 2018       |
| Town's proportion of the net pension liability                                                 | 0.003%       | 0.003%     | 0.001%    | 0.004%     | 0.004%     | 0.003%     |
| Town's proportionate share of the net pension liability                                        | \$ 148,644   | \$ 122,173 | \$ 55,197 | \$ 187,441 | \$ 175,499 | \$ 165,160 |
| Town's covered payroll                                                                         | \$ 50,143    | \$ 50,143  | \$ 50,143 | \$ 58,000  | \$ 56,000  | \$ 57,231  |
| Town's proportionate share of the net pension liability as a percentage of its covered payroll | 296.44%      | 243.65%    | 110.08%   | 323.17%    | 313.39%    | 288.58%    |
| Plan fiduciary net position as a percentage of the total pension liability                     | 59.81%       | 66.32%     | 65.47%    | 58.30%     | 62.66%     | 64.73%     |

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

***REQUIRED SUPPLEMENTARY INFORMATION***

**EXHIBIT G**  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
*Schedule of Town Contributions - Pensions*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2018*

|                                                                       | December 31, |           |           |           |           |           |
|-----------------------------------------------------------------------|--------------|-----------|-----------|-----------|-----------|-----------|
|                                                                       | 2013         | 2014      | 2015      | 2016      | 2017      | 2018      |
| Contractually required contribution                                   | \$ 8,588     | \$ 10,559 | \$ 4,674  | \$ 12,622 | \$ 13,073 | \$ 14,497 |
| Contributions in relation to the contractually required contributions | 8,588        | 10,559    | 4,674     | 12,622    | 13,073    | 14,497    |
| Contribution deficiency (excess)                                      | \$ -         | \$ -      | \$ -      | \$ -      | \$ -      | \$ -      |
| Town's covered payroll                                                | \$ 50,143    | \$ 50,143 | \$ 50,143 | \$ 58,000 | \$ 56,000 | \$ 59,231 |
| Contributions as a percentage of covered payroll                      | 17.13%       | 21.06%    | 9.32%     | 21.76%    | 23.34%    | 24.48%    |

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

**TOWN OF PIERMONT, NEW HAMPSHIRE**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**PENSION LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2018**

*Schedule of the Town’s Proportionate Share of Net Pension Liability and  
Schedule of Town Contributions - Pensions*

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town’s pension plan at December 31, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2018:**

|                               |                                                                                                                                                                                      |
|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial Cost Method         | Entry Age Normal                                                                                                                                                                     |
| Amortization Method           | Level Percentage-of-Payroll, Closed                                                                                                                                                  |
| Remaining Amortization Period | 21 years beginning July 1, 2018 (30 years beginning July 1, 2009)                                                                                                                    |
| Asset Valuation Method        | 5-year smooth market for funding purposes                                                                                                                                            |
| Price Inflation               | 2.5% per year                                                                                                                                                                        |
| Wage Inflation                | 3.25% per year                                                                                                                                                                       |
| Salary Increases              | 5.6% Average, including inflation                                                                                                                                                    |
| Municipal Bond Rate           | 3.62% per year                                                                                                                                                                       |
| Investment Rate of Return     | 7.25% per year, net of investment expenses, including inflation                                                                                                                      |
| Retirement Age                | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015. |
| Mortality                     | RP-2014 Employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP -2015, based in the last experience study.                   |

**Other Information:**

Notes Contribution rates for fiscal year 2018 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

**EXHIBIT H**  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2018*

|                                                                                                     | December 31, |           |           |
|-----------------------------------------------------------------------------------------------------|--------------|-----------|-----------|
|                                                                                                     | 2016         | 2017      | 2018      |
| Town's proportion of the net OPEB liability                                                         | 0.004%       | 0.004%    | 0.005%    |
| Town's proportionate share of the net OPEB liability (asset)                                        | \$ 17,913    | \$ 17,180 | \$ 24,293 |
| Town's covered payroll                                                                              | \$ 58,000    | \$ 56,000 | \$ 57,231 |
| Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll | 30.88%       | 30.68%    | 42.45%    |
| Plan fiduciary net position as a percentage of the total OPEB liability                             | 5.21%        | 7.91%     | 7.53%     |

The Note to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.



**EXHIBIT I**  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
*Schedule of Town Contributions - Other Postemployment Benefits*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended December 31, 2018*

|                                                                         | December 31. |           |           |
|-------------------------------------------------------------------------|--------------|-----------|-----------|
|                                                                         | 2016         | 2017      | 2018      |
| Contractually required contribution                                     | \$ 2,150     | \$ 2,227  | \$ 2,347  |
| Contributions in relation to the contractually<br>required contribution | 2,150        | 2,227     | 2,347     |
| Contribution deficiency (excess)                                        | \$ -         | \$ -      | \$ -      |
| Town's covered payroll                                                  | \$ 58,000    | \$ 56,000 | \$ 59,231 |
| Contributions as a percentage of covered payroll                        | 3.71%        | 3.98%     | 3.96%     |

The Note to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

**TOWN OF PIERMONT, NEW HAMPSHIRE**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFIT LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2018**

***Schedule of the Town’s Proportionate Share of Net Other Postemployment Benefits Liability and  
Schedule of Town Contributions – Other Postemployment Benefits***

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town’s other postemployment benefits at December 31, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

**Methods and Assumptions:**

|                               |                                                                                                                                                                                                                                          |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Actuarial Cost Method         | Entry Age Normal                                                                                                                                                                                                                         |
| Amortization Method           | Level Percentage-of-Payroll, Closed                                                                                                                                                                                                      |
| Remaining Amortization Period | Not applicable under statutory funding                                                                                                                                                                                                   |
| Asset Valuation Method        | 5-year smooth market: 20% corridor                                                                                                                                                                                                       |
| Price Inflation               | 2.5% per year                                                                                                                                                                                                                            |
| Wage Inflation                | 3.25% per year                                                                                                                                                                                                                           |
| Salary Increases              | 5.6% Average, including inflation                                                                                                                                                                                                        |
| Municipal Bond Rate           | 3.62% per year                                                                                                                                                                                                                           |
| Investment Rate of Return     | 7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions                                                                                                                          |
| Retirement Age                | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.                                                     |
| Mortality                     | RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study. |

***COMBINING AND INDIVIDUAL FUND SCHEDULES***

**SCHEDULE 1**  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2018*

|                                                                  | Estimated           | Actual              | Variance<br>Positive<br>(Negative) |
|------------------------------------------------------------------|---------------------|---------------------|------------------------------------|
| <b>Taxes:</b>                                                    |                     |                     |                                    |
| Property                                                         | \$ 673,329          | \$ 660,618          | \$ (12,711)                        |
| Land use change                                                  | -                   | 666                 | 666                                |
| Yield                                                            | 38,452              | 40,291              | 1,839                              |
| Excavation                                                       | 380                 | 380                 | -                                  |
| Payment in lieu of taxes                                         | 6,278               | 6,278               | -                                  |
| Interest and penalties on taxes                                  | 20,300              | 23,573              | 3,273                              |
| Total from taxes                                                 | <u>738,739</u>      | <u>731,806</u>      | <u>(6,933)</u>                     |
| <b>Licenses, permits, and fees:</b>                              |                     |                     |                                    |
| Motor vehicle permit fees                                        | 142,600             | 142,682             | 82                                 |
| Building permits                                                 | -                   | 75                  | 75                                 |
| Other                                                            | 873                 | 2,831               | 1,958                              |
| Total from licenses, permits, and fees                           | <u>143,473</u>      | <u>145,588</u>      | <u>2,115</u>                       |
| <b>Intergovernmental:</b>                                        |                     |                     |                                    |
| <b>State:</b>                                                    |                     |                     |                                    |
| Meals and rooms distribution                                     | 40,172              | 40,172              | -                                  |
| Highway block grant                                              | 37,565              | 37,544              | (21)                               |
| Other                                                            | 3,500               | 30                  | (3,470)                            |
| Total from intergovernmental                                     | <u>81,237</u>       | <u>77,746</u>       | <u>(3,491)</u>                     |
| <b>Charges for services:</b>                                     |                     |                     |                                    |
| Income from departments                                          | 21,420              | 32,060              | 10,640                             |
| <b>Miscellaneous:</b>                                            |                     |                     |                                    |
| Sale of municipal property                                       | 1                   | -                   | (1)                                |
| Interest on investments                                          | 650                 | 1,388               | 738                                |
| Other                                                            | 3,650               | 45,832              | 42,182                             |
| Total from miscellaneous                                         | <u>4,301</u>        | <u>47,220</u>       | <u>42,919</u>                      |
| <b>Other financing sources:</b>                                  |                     |                     |                                    |
| Transfers in                                                     | 48,101              | 47,887              | (214)                              |
| Bond proceeds                                                    | 98,957              | -                   | (98,957)                           |
| Total other financing sources                                    | <u>147,058</u>      | <u>47,887</u>       | <u>(99,171)</u>                    |
| Total revenues and other financing sources                       | 1,136,228           | <u>\$ 1,082,307</u> | <u>\$ (53,921)</u>                 |
| Unassigned fund balance used to reduce tax rate                  | 17,000              |                     |                                    |
| Total revenues, other financing sources, and use of fund balance | <u>\$ 1,153,228</u> |                     |                                    |

**SCHEDULE 2**  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
**For the Fiscal Year Ended December 31, 2018**

|                                                                               | Encumbered<br>from Prior<br>Year | Appropriations      | Expenditures      | Encumbered<br>to Subsequent<br>Year | Variance<br>Positive<br>(Negative) |
|-------------------------------------------------------------------------------|----------------------------------|---------------------|-------------------|-------------------------------------|------------------------------------|
| Current:                                                                      |                                  |                     |                   |                                     |                                    |
| General government:                                                           |                                  |                     |                   |                                     |                                    |
| Executive                                                                     | \$ 2,940                         | \$ 161,229          | \$ 121,949        | \$ -                                | \$ 42,220                          |
| Election and registration                                                     | -                                | 35,420              | 29,195            | -                                   | 6,225                              |
| Financial administration                                                      | 40,101                           | 66,110              | 48,722            | 46,100                              | 11,389                             |
| Revaluation of property                                                       | -                                | 28,955              | 24,735            | -                                   | 4,220                              |
| Planning and zoning                                                           | -                                | 4,352               | 3,662             | -                                   | 690                                |
| General government buildings                                                  | 7,170                            | 62,908              | 44,073            | -                                   | 26,005                             |
| Cemeteries                                                                    | -                                | 21,318              | 21,901            | -                                   | (583)                              |
| Other                                                                         | -                                | 11,216              | 11,691            | -                                   | (475)                              |
| Total general government                                                      | <u>50,211</u>                    | <u>391,508</u>      | <u>305,928</u>    | <u>46,100</u>                       | <u>89,691</u>                      |
| Public safety:                                                                |                                  |                     |                   |                                     |                                    |
| Police                                                                        | 287                              | 109,662             | 101,654           | -                                   | 8,295                              |
| Ambulance                                                                     | -                                | 39,173              | 37,001            | -                                   | 2,172                              |
| Fire                                                                          | 2,500                            | 49,368              | 36,276            | -                                   | 15,592                             |
| Emergency management                                                          | -                                | 10,209              | 4,554             | 3,500                               | 2,155                              |
| Total public safety                                                           | <u>2,787</u>                     | <u>208,412</u>      | <u>179,485</u>    | <u>3,500</u>                        | <u>28,214</u>                      |
| Highways and streets                                                          | <u>43,020</u>                    | <u>207,657</u>      | <u>215,546</u>    | <u>-</u>                            | <u>35,131</u>                      |
| Sanitation:                                                                   |                                  |                     |                   |                                     |                                    |
| Solid waste disposal                                                          | -                                | 66,497              | 59,334            | -                                   | 7,163                              |
| Welfare:                                                                      |                                  |                     |                   |                                     |                                    |
| Administration and direct assistance                                          | -                                | 4,154               | 1,000             | -                                   | 3,154                              |
| Culture and recreation:                                                       |                                  |                     |                   |                                     |                                    |
| Parks and recreation                                                          | -                                | 10,808              | 13,305            | -                                   | (2,497)                            |
| Library                                                                       | -                                | 32,500              | 32,500            | -                                   | -                                  |
| Patriotic purposes                                                            | -                                | 826                 | 397               | -                                   | 429                                |
| Other                                                                         | -                                | 1                   | 2,026             | -                                   | (2,025)                            |
| Total culture and recreation                                                  | <u>-</u>                         | <u>44,135</u>       | <u>48,228</u>     | <u>-</u>                            | <u>(4,093)</u>                     |
| Conservation                                                                  | -                                | 2,216               | 1,790             | -                                   | 426                                |
| Debt service:                                                                 |                                  |                     |                   |                                     |                                    |
| Principal of long-term debt                                                   | -                                | 41,237              | 40,779            | -                                   | 458                                |
| Interest on long-term debt                                                    | -                                | -                   | 1,827             | -                                   | (1,827)                            |
| Interest on tax anticipation notes                                            | -                                | 700                 | 1,794             | -                                   | (1,094)                            |
| Total debt service                                                            | <u>-</u>                         | <u>41,937</u>       | <u>44,400</u>     | <u>-</u>                            | <u>(2,463)</u>                     |
| Capital outlay                                                                | -                                | 159,712             | 33,769            | 133,957                             | (8,014)                            |
| Other financing uses:                                                         |                                  |                     |                   |                                     |                                    |
| Transfers out                                                                 | -                                | 27,000              | 27,000            | -                                   | -                                  |
| Total appropriations, expenditures,<br>other financing uses, and encumbrances | <u>\$ 96,018</u>                 | <u>\$ 1,153,228</u> | <u>\$ 916,480</u> | <u>\$ 183,557</u>                   | <u>\$ 149,209</u>                  |

**SCHEDULE 3**  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
**Major General Fund**  
**Schedule of Changes in Unassigned Fund Balance**  
**For the Fiscal Year Ended December 31, 2018**

|                                                                                                                            |                |                   |
|----------------------------------------------------------------------------------------------------------------------------|----------------|-------------------|
| Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)                                                              |                | \$ 381,376        |
| Changes:                                                                                                                   |                |                   |
| Unassigned fund balance used to reduce 2018 tax rate                                                                       |                | (17,000)          |
| 2018 Budget summary:                                                                                                       |                |                   |
| Revenue shortfall (Schedule 1)                                                                                             | \$ (53,921)    |                   |
| Unexpended balance of appropriations (Schedule 2)                                                                          | <u>149,209</u> |                   |
| 2018 Budget surplus                                                                                                        |                | 95,288            |
| Increase in nonspendable fund balance                                                                                      |                | <u>(13,427)</u>   |
| Unassigned fund balance, ending (Non-GAAP Budgetary Basis)                                                                 |                | 446,237           |
| <b>Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis</b>                                                            |                |                   |
| To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis |                | (63,871)          |
| Elimination of the allowance for uncollectible taxes                                                                       |                | <u>22,427</u>     |
| Unassigned fund balance, ending, GAAP basis (Exhibit C-1)                                                                  |                | <u>\$ 404,793</u> |

**SCHEDULE 4**  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**December 31, 2018**

|                           | Special Revenue Funds |                            | Total            |
|---------------------------|-----------------------|----------------------------|------------------|
|                           | Sewer                 | Conservation<br>Commission |                  |
| <b>ASSETS</b>             |                       |                            |                  |
| Cash and cash equivalents | \$ 35,972             | \$ 6,842                   | \$ 42,814        |
| Accounts receivable       | 3,365                 | -                          | 3,365            |
| Total assets              | <u>\$ 39,337</u>      | <u>\$ 6,842</u>            | <u>\$ 46,179</u> |
| <b>FUND BALANCES</b>      |                       |                            |                  |
| Committed                 | <u>\$ 39,337</u>      | <u>\$ 6,842</u>            | <u>\$ 46,179</u> |

**SCHEDULE 5**  
**TOWN OF PIERMONT, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2018**

|                                      | Special Revenue Funds |                            |                  |
|--------------------------------------|-----------------------|----------------------------|------------------|
|                                      | Sewer                 | Conservation<br>Commission | Total            |
| <b>Revenues:</b>                     |                       |                            |                  |
| Taxes                                | \$ -                  | \$ 74                      | \$ 74            |
| Intergovernmental                    | 6,590                 | -                          | 6,590            |
| Charges for services                 | 30,891                | -                          | 30,891           |
| Miscellaneous                        | -                     | 2                          | 2                |
| Total revenues                       | <u>37,481</u>         | <u>76</u>                  | <u>37,557</u>    |
| <b>Expenditures:</b>                 |                       |                            |                  |
| Current:                             |                       |                            |                  |
| Sanitation                           | 16,204                | -                          | 16,204           |
| Debt service:                        |                       |                            |                  |
| Principal                            | 6,291                 | -                          | 6,291            |
| Interest                             | 5,072                 | -                          | 5,072            |
| Total expenditures                   | <u>27,567</u>         | <u>-</u>                   | <u>27,567</u>    |
| Excess of revenues over expenditures | <u>9,914</u>          | <u>76</u>                  | <u>9,990</u>     |
| <b>Other financing uses:</b>         |                       |                            |                  |
| Transfers out                        | <u>(30,000)</u>       | <u>-</u>                   | <u>(30,000)</u>  |
| Net change in fund balances          | (20,086)              | 76                         | (20,010)         |
| Fund balances, beginning             | 59,423                | 6,766                      | 66,189           |
| Fund balances, ending                | <u>\$ 39,337</u>      | <u>\$ 6,842</u>            | <u>\$ 46,179</u> |





## **PLODZIK & SANDERSON**

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### ***INDEPENDENT AUDITOR'S COMMUNICATION OF SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES***

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

In planning and performing our audit of the financial statements of the governmental activities, each major governmental fund, and the aggregate remaining fund information of the Town of Piermont as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Piermont'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 of Piermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Piermont's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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. We consider the following deficiencies in internal control to be material weaknesses:

#### ***FISCAL MANAGEMENT***

##### ***Accounting Discipline***

As a result of our audit, we found an overall lack of review and reconciliation in many areas of the accounting and finance functions. We noted numerous instances where input was duplicated and journal entries and transfers between accounts were either not made or were incorrect. We feel that the contributing factors to the deficiencies mentioned above include:

- Lack of well-defined accounting policies and procedures,
- Lack of training in the accounting department,
- Turnover in the accounting department, and
- Accounting personnel performing numerous administrative duties.

It is imperative that the Town establish review and reconciliation policies and procedures at all levels of staffing and management. We feel that many of the problems identified by the audit process could have been avoided or brought to the attention of management much earlier if the records were reviewed and reconciled on a timely basis by appropriate personnel.

##### ***Use of General Ledger***

During our audit, we noted that all account balances for each fund required extensive reconciliation and outside corroboration to finalize financial information that is reliable. This has caused significant delays in producing financial statements at the end of the accounting period. This lack of reconciliation and the need for outside corroboration will continue to cause delays in the financial statements as well as allow for possible irregularities, including fraud, to exist and continue without notice. We recommend that the Town immediately reconcile the backlog of accounts and make future reconciliations of accounts on a consistent basis.

***Town of Piermont  
Independent Auditor's Communication of Significant Deficiencies and Material Weaknesses***

***Monthly Reconciliation and Closing Procedures***

Our audit procedures revealed that there is no systematic method for ensuring that timely and complete monthly reconciliation and closing procedures take place. This situation leads to a continuing and growing backlog of transactions and journal entries that are not posted into the accounting system, which renders the accounting information virtually useless in making well informed business decisions. This accounting function disorganization will ultimately cause significant errors in the financial records and financial statements as well as allow possible irregularities, including fraud, to exist and continue without notice. As a result, we proposed numerous adjustments to correct the books as originally provided to us for audit. Most of these adjustments proposed were material to the financial statements. Adjustments were necessary in basic areas such as cash, accounts and taxes receivable, accounts payable, interfund balances, revenues, and expenditures. We spent a significant amount of time reconciling these accounts for the general, sewer and conservation commission funds.

We strongly recommend that detailed reconciliations of each funds trial balances to ensure that all significant journal entries are posted prior to the year-end close and onset of the audit. The condition of the general ledger as provided by management at the start of the audit, if consistent throughout the year, would indicate that the interim financial statements are likely materially misstated as well. This is a serious matter that should be corrected as soon as possible in order to have reliable financial statements in order to facilitate well-informed management decisions. This situation should be corrected as soon as possible with the establishment of a system of consistent monthly reconciliations and closing procedures.

***Maintenance of Records and Record Retention***

The Town had difficulty locating records that were requested as part of the audit process. The Town did not retain all invoices supporting expenditures during the audit period. While we were able to satisfy ourselves from an audit perspective, the internal controls over disbursements did not always ensure that expenditures were fully documented and substantiated. Adequate supporting documentation for expenditures is critical to support the accuracy and authenticity of the transaction. We recommend that management obtain documentation of expenditures to support the underlying expenditure prior to disbursement of funds. Other required documentation was incomplete or not readily available including lease agreements, operating agreements, contracts, other legal documents, payroll records, and billing records.

Standard business practices, laws, and regulations require the retention of documents for specific periods from the date of an underlying transaction or event. Poor record-keeping practices can lead to an inability to provide sufficient, appropriate evidence to support transactions, as required by audits and oversight agencies, and a failure to comply with *RSA 91-A: Access to Governmental Records and Meetings* (Right to Know Law). It also results in an increased likelihood that fraud or errors may be present and remain undetected.

The state of Town records required current employees to spend nonproductive time searching for needed documents and historical records. This resulted in additional time and resources for the auditor and Town staff to complete the audit. The Town must develop a better record-keeping system. We recommend that the Town take the following steps:

- Use a systematic manner of filing documents that is consistent across all departments.
- Describe the system in an accounting manual and post a description on the filing cabinets or other conspicuous area so employees will know how to find and refile documents.
- Establish a record retention policy in accordance with *RSA 33-A:3-a Disposition of Municipal Records – Disposition and Retention Schedule*. Specify which documents should be retained permanently and the required retention period for other documents.
- Decide when unneeded records should be removed to other storage areas. File records in the Town's vault in a logical, organized manner. Document the location of the various records in the vault for easier identification and retrieval.
- Assign personnel the responsibility of periodically cleaning out files in accordance with the established policy.

These procedures will help ensure that the Town can produce accurate documentation to support transactions and activity in a timely manner.

***Review and Approval of Adjusting Journal Entries***

During our review of client prepared adjustments and journal entries, we noted that adjustments were not consistently reviewed or approved. Without a complete separation of duties, particularly between the approval and recording of adjusting journal entries, transactions may be inaccurately recorded and not detected. This could potentially lead to a misstatement in the financial statements. We recommend that the Town establish a policy for adjusting journal entries, and that adjustments be reviewed by an appropriate member of management who is separate from the individual who processes the journal entry. This approval should be documented in writing and retained with other appropriate documents supporting the adjustment.

*Town of Piermont*  
*Independent Auditor's Communication of Significant Deficiencies and Material Weaknesses*

***Maintain Capital Asset Records***

At the present time, capital asset records are not maintained by the Town. We recommend that the Town maintain detailed capital asset records and reconcile these records to the general ledger on a timely basis to ensure accurate accounting for the assets. Specifically, capital asset records should include the following information:

- Description of the asset.
- Cost, identification number and vendor name.
- Date placed in service.
- Estimated useful life.
- Depreciation method.
- Depreciation expense and accumulated depreciation for the year.
- Date asset retired and selling price, if applicable.

Complete information such as the above on all capital assets would provide excellent control for the safeguarding of these assets, which are significant. We therefore strongly suggest the Town take steps in inventorying all of the Town's capital assets so that the governmental activities assets are properly recorded and reported.

***Trash Bag Inventory and Revenue***

A significant risk was identified in the controls over inventories remitted to a local establishment for the sale of trash bags to the Town's residents. The vast majority of transfer station revenue comes from the sale of trash bags at this local establishment. Presently there are no controls over the management of the trash bag inventory and no risk is transferred to the establishment due to potential lost revenue. In addition, there is no verification and/or reconciliation of the trash bag inventory being performed at the time of each restocking and collection of revenues from the local establishment. These conditions could lead to an increased risk of loss of inventory due to not counting or verifying the trash bags being given to the establishment for sale.

We recommend the following procedures be performed in regard to the management of the trash bag inventory and related revenues:

- Trash bags should be directly sold to the local establishment for the distribution of bags at cost net of their agreed-upon fee per bag. Risk of loss would be transferred to the establishment, allowing for controls over inventory and sales management to be overseen by the store, rather than the Town.
- A weight-count method of inventory reconciliation should be implemented as an alternative to the above. The weight of each box (large and small) would be recorded once and known; rough estimated weight would be sufficient for the purposes of this reconciliation, meaning repetitive weighing of boxes would be unnecessary to save on time. At the time of restocking and collection from the local establishment, the percentage weight of the remaining stock should be roughly equivalent to the total bags in stock at the last restocking less the amount sold in that given period. Parameters of what would be considered reasonable variances would be determined in agreement with the local establishment and the transfer station manager. Any significant variances would be investigated immediately.

***Review and Monitoring of Payroll***

The Administrative Assistant is responsible for entering time into the payroll module in the computer system as well as changes in pay rates, entry of pay rates for new employees, and significant changes in the payroll master file data such as new employee setup and withholding/deductions management with no subsequent review performed by anyone on the changes in the payroll system. While we believe the Town employs effective controls in the post-processing practices performed by Town management, those aforementioned controls are subject to human error. Thus, all changes to the payroll master file should be monitored, reviewed, and approved periodically to ensure all data is valid and changes are properly authorized.

The Town should segregate payroll duties to the extent possible, but at a minimum, changes to the payroll master file and initial entry of new employees should be monitored, reviewed, and approved on a timely and periodic basis to ensure all payroll data is both valid and changes are properly authorized. As payroll is substantially more difficult to rectify once errors are identified. In consideration of the Town's structure, the party deemed responsible for the review and approval of changes should be picked independent of related parties to ensure an impartial conclusion is made in both practice and appearance, if possible. A significant deficiency is a deficiency, or a 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. We consider the following deficiencies in internal control to be significant deficiencies:

***Town of Piermont  
Independent Auditor's Communication of Significant Deficiencies and Material Weaknesses***

***Cash Receipts***

Our audit testing in the area of cash receipts revealed the following conditions:

- Several deposits examined were not deposited in a timely manner. In addition, collections coming in from external departments are not brought into the Town office for the Treasurer to deposit in a timely manner. These practices open the Town to the threat of a loss or theft of cash while it is on the premises.
- We noted that cash receipts are not logged before they are passed on to be processed. The Town should have a receipt log in order to properly track and record all revenue that has been received in order to properly reconcile it.
- It was noted that checks that received by mail or in person are not immediately restrictively endorsed when received. This exposes the Town to the threat of loss or theft while it is on the premises.
- Departmental balances and collections are not always properly recorded and reconciled in the general ledger to departmental records on a regular basis, resulting in increased risk of misstatement, however, the collections are being reviewed monthly via budget vs. actual comparisons.
- Several deposits did not have the account number to be charged documented on the deposit information. This could lead to deposits being posted to wrong accounts which in turn could impact the monthly reconciliation process of revenues to various department records.
- One deposit was not signed by the Treasurer as having received it. By not acknowledging receipt of the deposit, it is possible that the deposit could be modified prior to the Treasurer making the deposit or that it is all together missed and not given to the Treasurer since they may not be aware of its existence.
- One deposit was not posted to the general ledger system. This condition will affect the monthly reconciliation process of the cash accounts between the Treasurer and general ledger.

To strengthen internal controls in the area of collection, processing and reconciliation of cash receipts we recommend the following:

- Deposits should be made at a minimum on a weekly basis, and during periods of heavy collection they should be made more frequently. We strongly recommend that deposits are not left in Town buildings or offices over the weekend or holiday periods. If a deposit cannot be made and is on the premises over a weekend or holiday period that it should be kept in a secure location with limited access. This practice will greatly lessen the likelihood that cash could be lost or stolen before it is deposited in the bank.
- All checks should be immediately restrictively endorsed when the mail is opened or received in person by stamping checks with the Town's full name, checking account number and the words "for deposit only".
- All departmental collections taken in from departments such as the Tax Collector, Town Clerk, Transfer Station, Police Station, and Park & Recreation should be reconciled to what is being reported by the Town's Treasurer and to the general ledger system to ensure that all collections are properly reported.
- Account numbers should be entered on all receipt documentation so that when it is entered into the computer system it is done so correctly and the chance of mis-posting is greatly reduced.
- There needs to be a process in place to ensure that all deposits made in the bank are also posted to the general ledger system in order to avoid reconciliation issues at the end of each month. This process could be as seamless as making a copy of each deposit where the original documentation is given to the Town Treasurer for their records and a copy is placed in the Administrative Assistant's inbox so that they can input it into the system. Once the deposit has been input the deposit information should be marked "entered" indicating the date input and initialed by the Administrative Assistant that it has been done.

***Cash Disbursements***

In our review of procedures over cash disbursements, we noted the following conditions:

- Prior authorization of disbursement transactions is not part of the Town's current disbursement process, resulting in a deficiency in the Town's overall authorization design objectives. As transactions are approved only after they are initiated, the Town is still at risk of loss resulting from inappropriate or improper transactions made on behalf of the Town.

*Town of Piermont*  
*Independent Auditor's Communication of Significant Deficiencies and Material Weaknesses*

- The existing purchasing policy is not always being followed by the employees of the Town. Deficiencies were identified in the effective implementation of bidding procedures as documented in the Town's purchasing policy.
- There were numerous instances where supporting documentation was not retained on file. This has the potential to result in disbursements being made for amounts that are not allowable expenditures or worse, completely unauthorized transactions that may be questionable expenditures.

To strengthen internal controls in the area of collection, processing and reconciliation of cash disbursements we recommend the following:

- As a means of achieving effective prior authorization of disbursement transactions, purchase orders should be implemented by the Town. With the Town's software system, they could be implemented and then tracked in the software system whereby providing up to date information on budget vs. actual expenditure reports. The authorization of purchase orders could be established in the system with multiple levels of authorization prior to processing.
- The Town's established purchasing policy should be reconsidered for amendment to reflect the Town's actual practices in the approval and acquisition of significant purchases. Amendment should reflect best-practice consideration of the Town's size, complexity, and location. Alternatively, the Town should adhere to the existing established purchasing policy when considering the procedures of acquisition and performance of bidding per applicable purchasing thresholds denoted in aforementioned policy.
- We strongly recommend that management implement a system of internal controls that requires complete documentation to be available for all cash disbursements.

***Tax Anticipation Note***

In May of 2018 the Town took out a tax anticipation note with the local bank, which was repaid in full on August 13, 2018, however, there is no formal documentation that the Board of Selectmen authorized the payment for this transaction. Per RSA 41:29, *Duties of Elected and Appointed Town Treasurers*, requires that all payments made by the Town Treasurer need to be approved by the majority of the Board of Selectmen. Lack of proper approval could lead to unauthorized payments and/or payments that are made for the incorrect amount or to someone other than the intended payee.

We recommend that all payments need to be approved by the majority of the Board of Selectmen in accordance with the State statute.

***Credit Card Support***

During our audit procedures, it was noted that support for credit card charges is not consistently attached to the credit card statements which are used to make payment from. Furthermore, it was also noted that the business purpose of most credit card charges was not documented. This practice could result in the payment of unsupported credit card charges and thereby unauthorized expenditures. We recommend that the Town require that supporting receipts be submitted for all charges for which it is practical to obtain a receipt and that the business purpose of the expenditure be clearly documented.

***Classification of Expenditures***

It was noted that there were inconsistencies in how various expenditures were classified. These inconsistencies involved the function expenditure (e.g., financial administration, police, highways and streets) as well as the object code (e.g. salaries, benefits, contract services, capital assets) to be charged. This condition can result in a misstatement of expenditures by function and/or object code. We recommend that management establish a standard policy on how to classify these expenditures and consistently follow it.

***Compensated Time Balances***

In discussion with Town staff and elected officials, it was noted that compensated time balances such as vacation and sick leave are tracked by each department and are not necessarily subject to review. As departments are generally managed by employees directly associated with these balances, a lack of segregation of duties and proper authorization was identified. This present practice could lead to employees taking more time off than they are entitled to. Per best practice, the Town should be reviewing the tracking of all accrual time to prevent any additional time being accrued whether as a mistake or intentionally.

We recommend that all compensated time balances should be tracked in the Town's accounting software system and accounted for automatically, with subsequent review performed during manifest review to ensure balances are reflected and updated accurately for each period. This, in turn, will mitigate the risk of human error and/or alteration that may benefit employees tasked with managing their own compensated time balances.

*Town of Piermont  
Independent Auditor's Communication of Significant Deficiencies and Material Weaknesses*

**PUBLIC LIBRARY**

***Cash Receipts***

We noted during the audit process that supporting documentation for cash receipts was not retained on file for the Library's operating fund. This documentation is an important part of the books and records, and effective internal controls procedures should not allow this to occur. We strongly that the Library Trustees establish and consistently maintain a regular, systematic filing system whereby all receipt documentation is attached to the deposit slip and retained on file.

***Cash Disbursements***

When examining the cash disbursement transactions of the Library of which fourteen were examined, the following was noted:

- Ten of fourteen transactions did not have a purchase order as required by the Library's policy and of the four transactions that did have a purchase order, all four purchase orders were completed after the invoice date.
- Eleven of fourteen transactions did not have any supporting documentation on file to support the disbursement being made.
- All fourteen transactions did not have any formal approval on the disbursement made.

All disbursements should be properly approved and the appropriate documentation retained on file to support the disbursement made in order to avoid any misappropriations or fraud. In addition, the Library's purchasing policy should be followed. There is a chance of misappropriation or theft of funds from the Library based on the above conditions.

We recommend that every disbursement made be properly approved and supported by appropriate supporting documentation. In addition, we recommend that the Library Trustees review their purchasing policy and perhaps consider updating it to meet the current needs of the Library's processes.

**INFORMATION TECHNOLOGY AND GENERAL COMPUTER CONTROLS**

We noted during our audit that the Town does not have any controls in place over their computer system and processing. This situation is a serious weakness and exposes the Town to substantial risk and potential liability. In order to reduce this risk, we are recommending the following:

- A process for adding user access to the computer system and its key applications that ensures that only authorized users are added and a process for revoking user access to ensure that users are removed in a timely manner. The Town should also consider limiting the number of employees with administrative access to the computer system and key applications. Procedures to back up financial data on a regular, recurring basis. Additionally, the backup files should be sent offsite to a secured location.
- Virus detection software. This software should be loaded on all PCs and servers and updated timely with virus definitions and alerts.
- Physical security of the server. The server should be located in an area with locked doors and be accessible only to necessary staff. Best practices also suggest that the server room should have appropriate environmental controls, such as fire suppression, surge protection, and a backup generator.
- Network IDs and passwords and key application IDs and passwords; best practices include the following:
  - Each individual should have a unique user ID that should not be shared,
  - Passwords should not be allowed to be repeated,
  - Passwords should require a combination of letters and numbers,
  - Passwords should require a minimum number of characters,
  - Users should be forced to change their password on a regular basis,
  - The system should be set up to automatically time out if left unattended (especially in high-traffic areas such as the reception area and public areas),
  - The system should require the user to re-enter the password after a period of time with no user activity, and
  - The system should automatically lock out the user after repeated failed access attempts.

*Town of Piermont*  
*Independent Auditor's Communication of Significant Deficiencies and Material Weaknesses*

**NONCOMPLIANCE WITH STATE STATUTES**

***Tax Commitment Verification Form***

It was noted that the Tax Collector is not completing or submitting the annual Tax Commitment Verification Form in accordance with RSA 76:10 II, *Selectmen's Lists and Warrant*, to the NH Department of Revenue Administration as required by the statute. Internal controls should be properly designed and implemented over the recording and proper recognition of revenues and receivables associated with property assessments and the collection of taxes so that they are properly tracked and maintained in the general ledger system. The Town is not in compliance with the State statute. By not completing the form the Town is not verifying that the taxes committed fall within the high and low acceptable limits of the commitment and if the actual commitment falls outside these limits, taxes could either be over or under committed.

We recommend that the Tax Collector comply with filing the annual Tax Commitment Verification Form in accordance with RSA 76:10 II.

**POLICIES AND PROCEDURES**

***Accounting and Financial Reporting Policies***

We noted that the Town has not established formal policies for investments, fraud, conflict of interest, risk management, disaster recovery, cash receipts, and many other policies necessary to protect the operations of the Town. These policies are essential tools to manage the Town's operations efficiently and effectively.

We strongly recommend that the Board of Selectmen develop and formally adopt the above noted policies in order to clearly communicate the Town's position on the various issues.

***Conflict of Interest Policy***

We noted that the Town does not have a formal policy regarding employee conflicts of interest. In recent years, issues of conflicts have become much more visible, and it is critical that organizations develop and formalize such a policy. We recommend that the Town adopt a formal policy covering potential conflict of interest situations. This policy should identify all business relationships and other dealings between the Town and its Board members, other elected officials, employees, and other such parties with whom the Town conducts business.

***Code of Conduct Policy***

Our audit procedures revealed that the Town does not have a formal code of conduct. A well-structured code of conduct establishes organizational standards for ethics, morals, and an overall "regard for the rules" philosophical approach within an entity. Specifically, matters such as honesty, integrity, compliance with laws and regulations, adherence to Town policy, and upholding the Town's high values and reputation are addressed. A strong code of conduct is the foundation upon which an entity builds its culture, which should then permeate all levels of personnel and guide all Town dealings and transactions. This can be most effective in establishing a highly ethical antifraud culture within any entity. We strongly suggest that the Town establish and implement a well-designed code of conduct as soon as possible.

***Anti-Fraud Policy***

We noted that the Town does not have a formal anti-fraud policy. The purpose of an anti-fraud policy is to facilitate the development of controls that will aid in the detection and prevention of fraud against the Town. The policy should promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and the conduct of investigations. The policy should apply to any irregularity or suspected irregularity involving employees, officials, consultants, vendors, contractors, and other parties with a business relationship with the Town. The policy should include examples of actions constituting fraud or irregularities, authorization for investigating suspected fraud, reporting procedures, confidentiality, whistleblower protections, and disciplinary or corrective actions. Having a mechanism for employees to report suspected fraud and establishing clear guidelines for investigating fraud will greatly aid the Town in the detection and prevention of fraud.

***Credit Card Policy***

Although the Town does have certain credit card policies that are being followed, there is no formal documentation of these policies. We recommend that the Town document formal credit card policies and possibly expand on them to make sure they include a requirement that supporting receipts be submitted for all charges for which it is practical to obtain a receipt. Also, the business purpose of expenditure should be clearly documented, and the policies should limit the use of the credit card for certain specified transactions.

***Town of Piermont  
Independent Auditor's Communication of Significant Deficiencies and Material Weaknesses***

***Fund Balance Policy***

In March 2009 the Governmental Accounting Standards Board issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The Statement became effective June 30, 2011, and requires the Town adopt a fund balance policy. As of December 31, 2018, the Town had not yet do so. We recommend that the Board of Selectmen develop and formally approve such a policy.

***Investment Policy***

The Town's Board of Selectmen nor its Library Trustees or Trustees of Trust Funds have updated their policies over investments which is required per NH State statute RSA 41:9 *Financial Duties* for the Board of Selectmen, RSA 31:25, *Custody; Investment* for the Library and RSA 35:9, *Investment*, for the Trustees of Trust Funds and should be adopted and reviewed by the respective Boards annually. The investment policy should also be compliant with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. We recommend that the Town, Library Trustees and Trustees of Trust Funds each develop an investment policy which is compliant with GASB Statement No. 31, then on an annual basis each Board should review their policy and make any required changes to it at that time. This annual review of the policy should be documented in each Board's meeting minutes.

***Purchasing Policy***

Upon review of the Town's internal controls over purchasing it was identified that while the Town does have a formal purchasing policy in place it is not being followed. This could lead to an increased risk of unapproved, improper, or even fraudulent purchases being made. Sound internal controls include formal accounting policies and procedures to ensure that proper procedures are in place and being consistently followed.

We recommend that the Town review its purchasing policy to ensure what is documented in the policy is and what should be in place for the Town. At a minimum the policy should address the following:

- Prior approval of purchases
- Approval thresholds for department, administrator, and board
- Competitive bidding requirements
- Use of purchase orders
- Emergency purchases
- Documentation of purchases
- Conflict of interest/related party purchases
- Pecuniary benefits

By updating the purchasing policy and implementing the above processes as part of the policy, this will further strengthen controls of the Town and facilitate a more timely and meaningful budgetary analysis by management and the Board.

***Disaster Recovery Policy***

The Town does not have well defined, written disaster recovery procedures. The time to make contingency plans is before disaster strikes, so that all personnel will be aware of their responsibilities in the event of an emergency situation that precludes the use of the existing electronic data processing capabilities. We suggest that the Town develop a disaster plan that includes, but is not limited to the following matters:

- Location of, and access to, off-site storage.
- A listing of all data files that would have to be obtained from the off-site storage location.
- Identification of a backup location (name and telephone number) with similar or compatible equipment for emergency processing (management should make arrangements for such back-up with another governmental entity or company, a computer vendor, or a service center; the agreement should be in writing).
- Responsibilities of various personnel in an emergency.
- Priority of critical applications and reporting requirements during the emergency period.

***Accounting Policy and Procedures Manual***

During our audit, we noted that the Town does not have an accounting policy and procedures manual. The purposes of such a manual are to ensure that proper accounting principles are being applied, that transactions are treated consistently, and that financial reports are produced in the form desired by management. A well-written accounting manual will aid in the training of new employees and assist management in delegating and segregating duties.



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Independent Auditor's Communication of Significant Deficiencies and Material Weaknesses*

The manual should include:

- An organizational chart;
- Job descriptions, outlining duties and responsibilities;
- Descriptions of methods, procedures, and accounting principles to be followed, including explanations and examples of principal transactions;
- A chart of accounts with detailed explanation of the items to be included therein; and
- Any other documents or forms for which uniformity of use is required.

We recommend that the Town develop a comprehensive accounting policies and procedures manual. In the process of developing the manual, we recommend a comprehensive review of the existing accounting system, offering management the opportunity to eliminate or improve procedures and thereby create a more efficient and effective system.

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

October 14, 2022

*Plodzik & Sanderson  
Professional Association*



2022

# Department Annual Reports



# PIERMONT POLICE DEPARTMENT

*Town of Piermont*

131 Route 10

Piermont, NH 03779



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## Police Department 2022 Annual Report

I want to thank everyone for their continued strong support of myself and the police department. It is truly an honor to serve this incredible town and I am thankful every day for the opportunity to do so.

In 2022 I took many steps to increase the service I am able to provide to the town. I have continued to make improvements to the efficiency of the police department. A large part of doing so is to make use of available technology that has allowed me to do a lot of the behind the scenes necessities of my position as effectively as possible. In 2022 through our ongoing partnership with the Grafton County Dispatch Center we have switched to a new records management system, called CSI. This has come at a savings of almost \$1,000 to the town and was much needed as our old system was out of date and not meeting the needs of its users. The switch to CSI has been county wide and is also the same RMS the State Police now use. There is currently the ability for full integration of all users through Grafton County Dispatch and the hope is to eventually have integration with all agencies that use CSI statewide. This will further improve efficiency and also enable greater communication and information sharing amongst agencies.

I also continued to work with Piermont Village School in implementing security measures and threat mitigation. I am happy to report that they continue to take a phenomenal initiative in the safety of everyone at the school and our partnership since I began in my position here has truly been prodigious. I have also attended several trainings in the past year that enable me to better serve the community. The two most notable trainings are Solo Officer Rapid Deployment Instructor Training and Active Shooter Response Instructor Training. These two trainings enable me to instruct other police officers in active shooter response as both a team and a solo officer.

In 2022 the Piermont Police Department responded to a total of 771 calls for service. The police department conducted 336 motor vehicle stops, responded to 26 motor vehicle collisions, and made 6 arrests.

In 2023 one of my main goals will be to maximize the space that I have at the Police Department. My evidence room needs to have several issues addressed, most of all space. I will try and address the capacity issues in a number of ways to include organization and storage options. I will also look to file motions with the court for disposal of items I am legally able to do so. My continuous goal is to also continue to ingratiate myself into our town and find new and more effective ways of serving all of you.

Respectfully Submitted,

Brandon Alling  
Chief of Police



# PIERMONT EMERGENCY MANAGEMENT

*Town of Piermont*

*131 Route 10*

*Piermont, NH 03779*

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## Emergency Management 2022 Annual Report

The primary objective in Emergency Management for 2022 was to update our Hazard Mitigation Plan. I am happy to report that thanks to the efforts of many stakeholders in attending meetings and giving invaluable input the plan is in it's final stages and should be complete by the end of January 2023. This update completed using grant funds that the town is required to do an in kind match for, with an end result of no cost to the town. Hazard Mitigation is a critical part of Emergency Management as it is taking a proactive role in attempting to alleviate risks to the people of the town and infrastructure.

In 2022 I attended several trainings relevant to Emergency Management. These trainings were put on through the state of NH Homeland Security and Emergency Management Agency. The trainings included *Continuity of Government Operations, Senior Preparedness, and WEB Emergency Operations Center Use*. These trainings are on top of training I attended in my law enforcement capacity that also serve as an asset in Emergency Management and Operations.

There was only one event that impacted our community in 2022 that led to the potential of a FEMA Disaster Declaration. That was for the winter weather event that struck our region on December 22<sup>nd</sup>. They are still assessing if the damage meets the State Damage Indicator Threshold. We have submitted our initial damage assessment to be included in the Threshold determination.

In 2023 I will be continuing to partner with other town entities to embark upon some of the Hazard Mitigation Projects that we identified in our updated Hazard Mitigation Plan. I will also attend more trainings related to Emergency Management and Preparedness.

Respectfully Submitted,

Brandon Alling  
Emergency Management Director



# TOWN OF PIERMONT

## *Fire Department*

131 Route 10 Piermont NH 03779

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### Piermont Fire Department Chief's 2022 Annual Report

We are proud to have 17 active volunteer firefighters on our team, they are each a valuable person on our team, I thank them all!

Bruce Henry- Chief, Level one and many trainings and schooling.

Andy Mauchly- Chief's Assistant, Andy joined in 2009, he has his firefighter level 1, EMS training, and is my "right hand man".

Hunter Bingham- 1st Captain, Hunter joined us in 2012, he has his level 1 firefighter training, and EMS training, he brings us great ideas!

Tucker Trapp- Lieutenant, joined us in 2015, he has earned his firefighter level 1, he is an asset to our town. He rarely misses a call!

Dana Hartley- Lieutenant, has level 1, and has fought fires in the west. he brings awesome ideas!

Stephen Sampson- Firefighter, brings us lots of valuable information, and a level head on a scene.

Holly Creamer- She has earned her Firefighter level 1, and is a paramedic. way to go Holly!

Jesse Reed- 2nd captain, Jesse joined in 2014, he is a valuable member of our team, always willing to help, and is always there!

Zak Bagley- Zak has earned Firefighter level 1 and 2, he is a valuable member on our team.

Mal Kirchner- Mal joined us in 2016. Mal is our team Chaplin, he very useful at our department.

Randy Gawel - Secretary, Randy just joined our department, he has some firefighter training, and has already proven to be very helpful!

Travis Daley- Travis joined us in 2019, he has been very helpful on our team, he is our water guy, dealing with water control, our fire ponds and dams. Thank-you Travis!

Lane Reed- He is a teen member, is very helpful for the team, always eager to assist in a training, or where ever he can.

Ellie Reed- junior FF, took the rookie class at the fairgrounds in North Haverhill,

Andrew Canterbury- he's another member who always willing to help in need. So glad these boys are willing to join us!

Chris Ladeau- FF, one of our newest members!

Adam Nelson- FF

Our dedicated team consists of many strong abilities and finely trained men and women.

We responded to 117 fire and EMT calls in 2022, we had two unfortunate barn fires, no animals were lost, but valuable equipment was lost. Last winter we had an accident on Piermont Heights Road during a snow storm and couldn't get any of our trucks up the hill, and no Town Highway trucks to respond to the call! We needed to call at outside source to gain access to the road and the patient.

We train once a month at our station, as well as community fire department trainings.

Thank goodness for our townspeople!! Our fundraisers have been successful! Our annual chicken barbecue was lots of fun. We sold out of chicken once again! The Village School 7th and 8th graders had a bake sale. I think they sold out too! Operation Santa was also a successful event this year as we firefighters all look forward to checking in on our Piermont neighbors!

Our call roster is now becoming more EMS calls. We respond to these calls as well, for traffic control. lift assists, and to secure a accident scene till someone arrives. Our firefighter calls are down, thank you to our townspeople for keeping up their safety on there homeowners equipment it shows in the safety numbers!

Please give a shout out to your nearest firefighter, remember they run into harm when you're running out!

Respectfully Submitted,

Bruce Henry



# TOWN OF PIERMONT

*Fire Warden*

131 Route 10 Piermont NH 03779

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## Fire Warden's 2022 Annual Report

2022 was a quiet wild land fire year overall for us in Piermont. The fire department conducted a number of controlled burns as time and weather allowed.

The term "wild land fire" is worth consideration, as noted in the state report where there are combustible natural fuels like grass, brush, and trees near man made combustible structures the equation changes. Make sure ashes are COMPLETELY dead and cold before giving them a toss into any area combustable please. Fires from ash disposal in the fall or spring when there is no snow can take a day or two to ignite, but when they do they can be a serious hazard. Old dumping sites on your property can have materials like old tires and such that when ignited will be very stubborn to extinguish, especially when they have worked their way down underground where there are air passage pockets to feed them. Diligent property stewardship and cooperation with the permitting process is important for us all.

Permits for burning brush in a controlled setting are available by contacting one of us or by visiting the state website at [nh.gov/nhdf](http://nh.gov/nhdf).

Seasonal small fire pit permits as well as bonfire permits are available.

While we strive to make the permitting process easy we also are duty bound to weed out potential burns that are unrealistic to control or contain materials that the EPA has determined let off toxic and poisonous polution. Please do not burn your trash, we have a transfer station to take care of it. Smaller burn piles, no combustible greater than 5" in thickness, at least 25' from a structure is the easy recipe for a controllable burn. The permitting "fire season" is when there is an absence of snow cover. Winter is a great time to get those brush piles burned and no permit is required for reasonably sized brush piles as long as there is continuous snow cover.

Please call Hanover Dispatch when you burn as a courtesy to the fire department, so we do not get toned to respond to your backyard bonfire.

We appreciate your cooperation in the permitting process.

|                             |              |
|-----------------------------|--------------|
| Andy Mauchly Warden         | 603-667-6306 |
| Jared Shipman Deputy Warden | 603-667-0126 |
| Randy Gawel Deputy Warden   | 248-302-5703 |
| Bruce Henry Fire Chief      | 603-208-9313 |

# Report of Forest Fire Warden and State Forest Ranger

This year was another year where we observed wet weather in early spring followed by rapid drying and drought conditions which extended through the summer for much of the state. Drying conditions in early May led to large fire growth on numerous fires which required multiple days to extinguish and firefighter response from local, state, and federal agencies. Wildfire activity continued through the summer months where dry conditions led to more multi-day fires. Fires burned deep into the ground, requiring firefighters to establish water supplies and to spend days digging out all the hot spots.

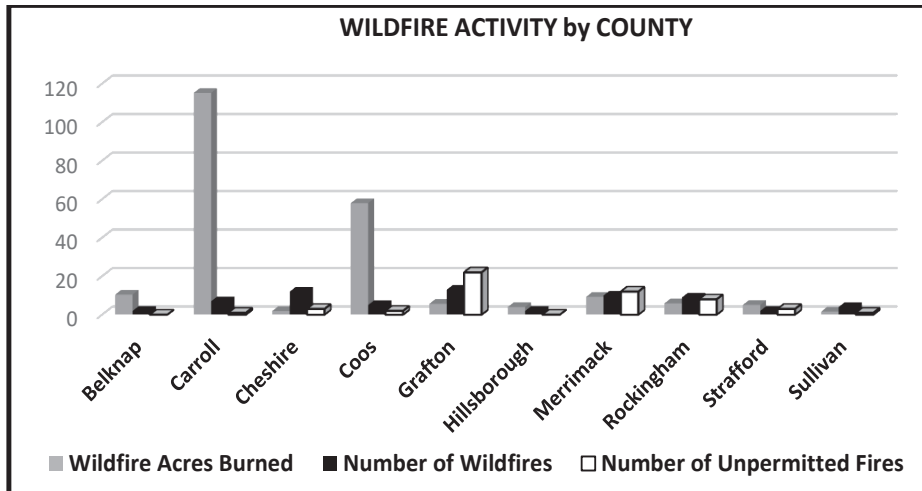
This fall we had multiple fires started by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at [www.firewise.org](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

The long-lasting drought effects in Rockingham County are showing some minor signs of improvement but a good portion of Rockingham County remains in moderate drought and much of the state is still in the abnormally dry category. While the drought conditions have improved, we expect some areas of the state may still be experiencing abnormally dry or drought conditions this spring. For this reason, we ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: Always Be Careful with fire. If you start a fire, put it out when you are done. **"Remember, Only You Can Prevent Wildfires!"**

As we prepare for the 2023 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting [www.NHfirepermit.com](http://www.NHfirepermit.com). The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at [www.nh.gov/nhdf/](http://www.nh.gov/nhdf/). For up-to-date information, follow us on Twitter and Instagram: **@NHForestRangers**



## 2022 WILDLAND FIRE STATISTICS



(All fires reported as of December 01, 2022)

| Year | Number of Wildfires | Wildfire Acres Burned | Number of Unpermitted Fires* |
|------|---------------------|-----------------------|------------------------------|
| 2022 | 66                  | 217                   | 52                           |
| 2021 | 66                  | 86                    | 96                           |
| 2020 | 113                 | 89                    | 165                          |
| 2019 | 15                  | 23.5                  | 92                           |
| 2018 | 53                  | 46                    | 91                           |

\*Unpermitted fires which escape control are considered Wildfires.

### CAUSES of FIRES REPORTED

| Railroad operations & maintenance | Firearm & explosives use | Undetermined | Recreation & ceremony | Debris & open burning | Natural | Other causes | Power generation, transmission, distribution | Smoking | Arson | Misuse of fire by a minor | Equipment & vehicle use |
|-----------------------------------|--------------------------|--------------|-----------------------|-----------------------|---------|--------------|----------------------------------------------|---------|-------|---------------------------|-------------------------|
| 1                                 | 3                        | 21           | 4                     | 60                    | 7       | 5            | 7                                            | 1       | 2     | 1                         | 3                       |





# TOWN OF PIERMONT

## *FAST Squad*

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### FAST Squad 2022 Annual Report

To the Residents of the Town of Piermont I submit the FAST Annual Report.

Piermont FAST continues to respond to emergency calls in our Town, and to neighboring towns as Mutual Aid, when requested. Our current membership is Rolf Schemmel, EMT, Neil Robie, EMT, Stephen Sampson, MER, Holly Creamer, NRP, Alex Medlicott, EMT and Ellen Putnam, AEMT.

We have a couple of folks interested in taking an EMT course, and welcome anyone else who has an interest to contact one of us so that we can assist with finding a class. The class is a minimum of 110 hours and includes both classroom and ride time.

We appreciate the help and support of our community, Fire Department and PD.

As always, we encourage folks to consider the Upper Valley Ambulance Membership opportunity. If you have questions, please call UVA at 802-333-4043.

Respectfully,

Ellen A. Putnam, Captain



October 28, 2022

Dear Town Officials

At the October 25, 2022 meeting of the Upper Valley Ambulance Board of Directors, the proposed budget for 2023 was passed unanimously.

We have done our best to build a fiscally responsible budget that meets the needs of the communities that we serve. This budget supports an ambulance replacement schedule that ensures that we have the most up to date and reliable sources of transportation for the sick and injured that reside and travel through your communities. I am sure that you all are aware of the hard financial times that we all are facing. We needed to give pay raises to our folks to be competitive and to help them be able to afford rent and, gas and groceries. Our annual fuel bill is forecasted to be 285% over what was budgeted Who knew what fuel prices would have done in 2022? We are planning for the same, or slightly higher fuel expense in 2023. We have ordered a new ambulance for delivery in April, 2024. It is the same vehicle as the last two ambulances but is almost \$40,000 more expensive this time.

Since there is no forecast for an increase in reimbursements by health insurance plans or Medicare and Medicaid, the increase in our expenses will have to result in an increase in the fee to our towns. The increase will be two dollars in the per capita fee over the 2022 fee.

So the total fee for 2023 will be \$51 per capita.

This reflects a 1.04% increase in fees to our towns.

As always UVA's policy is that our financial operations are transparent to our communities. Any member of town leadership wishing to review our books should please make an appointment with me to do so. In addition, as in previous years, I offer the communities the opportunity to schedule a time when I can meet with either your Selectboard or budget committee. The best way to contact me is to send me an email at alan@uppervalleyambulance.com and we can arrange a mutual time for a phone call to discuss any questions or concerns, or to set up a day/time for me to meet with your town's leadership.

Upper Valley Ambulance continues to appreciate the support of the towns we serve, and we reciprocate by providing you with high quality emergency medical services.

Best regards,

A handwritten signature in black ink, appearing to read 'Alan Beebe', written in a cursive style.

Alan Beebe  
Executive Director



# Warren - Wentworth Ambulance Service

February 7, 2023

Board of Selectmen  
136 Dartmouth College Highway  
Piermont, NH 03779

Dear Selectmen,

The Warren Wentworth Ambulance Service Board of Directors would like to offer our thanks and appreciation for your continued commitment to provide your residents with timely, professional emergency medical service.

On behalf of the Warren Wentworth Ambulance Service, the Board of Directors respectfully requests an appropriation of \$10,000 for 2023.


In 2022, Warren Wentworth Ambulance Service responded to 4 emergency calls in Piermont.

The average amount billed per call at WWAS is \$1,176.63. The average actual reimbursement is \$619.31. Insurance companies allocate a certain amount that is paid toward your bill based on your plan; however, this allowance does not always cover the total amount billed. The remaining amount that is not your copay or portion of the bill is then considered non-billable and written-off. We hope this explanation provides you a better understanding of one cause of financial hardships.

The Board of Directors has identified a number of priorities in an effort to increase organizational income, retain and recruit staff, acquire newer equipment, and advocate for state and federal legislation that supports emergency medical services throughout the State. Additionally, we have contracts in place to facilitate interfacility transfers for Spere Memorial and Cottage Hospitals.

Thank you for your support and we look forward to continuing to serve our community.

  
Austin Albro, Chairman

  
Donald Bagley, Vice Chairman

  
George Morrill, Treasurer

  
Francis Muzzey

  
Michael Norkelun

  
Quentin Mack

PO Box 219  
446 NH Route 25  
Warren, NH 03279



Phone 603-764-9494  
Fax 603-764-9499  
wwasems@aol.com  
www.wwasems.com



# TOWN OF PIERMONT

*Road Agent*

Phone: (603) 272-4807

Fax: (603) 272-9182

E-mail: [frank.rodimon@townofpiermontnh.org](mailto:frank.rodimon@townofpiermontnh.org)

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## Road Agent 2022 Annual Report

Another year has gone by and we managed to get through it without a major storm incident. The worst weather of the year seemed to come just before Christmas, as many can attest to, and the fact that we got more rain in November and December than we did all summer.

The truck is going into its 5<sup>th</sup> year without a single mechanical issue, such a relief after the last truck we had. The grader is still in good operating condition and we had some work done on it this summer in the form of replacing all the airlines and a lot of the hydraulic lines. Most of these were originals and were over 32 years old, as such we were starting to have a lot of leakage. Hopefully the new lines will last as long as the old ones.

We are looking into the possibility of replacing the backhoe, it is currently 15 years old and starting to show signs of age. The floor under the floor mats has become quite tender from rust and you can actually see the ground in many spots.

This summer I was approached by two other Road Agent from Dorchester and Rumney, they came to see our sand storage facility and see if I had heard anything about sand sheds becoming mandatory by the state in the future. Apparently there is nothing official yet but there are rumors circulating about. Rumney was able to secure a \$200,000.00 grant to build a new sand shed for their town, with the help of our Administrative Assistant Sarah Tucker, we've been looking into the possibility of securing a grant for the town.

We had to hire out the road side mowing done this year as I was unable to rent the mowers as we usually do, the rental company had gone out of business. I have since found another company and have secured mowers for next year.

I would like to thank Mark Fagnant for all his help on the roads last year.

Thank you for the opportunity to serve you.

Frank Rodimon / Road Agent



# TOWN OF PIERMONT

## *Transfer Center*

Phone: (603) 272-9181

Fax: (603) 272-9182

E-mail: [info@townofpiermontnh.org](mailto:info@townofpiermontnh.org)

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### Transfer Center 2022 Annual Report

Another year has come and gone. I can tell you recycling is alive and strong in Piermont. Recycling in beginning of the year, the costs were way down, but at end the of year costs have skyrocketed.

Wave bags-We were not able to get an order this past year due to cost and the amount we would have to buy. So, they sold us a small order of the official trash bag which I know they are cheaper bags, most people who complain are overstuffing the bag. I had one person complain because bags are cheap and we didn't lower cost. It's not the bag you are paying for, it's what's in the bag. Which by the way has gone up. It costs more to landfill and truck. Has anyone bought fuel lately? We have been hit with fuel charge on every load of tires sent out by 15% total bill. Recycling loads have increased trucking cost by \$25.27 plus a fuel charge of \$30.00 each load. Electronic trucking hit us with \$25.00 fuel charge. I did save money by trucking glass to NRRA glass collection in Littleton NH and the road agent trucked it for just cost of fuel he used instead of paying over \$400.00 in trucking. Thank Frank for doing this when you see him.

Another item is the free table. We were advised by the towns INS CO that because of liability we would have to get name, phone., address of anyone leaving items off. Also, same thing of anyone taking an item would have to sign waver of liability so if something happened, they could not sue town as everyone is sue happy. I was told we could hire someone to watch over it. We cannot even hire anyone to work at transfer center and keep in mind anyone hired must have state training. Another comment was we had enough people to watch it. Also, an article in bridge weekly alluded to all trash beside RT25c was because of closing the free table. Hmmm it was closed mid-September, so the other 8 months they must have known we were going to close it. Wish they could tell me when I'll be rich. But this seems to be the way newspapers do business now only get one side of the story.

Another item is the clothes bin. It clearly states on the bin what we take also bright yellow sign that clearly states items must be bagged and tied. I did not make rules. These are rules of the company who picks items up. The other day when they came there was a box inside. It was full of a coffee pot, hair curling iron and other items which were not clothes. So next time you come in and the bins are gone and ask why, this will be answer. I saw someone the other day but because bag would not fit started throwing in loose. We have bags in building which you can use PLEASE ASK!

Another item was last may I was sick and other person was out state. We had to close you would of thought the world was going to end. You may not know it most all towns around are open lot less hours then we are. Some towns do not even have a transfer center. We had someone come in other day before Christmas wanting to dump his trash and recycling because his town was closed imagine that they closed day before Christmas, he was told no you cannot dump here our state permit does not allow. A town just south of us closes if to cold, hot, bad weather etc .So next time you want to complain think how lucky you have it.

For the year we did the following:

- Trash 104.78 tons
- Zero-sort 46.86 tons
- Glass 10.80 tons two dump truck loads (some left )
- Electronics 5470 pds
- Metals 14.47 tons price of steel has also dropped from what was in spring by \$70.00 a ton.
- Textiles we have sent out 8396 pds
- Other metals, copper, aluminum cans, wire etc .85 ton

- Tires- we shipped out 291 which equals 3.67 tons

We had 206 gals of oil go out. Which I applied for state grant to cover cost but as of yet state has not seen fit to send us check. Soon I'm told ha ha This was a process I started last Nov 2021 first state said I filled out old application after holding onto for 2 months come to find out they had not put the new one on web site but of course they still made me redo even though was states fault. I spent lot time sending emails and making phone calls to never get a reply back till I finally called the person's supervisor. Time which I never charge town for.

We also sent out 5 boxes of recycled battery I'm waiting for slip that will tell the total weight.

We also added lot to the compost pile.

We had 32units that had freon removed by federal law we must have a report saying all freon was removed and we have to keep the reports on file failure to do this could result in fines of \$5000.00

We took in \$34581.14 bags sales demo charges and other fees to help offset cost to run center. We are looking into a pass system to use our faculty as we have people, we just bring in recycling which right now they do for free, to help cover cost of recycling. It would be a small annual fee.

Respectfully Submitted

Wayne Godfrey Manager







# Northeast Resource Recovery Association

*"Partnering to make recycling strong through economic and environmentally sound solutions"*

## PIERMONT, NH, TOWN OF CONGRATULATIONS FOR BEING SUCH ACTIVE RECYCLERS!

Below please find information on the positive impact your recycling has had on our environment. The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.

| RECYCLABLE MATERIAL | 2022 RECYCLED AMOUNTS | ENVIRONMENTAL IMPACT!<br>Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources.                                |
|---------------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ELECTRONIC DEVICES  | 5,470.00 LBS          |  You conserved enough energy to fire up about <b>118.43</b> propane BBQ grills!         |
| GLASS               | 21,600.00 LBS         |  You conserved the equivalent of about <b>297.00</b> gallons of diesel being consumed! |
| SCRAP METAL         | 32,413.00 LBS         |  You conserved enough energy to drive a car about <b>176,602.23</b> miles!            |
| TIRES               | 7,355.00 LBS          |  You conserved the equivalent of about <b>1,544.55</b> pounds of coal being burned!   |

### AVOIDED EMISSIONS



Recycling uses much less energy than making products from virgin resources, and using less energy means fewer greenhouse gases emitted into the atmosphere.

By recycling the materials above, you avoided about **171,248.17 lbs. of carbon dioxide emissions**. This is the equivalent of removing about **16.89** passenger cars from the road for an entire year.

*\*\*The above data was calculated using the U.S. Environmental Protection Agency's Waste Reduction Model (WARM).*

2101 Dover Road, Epsom, NH 03234 | 603.736.4401 |  info@nrrarecycles.org |  www.nrrarecycles.org |  /NRRAreycles



# TOWN OF PIERMONT

*Sewer District*

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## Sewer District 2022 Annual Report

This year we did not have any large maintenance items or projects. This allowed us for to appreciate a significant cost reduction, however rates have not decreased but more has been allocated to the capital budget fund for future improvements.

The system is operating as designed. The septic holding tanks at the Route 25 old plant were pumped twice this year. Each time about 10,000 to 14,000 gallons of effluent and sludge was pumped out. This is a big dollar item, but necessary to protect the direct ground discharge areas from negative impact. See 4326 Sewer District for actual dollars. The collection system was flushed and manholes in the system were inspected. The syphon is still working properly. I began mapping the collection system electronically and will continue in 2023. This year we operated under budget, however system user should expect slight increases next year as preventive maintenance will begin to take place. We will be doing some proactive maintenance (water plugging manholes, vegetation management, ect.) It should be expected that next year's bills will be closer to the historic normal operating budget. PLEASE REMEMBER: NO F.O.G.(FAT, OILS, OR GREASE) DUMPED DOWN YOUR DRAINS.

If you have any questions about the town septic system please feel free to contact me

-Thanks

**Travis Daley** *Plant Operator*

802.291.0839

Tdaley@Daleyenergy.com





2022

**Boards, Commissions, and Other  
Reports**



# TOWN OF PIERMONT

## *Planning Board*

Phone: (603) 272-9181

Fax: (603) 272-9182

E-mail: [info@townofpiermontnh.org](mailto:info@townofpiermontnh.org)

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### Planning Board 2022 Annual Report

Meetings of the Board are held on the third Wednesday of every month at 7 p.m. at the Old Church Building on Route 10. Members of the Board at year-end were:

|                             |                           |
|-----------------------------|---------------------------|
| Joseph Gerakos, Chairman    | Travis Daley, Vice Chair  |
| Joanna Bligh                | Barbara Fowler            |
| Richard Daley               | Peter Labounty, Alternate |
| Colin Stubbings, ex-officio |                           |

At the April Election of Officers Travis Daley was elected Chairman and Richard Daley was elected Vice Chairman of the Board. During the year Diane Kircher resigned from the Board and Joanna Bligh was appointed by the Selectboard in April to a three-year term on the Board. At present there is still one opening on the seven-member Board.

#### **The Board took the following actions in 2022:**

During the year the Board continued working on developing the 2023 Master Plan based on the responses received from the townspeople to the 2020 Town-wide survey.

#### **Approvals granted by the Board:**

In March, the Board approved an application by Fred Shipman for a Lot Line Adjustment on Route 25 between R10-Lot 2 and R10-Lot 3

Also in March, the Board approved an application by Peter Blanchard for a Voluntary Merger of Lot U02-81 and Lot U02-082 at Lake Armington



# TOWN OF PIERMONT

## *Zoning Board of Adjustment*

Phone: (603) 272-9181

Fax: (603) 272-9182

E-mail: [info@townofpiermontnh.org](mailto:info@townofpiermontnh.org)

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### Zoning Board of Adjustment 2022 Annual Report

Meetings of the Board of Adjustment (ZBA) are held as required as specified by RSA 673:10. Members of the Board at year-end were: Steve Daly, Chairman; Helga Mueller, Charles Brown; Abby Metcalf, Steven Rounds, and alternate Heather Subjeck.

No actions were taken by the Board in 2022 since no requests for a Variance or Special Exception, Grants of Equitable Waivers of Dimensional Requirements or Appeals from Administrative Decision were received.

Steven F. Daly

Chairman, Piermont Zoning Board of Adjustment



# TOWN OF PIERMONT

## *Capital Improvement Program Committee*

Phone: (603) 272-9181

Fax: (603) 272-9182

E-mail: [info@townofpiermontnh.org](mailto:info@townofpiermontnh.org)

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### Capital Improvement Program (CIP) 2022 Annual Report

Monthly meetings of the Committee are held on the fourth Monday of every month at the Old Church Building at 7:00 PM. Members at the end of the year were Peter Labounty, chairperson; Mal Kircher, Robert Lang, Helga Mueller, Frank Rodimon, Colin Stubbings and Glen Meder.

The Committee was formed in the beginning of the year 2016 at the request of the Select Board with the intent of helping to inform the Select board's budget building processes. This year the committee continues to meet most months with a continued focus on improvements to town buildings and working on a budgetary schedule for large equipment purchases. We continue to discuss the need for greater office space for the town offices.

Painting on the Town Office/Library Building was completed this year. The intention continues with painting a side a year of the Town buildings and keep that a constant rotation. This allows the town to maintain the buildings within the existing budget.

The group continues to look at the Town's Grounds Maintenance requirements and the budgetary requirements needed to have them look good.

Submitted by Peter LaBounty



# TOWN OF PIERMONT

## *Recreation Department*

Phone: (603) 272-9181

Fax: (603) 272-9182

E-mail: [info@townofpiermontnh.org](mailto:info@townofpiermontnh.org)

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### Recreation Committee 2022 Annual Report

The year began with 39 players involved with 3 Little League teams, Major League, Minor, and T-ball. All progressed well throughout the year. Special thank yous to Piermont coaches, managers, and umpires: Chris Lareau, Wes Davis, Bryan Hodgdon, Sarah Tucker, Ryan Ackerman, Mike Ackerman, Joanne Hogan, Trisha Gautreau, Neil Robie, Richard Hambrick, Janene Robie, John Girard, and Joey Farley.

Despite being one of the younger teams, the Major League team won over Fairlee in League quarter finals after a season record of 7-7 and then lost the semifinal to eventual champion Bradford 3-1. Throughout the summer season the Sliders, a women's softball team in the Central Vermont Softball League, made good use of our field. Thanks to Abby Metcalf and Crew for taking care of our diamond.

The coming season may show improved batting skills as a batting cage fundraiser led by Janene Robie has been delivered. Major contributors were Sliders Women's Softball Team, R.E.P. Fitness LLC, Valley Floors INC, Shipman Builders, Blackhorn Electric, Roy and Eileen Belyea, Agway North Haverhill, Ryan and Becky Ackerman, Margaret Pratt Community, and Vision Signworks LLC. Parents do contribute a fee. The dugouts were repainted thanks to Charlie Howe and the Veterans Center in Bradford. 2023 baseball signups will be in late February or early March.

The Orford Swim Program with 91 swimmers, (46 Piermonters, 26 from Orford, 19 from other towns) served ages 3 to a teen lifeguard readiness course. The program ran for three weeks and was again led by Jonathan and Kate Lester and three aides, including Liam Pearl. The Bean Brook pool was used probably more than recent summers, as 84 signers were logged in. Thanks to Frank Rodiman for installing the entry pipe. The pool was well taken care of by users and watched over by the Mauchly family and Glen Meder.

This summer the trail up Peaked Mt. was marked with blue blazes and climbed by at least 87 people who signed in to the tube at the top. Thanks to Eric and Georgette Underhill for the parking area.

After the New Year the gym has been open Saturday nights for elementary students and families from 4-6:00 with a variety of activities. On Sunday from 5-7:00, it is open for high school and adults for Pickleball, carpet bowling, and Cornhole. These programs will run through April 15th.

As always, thank you to the Piermont Tax Payers and Selectmen for their support.

All are welcome. Anyone wishing to volunteer or make recommendations may do so by calling 603-272-4953.

Respectfully Submitted, Rob Elder



# TOWN OF PIERMONT

## *Conservation Commission*

Phone: (603) 272-9181

Fax: (603) 272-9182

E-mail: [info@townofpiermontnh.org](mailto:info@townofpiermontnh.org)

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## Conservation Commission 2022 Annual Report

Monthly meetings of the Commission are held on the second Wednesday of every month at 7 p.m. at the Old Church Building. Members of the Commission at year-end were Helga Mueller, Chairman; Ernie Hartley, Eric Underhill, Mal Kircher, Karen Brown, Frank Rodimon and Rachel Brown.

As of December 1, 2022, the Conservation Fund contains \$8,959.25. Contributing to this fund are 10% of revenues from current use changes and 10% from logging on town-owned land. Monies from the Conservation Fund can only be spent for the protection of natural resources. It requires the approval of voters at Town Meeting to use monies from the Fund for the acquisition of or interest in property.

The Expendable Trust Fund for the Underhill Canoe Campsite and the Sarah Moore Canoe Access contains \$4,114. The Expendable Trust Fund for the maintenance of the Piermont Town Forest and Trails contains \$2,334.

### **Piermont Town Forest and Trails**

The site on Bedford Road is managed and maintained by the Commission. The site's four color-coded trails are enjoyed by Piermont residents for hiking, snowshoeing, horseback riding and nature-watching. The Commission's plan to erect a gazebo at the site was accomplished. It will be established in its permanent position in the Spring.

### **Canoe Camp Sites**

Both the Underhill Canoe Campsite and the Sarah Moore Canoe Access are maintained by the Commission and are enjoyed by many canoeists. Please note that the Underhill site can only be accessed by the Connecticut River.

### **Water Quality Monitoring**

Since 2003, the Commission together with members of the Lake Tarleton and Armington Associations have monitored the water quality of lakes Tarleton, Armington and Katherine in June, July and August. The Town of Piermont also supports the Lake Host Program at both lakes.

Most of the concentration of the Commission has been to maintain the various properties including the clean-up of trails and sites; land leases and their management; selective tree cutting on wood lots; soil erosion on brooks and river properties and wetland protection. One of the new projects we plan to work on in 2023 is a new trail from downtown Piermont to Lake Tarleton as well as other trails connecting to existing trails. But to implement this and other plans we need more members, young or old, who are committed to our conservation needs and endeavors.

The Commission is available to assist property owners with any concerns on violations, wetland applications or any other conservation concerns.

Helga Mueller

Piermont Conservation Commission

# PIERMONT HISTORICAL SOCIETY

## Annual Report for 2022

The past year has been a challenge for our organization. We had hoped to resume offering programs for the public but were thwarted by recurring Covid warnings and a shortage of available presenters.

We were fortunate, however, to have had some large donations of photographs and documents from various benefactors. We are always grateful for donations received from members and other generous donors.

Even though we held no public events, we were busy working on our collections documenting, digitizing, sorting, restoring, hunting for, and otherwise collecting photos, artifacts, and documents.

### **WE NEED YOU - VOLUNTEERS, MEMBERS and CONTRIBTORS!**

Please consider joining or renewing with a membership and/or a contribution today.

We are funded only by dues and donations from people like you, so please show your support. PHS is an IRS 501(c)(3) organization; your donation is tax deductible. For information see contact information below.

|                    |                          |                   |
|--------------------|--------------------------|-------------------|
| Officers for 2022: | President                | Fred Shipman      |
|                    | Vice President           | Gary Danielson    |
|                    | Director of Acquisitions | Helga Mueller     |
|                    | Secretary                | Joyce Tompkins    |
|                    | Treasurer                | Fred Shipman      |
|                    | Director at Large        | Carolyn Danielson |
|                    | Director at Large        | Rob Elder         |

historicalsocietypiermont@gmail.com

PO Box 273, Piermont, NH 03779

## **A Note for the Upcoming Year - 2023**

Stay tuned. We plan to offer events as time and resources permit.

Yours truly,  
The Officers,  
Piermont Historical Society

# Piermont Public Library Annual Report 2022

Librarian@PiermontLibrary.com

## Trustees

Helga Mueller - *Chair*, Joyce Tompkins - *Treasurer*, Stephanie Gordon - *Secretary*, Karen Brown, Lisa Ingalls, Kristi Medill, Nancy Sandell.

**Librarian** - Sue Martin

**Assistant Librarian** - Christine Palmucci

**Bookkeeper** – Liz Bayne

The PPL board of trustees continues to be a strong guide and inspiration behind this lovely library. The goal of serving the community has been evident throughout the year. The list of activities that have taken place is varied, educational, entertaining, and very much appreciated. You only need to look at the minutes from the monthly board meetings to see the accomplishments.

The building itself it has a facelift with a dazzling coat of white paint, rotting boards replaced, the sign refinished, and the grass mowed all summer. Very smart.



The trustees have opened the library on Sundays for 2 hours giving patrons the option to visit over the weekend and artists have been invited to display their work every two months.

## Art exhibits in the library

- February - March 2022: Betsy Eaton (quilting)
- April - May 2022: Kathy Davidow (photography)
- June - July 2022: Robert Chapla (painting)
- August - September 2022: Mardi McGregor (collage and painting)
- October – November 2022: Elizabeth Greene (colored pencil drawing)
- December 2022 – January 2023: Adelaide Palmer (Oil Paintings from the library collection)

Through a generous grant from the New Hampshire Charitable Foundation, we were able to replace old computers and printers bringing technology up to date and functional. This has been a great help in the day-to-day running of the library as well as training the librarians in its use. We still have some training to do but that will be the focus for next year.

A CliF grant provided us with a splendid selection of children's books and a visit from an author/writer. A local carpenter refurbished an old cart for temporary displays and made shelving for series books in the children's room. The inside of the library supports many different types of reading with displays to help patrons choose



materials, as well as games and puzzles for those who would like to come and relax. A puzzle table was purchased with a Clif grant to go along with a lovely selection of easy and challenging puzzles. A coat rack was created from antique hooks by an innovative patron and now the students have a place to hang their coats when they come in for their library time from school.

Two shelves have a special dedication, one for Jean Daley who loved the library and reading and the other for Lawrence Underhill who enjoyed the outdoors and woodworking. Other shelves are dedicated to topics such as education/homeschooling, regional and seasonal books. We also have shelves of DVDs and CDs. Patrons are requesting titles; some we buy and others we obtain through an interlibrary loan service through the state of New Hampshire. Many people make use of the free audio service so they can listen to their selection while others work off handwritten lists and fill their bags with books to tote home. We have a lot of current titles, and we love to hear about what you would like to read. It helps us a lot with our purchasing.

Craft classes have been a great hit and we are planning to increase activities like this. We found the library too tight a space so more people in the community have come to the rescue. They cleaned and painted the big room in the Old Church Building across the street and we plan to hold some activities over there. We did a trial run this summer when the Library Summer Program was in session. The space worked out well especially as the theme of the sessions was “getting to know your community.” The summer program, sponsored by two members of the community, included books, lunch, and a high school student helper. We learned about many different areas of Piermont community, beginning with the Plant Pantry, and moving on to the fire department, emergency services, climbing Peaked Mountain, making a postcard with a local artist, and participating in a town meeting. We found that, although Piermont is a small town, we did not cover all the services, activities, and amenities available. If you would like to host a summer session in June or July about an aspect of the Piermont community, please let us know and we would love to add you to the list.

Our annual Memorial Day book sale went well aided by a well-organized book shed to work out of. Thank you to the *Bridge Weekly* for reporting our activities. The staff of Piermont Village School came for a meet and greet the day before school began and it was a treat to feel part of the new school year (see photo)

The list of people donating their time, materials, and expertise to the library is a long and we thank you so much. One family organized the twinkling lights for the holiday season. So pretty, thank you. The staff of the library is endlessly grateful as we continue to reach out to the people around us. This is your library, and we feel fortunate to be part of it.



Respectfully submitted, Piermont librarians Sue Martin and Christine Palmucci

## Piermont Public Library Budget 2023

| Category                    | Amount       |
|-----------------------------|--------------|
| <b>REVENUE</b>              |              |
| Book Sales                  | 400          |
| Copier                      | 60           |
| Donations and Misc          | 1600         |
| Income from Investments     | 19455        |
| Jean Daly Fund              | 500          |
| Interest Earned             | 5            |
| Reimbursement for Programs  | 300          |
| School Use                  | 800          |
| Town Draw                   | 33500        |
| <b>TOTAL RECEIPTS</b>       | <b>56620</b> |
|                             |              |
| <b>EXPENDITURES</b>         |              |
| Accounting                  | 1750         |
| Advertising                 | 100          |
| All Access Tech Support     | 2500         |
| Audio Books                 | 500          |
| Books Purchased             | 5000         |
| Cleaning                    | 1800         |
| Computers/Electronics       | 2000         |
| DVD Purchase                | 800          |
| Downloadable Books          | 500          |
| Dues and Fees               | 300          |
| Equipment Maintenance       | 200          |
| Facilities                  | 3000         |
| Furniture and Equipment     | 750          |
| Gross Wages                 | 27600        |
| Jean Daly Fund              | 700          |
| KOHA                        | 2650         |
| Library and Office Supplies | 1000         |
| LUV                         | 150          |
| Magazine and Newspaper      | 250          |
| Payroll Taxes               | 2100         |
| Postage & PO Box Rental     | 150          |
| Professional Development    | 500          |
| Programs                    | 1500         |
| Safe Deposit                | 20           |
| Telephone                   | 300          |
| Travel                      | 200          |
| Unbudgeted                  | 300          |
| <b>TOTAL EXPENSES</b>       | <b>56620</b> |



**American Red Cross**  
Northern New England Region

October 28, 2022

Town of Piermont  
Attn: Sarah Tucker  
130 Route 10  
Piermont, NH 03779

Dear Sarah,

As we look ahead to the new year, we take a moment to reflect on our profound gratitude to the municipal partners who help us deliver our lifesaving mission in our community. With your support, we are able to ensure the health, safety, and preparedness of our friends and neighbors throughout Northern New England.

Last year, our staff and volunteer workforce provided an array of services throughout the region:

- We made over **576 homes safer** by installing smoke detectors and educating families about fire safety and prevention through our Home Fire Campaign.
- Trained **34,765 people** in first aid, CPR, and water safety skills. (training data for county level)
- We collected over **132,000 units of blood**. Hospitals throughout Northern New England depend on the American Red Cross for these collections.
- In our region, over **3,900** service members, veterans, and their families received supportive services through our Service to the Armed Forces department.

Your American Red Cross remains committed to providing relief and support. We do this with the help of our incredible volunteers and donors, including you, our friends in Piermont. *This year, we respectfully request a municipal appropriation of \$800.00.* These funds will directly benefit individuals and families right here in our region, who benefit from our unique services at no cost.

For more information about the work we've been doing in your area, please refer to the attached Service Delivery sheet for Grafton County. If you have any questions, please call us at 1-800-464-6692 or [supportnne@redcross.org](mailto:supportnne@redcross.org).

Warmly,

A handwritten signature in cursive script that reads "Lauren Jordan".

Lauren Jordan  
Development Coordinator

32 N Prospect St  
Burlington, VT 05401

2 Maitland St  
Concord, NH 03301

2401 Congress St  
Portland, ME 04101

[www.redcross.org/nne](http://www.redcross.org/nne)  
American Red Cross of Northern New England



## Grafton County Service Delivery July 1, 2021 - June 30, 2022

### Disaster Response

In the past year, the American Red Cross has responded to **10 disaster cases** in **Grafton County**, providing assistance to **21 individuals**. Most commonly, these incidents were home fires. Red Cross workers were on the scene to provide food, clothing, lodging, emotional support, and more to families during their hours of greatest need. Our teams also provide Mass Care to first responders. Things like food, water, and warm drinks strengthen the brave people of your local Fire and Police Departments as they answer the call to keep your residents safe.

| Town/City | Disaster Events | Individuals |
|-----------|-----------------|-------------|
| Ashland   | 1               | 3           |
| Bath      | 1               | 1           |
| Bristol   | 1               | 2           |
| Canaan    | 1               | 2           |
| Enfield   | 1               | 3           |
| Haverhill | 1               | 4           |
| Landaff   | 1               | 2           |
| Littleton | 1               | 1           |
| Monroe    | 1               | 1           |
| Piermont  | 1               | 2           |

### Home Fire Campaign

Last year, Red Cross staff and volunteers worked throughout Grafton County to educate residents on fire, safety and preparedness. We made **11 homes safer** by helping families develop emergency evacuation plans.

### Blood Drives

We collected **3,452 pints** of lifesaving blood at **113 drives** in Grafton County.



### Training Services

Last year, **1,374 Grafton County residents** were taught a variety of important lifesaving skills such as First Aid, CPR, Babysitting Skills and Water Safety.



### Service to the Armed Forces

We proudly assisted **58 of Grafton County's Service Members, veterans, and their families** by providing emergency communications and other services, including counseling and financial assistance.

### Volunteer Services

Grafton County is home to **27 American Red Cross Volunteers**. We have volunteers from all walks of life, who are trained and empowered to respond to disasters in the middle of the night, to teach safety courses, to help at our many blood drives, and so much more. The American Red Cross is proud that 90% of its staff is made up of volunteers; they are truly the heart and soul of our organization.





# AMMONOOSUC COMMUNITY HEALTH SERVICES, INC.

Dear Selectboard and Voters:

Ammonoosuc Community Health Services Inc. (ACHS) is requesting an appropriation in the amount of **\$335 (Three Hundred Thirty-five dollars)** from the town of Piermont for **2023**. This investment will help us continue to provide high quality, affordable healthcare to our **72 Piermont patients** and to reach more residents in need.

Since the pandemic began, ACHS has been operating non-stop with our dedicated team of health care professionals. We've been on the frontlines providing vaccinations, screenings, preventative and follow up care as well as providing behavioral health for residents of all ages – vitally important in these uncertain times. While the ACHS-dental center has been forced to close due to persistent staffing shortages and fluctuations in dental funding, we stand committed to providing affordable dental options. We continue to advocate at the state and national level for affordable dental services in our region and offer a referral voucher program with dentists throughout the state for our patients in need. Your continued investment in ACHS helps us provide **comprehensive primary preventive health care to anyone, regardless of their ability to pay - whether we are in a pandemic or not.**

Support from the **Town of Piermont** is extremely important in our continued efforts to provide affordable health care services to your residents, and to those in the 26 area rural towns in our service area. ACHS's sliding fee scale for payment of services ensures patients in need will still get affordable health care in a timely manner.

### ACHS Services Provided

- Infectious Disease Vaccines, Testing and Treatment
- Primary Preventive Medical Care – Family Practice - Prenatal Care through Geriatrics
- Behavioral Healthcare – Counseling, Substance Misuse Disorder Assistance – In-school K-12 services
- 340B Low-Cost Prescription Drug Program
- Patient Navigation and Dental Referral & Voucher Program
- Breast & Cervical Cancer Screening Program
- Low-Cost Vision Plan – Discounted Eye Exam and Glasses for those who qualify
- Financial Services - Sliding Fee Payment Scale for eligible patients

### ACHS Statistics - 2022

- Number of Unduplicated Clients Served: **Medical 9,275, Dental 427, Behavioral 838**
- Number of Visits: **Medical 29,921, Dental 663, Behavioral 6,840**
- Client/Payor Mix: **17.8% Medicaid, 33.3% Medicare, 5.2% Uninsured, 43.7% Insured**
- Value of discounts provided in our Prescription Assistance Program: **\$233,345**
- Value of discounted health care services (Sliding-Fee) provided to our patients: **\$512,713 total; Medical & Behavioral Health \$381,414, Dental \$81,037, Pharmacy \$50,262**

### Town Statistics - Piermont

- Total # of Patients – **72**
- Total # of Medicaid Patients – **6**
- Total # of Medicare Patients – **22**
- Total # of Self-Paying Patients – **7**
- Total # of Sliding Fee Scale Patients – **2**

We appreciate your continued support. Be mindful, be active, and be well.

*Edward D. Shanshala II, MSHSA, MSED*

Chief Executive Officer

*Ivy Pearson*

ACHS Board President

**MAIN OFFICE**  
25 Mt. Eustis Road  
Littleton, NH 03561  
P (603) 444-2464  
F (603) 444-5209

**ACHS-Dental**  
25 Mt. Eustis Road  
Littleton, NH 03561  
P (603) 444-8112  
F (603) 444-0846

**ACHS-Woodsville**  
79 Swiftwater Road  
Woodsville, NH 03785  
P (603) 747-3740  
F (603) 747-0416

**ACHS-Whitefield**  
14 King Square  
Whitefield, NH 03598  
P (603) 837-2333  
F (603) 837-9790

**ACHS-Franconia**  
1095 Profile Road, Suite B  
Franconia, NH 03580  
P (603) 823-7078  
F (603) 823-5460

**ACHS-Warren**  
333 NH Route 25  
Warren, NH 03279  
P (603) 764-5704  
F (603) 764-5705



# SERVING VETERANS FROM HOUSING THROUGH HOSPICE

BRIDGE HOUSE 260 Highland St., Plymouth NH 03264 603-536-7631

December 5, 2022

*Dear Board of Selectmen + Residents –*

Bridge House prioritizes services for Grafton County. It is able to do this because it accepts almost no money from the government allowing it autonomy in providing services for this county. On behalf of Veterans both at the shelter and surrounding communities we are truly thankful to our donors - Bridge House Shelter & Veterans Advocacy requests an annual donation of \$2,000 from each Grafton County municipality. In 2020, the amount received was \$36,500 and in 2021 dropped to \$26,000.

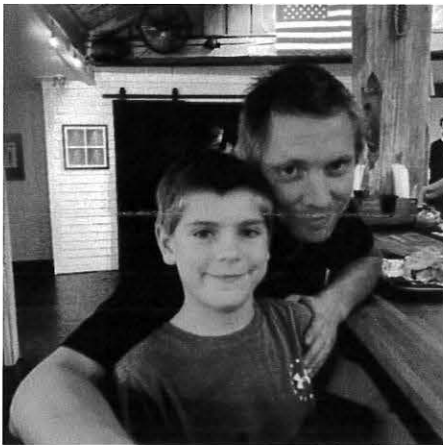
Bridge House recognizes towns are strapped and most give what they can. Thank You!

Each town receives a BH request every fall. Less than half the municipalities respond – BH thanks you for reading this and for contributing what you can.

In 2021 Bridge House received The Gen Protzmann Award for Outstanding Commitment to Veterans & Veteran families in Grafton County - BH then received the Robert Woodruff Veteran Food Security award allowing them to provide \$250 gift certificates to 40 veterans to the grocery store of their choice.

The 2022 Robert Woodruff \$5,000 Award enabled Bridge House to contribute \$1,500 to each of three Veterans and \$500 to the fourth. This generous award made a lasting difference in four lives - pictured below is Alden US Army Veteran and son Jake – A Grafton County resident he served three tours in Iraq suffers from PTSD and is doing all he can to provide a good home for his sons since his divorce. He does best when working independently - \$1,500 helped him purchase tools for his landscaping/snow removal business. When not in school Jake joins his dad.

Currently the senior Veteran at the Bridge House having served four years USMC - 90-year-old Paul currently resides in the Bridge House Hospice Room – He is a well-liked stubborn ol' gent and we think he's going to fool Hospice and be around for a few more years!



Alden S US Army with sidekick 9 y/o son Jake – Lives in greater community



Paul A - 90 y/o Vet USMC Korea Hospice Space Bridge House (with BH Director)

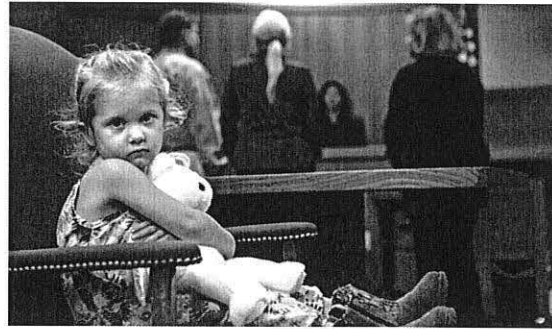
*FY '22 Grafton County - not living at the shelter - Outreach/Prevention 113 = 52 families, 48 kids, 8 Veterans) At Bridge House 46 – Outreach to Boulder Point Vets Housing = 30 **TOTAL 189***

In gratitude,  
*Cathy Bentwood*

Cathy Bentwood, RN  
Executive Director

October 28, 2022

Board of Selectmen  
Town of Piermont  
130 Rte 10  
Piermont, NH 03779



Dear Selectmen,

The children of Piermont need your help, now more than ever.

**I am writing today to ask the Town of Piermont to consider an appropriation of \$500 during your next funding cycle to advocate for Piermont's most vulnerable children.** With this support, CASA of New Hampshire will be able to recruit, train and support additional CASA volunteer advocates to provide a voice for the children of Piermont who have experienced abuse or neglect. Last year, CASA of New Hampshire advocated for more than 1,500 children throughout the state. Unfortunately, due to the unavailability of trained CASA volunteer advocates, 93 children did not have the benefit of a CASA by their side, 10 children came from Grafton County. This year, please help us reach our goal of having trained advocates available for 100% of the children who need them most.

**Our children are in crisis.**

Each year, one million American children are confirmed victims of abuse and neglect and more than half a million are in foster care.

In New Hampshire, hundreds of these children come to the attention of the courts every year. Our children need someone to tell their stories, to be a strong advocate, to get to know them and make their voices heard in a complex, confusing and often overburdened child protection system.

Founded in 1989, Court Appointed Special Advocates of New Hampshire is the only nonprofit organization in the state that protects the rights of our state's abused and neglected children to live, learn and grow in the embrace of a loving family. Our trained volunteer advocates speak for our children's best interests in the New Hampshire Family court system. In recent years, the need for our services has increased dramatically.

The ongoing substance misuse crisis and now the ever changing COVID-19 pandemic have led to a scarcity of resources available to support children in need. Without someone to focus on these children and ensure that their needs and best interests are being met, the futures of many abused and neglected children are threatened by a lack of help, stability, and support. Parents are facing increased stress regarding care for their child while working, confronting economic instability and job loss, and feeling even more food and housing-insecure.

While we are still anticipating an increase in cases due to the long-reaching effects of the COVID-19 pandemic, we have begun to see an increase in the severity of the cases being brought to our attention. We are seeing some of the most severe neglect of children ever witnessed. Children and families have clearly struggled during these seemingly endless months of isolation.

However, the bright light during this challenging time is that CASA of NH has an incredibly strong team of staff, board of directors, and more than 600 volunteer advocates completely committed to this difficult but life changing work. Support from the Town of Piermont will help us to further this mission

by providing neglected and abused children in your community with a caring and compassionate advocate to help see them through their most difficult days.

In addition to all of the good work they do for our children, our CASA volunteers also save the state more than \$3.5M in legal fees – fees that would otherwise be paid for by state tax dollars. If CASA of NH cannot provide a volunteer, the state will then hire a paid GAL (Guardian ad Litem) at \$60 per hour plus travel costs.

Below are our most recent fiscal-year-end statistics specific to your county and the state:

|                                    | <u>Statewide</u> | <u>In Grafton County</u> |
|------------------------------------|------------------|--------------------------|
| <b>Children Served</b>             | 1,552            | 77*                      |
| <b>Volunteers</b>                  | 642              | 45                       |
| <b>Miles Traveled</b>              | 518,368          | 40,927                   |
| <b>Hours of Volunteer Time</b>     | 89,866           | 5,450                    |
| <b>Value of Volunteer Advocacy</b> | \$3.5M           |                          |

*\*This number includes children use your towns' schools and resources and live with foster parents or extended family members in your community.*

New Hampshire's abused and neglected children are a part of every community within our state and range in age from birth to 21. National studies show that children with a CASA volunteer benefit in countless ways -- they are more likely to be placed in safe, permanent homes, likely to receive better mental, emotional and physical health services, and more likely to have fewer placement changes than children without a focused advocate. With the support of a CASA advocate, neglected and abused children have access to a brighter future.

Thank you so much for your consideration of this request for your next funding cycle. Should you require additional materials to support this letter, please contact Tarah Bergeron, Development Associate at (603) 626-4600 x2113 or by emailing [tbergeron@casanh.org](mailto:tbergeron@casanh.org).

I look forward to updating you with our progress and the impact that your support will have on New Hampshire's victimized children.

All my best,



Marcia R. Sink  
President & CEO



Good Shepherd Ecumenical Food Pantry  
PO Box 124, 65 South Court Street, Woodsville NH 03785

Town of Piermont  
Board of Selectmen  
130 Route 10  
Piermont, NH 03779

December 20, 2022

Thank you for including our organization in your 2023 budget and we appreciate the vote of support by the residents of Piermont.

The Good Shepherd Ecumenical Food Pantry is requesting support funding in the amount of \$769.00 from the Town of Piermont. This is based on one dollar per capita using the 2020 US census. We are a 501(c)(3) tax exempt organization. It is our intent to seek funds from all communities in our service area at the same rate. We are also supported financially by local churches and individuals.

The Good Shepherd Ecumenical Food Pantry, located in Woodsville, distributes food to people in need. We serve 13 communities in the Connecticut River Valley from Monroe to Orford and to Woodstock and Wentworth in the East.

Our mission is to ease the burden of hunger to the poor and disadvantaged, as well as those whose lives have been disrupted, by providing emergency monthly food supplies to those who are qualified. Our success is measured by the number of clients we serve and the number of meals we provide.

Through November 2022 we have provided food for 720 meals to families from Piermont.

In order to continue our service and reach out to all who could benefit from our work, we are asking each of the communities we serve to consider contributing to our organization and its success.

We ask that you recommend it for approval in Piermont.

Should you have any questions or need any information about the Good Shepherd Ecumenical Food Pantry please contact me.

Thank you,

Nancy Vallone  
Administrator  
Good Shepherd Ecumenical Food Pantry  
603-243-0327  
gsefoodpantry@gmail.com



10 Campbell Street • P.O. Box 433  
Lebanon, NH 03766

phone: 603-448-4897  
fax: 603-448-3906

[www.gcsc.org](http://www.gcsc.org)

November 4, 2022

**GCSCC Board of Directors**

- Bob Muh, *President,*  
*Littleton*
- Bill Geraghty, *Vice President,*  
*Hanover*
- Dean Cashman, *Treasurer,*  
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- Martha Richards, *Secretary,*  
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- Neil Castaldo, *Hanover*
- Lori Fortini, *Lebanon*
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- Shauna Kimball, *Haverhill*
- Craig Labore, *Grantham*
- Steve Marion, *Hanover*
- Doug Menzies, *Littleton*
- Natalie Murphy, *Bridgewater*
- Samantha Norrie, *Littleton*
- Christine St. Laurent, *Campton*

Board of Selectmen  
Town of Piermont  
PO Box 67  
Piermont, NH 03779

Dear Members of the Board of Selectmen:

Grafton County Senior Citizens Council, Inc. (GCSCC) is requesting an appropriation in the amount of \$3,250.00 from the town of Piermont for FY 2023.

During 2021-2022, 87 older adults and adults with disabilities from Piermont received congregate or home-delivered meals, used our transportation program, received assistance from our outreach worker, or participated in one or more of our other services designed to support the independence of older adults. In addition, 23 Piermont residents received assistance through Grafton County ServiceLink. GCSCC's cost to provide services for Piermont residents in 2021-2022 was \$22,919.43.

We have resumed in-person services at all of our sites. This includes congregate meals, transportation, and counseling. We continue to provide home-delivered meals and daily wellness checks in-person as well as by telephone. Older adults from Piermont have the opportunity to participate in our "Grab & Go" meals program at their local senior center. Participants come to the center and pick up a hot meal to enjoy at their home or with peers at the senior center. In addition to in-person offerings we also offer virtual activities such as bingo, chair exercise, and art classes.

Enclosed is a report detailing services provided to your community members during 2021-2022. I am available to answer any additional questions about our services for Piermont residents at any point during the budget process.

We very much appreciate Piermont's support and look forward to serving older individuals in your community this coming year.

Sincerely,

Kathleen Vasconcelos  
Executive Director

Enclosures

*Supporting Aging in Community*

*Serving every town in Grafton County with senior centers in*

*Bristol • Canaan • Haverhill • Lebanon • Lincoln • Littleton • Orford • Plymouth*

*RSVP Volunteer Center 603-448-1825 • ServiceLink Lebanon 603-448-1558 • ServiceLink Littleton 603-444-4498*



## GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. REPORT 2022

Grafton County Senior Citizens Council, Inc. (GCSCC) is a private nonprofit organization that provides programs and services to support the health and well being of our communities' older citizens. GCSCC's programs enable elderly individuals to remain independent in their own homes and communities for as long as possible.

GCSCC operates eight senior centers in Plymouth, Littleton, Canaan, Lebanon, Bristol, Orford, Haverhill and Lincoln; and sponsors the Grafton County ServiceLink Resource Center and RSVP's Volunteer Center. Through the senior centers, ServiceLink, and RSVP, older adults and their families take part in a range of community-based long-term services including home-delivered meals, community dining programs, transportation, outreach and counseling, chore/home repair services, recreational and educational programs, and volunteer opportunities.

From October 1, 2021 through September 30, 2022 87 older residents of Piermont were served by one or more of GCSCC's programs offered through the Horse Meadow Senior Center and 23 were served through ServiceLink.

- Older adults from Piermont enjoyed 1,349 meals prepared by GCSCC employees and volunteers.
- GCSCC employees completed 28 wellness calls with homebound Piermont residents.
- Piermont residents received assistance with problems, crises, or issues of long-term care through 18 visits with a trained outreach worker and 76 contacts with ServiceLink.
- Piermont residents participated in 163 health, educational, or social activities.
- Piermont residents were transported to medical and other appointments on 21 occasions.

The cost to provide GCSCC services for Piermont residents in 2021-22 was \$22,919.43.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars that would otherwise be expended for nursing home care. The services also contribute to a higher quality of life for older friends and neighbors. As our population grows older, supportive services such as those offered by GCSCC become even more critical. *Piermont's population over age 60 has increased by 57.6% over the past 20 years, according to U.S. Census data from 1990 to 2010.*

GCSCC would very much appreciate Piermont's support for our programs that enhance the independence and dignity of older adults and adults with disabilities. GCSCC enables our community members to meet the challenges of aging, while remaining in the security and comfort of their own communities and homes.

Kathleen Vasconcelos, Executive Director

**Grafton County Senior Citizens Council, Inc.**

Statistics for the Town of Piermont

October 1, 2021 - September 30, 2022

During the fiscal year, GCSCC served 87 Piermont residents (of 195 residents over 60, 2010 U.S. Census)  
ServiceLink assisted 23 Piermont residents.

| <u>Services</u> | <u>Type of Service</u> | <u>Units of Service</u> |   | <u>Unit Cost</u> | <u>Total Cost Of Service</u> |
|-----------------|------------------------|-------------------------|---|------------------|------------------------------|
| Nutrition       | Meals                  | 1,349                   | x | \$11.16          | \$15,054.84                  |
| Transportation  | Rides                  | 21                      | x | \$24.54          | \$515.34                     |
| Social Services | Contacts               | 46                      | x | \$39.17          | \$1,801.82                   |
| ServiceLink     | Contacts               | 76                      | x | \$39.17          | \$2,976.92                   |
| Activities      |                        | 163                     | x | \$15.77          | \$2,570.51                   |

Number of Volunteers: 5  
Number of volunteer hours: 145

|                                                            |             |
|------------------------------------------------------------|-------------|
| GCSCC cost to provide services for Piermont residents only | \$22,919.43 |
| Request for Senior Services for 2023                       | \$3,250.00  |

**NOTE:**

1. Unit cost from GCSCC Statement of Revenue and Expenses for October 1, 2021 to September 30, 2022
2. Services were funded by Federal and State programs 52%; Local government appropriations 11%; Client donations 4%; Charitable contributions 14%; Grants and contracts 15%; Other 4%.



# North Country Home Health & Hospice Agency

Town of Piermont  
Board of Selectmen  
130 Route 10/Box 67  
Piermont, NH 03779

September 20, 2022

RE: FY2023 Town Allocation Request – \$500

Dear **Town of Piermont** Select Board:

North Country Home Health & Hospice Agency (NCHHHA) is a non-profit 501(c)(3) organization that provides quality, home health, palliative, hospice and long term care to patients in towns covering all of Coös County and Grafton County; covering approximately 2,705 square miles with a combined population of 76,000. The Agency’s programs deliver quality, compassionate care to home-bound patients and patients navigating serious and terminal illnesses, while at the same time providing support to their family members, especially those who are also courageously providing end-of-life care to their loved ones. NCHHHA operates as an affiliate of North Country Healthcare.

We respectfully submit this letter of request for financial support in the amount of \$500 for our home care, palliative and hospice services, which we proudly provide to the residents of **Piermont**. As you know, town funding is critically important due to lowered reimbursement rates putting a great strain on our resources. Funds are therefore used to augment under reimbursed or unreimbursed costs.

By having geographical teams of clinical staff and supportive care staff, some who are residents of your town/area, NCHHHA continues to make it possible for hundreds of people each year to continue to fulfill their desire to remain in their own homes. We coordinate all aspects of our client’s care such as nursing, rehabilitation services, personal care, and homemaking/companion support with a keen attention to detail directed toward individual needs. It is the respect for our client’s values and expectations that has earned us the reputation for providing compassionate home health and hospice services.

The mission of NCHHHA is: To provide quality home health and hospice care, utilizing a holistic approach, while working in collaboration with all community resources, to meet the comprehensive needs of the clients and their families, in a cost-effective manner. It is through the support of the community donations that makes it possible for our Agency to continue this mission. Many of our services provide vital care to the community and prevent further complications with our client’s medical issues. The following is a breakdown of the three distinct continuum of care models that we proudly provide to your community: (1) medical skilled care professionals licensed by either the New Hampshire Board of Medicine, Nursing or New Hampshire Office of Allied Health, (2) specially trained hospice professionals focusing on the end of life care and (3) long term care professionals who provide supportive services to community members to help keep patients living independently in their communities for as long as possible. All medically necessary services are provided 24 hours a day, seven days a week.

We have also implemented a complimentary Palliative Care program. This program educates and assists patients and their families to understand their disease processes, set goals and discuss end of life care planning all from the comfort and safety of their own homes. Navigating a serious illness can be difficult, but we have pledged to help our community members through these hard times and the response to the program has been immense. The Palliative care program began in 2019 with just five patients and over the past year we have grown to have an active census on average of 110 patients.

The **Piermont** community can depend on us to always strive to provide the highest level of care possible while they are in the comfort of their homes. Therefore, it is our sincere hope that the residents of the **Town of Piermont** will continue to support North Country Home Health & Hospice Agency in the requested amount of \$500. We are always grateful for the opportunity to serve your community and would greatly appreciate your continued support and confidence.

Additional information about our agency and our services may be obtained on our website: [www.nchhha.org](http://www.nchhha.org). Or should you have any additional questions, please do not hesitate to call (603) 444-8324.

Sincerely,

Tiffany Haynes MSN, RN, CHPN  
President & CEO



# North Country Home Health & Hospice Agency

## 2022 Annual Report - Town of Piermont

North Country Home Health & Hospice Agency provides quality services that include Hospice, Home Health, Palliative, and Long-term care. Within these services we also provide nursing, rehabilitation, activities of daily living support, social services, and homemaking in 51 towns. Our territory spans all of Coos County and Grafton County as we now provide services to residents in Plymouth, NH and surrounding towns. **In 2022, for the Town of Piermont, we provided 38 Home Health visits and 18 visits for Hospice care.**

Hospice Care focuses on quality of life and provides support to the patient and their caregivers in achieving their goals and wishes. Our compassionate team, made up of physicians, advanced nurse practitioners, nurses, social workers, home health aides, spiritual counselors, therapists and volunteers, work with the patient to achieve their goal. Services provided to the patient and their caregivers include management of pain and symptoms, assisting patients with the emotional, spiritual and psychosocial aspects of dying, and provides needed medications, medical equipment and medical supplies. Also included is family/ caregiver education on the provision of care and short-term inpatient treatment for management of symptoms that cannot be managed in the home environment or is needed for caregiver respite. Bereavement counseling for surviving family members and friends is also provided. An individual electing hospice care is not giving up on living, rather, making the decision to focus on quality of life. Hospice care provides a high level of quality medical care with a different focus from the traditional medical model.

Home Health Care is critical to serving the growing health care needs of this community. Our skilled clinical team can monitor health problems and provide disease management within the comfort of the home setting, which helps prevent more costly health care such as hospitalization and long-term institutional care.

Long-Term Care provides home health aide, homemaking and companion services to those who are unable to perform essential activities of daily living such as bathing, dressing, meal preparation and household tasks independently. The primary reason for these services is to support individuals who have physical, medical, or mental limitations and cannot perform these basic needs any longer on their own. These services play a critical role in assisting the elderly and disabled to remain in their own homes and to avoid re-admissions to the hospital and to prevent long-term institutionalization.

Our Palliative Care Program is a new program that started as a pilot in 2019. The program started with 5 patients and has grown to now include **110** active patients. Our Palliative Care program is primarily home based; meaning, that our APRN/Nurses and Social Workers visit patients in their homes to discuss their serious illness, advanced care planning, goals and wishes and most of all- what is important to them. The target patient is anyone with a serious illness, it does not have to be terminal like Hospice requires. The scope of patients is broad and we have found that Palliative Care services are much needed, especially in our service territories. NCHHA provides Home Health services to patients that are recovering from an illness and are expected to get better and we provide Hospice services to patients with a terminal illness; but there is a gap in between these two programs and Palliative Care provides a bridge for the patients that have a serious illness, but are not ready for Hospice services yet.

North Country Home Health & Hospice Agency and our Board of Directors are extremely grateful to the **Town of Piermont** for its continued support of our agency. This allows us to fulfill our mission to provide services to all individuals regardless of their ability to pay. North Country Home Health & Hospice Agency is committed to providing services in **Town of Piermont** to support clients and their families to remain in the comfort of their homes, in a safe and supportive environment, and to improve overall health outcomes in the community.

Respectfully,

A handwritten signature in black ink, appearing to read 'Tiffany Haynes', is written over a light blue horizontal line.

Tiffany Haynes, President & CEO

December 19, 2022

Board of Selectmen  
PO Box 27  
Piermont, NH 03779

Dear Selectmen,

**In 2022, 8 uninsured or under-insured people from the town of Piermont were seen at White Mountain Mental Health. Our cost for these services was \$6,804.00. \$3,600.00 of these fees were for Emergency Services. This year we are asking for level funding from the town of Piermont in the amount of \$895.56 to help defray these costs.**

Every year we ask our towns for support to help us to continue to offer discounted services on a sliding fee scale to people who are either uninsured or underinsured. Town contributions also help defray the cost of our 24-hour emergency services system which is not fully State funded and a services utilized by residents in our communities.

Without your support, we will be unable to continue to see these people, leading to much higher costs to the town in terms of law enforcement involvement, town welfare and issues like work absenteeism, domestic violence and even suicide.

If you would like a copy of the enclosed Director's Report in electronic form, please contact me at 603-444-5358 or at [blyndes@northernhs.org](mailto:blyndes@northernhs.org). Enclosed please find a copy of our most recent sliding fee schedule that outlines the fee's offered to individuals uninsured or underinsured.

Thank you for your continued support.

Sincerely,

Bobbi Lyndes-Langtange  
Office Manager

Encl. 2022 Director's Report  
NHS Sliding Fee Schedule 05/2022  
NHS 2022 Annual Report

2022 Director's Report  
Northern Human Services-White Mountain Mental Health

Northern Human Services-White Mountain Mental Health is one of ten community mental health agencies in the state of New Hampshire providing an array of services to address the behavioral health needs of adults, children and families residing in lower Coos County and northern Grafton County. As a community mental health center, our mission is to provide responsive and accessible behavioral health services to the residents of lower Coos County and northern Grafton County. Some of our clients are determined by the state of New Hampshire eligibility standards to be "severely and persistently mentally ill" and receive individual therapy, medication management, case management and other functional support services and supports funded through NH Medicaid. Clients that do not have a viable pay source, are uninsured or underinsured are not turned away due to inability to pay. We offer a sliding fee scale for clients, and, if the client is unable to afford the sliding fee copay, we work with each individual to determine a copay that is affordable. Our target population remains any resident of lower Coos County and northern Grafton County that is struggling with the effects of mental illness with particular focus on residents in need of more than individual therapy. Our services are more of a wraparound model; eligible clients receive therapy as well as the appropriate supportive services to address their mental health needs and support them in achieving goals related to improving their overall functioning and well-being.

We continue to see a huge demand for mental health services in our catchment area that is exceeding clinic capacity. People of all ages are increasingly accessing emergency services, boarding in area hospitals awaiting a psychiatric bed and being added to our growing wait list daily. In the 2019 Community Needs Assessment and Implementation Plan for the northern New Hampshire Region 70% of local experts ranked mental health as a top 5 health concern in the community. This same report noted that suicide is the number 9 leading cause of death in both counties. As the local community mental health center, White Mountain Mental Health continues to offer 24-hour, 7 days a week emergency services for anyone in our service area, regardless of if the person is an established client or not. Although the model has changed a bit with Access Point at times being the initial screener for mental health emergencies, White Mountain Mental Health supports the regional Northern Human Services Rapid Response/Mobile Crisis team by providing emergency follow up appointments and bridge appointments as necessary until the client is able to be added to a clinician's panel. Providing emergency services is a costly endeavor as it is provided by a clinician with support from a Northern Human Services staff psychiatrist or nurse practitioner offering consultation. Emergency services is arguably our most important service as we are able to support someone in crisis and potentially save a life. Every year we ask the towns for funding to offset what individuals are not able to pay so no one ever needs to worry about how to pay for necessary treatment.



In 2022, 8 uninsured or underinsured residents of Piermont received services from White Mountain Mental Health. Our cost for these services was \$6,804 of which \$3,600 were fees from Emergency Services. Despite the rising cost of care, we are requesting level funding from the town of Piermont. All funds received from Piermont go directly to Piermont residents that are uninsured or underinsured and help us to provide needed services to the residents of Piermont.

We appreciate the support that we have received from the town of Piermont over the years and are thankful to the voters for recognizing the importance of timely access to mental services for all residents.

Warm Regards,

Amy Finkle  
Director of Behavioral Health  
White Mountain Mental Health  
Northern Human Services



## Public Health Council

of the Upper Valley

One Court Street #378  
Lebanon, NH 03766  
[Alice.ely@uvpublichealth.org](mailto:Alice.ely@uvpublichealth.org)  
603-523-7100

[www.uvpublichealth.org](http://www.uvpublichealth.org)

October 31, 2022

Piermont Board of Selectmen  
PO Box 67  
Piermont, NH 03779

### Request for Town of Piermont Budget Allocation, Fiscal Year 2023

We want to thank the Town of Piermont the opportunity to request funding support for the Public Health Council of the Upper Valley.

#### Funding Request

For 2023, we are requesting financial support at the level of 75 cents per capita. Based on this formula, our funding request of the Town of Piermont (population: 769) is **\$577.00**. This funding will allow us to sustain service to the residents of Piermont throughout the coming year.

#### Agency Description

As one of the State of New Hampshire's 13 regional public health networks, which also serves 22 communities in Vermont, the Public Health Council of the Upper Valley (PHC) is the largest and broadest coalition of advocates on public and community health issues in the greater Upper Valley region. Our mission is to improve the health of Upper Valley residents through shared public health initiatives and services within a network of community stakeholders.

#### PHC Priorities and Activities

Over the past year, the pandemic had a significant impact on our work, requiring us to put some projects aside to focus on pandemic response. Some of these tasks have included:

- Supporting COVID-19 vaccine efforts, especially in our more rural communities and for vulnerable populations.
- Maintaining communication about pandemic status and resources across partners and providing regular forums to share information.

As the pandemic moved through our communities, the PHC worked with our hospital partners to complete a new 2022 Community Health Needs Assessment. Many of the public health priorities identified are precisely the things made worse by disruption of the pandemic. We are committed to working with our partners and local communities to address these priorities over the next three years. The priorities identified are as follows:

- *Access to Mental Health Services*
- *Cost of Health Care Services, Health Insurance and Dental Care*
- *Access Healthy and Affordable Food*
- *Alcohol and Drug Misuse Prevention, Treatment, and Recovery*
- *Child Wellbeing*
- *Socio-Economic Conditions: Housing and Others*



We look forward to working with municipal leadership to ensure our work reflects the needs you see in your town. Please read on for highlights of our work in 2022 and some plans for 2023.

## Convener & Communicator

### Public Health Partnership Development

- **Partner Meetings:** PHC hosts eight (8) partner meetings each year to bring people and organizations together across silos and state lines to address priority community health issues.
- **Regional Planning & Public Health Professionals Meeting:** PHC holds a biannual meeting between regional public health professionals and representatives of three regional planning commissions operating in our area. Together, we explore opportunities to collaborate on projects that benefit from the sharing of expertise, community relationships, and resources.
- **Town Welfare/Service Officers:** PHC started hosting a biannual Town Welfare/Service Officers Symposium a couple of years ago. This gathering has been on hold during the pandemic. Instead, we have worked with UV Strong to provide information and support to these town assets. We plan to relaunch this event early in 2023.
- **Communications:** PHC maintains a website and email list with over 200 people for dissemination of PHC news and events, information from partners, and critical public health information shared by state agencies or local public health emergency officials. We also maintain targeted contact lists for municipal partners, and schools, among others.

### Supporting Advocacy on Public Health Issues

- **Cross Border Legislative Collaboration Event:** Every two years, PHC hosts an educational event bringing together legislators from our New Hampshire and Vermont communities to explore public policies that affect our ability to meet residents' needs. The inaugural event provided the first space in the Upper Valley for communication and collaboration between New Hampshire and Vermont legislators, with education and support from subject matter experts and community members. We are scheduled to host this event in November 2022.
- **Advocacy Support:** PHC hosts and/or promotes advocacy training to increase the number of people confident in their ability to advocate for public health. We also support a web-based resource connecting people with organizations that specialize in advocating on public health policies at the state and national levels. While PHC does not lobby, we want our partners to have reliable places to go if they choose to advocate.

### Population Specific Programming

- **Aging in Community Volunteer Groups and Community Nurses Forum:** PHC hosts a bi-annual gathering of Aging in Community volunteer groups, community nurses, and senior services providers. The purpose is to 1) *share information about resources available to support older adults*, 2) *increase connections between groups to increase collaboration*; and 3) *provide training and resources to help each group grow their services*. This event occurred less frequently during the pandemic, but we recently partnered with the UV Community Nursing Project to restart the gathering remotely.

- **School Summit:** Every two years, PHC hosts a regional School Summit that brings together school personnel and regional service organizations. The purpose is to 1) *share information about resources available to schools to help address the non-academic needs of children and their families*, 2) *increase sharing of effective practices across schools and school districts*, and 3) *inform regional service organizations about the non-academic needs of children in our schools*. We have been unable to host this event given the tremendous disruption within schools over the past two years. We will begin soon to plan for this event to occur in the fall of 2023.

## Service Provider & Organizer

### Free Flu Vaccine Clinics:

Each year, PHC hosts free flu vaccine clinics in our more rural communities to reduce barriers to getting this valuable protection. Dartmouth-Hitchcock and Geisel School of Medicine are key partners in these clinics. Despite COVID-19, we *hosted five flu clinics during fall 2021, administering about 1,450 vaccines*. We are currently hosting the 2022 clinics, with a goal of giving 1,500 vaccines.

### Summer Meals Programs for Low-Income Children:

PHC provides support for program set-up and fundraising for summer meals programs for children in communities that struggle to address this need. Many school districts in our region are eligible to provide free summer meals to schoolchildren through the US Department of Agriculture's Summer Meals Program. Lebanon, however, despite pockets of high need, does not reach the threshold for the program. Therefore, PHC collaborates with partners to fill the gap, providing free meals to low-income children during summer break. After five years of significant PHC support, other partners now sustain the program, with minimal PHC involvement. *This is an example of the technical assistance PHC can offer to pilot and launch new programs to benefit our region.*

### Childhood Lead Exposure Prevention:

PHC created a resource for childhood lead poisoning prevention, provided community education, and increased the number of contractors and homeowners certified to remediate lead paint.

- *Lead Prevention Webpage at <https://uvpublichealth.org/lead-poisoning/>;*
- *Provided Renovate, Repair, and Paint Training (of lead-safe practices) to 34 people in the Upper Valley; and*
- *Supported 3 contractors in registering for EPA Firm Certification.*

## Subject Matter Expert

### Public Health Consultant:

**Provide technical assistance** on public health issues of concern to the region, for example:

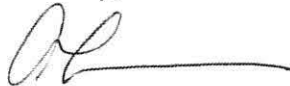
- Upper Valley Regional Coordinating Council (Public Health Emergency Preparedness)
- Upper Valley Medical Reserve Corps Advisory Board Member and Treasurer
- Keys to the Valley Housing Needs Assessment Advisory Board
- Lebanon Housing First Working Group Co-Facilitator
- Mascoma Valley Regional School District Wellness Committee
- Lebanon School District Student Wellness Advisory Committee

### **Other Support**

PHC operates with funding and support from local towns, private donors, local foundations, and Dartmouth-Hitchcock. We also receive corporate and state support for some collaborative projects. We currently receive appropriations from most of the New Hampshire towns in our region. We are in a multi-year effort to request funding support from the twenty-two Vermont towns added to our region late in 2016. We received funding from nine Vermont towns in 2022.

As we continue to promote public health in the Upper Valley, we thank the Town of Piermont for your thoughtful consideration of our request for financial support for **\$577.00**. Please contact me if you have any questions or require additional information.

Sincerely,

A handwritten signature in black ink, appearing to read 'A. Ely', followed by a horizontal line extending to the right.

Alice R. Ely, MPH  
Executive Director



December 1, 2022  
Town of Piermont  
130 Rt. 10  
Piermont, NH 03779

Dear Selectmen,

I hope this letter finds you well. I am including this cover letter with our FY23 application to remind you of changes in how we structure our municipal funds requests.

Historically, only a few programs requested funds out of the many that may be providing services in a community as part of Tri-County Community Action Program. Beginning in fiscal year 2021, we now request funds under one application for Tri-County Community Action Program. The request will support all of the programs we offer in a municipality. Our goal in this methodology is to streamline our requests, provide municipalities with a standard formula that is consistent, fair and equitable to all the communities we serve, and reflects support for all of the services we provide in that community. Our formula for Grafton County based on the per capita population figures from the estimated 2020 census is \$2.00 per capita. All the municipalities that we request funds from in Grafton County will be based on this formula. For transparency, we are providing to each city or town the requests we are making of all municipalities in Grafton County this year.

Municipal funds are a critical form of support for Tri-County Community Action Program and the many services we provide. The majority of our Federal and State grants require that we contribute a percentage of cash funds (also known as “match”) in order to receive those grant dollars. The match required may be anywhere from 20% to 50% of a total grant award. The rules around what type of dollars may be used as match are stringent and generally must come from unrestricted dollars. The agency simply is not eligible to receive Federal and State grant funds and put them to work in our communities without unrestricted dollars to serve as match. Municipal funds are what we count on to provide that match and fill funding gaps for services.

Historically, Piermont has been very supportive of Tri-County Community Action Program and the services we provide. We are grateful for that support. The staff and I look forward to the opportunity to answer any questions you may have regarding our new formula and the services we provide to residents of Piermont.

Thank you for your consideration of our application.

All the Best,

Jeanne Robillard, CEO  
Tri-County Community Action Program, Inc.

30 Exchange Street, Berlin NH 03570 | P: 603-752-7001 | [www.tccap.org](http://www.tccap.org)

*Tri-County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.*



December 1, 2022  
Town of Piermont  
130 Rt. 10  
Piermont, NH 03779

Dear Selectmen,

On behalf of Tri-County Community Action Program, Inc. (TCCAP), I would like to respectfully request funding in the amount of \$1,538.00 to support the Tri-County Community Action Program, Inc., that include Fuel and Electrical Assistance, Weatherization, Transportation, Homeless Intervention and Prevention, Disaster Relief and Guardianship.

Tri County CAP is a Family of Programs, serving families in Coos, Carroll, and Grafton Counties. We are dedicated to improving the lives and well-being of New Hampshire's individuals, families, and communities. We provide opportunities to strengthen communities by improving the lives of low to moderate income families and individuals. Ensuring individuals and families are empowered to create vibrant communities and foster self-sufficiency.

Annually we serve more than 20,000 individuals that reside over 4,455 sq. miles of Northern New Hampshire. TCCAP and our 15 service programs provide services to all residents of Coos, Carroll, and Grafton County's requesting and needing support.

Tri County Community Action Program thanks all communities and counties that we serve for their financial support of the programs, so that we may be able to continue to provide services to our community families in need.

If you have any questions or comments regarding the funding request, I am available at the contact information listed below.

Respectfully,

Amy A. Goyette, NCRI  
Strategic Initiatives and Projects Director  
Tri County Community Action Program  
30 Exchange St. Berlin, NH 03570  
603-752-7001  
[agoyette@tccap.org](mailto:agoyette@tccap.org)

30 Exchange Street, Berlin NH 03570 | P: 603-752-7001 | [www.tccap.org](http://www.tccap.org)

*Tri-County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.*

# Piermont

Total Clients: 27 Total Value: \$17,760

## AGENCY EMPLOYMENT

|                                |                    |
|--------------------------------|--------------------|
| Payroll (No Fringe)            | \$6,484,485        |
| Benefits (Fringe, Taxes, etc.) | \$1,531,781        |
| <b>Total</b>                   | <b>\$8,016,266</b> |

## ECONOMIC SUPPORTS

### Energy Assistance Services

| <i>Fuel Assistance</i> | <i>Carroll</i> | <i>Coos</i> | <i>Grafton</i> | <i>Total</i>       |
|------------------------|----------------|-------------|----------------|--------------------|
| Households             | 1,455          | 1,957       | 1,792          | <b>5,204</b>       |
| Value                  | \$2,006,122    | \$2,693,852 | \$2,351,614    | <b>\$7,057,589</b> |
| <b>Piermont</b>        |                |             | <b>10</b>      | <b>\$12,117</b>    |

| <i>Electric Assistance</i> | <i>Carroll</i> | <i>Coos</i> | <i>Grafton</i> | <i>Total</i>       |
|----------------------------|----------------|-------------|----------------|--------------------|
| Households                 | 1,350          | 2,039       | 2,302          | <b>5,691</b>       |
| Value                      | \$584,209      | \$848,999   | \$990,417      | <b>\$2,423,624</b> |
| <b>Piermont</b>            |                |             | <b>13</b>      | <b>\$4,503</b>     |

| <i>Guardianship</i> | <i>Carroll</i> | <i>Coos</i> | <i>Grafton</i> | <i>Total</i>     |
|---------------------|----------------|-------------|----------------|------------------|
| Clients             | 28             | 25          | 54             | <b>107</b>       |
| Value               | \$55,680       | \$44,412    | \$201,240      | <b>\$301,332</b> |

### Tri-County Transit

| <i>Door to Door Service</i> | <i>Carroll</i> | <i>Coos</i> | <i>Grafton</i> | <i>Total</i>     |
|-----------------------------|----------------|-------------|----------------|------------------|
| Clients                     | 692            | 1,621       | 433            | <b>2,746</b>     |
| Trips                       | 3,624          | 13,593      | 927            | <b>18,144</b>    |
| Value                       | \$318,572      | \$423,357   | \$180,604      | <b>\$922,533</b> |

| <i>Flex Route Service</i> | <i>Coos</i> | <i>Grafton</i> | <i>Total</i>     |
|---------------------------|-------------|----------------|------------------|
| Trips                     | 9,788       | 5,445          | <b>15,233</b>    |
| Value                     | \$180,019   | \$101,260      | <b>\$281,279</b> |

| <i>Long Distance Medical Service</i> | <i>Trips</i> | <i>Miles</i> | <i>Value</i>    |
|--------------------------------------|--------------|--------------|-----------------|
|                                      | 1,078        | 47,960       | <b>\$29,736</b> |

| <i>All Services</i> | <i>Trips</i> | <i>Value</i>       |
|---------------------|--------------|--------------------|
| Total               | 34,445       | <b>\$1,233,548</b> |





We expedited treatment for two patients that needed open-heart surgery and gave them medical clearance. Both are leading healthy lives now.

*Christine Ferraro, Dental Operations Director*

**FACILITIES, ADMINISTRATION & OPERATIONS**

| <b>Weatherization</b>  | <b>Carroll</b> | <b>Coos</b> | <b>Grafton</b> | <b>Total</b>       |
|------------------------|----------------|-------------|----------------|--------------------|
| Clients                | 45             | 131         | 113            | <b>289</b>         |
| Value                  | \$221,127      | \$759,760   | \$373,008      | <b>\$1,353,895</b> |
| <b>Heating Systems</b> | <b>Carroll</b> | <b>Coos</b> | <b>Grafton</b> | <b>Total</b>       |
| Total Installed        | 26             | 69          | 24             | <b>119</b>         |
| Value                  | \$91,223       | \$194,898   | \$57,781       | <b>\$343,902</b>   |

**HEALTH & NUTRITION**

| <b>Head Start</b> | <b>Carroll</b> | <b>Coos</b> | <b>Grafton</b> | <b>Total</b>       |
|-------------------|----------------|-------------|----------------|--------------------|
| Students          | 41             | 116         | 59             | <b>216</b>         |
| Value             | \$534,409      | \$1,551,177 | \$838,648      | <b>\$2,924,233</b> |

| <b>Retired Senior Volunteer Program</b> | <b>Active Volunteers</b> | <b>Total Volunteers</b> | <b>Hours Served</b> | <b>Value</b>     |
|-----------------------------------------|--------------------------|-------------------------|---------------------|------------------|
| Coos County                             | 42                       | 227                     | 8,300               | <b>\$141,100</b> |

| <b>Senior Meals &amp; Senior Center</b> | <b>Clients</b> | <b>Total Meals</b> | <b>Value</b>     |
|-----------------------------------------|----------------|--------------------|------------------|
| Congregate Meals                        | 198            | 4,181              | \$29,064         |
| Delivered Meals                         | 647            | 135,429            | \$967,739        |
| <b>Total</b>                            | <b>845</b>     | <b>139,610</b>     | <b>\$996,803</b> |

| <b>ServiceLink</b> | <b>Options Counseling</b> | <b>Caregiver Grant</b> | <b>Info &amp; Referrals</b> | <b>Total</b>     |
|--------------------|---------------------------|------------------------|-----------------------------|------------------|
| Clients            | 2,146                     | 44                     | 558                         | \$2,748          |
| Value              | \$35,602                  | \$88,000               | \$9,307                     | <b>\$132,909</b> |

| <b>Tri-County CAP Family Dental</b> | <b>Carroll</b> | <b>Coos</b> | <b>Grafton</b> | <b>Total</b>    |
|-------------------------------------|----------------|-------------|----------------|-----------------|
| Clients                             | 4,139          | 116         | 82             | <b>4,337</b>    |
| Value                               | \$462,126      | \$16,237    | \$9,373        | <b>\$28,844</b> |

## HOUSING STABILITY

| <b>Cornerstone North</b>      |                 | <i>Residents</i>       | <i>Total Rent Paid</i>   |                    |
|-------------------------------|-----------------|------------------------|--------------------------|--------------------|
| Coos                          |                 | 12                     | \$160,704                |                    |
| <b>Homeless Intervention</b>  | <b>Outreach</b> | <b>Case Management</b> | <b>Rental Assistance</b> | <b>Total Value</b> |
| Carroll                       | 209             | 42                     | 1                        | \$242,554          |
| Coos                          | 362             | 52                     | 4                        | \$503,261          |
| Grafton                       | 546             | 207                    | 5                        | \$325,161          |
| <b>Piermont</b>               | <b>4</b>        |                        |                          | <b>\$1,140</b>     |
| <b>NHERAP</b>                 | <b>Carroll</b>  | <b>Coos</b>            | <b>Grafton</b>           | <b>Total</b>       |
| Clients                       | 377             | 514                    | 1,304                    | 415                |
| Value                         | \$3,156,815     | \$3,611,042            | \$13,293,136             | \$20,060,993       |
| <b>Shelter Services</b>       |                 |                        |                          |                    |
| <b>Tyler Blain House</b>      | <b>Carroll</b>  | <b>Coos</b>            | <b>Grafton</b>           | <b>Total</b>       |
| Bed Nights                    | 1               | 463                    | 130                      | 594                |
| Value                         | \$381           | \$176,403              | \$49,530                 | \$226,314          |
| <b>Burch House</b>            | <b>Carroll</b>  | <b>Coos</b>            | <b>Grafton</b>           | <b>Total</b>       |
| Bed Nights                    | 2               | 514                    | 667                      | 1,183              |
| Value                         | \$762           | \$195,834              | \$25,127                 | \$221,723          |
| <b>211 Response</b>           | <b>Carroll</b>  | <b>Coos</b>            | <b>Grafton</b>           | <b>Total</b>       |
| Clients                       | 43              | 52                     | 247                      | 342                |
| Value                         | \$4,904         | \$5,930                | \$28,168                 | \$39,002           |
| <b>USDA Food Distribution</b> | <b>Carroll</b>  | <b>Coos</b>            | <b>Grafton</b>           | <b>Total</b>       |
| Cases of Food                 | 6,356           | 6,257                  | 8,853                    | 21,464             |
| Value                         | \$262,218       | \$229,143              | \$332,962                | \$824,322          |

“

The RSVP knitters are the heroes of our story. They have knitted dozens of adult and child hat and mitten sets that have been donated to local agencies. The response is always positive, with many saying that they would not have been able to have a hat or gloves without the donated item.

*Cheryl O'Malley, ServiceLink & RSVP Director*



# TRI-COUNTY COMMUNITY ACTION

Serving Coös, Carroll & Grafton Counties since 1965

*Helping People. Changing Lives.*



## TCCAP Business Office

30 Exchange Street, Berlin

Phone: 603-752-7001

Fax: 603-752-7607

Website: [www.tccap.org](http://www.tccap.org)

FB: [TriCountyCommunityActionProgram](https://www.facebook.com/TriCountyCommunityActionProgram)

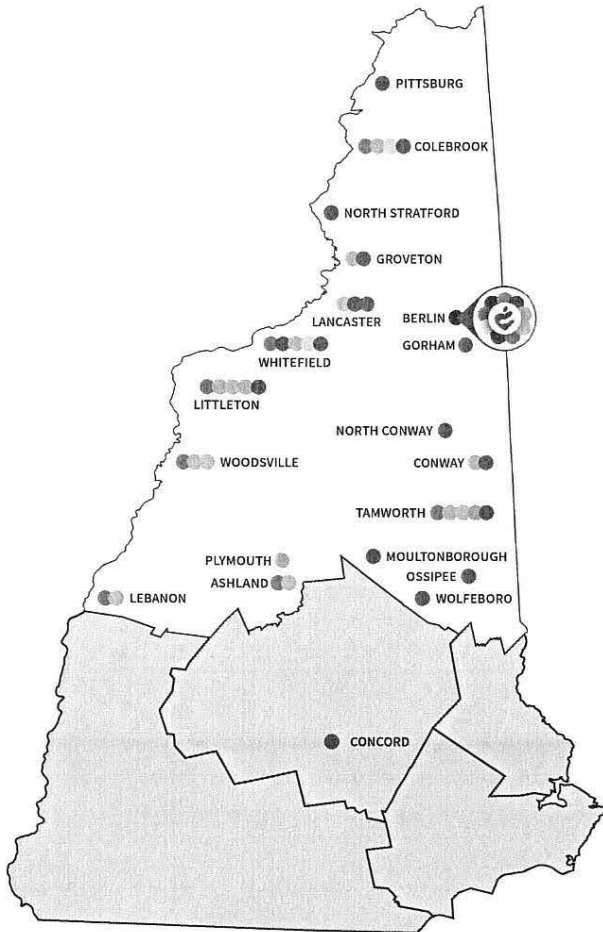
[businessoffice@tccap.org](mailto:businessoffice@tccap.org)

CEO: Jeanne Robillard

CPO: Brenda Gagne

CFO: Randall Pilotte

## TCCAP Point of Access Service Sites



Cornerstone Housing North  
Senior Housing in Berlin  
Office (603) 723-4204

Energy Assistance Services  
Fuel & Electric Assistance  
Coös County (603) 752-3248  
Carroll County (603) 323-7400  
Grafton County (603) 968-3560

Guardianship Services  
Statewide Program  
(603) 837-9561  
34 Jefferson Road, Whitefield  
Concord (603) 224-0805

Head Start Preschool Education  
Berlin (603) 752-7138  
Conway (603) 447-5161  
Colebrook/Pitts. (603) 237-8190  
Groveton (603) 636-2625  
Littleton (603) 444-6022  
Plymouth (603) 536-1393  
Tamworth (603) 323-9302  
Whitefield (603) 837-3026  
Woodsville (603) 747-4186

Homeless Intervention  
& Prevention  
Carroll County (603) 723-6625  
Coös County (603) 723-6121  
Northern Grafton County  
(603) 723-6903  
Lower Valley Grafton County  
(603) 723-6955

RSVP: Coös Retired Senior  
Volunteer Program  
Main Office (603) 752-4103  
610 Sullivan Street Berlin NH

ServiceLink: Coös Aging & Disability  
Resource Counseling  
Main Office (603) 752-6407  
610 Sullivan Street, Berlin NH

Burch House Shelter  
Shelter Services (603) 444-0624  
260 Cottage St, Suite E, Littleton

Senior Meals of Coös County  
& Senior Center of Coös  
Admin (603) 752-3010  
Berlin (603) 752-2545  
Colebrook (603) 237-4957  
Whitefield (603) 837-2424

Tri-County CAP Family Dentistry  
Sliding Fee Scale: Accepts Medicaid  
Main Office (603) 323-7645  
448B White Mountain Highway

Tri-County Transit  
Main Office (603) 752-1741  
31 Pleasant Street, Berlin NH  
[tricountytransit.org](http://tricountytransit.org)

Tyler Blain Homeless Shelter  
Main Office (603) 788-2344  
56 Prospect Street, Lancaster

Weatherization  
To Apply contact your local  
Energy Assistance Services Program  
Office (603) 326-6626

### KEY

- |                                          |                       |                     |                                 |
|------------------------------------------|-----------------------|---------------------|---------------------------------|
| Business Office                          | Guardianship          | Tyler Blain Shelter | Tri-County CAP Family Dentistry |
| Cornerstone North                        | Head Start            | RSVP                | Tri-County Transit              |
| Energy Assistance Program Weatherization | Homeless Intervention | ServiceLink         | USDA Food Distribution          |
| Burch House Shelter                      | Senior Meals          |                     |                                 |



Town of Piermont  
130 Route 10  
Piermont, NH 03779

August 8, 2022

Dear Council Members and Citizens of Piermont;

We at the Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) would like to offer our heartfelt thanks for the opportunity to have our appropriation request included in 2023 funding. **VNH respectfully requests \$3,250 appropriation. This represents level funding from last year's request.**

As an integral part of the community healthcare system in Piermont, VNH serves to breach an otherwise significant gap in the community's continuum of care. Last year, VNH provided 356 visits to 18 residents of all ages and at all stages of life. VNH is also the foremost team of hospice and home health experts for over 140 communities in Vermont and New Hampshire. We deliver nursing, hospice and rehabilitation services at home with proven effectiveness, integrity and compassion. Just as local families have counted on us since 1907, you can count on us today.

Having our patients maintain their independence is key. Our nurses, therapists and social workers provide assessments, medical care and education to assist people in leading a more self-sufficient life. This includes patients who are frail, elderly and disabled, people with terminal illness, those recovering from major surgery or illness and children with chronic medical needs. They all benefit by receiving the care they need in the familiarity and comfort of home.

Town funding is what allows us to bring down the cost of services provided to those in need. With adequate town funding, we are able to provide an affordable option for home healthcare in the community. To continue meeting these needs, we urge the Town of Piermont to budget continued financial support of Visiting Nurse and Hospice for Vermont and New Hampshire.

On behalf of the people we serve, we thank you for your consideration of this request.

With kind regards,

*Anthony Knox*

Anthony Knox  
Community Relations Manager  
[aknox@vnhcare.org](mailto:aknox@vnhcare.org)  
(603) 790-3172

Visiting Nurse and Hospice for Vermont and New Hampshire  
88 Prospect Street  
White River Junction, VT 05001

Tel 888-300-8853 | Fax (603) 640-6851  
[www.vnhcare.org](http://www.vnhcare.org)

*Visiting Nurse and Hospice for Vermont and New Hampshire*  
*Home Health, Hospice and Pediatric Services*

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is one of the oldest and largest non-profit providers of in-home healthcare services in the region. VNH is committed to providing the highest quality care throughout all stages of life, from maternal child care to end of life hospice care, and everything in between. Providing individuals and families with the care they need within the comfort of their own home allows them to maintain comfort and dignity throughout their time of care.

VNH services reduce cost associated with town programs for emergency response and elder care. With quality care provided at home, there is less need for costly hospital and emergency room trips. And with VNH support, residents can age in place rather than relocating to a state or local nursing home.

Between July 1, 2021 and June 30, 2022, VNH made 356 in-home visits to 18 residents. This included approximately \$4,338 in unreimbursed care to residents.

- **Home Health Care**: 94 home visits to 13 residents with short-term medical or physical needs.
- **Hospice Services**: 262 home visits to 5 residents who were in the final stages of their lives.

VNH serves many of Piermont's most vulnerable citizens – the frail elderly and disabled, at-risk families, people with terminal illnesses, children with chronic medical needs and the uninsured and underinsured. We are dedicated to delivering outstanding home health and hospice services that enrich the lives of the people we serve.

It is with your help that we are able to provide services like this to those in need. Piermont's annual appropriation to VNH helps to ensure that all have access to quality care when and where it is needed most. On behalf of the people we serve, we thank you for your continued support.

Sincerely,

*Anthony Knox*

Anthony Knox  
Community Relations Manager



October 25, 2022

Board of Selectmen  
Town of Piermont  
130 Route 10  
Piermont, NH 03779

Dear Board of Selectmen,

WISE has been an ever-present member of our shared community for over 50 years, and we are deeply grateful for the support from the town of Piermont as we collectively empower our fellow community members. WISE respectfully requests the 2023 appropriation of \$300.00 from the town of Piermont to support the continued operation of our Crisis Services and Advocacy Program available to all residents.

WISE is a non-profit organization dedicated to supporting survivors of gender-based violence through advocacy, prevention, and education in the Upper Valley, including Piermont. Since 1971, WISE has been a resource for survivors of domestic violence, sexual violence, stalking, and trafficking; offering support through trauma-informed advocacy, and creating space for survivors to make informed decisions. The appropriated funds support our 24-hour free and confidential phone line, online and texting chat options, emergency housing and shelter services, volunteer training, and advocate staffing and support services.

WISE services are available to every resident, and we strive to meet the needs of every individual how and when is best for them. This may mean meeting survivors at police stations to secure emergency protective orders, or going to the emergency department and holding their hands while evidence of violent crimes is collected. It may mean helping survivors navigate a housing crisis, or it may be listening to a survivor share their experiences over the phone in the middle of the night.

The Crisis and Advocacy Program operates day and night, all year round. Our 24-hour crisis line is available every hour, every day. It is confidential and free for everyone and anyone in Piermont seeking support.

Sincerely,

Peggy O'Neil  
WISE Executive Director

Program Center · 38 Bank Street · Lebanon, NH 03766  
every hour, every day · 866-348-WISE  
tel: 603-448-5922 · fax: 603-448-2799 · [www.wiseuv.org](http://www.wiseuv.org)

**ANNUAL REPORT**  
**of the**  
**SCHOOL BOARD**  
**of the**  
**PIERMONT SCHOOL DISTRICT**  
**for the**  
**FISCAL YEAR**  
**JULY 1, 2021 to JUNE 30, 2022**

# ORGANIZATION OF THE PIERMONT SCHOOL DISTRICT

## SCHOOL BOARD

Glen Meder- Chair  
Vernon Jones  
Rebecca Ackerman

Term Expires 2024  
Term Expires 2023  
Term Expires 2025

## MODERATOR

Joyce Tompkins

## DISTRICT CLERK

Alison Rose

## TREASURER

Andrea Holland

## SUPERINTENDENT OF SCHOOLS

Laurie Melanson

## 2021-2022 STAFF

|                        |                                      |
|------------------------|--------------------------------------|
| LABS, BRUCE C          | Interim Principal                    |
| MARCROFT, VERONICA G   | Kindergarten                         |
| HEATH, LINDSEY C       | Teacher Grades 1/2                   |
| HAMBRICK, MARY RUTH E  | Teacher Grades 3/4                   |
| CHAMPAGNE, CRYSTAL B   | Teacher Grade 5/6                    |
| CHURCHILL, DEBORAH A   | Teacher Math                         |
| HILL, LYDIA            | Teacher Social Studies/Language Arts |
| JONES, SARAH O         | Teacher Special Education            |
| DODGE, LAUREL S        | Teacher Music                        |
| MARSTON, SAMUEL        | Art                                  |
| ST PERRE, JED          | Phys Ed/Health Ed                    |
| DEBOIS, MOIRA          | School Psychologist                  |
| CALDWELL, HANNAH       | Guidance Counselor                   |
| PALMUCCI, CHRISTINE A  | Library Asst                         |
| FLYNN, LAURIE A        | Nurse                                |
| HARTLEY, PAMELA        | Instructional Assistant              |
| KAISER CLARK, DALEEN A | Instructional Assistant              |
| McCULLOUGH, RIANNE W   | Instructional Assistant              |
| STACK, CHRISTINE A     | Instructional Assistant              |
| WINCHESTER, BETHANI R  | Instructional Assistant              |
| McLURE, CATHERINE E    | Secretary                            |
| BRILL, ALLEN           | Custodian                            |



**PIERMONT SCHOOL DISTRICT  
ANNUAL DISTRICT MEETING MINUTES  
MARCH 15, 2022**

Meeting called to order by moderator Joyce Tompkins at 7:00. Pledge was recited, order of meeting, introductions made - Laurie Melanson, superintendent; Vernon Jones, Becky Ackerman, and Glenn Meder, School Board members; Kathy Ducharme, business manager; Bruce Labs, principal; Alison Rose, clerk.

ARTICLE 1: To hear reports of Agents, Auditors, Committees, or Officers chosen and pass any vote relating thereto.

Motion to pass over made by Gary Danielson. Seconded by Rob Elder. All in favor.

ARTICLE 2: To see if the district will vote to raise and appropriate two million, three hundred thousand, seven hundred seventy-nine dollars (\$2,300,779.00) for the support of the schools, for the payment of salaries of school district officials and agents, and for the payment of statutory obligations of the district. This article is exclusive of any other article on this warrant. (The school board recommends this article).

Motion made by Rob Elder. Seconded by Gary Danielson.

Motion is passed on voice vote.

ARTICLE 3: To see if the district will raise and appropriate up to ten thousand dollars (\$10,000) to be added to the previously established Building Repairs Expendable Trust Fund, such amount to be funded from the year-end unassigned fund balance available on June 30, 2022. (The school board recommends this article).

Motion is made by Ernie Hartley, seconded by Gary Danielson.

Discussion: Rob Elder asked if the money will be used for anything in particular? Glenn answered that the board had discussed using it for the stage, but in the end it seemed, with building costs so high right now, like a good idea to keep this trust fund well-funded right now.

Motion is passed by voice vote.

ARTICLE 4: To transact any other business that may legally come before said meeting. Abby Metcalf thinks that a few fundraisers to go toward using less of the rec department money would create a lot of good will. Billie French agrees, offers to help. Glenn responded that there will undoubtedly be fundraisers anyway to get the required funds for the playground because of the cost of it, in spite of the amount from the rec department and the matching grant funds.

Rob Elder asked if the playground could be considered a "special purpose" as noted on page 110. Glenn answers that the funds referred to means existing trust funds.

Gina Giudici asked if any money would be set aside for the playground? Glenn answered that there is not an established fund for something like this. Again, thinking that some school money put toward this effort would be a gesture of good will toward the town. Mary Ruth explains that funds will ultimately have to come from a number of areas, the 20k from the town, the Federal grant money, fundraising, and some from the school funds.

Motion to adjourn meeting at approximately 7:35 made by Gary Danielson, seconded by Lydia Hill.

Motion passed by voice vote.

Respectfully submitted,  
Alison Gould Rose  
School District Clerk

**PIERMONT SCHOOL DISTRICT  
2023 SCHOOL WARRANT  
THE STATE OF NEW HAMPSHIRE**

To the Inhabitants of the School District of Piermont, County of Grafton, State of New Hampshire, qualified to vote in District affairs:

You are hereby notified to meet at the Piermont Village School in said district on the 14th day of March 2023, polls to be open for election of officers at 10:00 o'clock in the morning and to close not earlier than 7:00 o'clock in the evening.

ARTICLE 1: To choose, by non-partisan ballot, a Moderator for the ensuing year.

ARTICLE 2: To choose, by non-partisan ballot, a School District Clerk for the ensuing year.

ARTICLE 3: To choose, by non-partisan ballot, a Treasurer for the ensuing year.

ARTICLE 4: To choose, by non-partisan ballot, one School Board Member for a term of three years expiring in 2026.

Given under our hands at Piermont this \_\_\_\_ day of February 2023.

A True Copy of Warrant--Attest:

\_\_\_\_\_  
Glen Meder, Chairperson

\_\_\_\_\_  
Vernon Jones

\_\_\_\_\_  
Rebecca Ackerman

PIERMONT SCHOOL BOARD

**PIERMONT SCHOOL DISTRICT  
2023 SCHOOL WARRANT  
THE STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District of Piermont, County of Grafton, State of New Hampshire, qualified to vote in District affairs:

You are hereby notified to meet at the Piermont Village School in Piermont on the 21<sup>st</sup> day of March 2023, action on the Articles in this Warrant to be taken commencing at 7:00 o'clock in the evening.

- ARTICLE 1: To hear reports of Agents, Auditors, Committees, or Officers chosen and pass any vote relating thereto.
- ARTICLE 2: To see if the district will vote to raise and appropriate two million, seven hundred ninety-one thousand, two hundred and nine dollars (\$2,791,209.00) for the support of the schools, for the payment of salaries of school district officials and agents, and for the payment of statutory obligations of the district. This article is exclusive of any other article on this warrant. (The school board recommends this article).
- ARTICLE 3: To see if the district will raise and appropriate up to twenty thousand dollars (\$20,000) to be added to the previously established Special Education Expendable Trust Fund, such amount to be funded from the year-end unassigned fund balance available on June 30, 2023. (The school board recommends this article).
- ARTICLE 4: To see if the District will vote to offer choice for Piermont high school students per policy and, in addition, allow parents/guardians to pay any additional tuition costs above the current policy to attend any accredited public secondary school or approved public academy as defined in RSA 194:27 and raise and appropriate \$21,466 for additional tuition expenditures. (The school board does not recommend this article).
- ARTICLE 5: If Article 4 fails, to see if the District will vote to ask the School Board to increase the current tuition policy from 18% to 27% and raise and appropriate \$14,735 for additional tuition expenditures. (The school board recommends this article).
- ARTICLE 6: To transact any other business that may legally come before said meeting.

Given under our hands at Piermont this \_\_\_\_\_ day of February 2023.

A True Copy of Warrant--Attest:

\_\_\_\_\_  
Glen Meder, Chairperson

\_\_\_\_\_  
Vernon Jones

\_\_\_\_\_  
Rebecca Ackerman

## **ANNUAL SUPERINTENDENT'S REPORT**

Piermont Village School continues to made excellent progress on school improvement goals. Led by full time Teaching Principal, Mary Ruth Hambrick, each student receives a high quality curriculum taught by an outstanding staff of teachers and paraprofessionals. Student progress is monitored carefully and interventions are provided to close any gaps. This has been a multi-year effort after the impact of Covid. The culture and climate at PVS is very positive and family oriented. Not only is the staff concerned about academics, but they care for the whole child, providing enrichment and team building opportunities.

For those of you with students at Woodsville High School, the high school is preparing for another New England Association of Schools and Colleges (AKA NEASC) accreditation visit, under the leadership of new Principal, Hayden Coon. NEASC includes a lengthy self-study of a number of quality high school elements, conducted by the staff, students and leadership and culminates with an on-site visiting team of professionals. Mr. Coon has picked up the lead at WHS, working with staff, students, parents and the community to establish a positive school climate and improve student achievement. He is a physical presence at school and in the community and brings tremendous positive energy to WHS. At this time, WHS has moved up 30 points on high school rankings in NH.

The SAU 23 Leadership Team worked with a K-12 Mathematics committee during the 21-22 school year, led by Curriculum Coordinator Erik Erickson. With representatives from every school in the SAU, the committee researched nationally ranked K-12 mathematics programs, recommended by the US Department of Education. The committee recommended Illustrative Mathematics for purchase and implementation for the 22-23 school year. Training has been scheduled for teachers for the 22-23 school year, with cost sharing among the SAU #23 schools. We are already seeing results.

The Piermont School Board continues to discuss many issues involving high school tuition. The policy has been reviewed, research conducted for additional information and the public has had numerous public session to comment. The Board looks forward to bringing the matter to the voters in March.

I appreciate the support of our community for our schools and will continue to work hard on your behalf and for the students, staff, parents and our schools.

Respectfully submitted,

Laurie Melanson, ED. D  
Superintendent of Schools, SAU #23

**SCHOOL ADMINISTRATIVE UNIT #23  
REPORT OF THE SUPERINTENDENT'S AND  
BUSINESS ADMINISTRATOR'S SALARIES**

One-half of the School Administrative Unit expenses are prorated among the school districts on the basis of equalized valuation. One-half is prorated on the basis of average daily membership in the schools for the previous school year ending June 30th. Below is a breakdown of each district's cost share for the Superintendent's salary of \$130,740 and the Business Administrator's salary of \$106,954 for fiscal year 2022.

| <b>Superintendent Salary</b> |                   |                |
|------------------------------|-------------------|----------------|
| Bath                         | \$ 18,277         | 13.98%         |
| Benton                       | \$ 2,445          | 1.87%          |
| Haverhill Cooperative        | \$ 83,281         | 63.70%         |
| Piermont                     | \$ 13,662         | 10.45%         |
| Warren                       | \$ 13,074         | 10.00%         |
| <b>TOTAL</b>                 | <b>\$ 130,740</b> | <b>100.00%</b> |

| <b>Business Administrator Salary</b> |                   |                |
|--------------------------------------|-------------------|----------------|
| Bath                                 | \$ 14,952         | 13.98%         |
| Benton                               | \$ 2,000          | 1.87%          |
| Haverhill Cooperative                | \$ 68,130         | 63.70%         |
| Piermont                             | \$ 11,177         | 10.45%         |
| Warren                               | \$ 10,695         | 10.00%         |
| <b>TOTAL</b>                         | <b>\$ 106,954</b> | <b>100.00%</b> |

**REPORT OF SCHOOL DISTRICT TREASURER  
For The Fiscal Year July 1, 2021 to June 30, 2022**

**SUMMARY**

|                                |                   |
|--------------------------------|-------------------|
| Cash on Hand, July 1, 2021     | \$ 73,734.88      |
| Total Revenues Received        | \$ 2,202,774.64   |
| Total School Board Orders Paid | \$ (2,185,998.55) |
| Cash on Hand June 30, 2022     | \$ 90,510.97      |

Dianne Norton  
SAU Accounts Receivable Clerk

**AUDIT REPORT**

The Piermont School District has been audited by the Plodzik & Sanderson Professional Association. Copies of the audit are available for public review at the Superintendent's Office at the James R. Morrill Municipal Building, North Haverhill, NH.

## ANNUAL PRINCIPAL'S REPORT

I am pleased to submit this 2022 Principal's report to the community of Piermont as a part of the annual report to the voters and taxpayers. The enrollment for the 2021-22 school year averaged 54 students in grades PreK - 8 and the town tuitioned 24 students out to surrounding high schools.

Some successes of note for the 2021-2022 school year were the coordination of the Town Tree Lighting tradition and the PVS Winter Concert. This event was a holiday highlight as PVS students sang around the beautifully lit tree in the front of the school. A local company, Streeter Woods Farm brought their draft horses and wagon to deliver a special guest and offer wagon rides to attendees.

The school hosted an International Fair where students presented information on American Symbols (Pre-K/Kindergarten), landforms (1/2), a US state (3/4), or country of their choice (5 through 8). Seventh grader Addison Marsh won the school wide Spelling Bee, a local qualifier for the Scripps National Spelling Bee. Our 3rd through 8th grade students participated successfully in spring statewide testing, the New Hampshire State Assessment System.

The year ended with a wonderful spring concert of Folk and Famous Songs from around the World. This concert was the final one for our long-time PVS music teacher, Laurel Dodge, and we are so thankful for her many years at PVS. Eighth grade graduation celebrated our PVS graduates as they headed onto area high schools.

Four eighth grade students graduated this year from the Piermont Village School, Eyrleigh Hambrick, Maddie Monterosso, Rowan Reeves, and Adrick Schauer. High school graduates from Piermont included Stella Rose (Lebanon High School), Wyatt Underhill (Rivendell Academy), Cecilia Sweeney (St. Johnsbury Academy), and JoAnne Menard (Woodsville High School). The teaching and support staff for the school year included Veronica (Nicky) Marcroft (Grade Pre-K and K), Lindsey Heath (Grades 1/2), Mary Ruth Hambrick (Grades 3/4), Crystal Champagne (Grades 5/6), Lydia Hill (Grades 7/8), Sarah Jones (Special Education), and Instructional Assistants, Pam Hartley, Christine Stack, Bethani Winchester, and Daleen Kaiser Clark. Cathy McLure joined our staff as the Administrative Assistant and Allen Brill continued as our school custodian and facilities director. The school also welcomed specialists Jed St. Pierre (PE), Hannah Caldwell (Guidance), Sam Marston (Art), and Laurel Dodge (Music).

Over the summer of 2022, our facilities director Allen Brill worked hard to improve our school building and grounds. He rebuilt our school stage, painted the school building, supervised the completion of fencing around the lower playground, and added wonderful barn quilt paintings to the side of the building that were made by PVS math students.

2021-2022 was a successful year for students and staff, both academically and socially, and we are proud of our students and our supportive community. Please feel free to contact me at Piermont Village School if you are interested in volunteering at our school or would like to receive our bi-weekly school newsletter to keep you up to date on even more wonderful happenings at our school. Our phone number is (603)272-5881 and my email address is [mrhambrick@sau23.org](mailto:mrhambrick@sau23.org).

Respectfully submitted,

Mary Ruth Hambrick, Principal

**PIERMONT VILLAGE SCHOOL  
2022 EIGHTH GRADE GRADUATES**

Eyrleigh Hambrick  
Maddie Monterosso  
Rowan Reeves  
Adrick Schauer

**PIERMONT SCHOOL BOARD SCHOLARSHIPS**

Elijah Flocke - New Hampshire Technical Institute  
Cecelia Sweeney - Tufts University (School of Engineering)

**ENROLLMENT BY GRADES  
OCTOBER 1, 2022**

| Grade | PK | K | 1 | 2 | 3  | 4 | 5 | 6 | 7 | 8 | Total |
|-------|----|---|---|---|----|---|---|---|---|---|-------|
|       | 2  | 5 | 5 | 9 | 10 | 4 | 6 | 7 | 5 | 4 | 57    |

**PIERMONT SCHOOL DISTRICT  
STUDENTS TUITIONED TO OTHER DISTRICTS  
2021-2022**

|                              |        |
|------------------------------|--------|
| Woodsville Elementary School | 1      |
| Woodsville High School       | 10     |
| Oxbow High School            | 7      |
| Rivendell Academy*           | 8      |
| St. Johnsbury Academy        | 3      |
| Lebanon High School          | 1      |
| <br>Total Students           | <br>30 |

- \* A Total of 1 student from Rivendell attended River Bend Tech half time.
- \* A Total of 1 student from Oxbow attended River Bend Tech half time.

**PARENTS RIGHT TO KNOW**

As a parent, grandparent, aunt, uncle, or legal guardian,  
you have the right to know:

1. Who is teaching your child
2. The qualifications and experience of your child's teacher(s)

For information concerning your child's teacher(s),  
please contact the Superintendent's Office at:

SAU #23  
2975 Dartmouth College Highway  
North Haverhill, NH 03774  
603-787-2113

**PIERMONT VILLAGE SCHOOL  
TEACHER QUALITY REPORT  
2021-2022**

Education Level of Faculty and Administration  
(In Full Time Equivalents)

|                | BA | BS+15 | BA+30 | MA   |
|----------------|----|-------|-------|------|
| TEACHERS       | 1  | 1     | 1     | 3.32 |
| ADMINISTRATION | 0  | 0     | 0     | .3   |

Number of Teachers with Emergency/Provisional Certification - 0  
Number of Core Academic Courses Not Taught By Highly Qualified Teachers - 0

**PIERMONT SCHOOL DISTRICT  
CAPITAL RESERVE AND EXPENDABLE TRUST FUNDS  
July 1, 2021 to June 30, 2022**

| <b>Fund Name</b>               | <b>Beginning Value</b> | <b>Dividends/ Interest</b> | <b>Withdrawals</b> | <b>Deposits</b> | <b>Ending Value</b> |
|--------------------------------|------------------------|----------------------------|--------------------|-----------------|---------------------|
| Building CRF                   | \$50,655.62            | \$7.17                     | \$0.00             | \$10,000.00     | \$60,662.79         |
| Building Emergency Repairs ETF | \$31,732.66            | \$3.83                     | \$0.00             | \$0.00          | \$31,736.49         |
| Special Education ETF          | \$183,759.59           | \$30.21                    | \$0.00             | \$0.00          | \$183,789.80        |
| Technology ETF                 | \$25,198.98            | \$2.68                     | (\$3,000.00)       | \$0.00          | \$22,201.66         |
| Tuition ETF                    | \$75,510.41            | \$9.22                     | \$0.00             | \$0.00          | \$75,519.63         |

**TOWN OF PIERMONT SCHOOL ENRICHMENT FUND  
July 1, 2021 to June 30, 2022**

| <b>Portfolio Name</b>             | <b>Beginning Value</b> | <b>Dividends</b> | <b>Short &amp; Long Term Capital Gains</b> | <b>Withdrawals /deposits</b> | <b>Advisory Fees</b> | <b>Ending Value</b> |
|-----------------------------------|------------------------|------------------|--------------------------------------------|------------------------------|----------------------|---------------------|
| Stifel Nicolaus Managed Portfolio | \$195,153.09           | \$2,778.58       | \$3,501.78                                 | \$0.00                       | (\$1,353.79)         | \$168,853.16        |



**TOWN OF PIERMONT SCHOLARSHIP FUND**  
**July 1, 2021 to June 30, 2022**

|                                       |              |
|---------------------------------------|--------------|
| Value 07/01/2021                      | \$27,585.61  |
| Interest from Money Market            | \$1.00       |
| Income from Mutual Funds              | \$593.64     |
| Capital Gains Dist. from Mutual Funds | \$775.44     |
| Deposits                              | \$1,995.00   |
| Withdrawals                           | (\$589.30)   |
| Unrealized gain/loss from Mutual Fund | (\$2,198.77) |
| Value 06/30/21                        | \$28,162.62  |

**PIERMONT SCHOOL DISTRICT**  
**SPECIAL EDUCATION PROGRAMS**  
**PREVIOUS TWO FISCAL YEARS PER RSA**  
**32:11-a**

|                                   |  |                                   | <b>2020-2021</b> | <b>2021-2022</b> |
|-----------------------------------|--|-----------------------------------|------------------|------------------|
| <b>Special Education Expenses</b> |  |                                   |                  |                  |
| 1200                              |  | INSTRUCTION                       | \$270,609        | \$294,537        |
| 1230                              |  | FRENCH POND SCHOOL                | \$0              | \$0              |
| 1231                              |  | KING STREET SCHOOL                | \$0              | \$0              |
| 1430                              |  | SUMMER SCHOOL                     | \$1,317          | \$10,820         |
| 2150                              |  | SPEECH/LANGUAGE                   | \$17,036         | \$22,877         |
| 2159                              |  | SUMMER SCHOOL SPEECH/LANG         | \$0              | \$0              |
| 2162                              |  | PHYSICAL THERAPY                  | \$4,967          | \$4,127          |
| 2163                              |  | OCCUPATIONAL THERAPY              | \$6,753          | \$9,498          |
| 2722                              |  | TRANSPORTATION                    | \$52,492         | \$67,366         |
|                                   |  | <b>Total District Expenses</b>    | <b>\$353,174</b> | <b>\$409,225</b> |
| <b>Special Education Revenues</b> |  |                                   |                  |                  |
| 3110                              |  | SPED Portion State Adequacy Funds | \$15,893         | \$22,943         |
| 3230                              |  | Catastrophic Aid                  | \$27,483         | \$74,924         |
| 4580                              |  | Medicaid                          | \$15,884         | \$29,684         |
|                                   |  | <b>Total District Revenues</b>    | <b>\$59,260</b>  | <b>\$127,551</b> |
|                                   |  | <b>Net Cost to District</b>       | <b>\$293,914</b> | <b>\$281,674</b> |

**PIERMONT TAX RATES**

| CALENDAR/TAX YEAR                   | 2018            | 2019            | 2020            | 2021           | 2022            | 2023             | 2022              |             |
|-------------------------------------|-----------------|-----------------|-----------------|----------------|-----------------|------------------|-------------------|-------------|
|                                     | FY2019 ACTUAL   | FY2020 ACTUAL   | FY2021 ACTUAL   | FY2022 ACTUAL  | FY2023 ACTUAL   | FY2024 PROJECTED | CURRENT VALUATION |             |
| Local Property Tax Rate             | \$ 12.71        | \$ 15.14        | \$ 9.20         | \$ 10.92       | \$ 12.66        | \$ 15.31         | \$ 131,940,997    | Per \$1,000 |
| State Property Tax Rate             | \$ 2.13         | \$ 2.24         | \$ 2.04         | \$ 1.41        | \$ 0.97         | \$ 1.38          | \$ 129,272,097    | Per \$1,000 |
| <b>Total School Tax Rate</b>        | <b>\$ 14.84</b> | <b>\$ 17.38</b> | <b>\$ 11.24</b> | <b>\$12.33</b> | <b>\$ 13.63</b> | <b>\$ 16.69</b>  |                   |             |
| INCREASE (DECREASE) FROM PRIOR YEAR | \$ (2.18)       | \$ 2.54         | \$ (6.14)       | \$ 1.09        | \$ 1.30         | \$ 3.06          |                   |             |

**PIERMONT SCHOOL DISTRICT  
BALANCE SHEET**

|                                             |     | GENERAL              | FOOD SERVICE       | GRANT              | TRUST/ AGENCY        |
|---------------------------------------------|-----|----------------------|--------------------|--------------------|----------------------|
|                                             |     | FUND                 | FUND               | FUND               | FUND                 |
| <b><u>ASSETS</u></b>                        |     |                      |                    |                    |                      |
| <b>Current Assets</b>                       |     |                      |                    |                    |                      |
| CASH                                        | 100 | \$ 90,611.00         |                    |                    |                      |
| INVESTMENTS                                 | 110 |                      |                    |                    | \$ 510,389.00        |
| INTERFUND RECEIVABLE                        | 130 |                      | \$ 800.00          | \$ 4,528.00        |                      |
| INTERGOV'T RECEIVABLE                       | 140 | \$ 18,686.00         | \$ 2,611.00        | \$ 810.00          |                      |
| OTHER RECEIVABLES                           | 150 | \$ 27,299.00         | \$ 3,541.00        |                    |                      |
| PREPAID EXPENSES                            | 180 |                      |                    |                    |                      |
| <b>Total Current Assets</b>                 |     | <b>\$ 136,596.00</b> | <b>\$ 6,952.00</b> | <b>\$ 5,338.00</b> | <b>\$ 510,389.00</b> |
| <b><u>LIABILITIES &amp; FUND EQUITY</u></b> |     |                      |                    |                    |                      |
| <b>Current Liabilities</b>                  |     |                      |                    |                    |                      |
| INTERFUND PAYABLES                          | 400 | \$ 5,329.00          |                    |                    |                      |
| OTHER PAYABLES                              | 420 | \$ 31,676.00         | \$ 4,341.00        |                    |                      |
| PAYROLL DEDUCTIONS                          | 470 |                      |                    |                    |                      |
| DEFERRED REVENUES                           | 480 |                      | \$ 2,611.00        | \$ 5,338.00        |                      |
| <b>Total Current Liabilities</b>            |     | <b>\$ 37,005.00</b>  | <b>\$ 6,952.00</b> | <b>\$ 5,338.00</b> | <b>\$ -</b>          |
| <b>Fund Equity</b>                          |     |                      |                    |                    |                      |
| <b>Non-spendable:</b>                       |     |                      |                    |                    |                      |
| RESERVE FOR PREPAID EXPENSES                | 752 |                      |                    |                    |                      |
| <b>Restricted:</b>                          |     |                      |                    |                    |                      |

|                                            |     |               |             |             |               |
|--------------------------------------------|-----|---------------|-------------|-------------|---------------|
| RESTRICTED FOR FOOD SERVICE                |     |               |             |             |               |
| <b>Committed:</b>                          |     |               |             |             |               |
| RESERVE FOR AMTS VOTED                     | 755 | \$ 10,000.00  |             |             |               |
| RESERVE FOR ENCUMBRANCES                   | 753 | \$ 35,002.00  |             |             |               |
| UNASSIGNED FUND BALANCE RETAINED           |     | \$ 54,589.00  |             |             |               |
| <b>Assigned:</b>                           |     |               |             |             |               |
| RESERVED FOR SPECIAL PURPOSES              | 760 |               |             |             | \$ 510,389.00 |
| <b>UNASSIGNED FUND BALANCE</b>             | 770 |               |             |             |               |
| <b>Total Fund Equity</b>                   |     | \$ 99,591.00  | \$ -        | \$ -        | \$ 510,389.00 |
| <b>TOTAL LIABILITIES &amp; FUND EQUITY</b> |     | \$ 136,596.00 | \$ 6,952.00 | \$ 5,338.00 | \$ 510,389.00 |

### PIERMONT SCHOOL DISTRICT REVENUES

|                     |                                             | FY2022       | FY2023       | PROPOSED<br>FY2024 | INCREASE/<br>(DECREASE) |
|---------------------|---------------------------------------------|--------------|--------------|--------------------|-------------------------|
| CODE                | DESCRIPTION                                 | BUDGET       | BUDGET       | BUDGET             |                         |
| <b>GENERAL</b>      |                                             |              |              |                    |                         |
|                     | <b>Revenue from Local Sources</b>           |              |              |                    |                         |
| 1111                | LOCAL EDUCATION TAX                         | \$ 1,426,919 | \$ 1,670,041 | \$ 2,020,576       | \$ 350,535              |
| 1332                | SPED TUITION FROM OTHER LEA'S               | \$ -         | \$ -         | \$ -               | \$ -                    |
| 1510                | INTEREST ON INVESTMENTS                     | \$ 700       | \$ 400       | \$ 400             | \$ -                    |
| 1980                | REFUND FROM PRIOR YEAR                      | \$ 225       | \$ 225       | \$ 225             | \$ -                    |
| 1990                | OTHER LOCAL REVENUE                         | \$ 4,593     | \$ 4,593     | \$ 4,727           | \$ 134                  |
|                     | <b>Total Local Revenue</b>                  | \$ 1,432,437 | \$ 1,675,259 | \$ 2,025,928       | \$ 350,669              |
|                     | <b>Revenue from State Sources</b>           |              |              |                    |                         |
| 3111                | ADEQUACY AID (GRANT)                        | \$ 329,122   | \$ 356,728   | \$ 330,784         | \$ (25,944)             |
| 3112                | ADEQUACY AID (STATE TAX)                    | \$ 180,406   | \$ 125,688   | \$ 178,981         | \$ 53,293               |
| 3230                | CATASTROPHIC AID                            | \$ 65,000    | \$ 59,926    | \$ 166,560         | \$ 106,634              |
| 3241                | VOC ED TUITION                              | \$ 12,560    | \$ 3,944     | \$ -               | \$ (3,944)              |
| 3242                | VOC ED TRANSPORTATION                       | \$ 225       | \$ -         | \$ -               | \$ -                    |
|                     | <b>Total State Revenue</b>                  | \$ -         | \$ 5,278     | \$ -               | \$ (5,278)              |
|                     | <b>Revenue from Federal Sources</b>         |              |              |                    |                         |
| 4580                | MEDICAID REIMBURSEMENT                      | \$ 15,000    | \$ 15,000    | \$ 30,000          | \$ 15,000               |
| 4810                | NATIONAL FOREST RESERVE                     | \$ 1,212     | \$ 1,356     | \$ 1,356           | \$ -                    |
|                     | <b>Total Federal Revenue</b>                | \$ 16,212    | \$ 16,356    | \$ 31,356          | \$ 15,000               |
|                     | <b>Revenue from Other Financing Sources</b> |              |              |                    |                         |
| 5700                | USE OF FUND BALANCE                         | \$ 42,908    | \$ -         | \$ -               | \$ -                    |
|                     | <b>Total Other Financing Revenue</b>        | \$ 42,908    | \$ -         | \$ -               | \$ -                    |
|                     | <b>TOTAL REVENUE-GENERAL FUND</b>           | \$ 2,078,870 | \$ 2,243,179 | \$ 2,733,609       | \$ 490,430              |
| <b>GRANTS</b>       |                                             |              |              |                    |                         |
|                     | <b>TOTAL FEDERAL REVENUE-GRANT FUND</b>     | \$ 15,000    | \$ 15,000    | \$ 15,000          | \$ -                    |
| <b>FOOD SERVICE</b> |                                             |              |              |                    |                         |
| 1610                | FOOD SERVICE SALES                          | \$ 12,000    | \$ 12,000    | \$ 11,676          | \$ (324)                |
| 1990                | EVENTS/OTHER                                | \$ -         | \$ -         | \$ -               | \$ -                    |

|      |                                        |                     |                     |                     |                   |
|------|----------------------------------------|---------------------|---------------------|---------------------|-------------------|
| 3260 | STATE REIMBURSEMENT                    | \$ 300              | \$ 300              | \$ 395              | \$ 95             |
| 4560 | FEDERAL REIMBURSEMENT                  | \$ 5,300            | \$ 5,300            | \$ 5,729            | \$ 429            |
| 5210 | TRANSFER FROM GENERAL FUND             | \$ 25,000           | \$ 25,000           | \$ 24,800           | \$ (200)          |
|      | <b>TOTAL REVENUE-FOOD SERVICE FUND</b> | <b>\$ 42,600</b>    | <b>\$ 42,600</b>    | <b>\$ 42,600</b>    | <b>\$ -</b>       |
|      | <b>TOTAL REVENUES</b>                  | <b>\$ 2,136,470</b> | <b>\$ 2,300,779</b> | <b>\$ 2,791,209</b> | <b>\$ 490,430</b> |

**PIERMONT SCHOOL DISTRICT BUDGET SUMMARY**

| Code | DESCRIPTION                      | FY2022       | FY2023       | PROPOSED         | INCREASE/<br>(DECREASE) |
|------|----------------------------------|--------------|--------------|------------------|-------------------------|
|      |                                  | BUDGET       | BUDGET       | FY2024<br>BUDGET |                         |
| 1100 | REGULAR EDUCATION                | \$ 1,062,925 | \$ 1,106,463 | \$ 1,128,958     | \$ 22,495               |
| 1200 | SPECIAL EDUCATION                | \$ 290,475   | \$ 374,106   | \$ 770,553       | \$ 396,447              |
| 1230 | FRENCH POND SCHOOL               | \$ 23,106    | \$ -         | \$ -             | \$ -                    |
| 1231 | KING STREET SCHOOL               | \$ -         | \$ 23,106    | \$ 46,212        | \$ 23,106               |
| 1290 | PRESCHOOL                        | \$ -         | \$ 200       | \$ 500           | \$ 300                  |
| 1300 | VOCATIONAL                       | \$ 11,550    | \$ 10,625    | \$ -             | \$ (10,625)             |
| 1410 | CO-CURRICULAR                    | \$ 3,230     | \$ 3,230     | \$ 3,210         | \$ (20)                 |
| 1430 | SUMMER SCHOOL                    | \$ 17,268    | \$ 17,268    | \$ 17,082        | \$ (186)                |
| 2112 | ATTENDANCE/TRUANT OFFICER        | \$ 100       | \$ 100       | \$ 100           | \$ -                    |
| 2120 | GUIDANCE                         | \$ 25,368    | \$ 26,748    | \$ 36,632        | \$ 9,884                |
| 2125 | STUDENT DATA MANAGEMENT          | \$ 5,411     | \$ 5,411     | \$ 5,100         | \$ (311)                |
| 2130 | NURSING                          | \$ 32,180    | \$ 34,888    | \$ 36,576        | \$ 1,688                |
| 2150 | SPEECH/LANGUAGE                  | \$ 20,062    | \$ 18,478    | \$ 20,640        | \$ 2,162                |
| 2159 | SPEECH SUMMER SCHOOL             | \$ 1,325     | \$ 1,442     | \$ 575           | \$ (867)                |
| 2162 | PHYSICAL THERAPY                 | \$ 5,043     | \$ 5,043     | \$ 5,005         | \$ (38)                 |
| 2163 | OCCUPATIONAL THERAPY             | \$ 2,608     | \$ 6,679     | \$ 5,060         | \$ (1,619)              |
| 2190 | STUDENT OTHER/ENRICHMENT SVCS    | \$ 1,480     | \$ 2,200     | \$ 2,500         | \$ 300                  |
| 2210 | READING SPECIALIST               | \$ 9,725     | \$ -         | \$ -             | \$ -                    |
| 2212 | CURRICULUM DEVELOPMENT           | \$ 2,316     | \$ 2,316     | \$ 2,292         | \$ (24)                 |
| 2213 | STAFF TRAINING                   | \$ 12,280    | \$ 12,280    | \$ 12,410        | \$ 130                  |
| 2220 | TECHNOLOGY                       | \$ 5,022     | \$ 5,022     | \$ 7,018         | \$ 1,996                |
| 2222 | LIBRARY                          | \$ 3,574     | \$ 3,683     | \$ 3,886         | \$ 203                  |
| 2311 | SCHOOL BOARD                     | \$ 8,777     | \$ 8,997     | \$ 9,369         | \$ 372                  |
| 2312 | SCHOOL BOARD CLERK               | \$ 711       | \$ 711       | \$ 711           | \$ -                    |
| 2313 | DISTRICT TREASURER               | \$ 762       | \$ 762       | \$ 762           | \$ -                    |
| 2314 | DISTRICT MEETING                 | \$ 377       | \$ 377       | \$ 377           | \$ -                    |
| 2317 | AUDIT SERVICES                   | \$ 7,800     | \$ 8,200     | \$ 8,775         | \$ 575                  |
| 2318 | LEGAL COUNSEL                    | \$ 1,500     | \$ 1,500     | \$ 1,500         | \$ -                    |
| 2321 | OFFICE OF THE SUPERINTENDENT     | \$ 129,421   | \$ 117,630   | \$ 133,119       | \$ 15,489               |
| 2410 | PRINCIPAL OFFICE                 | \$ 149,356   | \$ 140,042   | \$ 140,639       | \$ 597                  |
| 2490 | GRADUATION                       | \$ 325       | \$ 350       | \$ 400           | \$ 50                   |
| 2620 | OPERATION OF BUILDING            | \$ 131,273   | \$ 136,764   | \$ 163,537       | \$ 26,773               |
| 2630 | GROUND                           | \$ 9,050     | \$ 10,050    | \$ 9,050         | \$ (1,000)              |
| 2640 | EQUIPMENT                        | \$ 4,000     | \$ 4,000     | \$ 4,000         | \$ -                    |
| 2721 | TRANSPORTATION-REGULAR EDUCATION | \$ 61,756    | \$ 64,308    | \$ 66,237        | \$ 1,929                |
| 2722 | TRANSPORTATION-SPECIAL EDUCATION | \$ -         | \$ 54,000    | \$ 48,000        | \$ (6,000)              |
| 2723 | TRANSPORTATION-VOCATIONAL        | \$ 500       | \$ 500       | \$ -             | \$ (500)                |
| 2725 | TRANSPORTATION-FIELD TRIPS       | \$ 5,700     | \$ 5,000     | \$ 5,000         | \$ -                    |
| 2820 | INFORMATION SERVICES             | \$ 7,314     | \$ 7,500     | \$ 12,624        | \$ 5,124                |
| 2832 | RECRUITMENT                      | \$ 200       | \$ 200       | \$ 400           | \$ 200                  |
| 5221 | TRANSFER TO FOOD SERVICE         | \$ 25,000    | \$ 23,000    | \$ 24,800        | \$ 1,800                |
| 5252 | TRANSFER TO EXPENDABLE TRUST     | \$ -         | \$ -         | \$ -             | \$ -                    |

|      |                                             |                     |                     |                     |                   |
|------|---------------------------------------------|---------------------|---------------------|---------------------|-------------------|
| 5310 | TUITION TO CHARTER SCHOOL                   | \$ -                | \$ -                |                     | \$ -              |
|      | <b>TOTAL EXPENDITURES-GENERAL FUND</b>      | <b>\$ 2,078,870</b> | <b>\$ 2,243,179</b> | <b>\$ 2,733,609</b> | <b>\$ 490,430</b> |
|      |                                             |                     |                     |                     |                   |
|      | <b>TOTAL EXPENDITURES-GRANT FUND</b>        | <b>\$ 15,000</b>    | <b>\$ 15,000</b>    | <b>\$ 15,000</b>    | <b>\$ -</b>       |
|      | <b>TOTAL EXPENDITURES-FOOD SERVICE FUND</b> | <b>\$ 42,600</b>    | <b>\$ 42,600</b>    | <b>\$ 42,600</b>    | <b>\$ -</b>       |
|      |                                             |                     |                     |                     |                   |
|      | <b>TOTAL EXPENDITURES</b>                   | <b>\$ 2,136,470</b> | <b>\$ 2,300,779</b> | <b>\$ 2,791,209</b> | <b>\$ 490,430</b> |

**DISTRICT ASSESSMENT SHARES AS DETERMINED BY NH RSA 194-C:9**

|                                   | 2022-2023           | 2023-2024           | INCREASE/         |
|-----------------------------------|---------------------|---------------------|-------------------|
| DISTRICT                          | BUDGET              | BUDGET              | (DECREASE)        |
| BATH                              | \$ 164,385          | \$ 176,009          | \$ 11,624         |
| BENTON                            | \$ 21,096           | \$ 25,072           | \$ 3,976          |
| HAVERHILL                         | \$ 754,849          | \$ 847,275          | \$ 92,426         |
| PIERMONT                          | \$ 117,630          | \$ 133,119          | \$ 15,489         |
| WARREN                            | \$ 119,169          | \$ 138,869          | \$ 19,700         |
|                                   |                     |                     |                   |
| <b>TOTAL DISTRICT ASSESSMENTS</b> | <b>\$ 1,177,129</b> | <b>\$ 1,320,344</b> | <b>\$ 143,215</b> |

**SCHOOL ADMINISTRATIVE UNIT #23 REVENUES**

|                                    | 2021-2022           | 2022-2023           | INCREASE/         |
|------------------------------------|---------------------|---------------------|-------------------|
| DEPARTMENT NUMBER / DESCRIPTION    | APPROVED BUDGET     | APPROVED BUDGET     | (DECREASE)        |
| ASSESSMENT                         | \$ 1,177,129        | \$ 1,320,344        | \$ 143,215        |
| FPS TUITION                        | \$ 314,902          | \$ 362,717          | \$ 47,815         |
| KING STREET SCHOOL TUITION         | \$ 556,195          | \$ 502,353          | \$ (53,842)       |
| SUMMER TRIP TUITION                | \$ 12,960           | \$ 10,737           | \$ (2,223)        |
| SUMMER SCHOOL TUITION              | \$ -                | \$ -                | \$ -              |
| INTEREST ON INVESTMENTS            | \$ 250              | \$ 250              | \$ -              |
| SERVICES TO LEA'S                  | \$ 379,417          | \$ 425,326          | \$ 45,909         |
| SPEECH SERVICES                    | \$ 290,908          | \$ 337,260          | \$ 46,352         |
| OCCUPATIONAL THERAPY REVENUE       | \$ 115,000          | \$ 130,000          | \$ 15,000         |
| PSYCHOLOGIST SERVICES              | \$ -                | \$ 42,500           | \$ 42,500         |
| OTHER LOCAL REVENUE                | \$ 5,116            | \$ 11,047           | \$ 5,931          |
| USE OF FUND BALANCE                | \$ 100,000          | \$ 75,000           | \$ (25,000)       |
|                                    |                     |                     |                   |
| <b>TOTAL GENERAL FUND REVENUES</b> | <b>\$ 2,951,877</b> | <b>\$ 3,217,534</b> | <b>\$ 265,657</b> |

**SCHOOL ADMINISTRATIVE UNIT #23 APPROVED BUDGET SUMMARY**

|                                        |                     |                     |                   |
|----------------------------------------|---------------------|---------------------|-------------------|
| 1100 ITINERANT TEACHERS                | \$ 231,561          | \$ 228,679          | \$ (2,882)        |
| 1230 FRENCH POND PROGRAM               | \$ 338,873          | \$ 361,205          | \$ 22,332         |
| 1231 KING STREET PROGRAM               | \$ 375,190          | \$ 369,417          | \$ (5,773)        |
| 1430 SUMMER SCHOOL                     | \$ 11,247           | \$ 10,737           | \$ (510)          |
| 1431 SUMMER TUTORING PROGRAM           | \$ 1,713            | \$ -                | \$ (1,713)        |
| 2120 GUIDANCE                          | \$ 80,254           | \$ 105,606          | \$ 25,352         |
| 2125 DATA MANAGEMENT                   | \$ 36,849           | \$ 28,838           | \$ (8,011)        |
| 2140 PSYCHOLOGICAL SERVICES            | \$ 8,600            | \$ 46,800           | \$ 38,200         |
| 2150 SPEECH & LANGUAGE SERVICES        | \$ 286,365          | \$ 334,438          | \$ 48,073         |
| 2159 SPEECH SUMMER SERVICES            | \$ 8,543            | \$ 6,822            | \$ (1,721)        |
| 2163 OCCUPATIONAL THERAPY              | \$ 115,000          | \$ 130,000          | \$ 15,000         |
| 2213 STAFF DEVELOPMENT                 | \$ 4,643            | \$ 4,636            | \$ (7)            |
| 2220 TECHNOLOGY SUPERVISION            | \$ 270,129          | \$ 279,530          | \$ 9,401          |
| 2311 SCHOOL BOARD                      | \$ 7,835            | \$ 8,485            | \$ 650            |
| 2312 SCHOOL BOARD CLERK                | \$ 739              | \$ 739              | \$ -              |
| 2313 DISTRICT TREASURER                | \$ 2,796            | \$ 2,796            | \$ -              |
| 2317 AUDIT                             | \$ 7,250            | \$ 7,850            | \$ 600            |
| 2318 LEGAL COUNSEL                     | \$ 800              | \$ 800              | \$ -              |
| 2321 OFFICE OF THE SUPERINTENDENT      | \$ 692,086          | \$ 784,016          | \$ 91,930         |
| 2330 SPECIAL PROGRAMS ADMIN.           | \$ 297,610          | \$ 302,543          | \$ 4,933          |
| 2334 OTHER ADMINISTRATIVE PROGRAMS     | \$ 5,912            | \$ 5,851            | \$ (61)           |
| 2540 SAU-WIDE PUBLIC RELATIONS         | \$ 1,000            | \$ 1,000            | \$ -              |
| 2620 BUILDING & RENT                   | \$ 122,439          | \$ 151,816          | \$ 29,377         |
| 2640 EQUIPMENT MAINTENANCE             | \$ 6,465            | \$ 6,372            | \$ (93)           |
| 2810 RESEARCH, PLANNING, DEVELPMT      | \$ 4,800            | \$ 4,800            | \$ -              |
| 2820 COMPUTER NETWORK                  | \$ 32,378           | \$ 32,958           | \$ 580            |
| 2832 RECRUITMENT ADVERTISING           | \$ 800              | \$ 800              | \$ -              |
|                                        |                     |                     |                   |
| <b>TOTAL GENERAL FUND EXPENDITURES</b> | <b>\$ 2,951,877</b> | <b>\$ 3,217,534</b> | <b>\$ 265,657</b> |
|                                        |                     |                     |                   |
| IDEA GRANTS                            | \$ 250,000          | \$ -                | \$ (250,000)      |
|                                        |                     |                     |                   |
| <b>TOTAL BUDGET</b>                    | <b>\$ 3,201,877</b> | <b>\$ 3,217,534</b> | <b>\$ 15,657</b>  |

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2022 - 12/31/2022

-- PIERMONT --

| Child's Name              | Birth Date | Birth Place | Father's/Parent's Name  | Mother's/Parent's Name       |
|---------------------------|------------|-------------|-------------------------|------------------------------|
| FULLERTON, SIMON OWEN     | 02/18/2022 | LEBANON, NH | FULLERTON, PETER JOHN   | FULLERTON, JENNIFER ELISABET |
| MATTOS, SAWYER WILLARD    | 07/07/2022 | LEBANON, NH | MATTOS, ZACHERY WILLARD | THOMSON, RILEY ELIZABETH     |
| STEPHENS, ARTHUR FRANKLIN | 07/13/2022 | LEBANON, NH | STEPHENS, JULIAN ALLAN  | BROWN, RACHAEL KATHARINE     |

Total number of records 3

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**



**RESIDENT DEATH REPORT**

01/01/2022 - 12/31/2022

--PIERMONT, NH --

| <b>Decedent's Name</b> | <b>Death Date</b> | <b>Death Place</b> | <b>Father's/Parent's Name</b> | <b>Mother's/Parent's Name Prior to First Marriage/Civil Union</b> | <b>Military</b> |
|------------------------|-------------------|--------------------|-------------------------------|-------------------------------------------------------------------|-----------------|
| ROBIE, CAROL LYNNE     | 02/07/2022        | PIERMONT           | COLBY, JOHN                   | BENJAMIN, CARILYN                                                 | N               |
| OSGOOD, JOAN A         | 03/04/2022        | WOODSVILLE         | MELLIN, KENNETH               | BATES, MARJORIE                                                   | N               |
| MARKEE, BRIAN WAYNE    | 03/29/2022        | PIERMONT           | MARKEE, DALE                  | LAJOUSKY, NANCY                                                   | N               |
| PITTSLEY, DARLENE G    | 05/28/2022        | LEBANON            | RANDALL JR, ROLAND            | BACKSTROM, JEAN                                                   | Y               |
| ACKERMAN, GLEN EMERY   | 07/14/2022        | HANOVER            | ACKERMAN, LOUIS               | SANBORN, ESTHER                                                   | Y               |
| GAWEL, SAMUEL          | 09/21/2022        | HANOVER            | GAWEL, RANDALL                | SILVERMAN, LEAH                                                   | N               |
| WARD, STEVEN F         | 10/03/2022        | LEBANON            | WARD SR, ROBERT               | DENT, JEAN                                                        | Y               |
| DREW, DENNIS WADE      | 10/24/2022        | LITTLETON          | DREW, RALPH                   | PETERS, THELMA                                                    | N               |
| MERTZ, ALBERT G        | 12/03/2022        | LEBANON            | MERTZ, ARTHUR                 | BAILEY, ARLENE                                                    | Y               |
| STOKES, DAVID          | 12/27/2022        | PIERMONT           | STOKES, CHARLES               | BRAZEAU, CECELIA                                                  | N               |

Total number of records 10



DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2022 - 12/31/2022

-- PIERMONT --

| Person A's Name and Residence    | Person B's Name and Residence         | Town of Issuance | Place of Marriage | Date of Marriage |
|----------------------------------|---------------------------------------|------------------|-------------------|------------------|
| FINGER, RACHEL B<br>PIERMONT, NH | MILLER, CHASE C<br>PIERMONT, NH       | PIERMONT         | PIERMONT          | 03/26/2022       |
| PREST, ALYSSA S<br>PIERMONT, NH  | SCOTT, JOSHUA D<br>GRAND JUNCTION, CO | PIERMONT         | PIERMONT          | 08/13/2022       |

Total number of records 2

In memory of those who went above and beyond for the Piermont Community.

**Joan Osgood: Substitute School Teacher, Community Volunteer**

As leader of the Rocking Horse 4-H Club, Joan shared her love of horses with everyone and anyone who wanted to learn, dedicating forty-two years to young people associated with the Grafton County 4-H learning equine science, for which she received the Sapphire Clover award and the Commissioners Award for Excellence. In tandem with her sister, Jeanne Mellin Herrick, the two lovers of Morgan horses helped introduce the breed to England following an invitation in 1978 by Angela Connor Bulmer of Monnington Farm. They made over two dozen trips to England over the years and one trip to Sweden instructing young and old riders alike on the unique style and techniques of this versatile and distinguished breed. Side-by-side with Dean she shared her love of music with the world, from Piermont to Poland and many points in between. In addition to concerts in Europe and the annual Madrigal Dinner with the North Country Chorus, Joan was a part of The Christmas Revels in Hanover, NH, and spent many years singing with The Pine Hill Singers.

**Shirley Gould: Community Volunteer**

She met H. Russell Gould from Piermont and after dating for a short time, in July of 1955 Russ asked her if they should get married, and how about next weekend? They were married a week later, and were utterly and completely devoted to each other until Russ's death in 2012. Together they ran the Gould's Country Store and Smokehouse at its original location in the Piermont Village until 1980, when they built a new modern store at the corner of Route 25 and River Road. Shirley and Russ side by side in all aspects of managing a store and employees, customers, purchasing, maintenance, and office work. At various times Shirley also had hobby side businesses of a basket shop, a free local paper, and antiques shop. She also made all the large store-window posters and store advertising.

**Steve Ward: Memorial Day Parade**

With Steve Ward's death on October 3, 2022, Piermont lost a friend and dedicated participant in the Memorial Day Parade and observances. His imposing six-foot stature, dressed in his impeccably neat dress blue uniform, set the solemn tone for many Memorial Day parades that proceeded from the Piermont Church to the Veterans Memorial Garden in the South Lawn Cemetery. Chief Warrant Officer 5 Ward was serious about his Memorial Day obligations. As a career Marine with 26 years of service, he insisted that the parade step off when it was supposed to. He also honored military history and tradition, ensuring flags were arrayed respectfully and appropriately to honor America's dead of all wars on this crucial day. Retired Chief Warrant Officer Steve Ward was honored for his service and commitment to his community and nation by being named the 2013 Memorial Day Parade Marshal.

**George Mertz: Checklist Supervisor**

George Mertz served as a supervisor of the Checklist.

## TOWN OF PIERMONT DIRECTORY

### PUBLIC SAFETY

#### IN THE EVENT OF AN EMERGENCY - DIAL 911

|                        | Office Phone | Office Fax   | Email Address                        |
|------------------------|--------------|--------------|--------------------------------------|
| Police Department      | 603-272-9351 | 603-272-4813 | brandon.alling@townofpiermonthnh.org |
| Fire Department        | 603-272-9149 | 603-272-9149 | bruce.henry@townofpiermonthnh.org    |
| Fast Squad             | 603-272-4911 |              |                                      |
| Emergency Management   | 603-272-4911 | 603-272-4813 | brandon.alling@townofpiermonthnh.org |
| Animal Control Officer | 603-272-4911 |              | wayne.godfrey@townofpiermonthnh.org  |

### TOWN DEPARTMENTS/BOARDS

|                         | Office Phone | Office Fax   | Email Address                           |
|-------------------------|--------------|--------------|-----------------------------------------|
| Board of Selectmen      | 603-272-9181 | 603-272-9182 | info@townofpiermonthnh.org              |
| Town Clerk              | 603-272-4840 | 603-272-9182 | bernadette.ratel@townofpiermonthnh.org  |
| Deputy Town Clerk       | 603-272-4840 | 603-272-9182 | brigitte.mcmillan@townofpiermonthnh.org |
| Tax Collector           | 603-272-6979 | 603-272-9182 | ceil.stubbings@townofpiermonthnh.org    |
| Deputy Tax Collector    | 603-272-6979 | 603-272-9182 |                                         |
| Treasurer               | 603-272-9181 | 603-272-9182 | heather.subject@townofpiermonthnh.org   |
| Welfare Administration  | 603-272-9181 | 603-272-9182 | info@townofpiermonthnh.org              |
| Highway Department      | 603-272-4807 |              | frank.rodimon@townofpiermonthnh.org     |
| Planning Board          |              |              | info@townofpiermonthnh.org              |
| Zoning Board            |              |              | info@townofpiermonthnh.org              |
| Trustee of Trust Funds  |              |              | info@townofpiermonthnh.org              |
| Conservation Commission | 603-359-3958 |              | ernest.hartley@townofpiermonthnh.org    |
| Cemetery Sexton         | 603-248-1767 |              |                                         |

### SERVICES/COMMUNITY

|                              | Office Phone | Office Fax | Email Address                       |
|------------------------------|--------------|------------|-------------------------------------|
| Transfer Station & Recycling | 603-272-4828 |            | wayne.godfrey@townofpiermonthnh.org |
| Piermont Public Library      | 603-272-4967 |            | librarian@piermontlibrary.com       |
| Piermont Village School      | 603-272-5881 |            |                                     |
| Historical Society           |              |            | joyce.e.tompkins@gmail.com          |

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