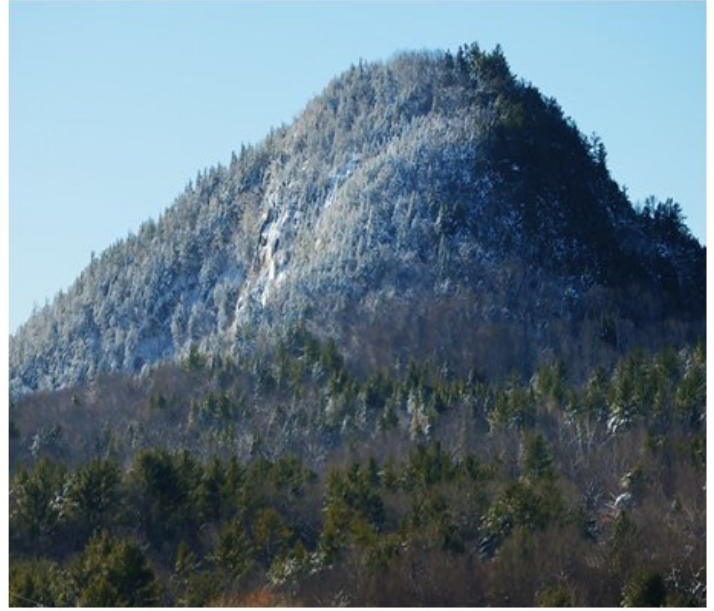


Town of Piermont New Hampshire



Peaked Mountain, Piermont, NH (Christa Davis)

Annual Report of Officers
For The Year Ending
December 31, 2020

**In Memory of
Michelle Stevens-Metcalf & Barbara Stevens**

Michelle Ann Stevens - Metcalf, died unexpectedly from natural causes on Friday, September 27, 2019 at Dartmouth Hitchcock Medical Center, Lebanon, NH. Michelle was born in Haverhill, NH on July 6, 1969 to Thomas and Kathleen (Merrill) Stevens. She was a graduate of Oxbow High School, Class of 1987. On September 17, 1994, she married Ai Metcalf. Michelle worked as a customer service representative for Kinney Drugs and Hannaford's in Bradford, VT. Michelle was a member of VFW Post #5245 Ladies Auxiliary in North Haverhill, NH and was a Lieutenant in the Piermont Fire Department. She was a 4-H and Girl Scout leader, a soccer coach for the Piermont School, and a consultant for Mary Kay.



Barbara Ann Stevens, went to be with the Lord on Sunday, September 6, 2020 just days after her 89th birthday, following a period of failing health at the Lafayette Center in Franconia, NH with her husband by her side. Barb was a lifelong resident of Piermont prior to moving to North Haverhill in 1996, where they lived on French Pond for many years, before relocating back to Piermont. Barb and Don wintered in Riverview, FL for over 10 years. Barb was an active member of the Piermont Congregational Church and belonged to the Women's Fellowship. She belonged to the Piermont Fire Department Auxiliary and she served for 20 years as the leader of the Jolly Farmers boys 4-H club of Piermont.

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Board of Selectmen 2020 Annual Report

Like so many others of you, I am glad that 2020 has come to an end and look forward to 2021 being a much better year. The Covid-19 Pandemic brought many changes to everyone's life, and while some believe that the numbers are not correct, it is still a great many who have suffered or died from this virus. I hope that it ends soon, and a form of normality resumes with safety for all of us. If anything, we have all learned how to join Zoom or Team meetings and realized how much we miss personal interactions. I have always stated that politics should not be part of what we do in the Town and that our decisions should be for the greater good of those that reside or own property here.

The Board would like to thank the staff, the officers, committee members, and volunteers for all they do on behalf of the Town. Without them, it would be much harder to achieve what we do each year. I also would like to thank Chief Gary Hebert for his service and help during his tenancy as Police Chief over the years. He would be a difficult person to replace, but I believe that the selection committee made an excellent choice with Chief Brandon Alling - we wish him a long and safe career at Piermont.

My thanks must also go to my fellow selectmen, Randy Subjeck and Wayne Godfrey, for their help, support, commitment, dedication, and hard work for the Town.

I must further thank Wayne for his superb effort, together with several beneficial and dedicated helpers, in cleaning the property along Route 25C. He did utilize his equipment for much of the time. It certainly has improved how it looks as you drive past. To that end, a Warrant Article is requesting that the property be retained and utilized as a recreational area highlighting our Town's farming roots.

Warrant Article 2, submitted by our Road Agent, Frank Rodimon, requests a bond that will enable him to complete several road projects in a quicker, more organized manner than to do them piecemeal as he has in past years. I urge you to attend the Public Hearing that will be held to present this and listen to your input and comments. However, it does not show on Warrant Article 14, but if Article 2 passes, then 14 will be withdrawn.

Within the budget is an upgrade to our existing BMSI accounting and payroll system. Performing this will enable the output from the Avitar systems of the Town Clerk and Tax Collector to be taken directly into the bookkeeping software. This will reduce the potential for error, duplication, or missed transactions and save time better utilized within the administration office.

In closing, I will say it has been my honor and privilege to have served you all for another year.

Keep Safe and Keep Well

Respectively submitted,

Colin Stubbings, Chairman

Town Personnel and Officers (12/31/2020)

| | |
|-------------------------------------|--|
| Board of Selectmen | Chairman, Colin Stubbings (2021) Randy Subjeck (2023) Wayne Godfrey (2022) |
| Administrative Assistant/Bookkeeper | Cassandra (Sandi) Pierce |
| Animal Control Officer | Wayne Godfrey |
| Cemetery Sexton | John Metcalf |
| Emergency Management Director | Bernie Marvin |
| Fire Chief | Bruce Henry |
| Forest Fire Warden | Andy Mauchly |
| Health Officer | Dr. Alex Medlicott |
| Moderator | Joyce Tompkins (2021) |
| Police Chief | Brandon Alling |
| Police Officer | Todd Eck |
| Road Agent | Frank Rodimon (2023) |
| Tax Collector | Ceil Stubbings |
| Deputy Tax Collector | Polly Marvin |
| Town Clerk | Bernadette Ratel (2021) |
| Deputy Town Clerk | Gail Bachus |

Town Personnel and Officers (12/31/2020)

LIBRARY TRUSTEES

| | |
|------------------------------------|-------------------|
| Helga Mueller, Chair | Term Expires 2023 |
| Nancy Sandell | Term Expires 2022 |
| Polly Marvin | Term Expires 2021 |
| Kristi Medill | Term Expires 2021 |
| Stephanie Gordon | Term Expires 2023 |
| Joyce Tomkins, Treasurer | Term Expires 2021 |
| Karla Strickland (Resigned) | Term Expires 2022 |
| Karen Brown (Appointed until 2021) | |

HISTORICAL SOCIETY

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

ZONING BOARD OF ADJUSTMENTS

| | |
|----------------------------------|-------------------|
| Steve Daly, Chairman | Term Expires 2021 |
| Helga Mueller | Term Expires 2023 |
| Charles Brown | Term Expires 2023 |
| Steven Rounds | Term Expires 2021 |
| Abby Metcalf | Term Expires 2021 |
| Heather Subjeck, Alternate | |
| Tery Robie, Zoning Administrator | Term Expires 2023 |

Town Personnel and Officers (12/31/2020)

PLANNING BOARD

| | |
|--------------------------------|-------------------|
| Joseph Gerakos, Chairman | Term Expires 2022 |
| Barbara Fowler | Term Expires 2023 |
| Rebecca Bailey | Term Expires 2021 |
| Diane Kircher | Term Expires 2023 |
| Travis Daley | Term Expires 2022 |
| Jared Shipman (Resigned 2020) | |
| Ken Strickland (Resigned 2020) | |
| Peter Labounty, Alternate | |
| Colin Stubbings, Ex-Officio | |

CONSERVATION COMMISSION

| | |
|----------------|-------------------|
| Helga Mueller | Term Expires 2023 |
| Frank Rodimon | Term Expires 2022 |
| Ernie Hartley | Term Expires 2023 |
| Mal Kircher | Term Expires 2022 |
| Eric Underhill | Term Expires 2023 |
| Karen Brown | Term Expires 2023 |
| Rachael Brown | Term Expires 2022 |

SUPERVISORS OF THE CHECKLIST

| | |
|-----------------|-------------------|
| Sandra Rounds | Term Expires 2026 |
| Arline Cochrane | Term Expires 2024 |
| George Mertz | Term Expires 2022 |

TRUSTEE OF TRUST FUNDS

| | |
|----------------|-------------------|
| Abby Metcalf | Term Expires 2021 |
| Eileen Belyea | Term Expires 2023 |
| Jean Underhill | Term Expires 2022 |



Article 01 To Elect Officers

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

The results are as follows:

Selectman, 3 year term: Randy Subject-58; write ins-Richard DeMerchant, Fred Shipman, Chris Davidson, Peter Labounty, Steve Daly, Mark Robie.

Selectman, 2 year term: Wayne Godfrey-78; write ins- Neil Robie, Peter Labounty, Chris Davidson, George Mertz.

Trustee of Trust Funds, 3 year term: Eileen Belyea-73; write ins- Joyce Tompkins.

Town Treasurer, 1 year term: Heather Subject-79; write ins- Andrea Holland 1, Terry Mertz 1.

Supervisor of the Checklist, 6 year term: Sam Rounds-80; write ins- Julie Lamarre, Helena Saarion, Georgette Underhill.

Road Agent, 3 year term: Frank Rodimon-82; write ins- Chris Davidson, Tim Cole, and Dalton Thayer.

Library Trustees (2), 3 year term: Helga Muller-85, Stephanie Gordon-84; write ins- Sam Rounds, Julie Lamarre, Helena Saarion.

Article 02 Operating Budget of the Town

To see if the Town will vote to raise and appropriate the sum of Nine Hundred Fifty-Two, Nine Hundred dollars (\$952,900) for general municipal operations. This article is RECOMMENDED by the Selectmen 2-1.

Motion: Helga Mueller

Second: Joe Medicott

Ellen Putnam motioned to amend article by adding \$400.00 for hosting training for suicide assistance.

No Discussion

Amendment seconded by Sam Rounds

Amendment passed by voice vote

Randy Subject motioned to amend article by reducing NHRS (New Hampshire Retirement System) by \$6273.00

Amendment seconded by Heather Subject

Discussion: Colin Stubbings explained the amount as well as what NH retirement is, Jason Bachus, Ray Holland, Melanie Elliot, Rob Elder spoke in favor of article.

Amendment failed by hand vote (25-7)

Jason Bachus motioned for an amendment to raise benefits for the new Police Chief coming in by \$4000.00.

Amendment seconded by Sam Rounds

Discussion: Gary Hebert spoke

Amendment passed by voice vote

Bringing the new amount to \$957,300.00

Article 03 Sewer District Budget

To see if the Town will vote to raise and appropriate the sum of Thirty-Two Thousand Eight Hundred Twenty-Five dollars (\$32,825) 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: Frank Rodimon

Second: Steve Daly



Discussion: None
Article passes on voice vote

Article 04 Police Training & Equipment ETF

To see if the Town will vote to appropriate the sum of One Thousand dollars (\$1000.00) to be added to the Police Training and Equipment Expendable Trust Fund. Nine Hundred dollars (\$900) of this article will come from Unassigned Fund Balance, and One Hundred dollars (\$100) to come from a donation. (The Selectmen RECOMMEND this article 3-0) If passed, this article will have NO impact on the current year's tax rate.

Motion: Frank Rodimon
Second: Jason Bachus
Discussion: None
Article passed on 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 Five Thousand dollars (\$5000) 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: Helga Mueller
Second: Nancy Sandell
Discussion: None
Article passed 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: Gary Danielson
Discussion: None
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 Six Thousand dollars (\$6,000) 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 \$0.06)

Motion: Frank Rodimon
Second: Nancy Sandell
Discussion: None
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: Helga Mueller
Second: Suzanne Woodard



Discussion: None
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: Sam Rounds
Second: Bill Cahill
Discussion: None
Article passed 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: Mark Fagnant
Second: Frank Rodimon
Discussion: Mark Fagnant wanted to know if \$1000.00 was enough, Frank said yes.
Article passed 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 dollars (\$14,100) 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
- \$ 790 The Good Shepherd Ecumenical Food Pantry
- \$ 3,250 Grafton County Senior Citizens Council
- \$ 500 North Country Home Health & Hospice Agency
- \$ 896 Northern Human Services
- \$ 588 Public Health Council of the Upper Valley
- \$ 1,200 Tri-County Community Action (Energy)
- \$ 3,250 Visiting Nurse Association & Hospice
- \$ 0 Woodsville Area 4th of July
- \$ 391 Tri-County Community Action (Homeless)

Motion: Gary Danielson
Second: Heather Subjeck
Discussion: Rob Elder motioned to amend the article by reducing Bridge House by \$1,600.00 bringing the total amount for donations to \$12, 500.00.
Amendment Seconded: Carolyn Danielson
Discussion: Rob Elder explained why
Amended article passed by voice vote

Article 12 To pave a section of Indian Pond Rd

To see if the Town will vote to raise and appropriate the sum of Seventy-Two Thousand Dollars (\$72,000) for the purpose of paving a section of Indian Pond Road starting at 189 Indian Pond Road, continuing South for approximately 2000 feet. This special article is a special warrant



article per RSA 32:3 VI (d) and RSA 32:7 V. The Selectboard recommend this appropriation. (Majority vote required). (The tax impact of this warrant article is \$0.72)

Article Failed by Voice Vote

Article 13 To replace Fire Station roof

To see if the town will vote to raise and appropriate the sum of Twenty Thousand, Six Hundred Twenty Five (\$20,625) for replacement of the Fire Station roof from shingle to 24 gauge Standing Seam roofing and authorize the withdrawal of Twenty Thousand, Six Hundred Twenty Five Dollars (\$20,625) from the Town Building Improvement Capital Reserve Fund created for that purpose. Selectmen Recommend.

Motion: Bruce Henry

Second: Randy Subjeck

Discussion: Tom Cochrane questioned if bids went out. Peter Labounty did send it out for bids. Lowest bid was accepted which was 2/3 less than everyone else.

Article passes on voice vote

Article 14 To add to existing Highway Department EFT

To see if the Town will vote to raise and appropriate the sum of Four Thousand (\$4,000.00) to be added to the Highway Department Expendable Trust Fund previously established. (The Selectmen RECOMMEND this article 3-0) (The tax impact of this warrant article is \$.04).

Discussion: Alex Medlicott spoke that the 2 families that lived there felt the paving project wasn't needed, but that the bottom area of Indian Pond be fixed first. Frank Rodimon responded that paving was cheaper and less maintenance. They would be looking at a bond for next year for other projects. Melanie Elliot suggested putting money in a Capital Reserve Fund to offset the bond to keep the town budget down because she thought there was an increase in the school budget. Jason Bachus questioned why we didn't have a Capital Trust Fund for the roads. He wanted to amend the article by replacing the words; the amended article would read, to see if the town would raise and appropriate \$54,000.00 to be added to the highway department. ETF for the purpose of repairing and maintaining the roads. Money to be raised from taxes

Motion to Amend: Jason Bachus

Amendment Seconded: Melanie Elliot

Amended Article passed by voice vote

Discussion: Colin Stubbings, Selectman Chair explained that there as an error in the article and that the money would come from the unassigned fund balance and not be raised by taxes. (original article funds, \$4,000)

Article passes on voice vote

Article 15 To Purchase Battery Powered Radar Signs

To see if the Town will vote to purchase Two (2) Marlin-Controls Radarsign-Titan TC400C-Battery Powered Portable Radarsign w/24" X 21" YOUR SPEED Sign / & Four (4) each - 18A/H Ni-MH Rechargeable Batteries, 2-Heavy Duty Locks w/keys/2-Battery Chargers & 2 Universal Pole Mount Bracket (Go Brackets) at a cost not to exceed Seven Thousand, Nine Hundred and Ninety Dollars (\$7,990), submitted by petition. The Selectman Approve this article 3-0. Tax impact of this article is \$.08.

Motion: Andy Mauchly

Second: Suzanne Woodard



Discussion: This article was not submitted by petition (typo). Steve Rounds asked about the benefits. Gary Hebert says that it cuts down on speeding. Jason Bachus asked about if it collects data and software costs included. Melanie Elliot and Bruce Henry asked where they would be located and about maintenance.

Amendment Motion: Jason Bachus motioned to amend wording of article 15 to add the words “or equivalent” after (Go Brackets).

Seconded: Randy Subject

No Discussion

Amended Article passes by voice vote

Article 16 To purchase Fire Department radios

To see if the Town will vote to raise and appropriate the sum of Sixteen Thousand Seven Hundred Seven dollars (\$16,707) for the purpose of Fire Department Radios. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. The Selectmen recommend this appropriation. (Majority vote required). (The tax impact of this warrant article is \$0.17)

Motion: Helga Mueller

Second: Jason Bachus

Discussion: Colin Stubbings said that grants are being looked into. Ray Holland asked how many. Bruce Henry explained that they are going digital and that this is their only means of communication. Old radios are obsolete.

Article passes by voice vote

Article 17 To purchase Fire Department Equipment

To see if the town will vote to raise and appropriate the sum of Twenty One Thousand Dollars (\$21,000) for the purpose of purchasing new SCBA (Self Contained Breathing Apparatus) for the Fire Department (Majority vote required) (The tax impact of this warrant article is \$0.21)

Motion: Bruce Henry

Second: Gary Danielson

Discussion: Bruce Henry explained that getting new ones every 5 years keeps the insurance costs down.

Article passes by voice vote

Article 18 To Modify Elderly Exemption

Shall the town Modify the provisions of RSA 72:39-a for elderly exemption from property tax in the Town of Piermont , based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$25,000.00; for a person 75 years of age up to 80 years,\$45,000.00; for a person 80 years of age or older \$55,000.00. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person’s spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$30,000.00 or, if married, a combined net income of less than \$45,000.00; and own net assets not in excess of \$70,000.00 excluding the value of the person’s residence. (Majority vote required)

Motion: Randy Subject

Second: Wayne Godfrey

Discussion: Rob Elder asked how many people are affected. Colin Stubbings answered 5 and that the total property tax revenue is \$1,325.00. Jason Bachus wanted it to say Piermont Resident instead of NH Resident. Colin said it couldn’t, because the article was prepared by the DRA (Department of Revenue Administrations). Andy Mauchly spoke for the article because it is a hardship for the elderly.

Article passes by voice vote



PETITION WARRANT ARTICLES

To mandate parking of police cruiser in garage

Article 19

To see if the Town will vote to mandate that the Town of Piermont police cruiser be parked in the garage attached to the Town Offices while not in use on duty. To be enacted at retirement of the current Chief of Police

Motion: Joe Medicott

Second: Mark Fagnant

Discussion: Many spoke against the article and Colin spoke against the article. Abigail Underhill called question.

Article failed on voice vote

Article 20

To replace the position of Chief of Police with a

To see if the Town will vote to replace the position of Chief of Police of Piermont, New Hampshire (upon retirement of the current Police Chief) with a part time officer.

Motion: Joe Medicott

Second: Randy Subject

Discussion: Randy spoke in favor of the article. Wayne Godfrey, Melanie Elliot and Jason Bachus spoke against the article. After much discussion, Peter Labounty called the question.

Article failed by voice vote

Article 21

To assure voter identity.

To see if the town will vote to raise and appropriate the sum of eight hundred dollars (\$800.00) for the purpose of assuring Piermont voters that their identities have not been used to illegally request an absentee ballot.

The voters will instruct the Piermont Town Clerk to contact, by certified mail, only those residents who contacted the Town Clerk requesting an absentee ballot for the 2018 local/state/national election AND who requested the absentee ballot be sent to an address listed for that voter on the voter checklist.

The letter, along with a return stamped envelope addressed to the Piermont Town Clerk, will be sent only to the address of record for that Piermont voter as shown in the Piermont checklist and will say:

The Piermont Town Clerk, as instructed by the voters at Town Meeting, requests that you answer two questions which will help the Clerk determine if absentee voter irregularities occurred during the November election.

Specifically,

1. "Did you request an absentee ballot?" YES or NO (circle one)
2. "Can you confirm the address you requested your absentee ballot be mailed to (given that it was mailed to an address different than that one shown in the Piermont checklist)?"



- a. Street Address _____
- b. City/Town _____
- c. State/Country/Zip Code _____

(Majority vote required) (The tax impact of this warrant article is \$.08)

Motion: Frank Rodimon

Second: Sam Rounds

Discussion: Ellen Putnam asked if anyone who petitioned the article was present? No petitioners present to speak to the article.

Article failed on voice vote

Article 22 To move Town Meeting

To vote by non-partisan ballot to see if the residents are in favor of having Town Meeting on the second Tuesday of March after the polls close as all Town Meetings were prior to the 2017 vote which moved the meeting to Saturday

Motion: Frank Rodimon

Second: Andy Mauchly

Discussion: Some people spoke for the article and some people spoke against the article.

Article failed by voice vote

Article 23 All other business

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

Ellen Putnam asked for a moment of silence for those we have lost this year.

Frank Rodimon asked about the swearing in of the officers. Done at the end of the meeting.

Colin Stubbings spoke about there being another petition that was not on the warrant.

Rejected for legal reasons, not ignored. The wording doesn't match RSA's.

Bill Cahill thanked the first responders, public safety and officials for their service.

Joyce Tompkins called for adjournment of the meeting. All in favor. Meeting adjourned 11:40am.



- a. Street Address _____
- b. City/Town _____
- c. State/Country/Zip Code _____

(Majority vote required) (The tax impact of this warrant article is \$.08)

Motion: Frank Rodimon

Second: Sam Rounds

Discussion: Ellen Putnam asked if anyone who petitioned the article was present? No petitioners present to speak to the article.

Article failed on voice vote

Article 22 To move Town Meeting

To vote by non-partisan ballot to see if the residents are in favor of having Town Meeting on the second Tuesday of March after the polls close as all Town Meetings were prior to the 2017 vote which moved the meeting to Saturday

Motion: Frank Rodimon

Second: Andy Mauchly

Discussion: Some people spoke for the article and some people spoke against the article.

Article failed by voice vote

Article 23 All other business

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

Ellen Putnam asked for a moment of silence for those we have lost this year.

Frank Rodimon asked about the swearing in of the officers. Done at the end of the meeting.

Colin Stubbings spoke about there being another petition that was not on the warrant.

Rejected for legal reasons, not ignored. The wording doesn't match RSA's.

Bill Cahill thanked the first responders, public safety and officials for their service.

Joyce Tompkins called for adjournment of the meeting. All in favor. Meeting adjourned

11:40am.

Respectfully submitted by,

Bernadette Ratel
Town Clerk



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:

Date: March 13, 2021
Time: 10:00AM
Location: Piermont Village School
Details: 131 Rt10 Piermont, NH 03779

GOVERNING BODY CERTIFICATION

We certify and attest that on or before February 10, 2021, a true and attested copy of this document was posted at Piermont Village School and at Old Church Building and that an original was delivered to Town Clerk

| Name | Position | Signature |
|-----------------|-----------------|------------------|
| Colin Stubbings | Chairman | |
| Randy Subjeck | Vice Chairman | |
| Wayne Godfrey | 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 Town Clerk for a term of three (3) years; a Moderator for a term of one (1) year; a Treasurer for a term of one (1) year; a Trustee of Trust Funds for a term of three (3) years; three (3) Library Trustees for a term of three (3) years each and one (1) Library Trustee for a term of one (1) year.

Article 02 Road Reconstruction

To see if the town will vote to raise and appropriate the sum of Four Hundred Sixty-Four Thousand Dollars (\$464,000.00) for the purpose of reconstruction of Indian Pond Road, Lily Pond Road and Bedford Road, and to authorize the issuance of not more than Four Hundred Sixty-Four Thousand Dollars (\$464,000.00) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; Recommendations required (3/5 ballot vote required).

Article 03 Operating Budget of the Town

To see if the Town will vote to raise and appropriate the sum of One Million, Thirty-Nine Thousand Three Hundred Twenty-One dollars (\$1,039,321) for general municipal operations. This article is RECOMMENDED by the Selectmen 3-0.

Article 04 Sewer District Budget

To see if the Town will vote to raise and appropriate the sum of Thirty-Two Thousand Nine Hundred Forty-Five dollars (\$32,945) 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)

Article 05 Police Training & Equipment ETF

To see if the Town will vote to appropriate the sum of One Thousand dollars (\$1000.00) to be added to the Police Training and Equipment Expendable Trust Fund. Nine Hundred dollars (\$900) of this article will come from Unassigned Fund Balance, and One Hundred dollars (\$100) to come from a donation. (The Selectmen RECOMMEND this article 3-0) If passed, this article will have NO impact on the current year's tax rate.

Article 06 To add to existing Town Equipment CRF

To see if the Town will vote to raise and appropriate the sum of Five Thousand dollars (\$5000) 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)

Article 07 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)



Article 08 Add to Town Revaluation CRF

To see if the Town will vote to raise and appropriate the sum of Six Thousand dollars (\$6,000) 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 \$0.06)

Article 09 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)

Article 10 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)

Article 11 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)

Article 12 Non-Profit Donations

To see if the Town will vote to raise and appropriate the sum of Thirteen Thousand, One Hundred Eighty-Eight dollars (\$13,188) for the following charitable organizations (The Selectmen RECOMMEND this article 3-0) (The tax impact of this warrant article is \$.13)

- \$ 400 American Red Cross
- \$ 335 Ammonuoc Community Health
- \$ 2,000 Bridge House
- \$ 500 CASA
- \$ 790 The Good Shepherd Ecumenical Food Pantry
- \$ 3,250 Grafton County Senior Citizens Council
- \$ 500 North Country Home Health & Hospice Agency
- \$ 588 Public Health Council of the Upper Valley
- \$ 1,575 Tri-County Community Action (Energy)
- \$ 3,250 Visiting Nurse Association & Hospice

Article 13 To add to existing Highway Department EFT

To see if the Town will vote to raise and appropriate the sum of Four Thousand (\$4,000.00) to be added to the Highway Department Expendable Trust Fund previously established. (The Selectmen RECOMMEND this article 3-0)



Article 14 Shimming of Indian Pond, Lily Pond and Bedford Rd

To see if the Town will vote to raise and appropriate the sum of Sixty-Four Thousand (\$64,000) for the purpose of shimming Indian Pond Road, Lily Pond Road and Bedford Road. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. The Selectboard recommend this appropriation. (Majority vote required). (The tax impact of this warrant article is \$0.64)

Article 15 Reclassify Road

To see if the Town will vote to start the Road to Summer Cottages classification on Bean Brook Road at the point where winter maintenance ends at the last residents driveway. This is a point approximately 320 feet west of the point where Bean Brook Road crosses the brook at the bottom of Cole Hill.

Article 16 To build a Recreational Park

To see if the Town will vote to retain 239 RT25C as Town property and turn into a recreational picnic park with 3D farming maps. Property was taken for tax deed. Property is located in the Village and does not allow trailer/mobile housing, therefore is an undesired lot.

Article 17 Change Purpose of Highway EFT

To see if the town will vote to change the purpose of the existing Highway EFT to the Highway Roads and Equipment ETF. (2/3 vote required).

Article 18 All other business

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

Expenditure Budget 2021 Summary

(Excluding County & School)

| Account | Description | 2020 Budget | 2020 Actual | 2021 Budget |
|-------------------------|--|----------------|----------------|------------------|
| 4130 | Executive | 180,715 | 149,420 | 171,881 |
| 4140 | Town Clerk & Elections | 35,673 | 39,004 | 47,354 |
| 4150 | Tax Collector & Financials | 49,086 | 41,289 | 55,443 |
| 4152 | Assessing | 21,190 | 19,930 | 40,137 |
| 4191 | Planning & Zoning | 4,567 | 3,937 | 7,900 |
| 4194 | Building & Grounds | 59,236 | 66,493 | 63,863 |
| 4195 | Cemeteries | 23,057 | 24,876 | 25,051 |
| 4199 | Donations | 0 | 0 | 0 |
| 4210 | Police Department | 109,847 | 90,497 | 141,795 |
| 4212 | Animal Control | 1,999 | 1,571 | 1,844 |
| 4215 | Ambulance | 38,260 | 38,346 | 40,044 |
| 4220 | Fire Department | 44,063 | 37,145 | 61,980 |
| 4225 | FAST Squad | 3,401 | 1,095 | 3,001 |
| 4290 | Emergency Management | 7,709 | 6,308 | 7,946 |
| 4312 | Highway, Bridges, Street Lights | 216,498 | 182,077 | 208,475 |
| 4324 | Transfer Station & Recycling | 54,754 | 66,116 | 56,557 |
| 4326 | Sewer District | 21,462 | 14,626 | 21,582 |
| 4441 | Welfare | 2,638 | 0 | 2,638 |
| 4520 | Parks & Recreation | 12,806 | 6,765 | 13,110 |
| 4550 | Library | 33,000 | 33,000 | 33,500 |
| 4583 | Patriotic | 826 | 0 | 826 |
| 4589 | Community | 1 | 0 | 1 |
| 4611 | Conservation | 1,755 | 2,086 | 1,755 |
| 4711 | Debt Service - Town | 54,219 | 53,528 | 54,219 |
| 4711 | Debt Service - Sewer | 11,363 | 11,363 | 11,363 |
| 4901 | Capital Outlay | 0 | 2,500 | 0 |
| 9999 | Discounts | 0 | 0 | 0 |
| Total | | 988,126 | 891,973 | 1,072,266 |
| Warrant Articles | | | | |
| 4915 | Town Equipment CRF | 5,000 | 5,000 | 5,000 |
| 4915 | Town Fire and Emergency Vehicle CRF | 10,000 | 10,000 | 10,000 |
| 4915 | Town Revaluation CRF | 6,000 | 6,000 | 6,000 |
| 4915 | Town New Building CRF | 10,000 | 10,000 | 10,000 |
| 4916 | Town Recycling/Transfer Station ETF | 2,500 | 2,500 | 2,500 |
| 4916 | Police Training & Equipment ETF | 1,000 | 1,000 | 1,000 |
| 4916 | Friends of Piermont ETF | 0 | 0 | 0 |
| 4916 | Town Bridge ETF | 1,000 | 1,000 | 1,000 |
| 4916 | Highway ETF | 54,000 | 54,000 | 4,000 |
| - | Elderly Exemption Changes | 0 | 0 | 0 |
| 4220 | SCBA (3x) for the Fire Department | 21,000 | 17,451 | 0 |
| 4312 | Indian Pond Road Paving Project | 0 | 0 | 0 |
| 4312 | Road Reconstruction (Bond) | 0 | 0 | 464,000 |
| 4312 | Shimming Indian Pond/Lily Pond/Bedford Road | 0 | 0 | 64,000 |
| - | Reclassify part of Bean Brook Road | 0 | 0 | 0 |
| - | Change Purpose/Name of Highway ETF | 0 | 0 | 0 |
| 4520 | Build Recreation Park | 0 | 0 | 0 |
| 4901 | Pole Barn to House Equipment | 0 | 13,112 | 0 |
| 4901 | Marlin Controls Radar Signs | 7,990 | 5,299 | 0 |
| 4901 | Replace Roof on the Fire Department Building | 20,625 | 20,625 | 0 |
| 4901 | Replace Radios Fire Department Vehicles | 16,707 | 0 | 0 |
| | Sub-Total | 155,822 | 145,987 | 567,500 |

Expenditure Budget 2021 Summary

(Excluding County & School)

| Account | Description | 2020 Budget | 2020 Actual | 2021 Budget |
|-------------|--|------------------|------------------|------------------|
| 4199 | Non-Profit Groups Requests | | | |
| | American Red Cross | 400 | 400 | 400 |
| | Ammonuooosuc Community Health | 335 | 335 | 335 |
| | Bridge House | 400 | 400 | 2,000 |
| | Burch House | 0 | 0 | 0 |
| | CASA | 500 | 500 | 500 |
| | The Good Shepherd Ecumencial Food Pantry | 790 | 790 | 790 |
| | 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 | 0 |
| | Public Health Council of the Upper Valley | 588 | 588 | 588 |
| | Tri-County Community Action Energy Servs | 1,200 | 1,200 | 1,575 |
| | Tri-County Community Action Homeless Prev | 391 | 391 | 0 |
| | Visiting Nurse Association & Hospice | 3,250 | 3,250 | 3,250 |
| | Sub-Total | 12,500 | 12,500 | 13,188 |
| | Grand Total | 1,156,448 | 1,050,460 | 1,652,954 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|----------------------------|--------------------------------|----------------|------------------|----------------|
| 4130 Executive | | | | |
| 01-4130-011 | Salary Selectmen | 7,500 | 7,500 | 7,500 |
| 01-4130-021 | Salary Admin. | 45,760 | 44,142 | 45,760 |
| 01-4130-022 | Wages - Administrative Support | 1,250 | 0 | 625 |
| 01-4130-031 | FICA/Medicare | 4,172 | 3,838 | 4,124 |
| 01-4130-032 | Project Coordinator Wages | 0 | 0 | 0 |
| 01-4130-041 | Retirement | 5,125 | 4,004 | 2,288 |
| 01-4130-042 | Retirement - Late Penalties | 0 | 0 | 0 |
| 01-4130-051 | Office Supplies & Furniture | 2,000 | 1,492 | 2,500 |
| 01-4130-061 | Postage | 600 | 1,603 | 600 |
| 01-4130-062 | Annual Mailing Permit Fee | 300 | 0 | 0 |
| 01-4130-071 | State & Federal Forms | 1 | 0 | 1 |
| 01-4130-081 | Printing | 1,300 | 1,236 | 2,050 |
| 01-4130-084 | Legal Fees - Welfare | 0 | 0 | 0 |
| 01-4130-091 | Newspaper Notices & Ads | 2,500 | 3,264 | 1,500 |
| 01-4130-101 | Books & Periodicals | 700 | 628 | 720 |
| 01-4130-111 | Training, Seminars, & Workshop | 500 | 27 | 500 |
| 01-4130-121 | Mileage Reimbursement | 750 | 250 | 750 |
| 01-4130-131 | Office Equipment Purchase | 2,500 | 4,656 | 2,500 |
| 01-4130-132 | Software | 2,497 | 2,018 | 4,723 |
| 01-4130-141 | Office Equipment Maintenance | 10,300 | 10,788 | 11,300 |
| 01-4130-151 | Perambulation | 250 | 0 | 250 |
| 01-4130-161 | Fines | 1 | 0 | 1 |
| 01-4130-171 | Dues | 1,280 | 1,282 | 1,282 |
| 01-4130-180 | Legal Fees | 20,000 | 1,702 | 15,000 |
| 01-4130-181 | Legal Fees - TC/TX | 1,000 | 98 | 1,000 |
| 01-4130-182 | Legal Fees - Assessment | 5,000 | 0 | 5,000 |
| 01-4130-183 | Legal Fees - Planning & Zoning | 1,000 | 633 | 1,000 |
| 01-4130-184 | Legal Fees - Welfare | 300 | 0 | 300 |
| 01-4130-185 | Legal Fees - Public Safety | 100 | 0 | 100 |
| 01-4130-186 | Legal Fees - Highway | 100 | 0 | 100 |
| 01-4130-187 | Legal Fees - Waste | 1 | 0 | 1 |
| 01-4130-191 | P.O. Box Rents | 320 | 304 | 320 |
| 01-4130-201 | Dispatch & Alarm Monitoring | 29,613 | 26,132 | 23,000 |
| 01-4130-211 | Property & Liability Insurance | 14,570 | 15,139 | 16,502 |
| 01-4130-221 | Unemployment Compensation | 500 | 475 | 500 |
| 01-4130-231 | Workmen's Comp. Insurance | 8,457 | 6,250 | 9,569 |
| 01-4130-241 | Employee Health Insurance | 9,865 | 9,007 | 9,913 |
| 01-4130-251 | Background Checks | 50 | 2,424 | 50 |
| 01-4130-261 | Grafton County Registry Fees | 50 | 7 | 50 |
| 01-4130-271 | Online Backup | 1 | 0 | 1 |
| 01-4130-281 | Service Charges | 1 | 68 | 1 |
| 01-4130-301 | Town Website | 500 | 456 | 500 |
| 01-4130-900 | Contingency | 1 | 0 | 1 |
| **TOTAL** Executive | | 180,715 | 149,420 | 171,881 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|-----------------------------|--------------------------------|---------------|------------------|---------------|
| 4140 Town Clerk | | | | |
| 01-4140-011 | Salary Town Clerk | 14,500 | 13,942 | 14,500 |
| 01-4140-021 | Salary Deputy Town Clerk | 7,000 | 6,322 | 14,508 |
| 01-4140-022 | Assistant Town Clerk | 0 | 0 | 0 |
| 01-4140-031 | FICA/Medicare | 1,959 | 1,951 | 2,511 |
| 01-4140-041 | Retirement | 1 | 0 | 1 |
| 01-4140-051 | Office Supplies | 500 | 923 | 1,000 |
| 01-4140-061 | Postage | 175 | 45 | 250 |
| 01-4140-071 | Government Forms | 1 | 0 | 1 |
| 01-4140-081 | Wages & Election Day | 4,100 | 7,919 | 3,800 |
| 01-4140-091 | Newspaper Notices & Ads | 500 | 657 | 500 |
| 01-4140-101 | Books & Periodicals | 0 | 0 | 0 |
| 01-4140-111 | Training, Seminars, & Workshop | 100 | 93 | 100 |
| 01-4140-121 | Mileage Reimbursement | 150 | 85 | 150 |
| 01-4140-131 | Comps, Printers, Copiers, Fax | 100 | 1,538 | 2,000 |
| 01-4140-141 | Computer Software | 3,015 | 3,123 | 3,525 |
| 01-4140-151 | Vital Records | 500 | 369 | 1,000 |
| 01-4140-161 | MA Fees | 100 | 0 | 100 |
| 01-4140-171 | Dues | 175 | 0 | 130 |
| 01-4140-180 | Legal Fees | 0 | 0 | 0 |
| 01-4140-181 | Dog Tags & Licenses | 200 | 155 | 350 |
| 01-4140-182 | Returned Check Fees | 1 | 0 | 1 |
| 01-4140-191 | Printing | 0 | 0 | 0 |
| 01-4140-201 | Records Preservation | 2,000 | 1,058 | 2,500 |
| 01-4140-211 | Computer & Software for MA | 0 | 0 | 0 |
| 01-4140-221 | Other State Fees | 70 | 32 | 100 |
| 01-4140-241 | Employee Health Insurance | 1 | 0 | 1 |
| 01-4140-251 | Background Check Fees | 25 | 0 | 25 |
| 01-4140-261 | Election Day Meals | 500 | 723 | 300 |
| 01-4140-291 | Motor Vehicle Refunds | 0 | 68 | 1 |
| **TOTAL** Town Clerk | | 35,673 | 39,004 | 47,354 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|---|--------------------------------|---------------|------------------|---------------|
| 4150 Tax Collector & Financials | | | | |
| 01-4150-005 | Salary Treasurer | 9,880 | 9,500 | 9,880 |
| 01-4150-006 | Salary Deputy Treasurer | 550 | 147 | 550 |
| 01-4150-007 | Salary Town Bookkeeper | 0 | 0 | 0 |
| 01-4150-008 | Salary Trustee of Trust Funds | 440 | 440 | 440 |
| 01-4150-011 | Salary Tax Collector | 8,500 | 6,023 | 8,500 |
| 01-4150-021 | Salary Deputy Tax Collector | 1,500 | 1,500 | 1,500 |
| 01-4150-031 | FICA/Medicare | 1,597 | 1,347 | 1,597 |
| 01-4150-041 | Retirement | 0 | 0 | 0 |
| 01-4150-051 | Office Supplies | 2,000 | 1,094 | 2,000 |
| 01-4150-061 | Postage | 1,500 | 752 | 2,000 |
| 01-4150-071 | Government Forms | 1 | 0 | 1 |
| 01-4150-091 | Newspaper Notices & Ads | 100 | 0 | 100 |
| 01-4150-101 | Books & Periodicals | 1 | 0 | 1 |
| 01-4150-111 | Training, Seminars, & Workshop | 400 | 0 | 400 |
| 01-4150-121 | Mileage Reimbursement | 200 | 0 | 200 |
| 01-4150-131 | Comps, Printers, Copiers, Fax | 1,000 | 0 | 1,000 |
| 01-4150-141 | Computer Software | 1,812 | 1,906 | 7,103 |
| 01-4150-151 | Auditor Fees | 15,500 | 15,774 | 15,500 |
| 01-4150-152 | Accountant Fees | 1 | 0 | 1 |
| 01-4150-161 | BMSI License Fees | 1,947 | 1,833 | 2,513 |
| 01-4150-171 | Dues | 105 | 90 | 105 |
| 01-4150-180 | Legal Fees | 0 | 0 | 0 |
| 01-4150-181 | Bank Fees & SD Box Rent | 300 | 275 | 300 |
| 01-4150-182 | Returned Check Fees | 50 | 0 | 50 |
| 01-4150-191 | Printing | 1 | 0 | 1 |
| 01-4150-201 | Tax Liens | 1,000 | 474 | 1,000 |
| 01-4150-211 | Deed Research | 500 | 0 | 500 |
| 01-4150-221 | Grafton County Recording Fees | 200 | 133 | 200 |
| 01-4150-241 | Employee Health Insurance | 0 | 0 | 0 |
| 01-4150-291 | Property Tax Refund | 1 | 0 | 1 |
| **TOTAL** Tax Collector & Financials | | 49,086 | 41,289 | 55,443 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|----------------------------|--------------------------------|---------------|------------------|---------------|
| 4152 Assessing | | | | |
| 01-4152-011 | Salary | 0 | 0 | 0 |
| 01-4152-031 | FICA/Medicare | 0 | 0 | 0 |
| 01-4152-041 | Retirement | 0 | 0 | 0 |
| 01-4152-051 | Office Supplies | 50 | 0 | 50 |
| 01-4152-061 | Postage | 400 | 4 | 300 |
| 01-4152-071 | Government Forms | 0 | 0 | 0 |
| 01-4152-081 | Assessor Cyclical Reevaluation | 7,500 | 7,500 | 26,500 |
| 01-4152-082 | Assessor Pick-Ups | 6,900 | 7,373 | 6,900 |
| 01-4152-091 | Newspaper Notices & Ads | 100 | 0 | 100 |
| 01-4152-101 | Books & Periodicals | 0 | 0 | 0 |
| 01-4152-111 | Training, Seminars, & Workshop | 200 | 0 | 200 |
| 01-4152-121 | Mileage Reimbursement | 200 | 0 | 200 |
| 01-4152-131 | Comps, Printers, Copiers, Fax | 0 | 0 | 0 |
| 01-4152-141 | Computer Software & Support | 2,590 | 2,590 | 2,637 |
| 01-4152-151 | Property Maps | 1,580 | 1,580 | 1,580 |
| 01-4152-161 | Manatron License Fees-Proval | 0 | 0 | 0 |
| 01-4152-171 | Dues | 20 | 20 | 20 |
| 01-4152-180 | Legal Fees | 0 | 0 | 0 |
| 01-4152-181 | General Assessor Insp. Work | 1,500 | 863 | 1,500 |
| 01-4152-191 | Printing | 0 | 0 | 0 |
| 01-4152-211 | Property Transfer Record Subsc | 0 | 0 | 0 |
| 01-4152-221 | Grafton County Fees | 150 | 0 | 150 |
| **TOTAL** Assessing | | 21,190 | 19,930 | 40,137 |

| | | | | |
|--|--------------------------------|--------------|--------------|--------------|
| 4191 Planning & 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 | 170 | 168 |
| 01-4191-051 | Supplies | 200 | 0 | 75 |
| 01-4191-061 | Postage | 100 | 121 | 100 |
| 01-4191-091 | Newspaper Notices & Ads | 300 | 211 | 300 |
| 01-4191-101 | Books & Periodicals | 150 | 67 | 150 |
| 01-4191-111 | Training, Seminars, & Workshop | 150 | 0 | 300 |
| 01-4191-121 | Mileage Reimbursement | 50 | 0 | 100 |
| 01-4191-151 | Maps | 0 | 0 | 0 |
| 01-4191-171 | Dues UVLSRPC | 1,099 | 1,096 | 1,107 |
| 01-4191-180 | Legal Fees | 0 | 0 | 0 |
| 01-4191-191 | Printing | 50 | 0 | 50 |
| 01-4191-221 | Grafton County Recording Fees | 100 | 73 | 100 |
| 01-4191-300 | Master Plan Update | 0 | 0 | 3,250 |
| **TOTAL** Planning & Zoning | | 4,567 | 3,937 | 7,900 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|-------------------------------------|--|---------------|------------------|---------------|
| 4194 Buildings & Grounds | | | | |
| 01-4194-011 | Salary | 1,050 | 440 | 1,050 |
| 01-4194-021 | Salary | 2,000 | 1,368 | 1,500 |
| 01-4194-031 | FICA/Medicare | 233 | 138 | 195 |
| 01-4194-051 | Office Supplies | 1 | 0 | 1 |
| 01-4194-061 | Postage | 0 | 0 | 0 |
| 01-4194-071 | Heating Oil | 3,500 | 2,143 | 3,500 |
| 01-4194-072 | Propane | 7,250 | 6,307 | 7,250 |
| 01-4194-081 | Sewer Fees | 2,350 | 2,810 | 2,900 |
| 01-4194-091 | Newspaper Notices & Ads | 100 | 0 | 100 |
| 01-4194-101 | Books & Periodicals | 0 | 0 | 0 |
| 01-4194-111 | Training, Seminars, & Workshop | 0 | 0 | 0 |
| 01-4194-121 | Mileage Reimbursement | 0 | 0 | 0 |
| 01-4194-131 | Port-A-Potty Rental | 3,000 | 2,580 | 3,000 |
| 01-4194-141 | Building Repair & Upgrades | 15,000 | 15,931 | 18,000 |
| 01-4194-142 | Grounds Repair & Upgrades | 1,500 | 4,190 | 1,500 |
| 01-4194-143 | Piermont Veterans Memorial Garden | 1,250 | 1,114 | 2,815 |
| 01-4194-144 | Evidence Room Upgrade - Police | 0 | 0 | 0 |
| 01-4194-151 | Mowing & Grounds (Non-Payroll) | 2,500 | 2,501 | 2,500 |
| 01-4194-161 | Parking Lots | 0 | 0 | 0 |
| 01-4194-171 | Dues | 0 | 0 | 0 |
| 01-4194-180 | Legal Fees | 0 | 0 | 0 |
| 01-4194-181 | Supplies | 500 | 459 | 500 |
| 01-4194-191 | Signage | 1 | 0 | 1 |
| 01-4194-201 | Telephone Service | 6,400 | 5,660 | 6,400 |
| 01-4194-211 | Internet Service | 4,250 | 4,815 | 5,000 |
| 01-4194-221 | Electrical Service | 8,200 | 6,000 | 7,500 |
| 01-4194-231 | Janitorial Service | 150 | 50 | 150 |
| 01-4194-261 | Holding Tank Pumping | 0 | 0 | 0 |
| 01-4194-271 | Machine Hire | 1 | 1,266 | 1 |
| 01-4194-281 | Fencing at TS-Rc | 0 | 8,720 | 0 |
| 01-4194-291 | Monument Relocation | 0 | 0 | 0 |
| 01-4194-301 | Storage | 0 | 0 | 0 |
| | **TOTAL** Buildings & Grounds | 59,236 | 66,493 | 63,863 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|------------------------|--------------------------------------|---------------|------------------|---------------|
| 4195 Cemeteries | | | | |
| 01-4195-011 | Salary Sexton | 850 | 850 | 850 |
| 01-4195-021 | Salary Other | 0 | 0 | 0 |
| 01-4195-031 | FICA/Medicare | 65 | 65 | 65 |
| 01-4195-071 | Supplies | 2,100 | 2,028 | 2,500 |
| 01-4195-081 | Burial Charges | 300 | 1,975 | 300 |
| 01-4195-091 | Newspaper Notices & Ads | 0 | 0 | 0 |
| 01-4195-101 | Books & Periodicals | 0 | 0 | 0 |
| 01-4195-111 | Training, Seminars, & Workshop | 0 | 0 | 0 |
| 01-4195-121 | Mileage Reimbursement | 0 | 0 | 0 |
| 01-4195-131 | Cemetary Expansion | 0 | 0 | 0 |
| 01-4195-141 | Corner Stones & Markers | 650 | 904 | 900 |
| 01-4195-151 | Maintenance of Grounds (Non-Payroll) | 4,160 | 4,123 | 4,800 |
| 01-4195-161 | Fences & Stone Walls | 1,000 | 1,000 | 1,200 |
| 01-4195-180 | Legal Fees | 0 | 0 | 0 |
| 01-4195-181 | Annual Maintenance Contract | 13,932 | 13,932 | 14,436 |
| 01-4195-241 | Employee Health Insurance | 0 | 0 | 0 |
| 01-4195-261 | Grafton County Recording Fees | 0 | 0 | 0 |
| 01-4195-271 | Machine Hire | 0 | 0 | 0 |
| | **TOTAL** Cemeteries | 23,057 | 24,876 | 25,051 |
| 4199 Donations | | | | |
| 01-4199-171 | Annual Fees & Dues | 0 | 0 | 0 |
| 01-4199-900 | Donations to Non-Profit | 12,500 | 12,500 | 0 |
| | **TOTAL** Donations | 12,500 | 12,500 | 0 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|-------------------------|-------------------------------|----------------|------------------|----------------|
| 4210 Police | | | | |
| 01-4210-011 | Salary Chief | 60,000 | 59,289 | 71,000 |
| 01-4210-021 | Salary Officers | 11,000 | 707 | 3,000 |
| 01-4210-025 | Salary Special Detail | 1 | 0 | 1 |
| 01-4210-026 | Salary Training | 1 | 0 | 1 |
| 01-4210-027 | Hazard Pay PD FT | 0 | 386 | 0 |
| 01-4210-031 | FICA/Medicare | 1,712 | 813 | 1,259 |
| 01-4210-041 | Retirement | 17,058 | 12,274 | 22,121 |
| 01-4210-051 | Office Supplies | 500 | 360 | 500 |
| 01-4210-061 | Postage | 60 | 10 | 60 |
| 01-4210-071 | State Forms | 0 | 0 | 0 |
| 01-4210-081 | Prosecutor | 2,000 | 2,000 | 2,000 |
| 01-4210-091 | Newspaper Notices & Ads | 1 | 0 | 1 |
| 01-4210-101 | Books & Periodicals | 100 | 0 | 100 |
| 01-4210-111 | Training | 500 | 0 | 500 |
| 01-4210-121 | Mileage Reimbursement | 1 | 0 | 1 |
| 01-4210-131 | Comps, Printers, Copiers, Fax | 700 | 0 | 700 |
| 01-4210-141 | Computer Software | 1 | 0 | 1 |
| 01-4210-151 | Cruiser Maintenance & Repairs | 2,000 | (61) | 2,000 |
| 01-4210-161 | Gasoline | 4,000 | 1,177 | 4,000 |
| 01-4210-171 | Dues | 150 | 175 | 175 |
| 01-4210-180 | Legal Fees | 1 | 0 | 1 |
| 01-4210-181 | Uniforms | 750 | 757 | 750 |
| 01-4210-191 | Gear & Equipment | 750 | 1,488 | 750 |
| 01-4210-201 | Equipment | 800 | 115 | 800 |
| 01-4210-211 | Firearms & Ammo | 800 | 0 | 800 |
| 01-4210-221 | Taser | 929 | 772 | 929 |
| 01-4210-231 | Witness Fees | 0 | 0 | 0 |
| 01-4210-241 | Employee Health Insurance | 4,000 | 7,934 | 28,303 |
| 01-4210-251 | Radio, Pager, & Cell Services | 800 | 647 | 800 |
| 01-4210-261 | Radar Certification | 90 | 60 | 60 |
| 01-4210-281 | Community Programs | 1 | 414 | 1 |
| 01-4210-291 | Contingency | 0 | 0 | 0 |
| 01-4210-301 | Tritech Support | 805 | 845 | 845 |
| 01-4210-311 | Medical Expense | 0 | 0 | 0 |
| 01-4210-312 | Alarm System | 336 | 336 | 336 |
| 01-4210-401 | IPR Drug Seizure | 0 | 0 | 0 |
| **TOTAL** Police | | 109,847 | 90,497 | 141,795 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|----------------------------|---------------------------------|--------------------|-------------------------|--------------------|
| 4212 Animal Control | | | | |
| 01-4212-011 | Salary | 595 | 60 | 90 |
| 01-4212-031 | FICA/Medicare | 46 | 38 | 45 |
| 01-4212-051 | Supplies | 1 | 0 | 1 |
| 01-4212-061 | Postage | 1 | 0 | 1 |
| 01-4212-081 | Fees for Calls | 0 | 450 | 500 |
| 01-4212-082 | Background Checks | 1 | 0 | 1 |
| 01-4212-091 | Newspaper Notices & Ads | 50 | 0 | 50 |
| 01-4212-101 | Books & Periodicals | 1 | 0 | 1 |
| 01-4212-111 | Training | 0 | 0 | 0 |
| 01-4212-121 | Mileage Reimbursement | 200 | 76 | 175 |
| 01-4212-131 | Boarding & Vet Fees | 900 | 810 | 825 |
| 01-4212-171 | Dues | 50 | 40 | 0 |
| 01-4212-180 | Legal Fees | 1 | 0 | 0 |
| 01-4212-181 | Uniforms | 1 | 0 | 1 |
| 01-4212-191 | Gear-Personal | 0 | 0 | 1 |
| 01-4212-201 | Firearms & Ammunitions | 1 | 19 | 1 |
| 01-4212-221 | Equipment (Non-Personal) | 1 | 0 | 1 |
| 01-4212-251 | Radios, pagers and cell phone | 150 | 78 | 150 |
| 01-4212-281 | Contingency | 0 | 0 | 1 |
| | **TOTAL** Animal Control | 1,999 | 1,571 | 1,844 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|----------------------------|-------------------------------|---------------|------------------|---------------|
| 4215 Ambulance | | | | |
| 01-4215-181 | Contracted Ambulance Service | 38,260 | 38,346 | 40,044 |
| **TOTAL** Ambulance | | 38,260 | 38,346 | 40,044 |
| 4220 Fire | | | | |
| 01-4220-011 | Salary Chief | 3,500 | 3,500 | 3,500 |
| 01-4220-012 | Deputy Fire Chief Stipend | 1,500 | 1,500 | 1,500 |
| 01-4220-013 | Stipend - Officers | 2,000 | 2,000 | 4,000 |
| 01-4220-021 | Salary Firefighters | 9,000 | 7,210 | 9,000 |
| 01-4220-022 | Hazard Pay FD PT | 0 | 6,629 | 0 |
| 01-4220-031 | FICA/Medicare | 1,224 | 1,145 | 1,378 |
| 01-4220-040 | Forestry Reimbursement Fire | 1,200 | 0 | 1,200 |
| 01-4220-041 | Retirement | 0 | 0 | 0 |
| 01-4220-051 | Office Supplies | 50 | 0 | 50 |
| 01-4220-061 | Postage | 10 | 0 | 10 |
| 01-4220-071 | State & Federal Forms | 0 | 0 | 0 |
| 01-4220-081 | Medical Supplies | 0 | 0 | 0 |
| 01-4220-091 | Newspaper Notices & Ads | 0 | 0 | 0 |
| 01-4220-101 | Books & Periodicals | 100 | 0 | 100 |
| 01-4220-111 | Training | 750 | 0 | 750 |
| 01-4220-121 | Mileage Reimbursement | 750 | 0 | 750 |
| 01-4220-131 | Comps, Printers, Copiers, Fax | 250 | 0 | 250 |
| 01-4220-141 | Computer Software | 0 | 0 | 0 |
| 01-4220-151 | Truck Repairs & Upgrades | 3,000 | 593 | 19,000 |
| 01-4220-161 | Batteries | 100 | 24 | 100 |
| 01-4220-171 | Dues & Mutual Aid | 425 | 989 | 1,039 |
| 01-4220-180 | Legal Fees | 0 | 0 | 0 |
| 01-4220-181 | Uniforms | 0 | 0 | 0 |
| 01-4220-182 | Firefighter Gear | 5,000 | 282 | 5,000 |
| 01-4220-183 | SCBA | 21,000 | 17,451 | 2,000 |
| 01-4220-191 | Equipment Repairs & Testing | 1,500 | 469 | 1,500 |
| 01-4220-201 | Firefighting Supplies | 400 | 2,863 | 400 |
| 01-4220-202 | Forestry/Woodland Fire Gear | 1 | 0 | 601 |
| 01-4220-211 | Supplies & Gasoline | 1,000 | 69 | 800 |
| 01-4220-221 | Radios, Pagers, & Repairs | 3,600 | 1,944 | 300 |
| 01-4220-231 | Forestry Burn Permits | 100 | 0 | 100 |
| 01-4220-241 | Employee Health Insurance | 0 | 0 | 0 |
| 01-4220-242 | Background Records Check | 150 | 75 | 150 |
| 01-4220-251 | Fire Ponds | 2,500 | 2,911 | 2,500 |
| 01-4220-261 | Accident & Health Insurance | 4,802 | 4,942 | 5,300 |
| 01-4220-271 | State Inspections & Fees | 150 | 0 | 200 |
| 01-4220-281 | Contingency | 1 | 0 | 1 |
| 01-4220-291 | Pump Testing | 500 | 0 | 1 |
| 01-4220-301 | Hose Replacement | 500 | 0 | 500 |
| **TOTAL** Fire | | 65,063 | 54,596 | 61,980 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|---------------------------------------|--------------------------------|--------------|------------------|--------------|
| 4225 Fast Squad | | | | |
| 01-4225-061 | Postage | 1 | 0 | 1 |
| 01-4225-071 | Medical Supplies | 600 | 603 | 600 |
| 01-4225-072 | Oxygen | 200 | 0 | 200 |
| 01-4225-081 | Other Supplies | 0 | 0 | 0 |
| 01-4225-091 | Newspaper Notices & Ads | 0 | 0 | 0 |
| 01-4225-101 | Books & Periodicals | 0 | 0 | 0 |
| 01-4225-111 | Training | 1,700 | 400 | 1,300 |
| 01-4225-121 | Mileage Reimbursement | 300 | 0 | 300 |
| 01-4225-171 | Dues | 0 | 0 | 0 |
| 01-4225-180 | Legal Fees | 0 | 0 | 0 |
| 01-4225-191 | Equipment Repairs & Testing | 0 | 0 | 0 |
| 01-4225-221 | Radios, Pagers, & Repairs | 600 | 92 | 600 |
| 01-4225-241 | Employee Health Insurance | 0 | 0 | 0 |
| **TOTAL** FAST Squad | | 3,401 | 1,095 | 3,001 |
| | | | | |
| Legal | | | | |
| 01-4240-180 | Legal Fees | 0 | 0 | 0 |
| **TOTAL** Legal | | 0 | 0 | 0 |
| | | | | |
| 4290 Emergency Management | | | | |
| 01-4290-011 | Salary | 3,000 | 3,000 | 3,000 |
| 01-4290-021 | Deputy | 1,000 | 500 | 0 |
| 01-4290-031 | Fica and Medi | 306 | 383 | 344 |
| 01-4290-051 | Office Supplies | 300 | 505 | 500 |
| 01-4290-061 | Postage | 150 | 0 | 150 |
| 01-4290-071 | Licensing Fees | 1 | 0 | 1,000 |
| 01-4290-081 | Printing | 50 | 0 | 50 |
| 01-4290-091 | Advertising | 100 | 0 | 100 |
| 01-4290-121 | Communication Equipment | 200 | 60 | 200 |
| 01-4290-151 | E-911 Program | 1,500 | 1,500 | 1,500 |
| 01-4290-161 | Mileage Reimbursement | 600 | 361 | 600 |
| 01-4290-180 | Legal Fees | 1 | 0 | 1 |
| 01-4290-221 | Radios, Pagers & Repair | 300 | 0 | 300 |
| 01-4290-261 | Meeting Expenses | 100 | 0 | 100 |
| 01-4290-281 | State Training Program Expense | 1 | 0 | 1 |
| 01-4290-310 | Emergency Operations Plan | 0 | 0 | 0 |
| 01-4290-311 | Emergency Operation Center | 100 | 0 | 100 |
| **TOTAL** Emergency Management | | 7,709 | 6,308 | 7,946 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|---|--------------------------------|-------------|------------------|-------------|
| 4312 Highway, Bridges, Street Lights | | | | |
| 01-4312-011 | Salary Road Agent | 63,000 | 57,790 | 63,000 |
| 01-4312-021 | Salary Road Crew | 29,120 | 24,955 | 29,120 |
| 01-4312-031 | FICA/Medicare | 7,050 | 6,289 | 7,050 |
| 01-4312-041 | Retirement | 6,273 | 4,922 | 10,000 |
| 01-4312-051 | Office Supplies & Equipment | 200 | 184 | 200 |
| 01-4312-061 | Postage | 20 | 0 | 20 |
| 01-4312-071 | State & Federal Permits | 120 | 90 | 120 |
| 01-4312-081 | Drug Testing | 0 | 0 | 0 |
| 01-4312-091 | Newspaper Notices & Ads | 50 | 0 | 50 |
| 01-4312-101 | Books & Periodicals | 0 | 0 | 0 |
| 01-4312-111 | Training, Seminars, & Workshop | 250 | 0 | 250 |
| 01-4312-121 | Mileage Reimbursement | 400 | 138 | 400 |
| 01-4312-125 | Contracted Services | 1,250 | 60 | 1,000 |
| 01-4312-131 | Road Projects | 0 | 0 | 0 |
| 01-4312-132 | Indian Pond Road Project | 0 | 0 | 0 |
| 01-4312-133 | Indian Pond Culvert Project | 0 | 0 | 0 |
| 01-4312-134 | Lily Pond Paving Project | 0 | 0 | 0 |
| 01-4312-135 | Church Street Paving Project | 0 | 0 | 0 |
| 01-4312-141 | Bridge Projects | 0 | 0 | 0 |
| 01-4312-142 | Rodimon Bridge Project | 0 | 0 | 0 |
| 01-4312-143 | IPR Bridge Project | 0 | 0 | 0 |
| 01-4312-151 | Supplies | 1,100 | 2,663 | 1,200 |
| 01-4312-152 | Uniforms | 2,184 | 2,138 | 2,184 |
| 01-4312-153 | Personal Safety Equipment | 450 | 165 | 500 |
| 01-4312-154 | Equipment Safety Equipment | 300 | 0 | 300 |
| 01-4312-161 | Signs, Posts, & Delineators | 1,000 | 50 | 800 |
| 01-4312-171 | Dues | 25 | 25 | 25 |
| 01-4312-180 | Legal Fees | 0 | 0 | 0 |
| 01-4312-181 | Engineering Services | 1 | 0 | 1 |
| 01-4312-190 | Small Equipment Purchase | 1 | 0 | 1 |
| 01-4312-191 | Equipment Repair & Maintenance | 5,000 | 7,309 | 6,000 |
| 01-4312-192 | Large Equipment Purchases | 1 | 0 | 1 |
| 01-4312-193 | Cutting Edges | 1,200 | 393 | 1,200 |
| 01-4312-194 | Oil, Filters & Parts | 2,500 | 1,611 | 2,000 |
| 01-4312-195 | Tires | 3,800 | 1,036 | 1,600 |
| 01-4312-196 | Repair Parts | 4,500 | 3,577 | 4,000 |
| 01-4312-201 | Radios | 500 | 0 | 500 |
| 01-4312-210 | Dust Control & Stabilization | 4,000 | 0 | 4,000 |
| 01-4312-211 | Salt | 11,000 | 5,921 | 10,000 |
| 01-4312-221 | Sand | 8,000 | 6,274 | 7,000 |
| 01-4312-231 | Loam | 0 | 0 | 0 |
| 01-4312-241 | Employee Health Insurance | 10,000 | 9,007 | 11,000 |
| 01-4312-251 | Gravel | 750 | 1,796 | 1,200 |
| 01-4312-261 | Ledge Products | 13,000 | 10,572 | 11,000 |
| 01-4312-271 | Diesel Fuel & Gasoline | 12,000 | 6,144 | 12,000 |
| 01-4312-281 | Paving & Cold Patch | 6,000 | 10,088 | 3,000 |
| 01-4312-291 | Concrete | 1,000 | 0 | 1,000 |
| 01-4312-301 | Culverts & Pipe | 3,000 | 5,586 | 2,000 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|--|--------------------------------|----------------|------------------|----------------|
| 01-4312-311 | Guard Rails | 1 | 0 | 1 |
| 01-4312-321 | Tools | 750 | 561 | 750 |
| 01-4312-331 | Bridge Concrete Treatment | 300 | 0 | 1 |
| 01-4312-341 | Rental: Backhoe/Loader-Summer | 0 | 0 | 0 |
| 01-4312-342 | Rental: Backhoe/Loader-Winter | 0 | 0 | 0 |
| 01-4312-351 | Rental: Excavator | 5,000 | 4,450 | 4,500 |
| 01-4312-361 | Rental: Dozer | 0 | 0 | 0 |
| 01-4312-371 | Chipper | 1 | 0 | 500 |
| 01-4312-381 | Rental: Truck 6 Wheel | 0 | 0 | 0 |
| 01-4312-382 | Rental: 6 Wheel w/ Plow & Sand | 0 | 0 | 0 |
| 01-4312-383 | Rental: 3/4 Ton Truck w/Plow | 0 | 0 | 0 |
| 01-4312-384 | Rental: 3/4 Ton Truck | 0 | 0 | 0 |
| 01-4312-385 | Rental: 10 Wheel Truck | 2,500 | 1,050 | 1,500 |
| 01-4312-391 | Rental: Roller/Compactor | 1,500 | 1,630 | 1,500 |
| 01-4312-401 | Rental: Mower | 5,300 | 4,000 | 4,200 |
| 01-4312-411 | Rental: Compactor | 0 | 0 | 0 |
| 01-4312-421 | Rental: Ore Hill Excavating | 0 | 0 | 0 |
| 01-4312-431 | Rental: Other | 0 | 0 | 0 |
| 01-4312-441 | Rental: Equipment | 500 | 0 | 200 |
| 01-4312-451 | Street Lights & Blinkers | 1,600 | 1,604 | 1,600 |
| 01-4312-461 | Contingency | 1 | 0 | 1 |
| **TOTAL** Highway, Bridges, Street Lights | | 216,498 | 182,077 | 208,475 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|---|--------------------------------|---------------|------------------|---------------|
| 4324 Transfer Station & Recycling | | | | |
| 01-4324-011 | Salary Manager | 6,300 | 6,799 | 6,500 |
| 01-4324-021 | Salary Assistants | 9,500 | 8,055 | 9,500 |
| 01-4324-031 | FICA/Medicare | 1,209 | 1,089 | 1,224 |
| 01-4324-041 | Retirement | 0 | 0 | 0 |
| 01-4324-051 | Office Supplies | 125 | 53 | 75 |
| 01-4324-055 | Other Supplies | 1 | 27 | 1 |
| 01-4324-061 | Postage | 15 | 0 | 1 |
| 01-4324-071 | Government Forms | 0 | 0 | 0 |
| 01-4324-081 | Drug Testing | 0 | 0 | 0 |
| 01-4324-082 | Background Check Fees | 1 | 0 | 1 |
| 01-4324-091 | Newspaper Notices & Ads | 135 | 0 | 1 |
| 01-4324-101 | Books & Periodicals | 0 | 0 | 0 |
| 01-4324-111 | Training, Seminars, & Workshop | 550 | 300 | 550 |
| 01-4324-121 | Mileage Reimbursement | 250 | 0 | 175 |
| 01-4324-131 | Comps, Printer, Copiers, Fax | 1 | 0 | 1 |
| 01-4324-141 | Computer Software | 1 | 0 | 0 |
| 01-4324-151 | Tools & Equipment | 150 | 26 | 150 |
| 01-4324-161 | Pay-To-Throw Bags | 250 | 198 | 3,462 |
| 01-4324-163 | Recycling Bags | 225 | 233 | 125 |
| 01-4324-165 | Bag Sales - Selling Fees | 1,050 | 1,131 | 1,050 |
| 01-4324-171 | Dues & Fees | 100 | 100 | 100 |
| 01-4324-180 | Legal Fees | 0 | 0 | 0 |
| 01-4324-181 | Burn & Mowing Fuel | 1 | 0 | 20 |
| 01-4324-191 | Equipment Repair & Maintenance | 600 | 151 | 500 |
| 01-4324-192 | Concrete Work | 0 | 0 | 0 |
| 01-4324-201 | Trash Hauling & Tipping Fees | 12,053 | 23,796 | 11,828 |
| 01-4324-211 | Recycling Fees | 10,000 | 9,911 | 9,593 |
| 01-4324-212 | Hauling and Rental | 0 | 0 | 0 |
| 01-4324-221 | Landfill Maint. & Well Monitor | 8,800 | 8,516 | 8,800 |
| 01-4324-231 | Tire Removal | 410 | 619 | 550 |
| 01-4324-241 | Employee Health Insurance | 0 | 0 | 0 |
| 01-4324-251 | Hazmat Fees | 1,700 | 3,659 | 875 |
| 01-4324-261 | Site Maintenance (Non-Payroll) | 400 | 395 | 400 |
| 01-4324-271 | Machine Hire | 1 | 0 | 0 |
| 01-4324-272 | Dumpster Rental | 1 | 0 | 0 |
| 01-4324-281 | Uniforms | 125 | 71 | 125 |
| 01-4324-282 | Electronic Recycling | 800 | 988 | 950 |
| **TOTAL** Transfer Station & Recycling | | 54,754 | 66,116 | 56,557 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|---|--------------------------------|---------------|------------------|---------------|
| 4441 Welfare | | | | |
| 01-4441-051 | Office Supplies | 0 | 0 | 0 |
| 01-4441-061 | Postage | 1 | 0 | 1 |
| 01-4441-091 | Newspaper Notices & Ads | 0 | 0 | 0 |
| 01-4441-101 | Books & Periodicals | 0 | 0 | 0 |
| 01-4441-111 | Training, Seminars, & Workshop | 1 | 0 | 1 |
| 01-4441-121 | Mileage Reimbursement | 100 | 0 | 100 |
| 01-4441-131 | Direct Applicant Assistance | 0 | 0 | 0 |
| 01-4441-141 | Intergovernmental Payments | 0 | 0 | 0 |
| 01-4441-151 | Vender Payments | 2,500 | 0 | 2,500 |
| 01-4441-171 | Dues & Fees | 35 | 0 | 35 |
| 01-4441-180 | Legal Fees | 0 | 0 | 0 |
| 01-4441-221 | Grafton County Recording Fees | 1 | 0 | 1 |
| **TOTAL** Welfare | | 2,638 | 0 | 2,638 |
| 4520 Parks & Recreation | | | | |
| 01-4520-011 | Salary | 650 | 354 | 700 |
| 01-4520-021 | Recreation Coordinator | 1 | 0 | 1 |
| 01-4520-031 | FICA/Medicare | 50 | 27 | 54 |
| 01-4520-051 | Office Supplies | 0 | 0 | 0 |
| 01-4520-061 | Postage | 0 | 0 | 0 |
| 01-4520-071 | Sports Equipment & Repairs | 400 | 350 | 400 |
| 01-4520-081 | Awards & Trophies | 1 | 0 | 1 |
| 01-4520-091 | Newspaper Notices & Ads | 1 | 0 | 1 |
| 01-4520-101 | Books & Periodicals | 0 | 0 | 0 |
| 01-4520-111 | Training, Seminars, & Workshop | 0 | 0 | 0 |
| 01-4520-121 | Mileage Reimbursement | 0 | 0 | 0 |
| 01-4520-131 | Orford Swim Program | 2,500 | 0 | 2,500 |
| 01-4520-141 | Bean Brook Swimming Pond | 1,750 | 1,535 | 1,900 |
| 01-4520-151 | Medical Supplies | 0 | 0 | 0 |
| 01-4520-161 | Orford Beach - Indian Pond | 1,500 | 0 | 1,500 |
| 01-4520-171 | Dues & Fees | 0 | 0 | 0 |
| 01-4520-180 | Legal Fees | 0 | 0 | 0 |
| 01-4520-191 | Mowing & Grounds (Non-Payroll) | 3,500 | 3,489 | 3,500 |
| 01-4520-211 | Baseball Diamond Maintenance | 1,100 | 1,010 | 1,200 |
| 01-4520-221 | Softball Program | 300 | 0 | 300 |
| 01-4520-231 | Baseball Program | 300 | 0 | 300 |
| 01-4520-241 | Community Activities | 750 | 0 | 750 |
| 01-4520-271 | Machine Hire | 1 | 0 | 1 |
| 01-4520-281 | Transportation | 1 | 0 | 1 |
| 01-4520-801 | Storage Shed | 1 | 0 | 1 |
| **TOTAL** Parks & Recreation | | 12,806 | 6,765 | 13,110 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|-------------------------------|--------------------------------|---------------|------------------|---------------|
| 4550 Library | | | | |
| 01-4550-010 | All Library | 33,000 | 33,000 | 33,500 |
| **TOTAL** Library | | 33,000 | 33,000 | 33,500 |
| 4583 Patriotic | | | | |
| 01-4583-051 | Office Supplies | 0 | 0 | 0 |
| 01-4583-071 | Supplies | 75 | 0 | 75 |
| 01-4583-081 | Flags | 1 | 0 | 1 |
| 01-4583-091 | Newspaper Notices & Ads | 0 | 0 | 0 |
| 01-4583-131 | Memorial Day | 750 | 0 | 750 |
| 01-4583-132 | Tree Lighting - Town Common | 0 | 0 | 0 |
| 01-4583-171 | Dues | 0 | 0 | 0 |
| 01-4583-180 | Legal Fees | 0 | 0 | 0 |
| **TOTAL** Patriotic | | 826 | 0 | 826 |
| 4589 Community | | | | |
| 01-4589-100 | Community Day | 0 | 0 | 0 |
| 01-4589-132 | Tree Lighting - Common Fund | 0 | 0 | 0 |
| 01-4589-200 | Friends of the 250th | 1 | 0 | 1 |
| **TOTAL** Community | | 1 | 0 | 1 |
| 4611 Conservation | | | | |
| 01-4611-017 | Equipment | 0 | 0 | 0 |
| 01-4611-051 | Office Supplies | 40 | 0 | 40 |
| 01-4611-061 | Postage | 20 | 0 | 20 |
| 01-4611-071 | Equipment & Repairs | 50 | 535 | 50 |
| 01-4611-091 | Newspaper Notices & Ads | 50 | 0 | 50 |
| 01-4611-101 | Books & Periodicals | 50 | 0 | 50 |
| 01-4611-111 | Training, Seminars, & Workshop | 50 | 0 | 50 |
| 01-4611-121 | Mileage Reimbursement | 0 | 0 | 0 |
| 01-4611-131 | Lake Water Testing | 820 | 470 | 820 |
| 01-4611-141 | Special Projects | 100 | 706 | 100 |
| 01-4611-151 | NH Lake Host Program | 300 | 150 | 300 |
| 01-4611-161 | Open Trails Day | 50 | 0 | 50 |
| 01-4611-171 | Dues | 225 | 225 | 225 |
| 01-4611-180 | Legal Fees | 0 | 0 | 0 |
| **TOTAL** Conservation | | 1,755 | 2,086 | 1,755 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|-----------------------------------|-------------------------------|---------------|------------------|---------------|
| 4711 Debt Service - Town | | | | |
| 01-4711-010 | Principal on Long Term Debt | 10,859 | 10,859 | 10,859 |
| 01-4711-011 | Principal - Highway Truck | 36,481 | 36,481 | 36,481 |
| 01-4711-020 | Interest on Long Term Debt | 6,179 | 6,188 | 6,179 |
| 01-4711-021 | Interest On BRB Loan | 0 | 0 | 0 |
| 01-4711-031 | Admin Fees - New Hwy Truck | 0 | 0 | 0 |
| 01-4711-210 | Interest on Tax Anticipation | 700 | 0 | 700 |
| **TOTAL** Debt Service | | 54,219 | 53,528 | 54,219 |
| 4901 Capital Outlay | | | | |
| 01-4901-010 | Land | 0 | 0 | 0 |
| 01-4901-020 | Major Machinery & Vehicles | 0 | 0 | 0 |
| 01-4901-030 | Buildings | 0 | 0 | 0 |
| 01-4901-131 | Highway Salt Shed | 0 | 0 | 0 |
| 01-4901-132 | Highway Sand Shed | 0 | 0 | 0 |
| 01-4901-133 | Highway Pole Barn | 0 | 13,112 | 0 |
| 01-4901-134 | FD Replacement Roof | 20,625 | 20,625 | 0 |
| 01-4901-135 | Marlin Controls Radar Signs | 7,990 | 5,299 | 0 |
| 01-4901-136 | Fire Department New Radios | 16,707 | 0 | 0 |
| 01-4901-137 | Heating between Offices | 0 | 2,500 | 0 |
| **TOTAL** Capital Outlay | | 45,322 | 41,536 | 0 |
| Capital Reserves | | | | |
| 01-4915-110 | Town Building Improvement CRF | 0 | 0 | 0 |
| 01-4915-120 | Town Equipment CRF | 5,000 | 5,000 | 5,000 |
| 01-4915-130 | Town Fire and Emer Veh CRF | 10,000 | 10,000 | 10,000 |
| 01-4915-140 | Town Reval CRF | 6,000 | 6,000 | 6,000 |
| 01-4915-150 | Town Bridge CRF | 0 | 0 | 0 |
| 01-4915-160 | Town Land CRF | 0 | 0 | 0 |
| 01-4915-170 | Town New Building CRF | 10,000 | 10,000 | 10,000 |
| **TOTAL** Capital Reserves | | 31000 | 31,000 | 31,000 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|----------------------|-------------------------------------|----------------|------------------|------------------|
| ETF | | | | |
| 01-4916-110 | Town Bedford Lot EFT | 0 | 0 | 0 |
| 01-4916-120 | Town Recycling Trans EFT | 2,500 | 2,500 | 2,500 |
| 01-4916-130 | Town REC EFT | 0 | 0 | 0 |
| 01-4916-131 | Town Rec Facil EFT | 0 | 0 | 0 |
| 01-4916-140 | Fire Dept SCBA \Bunka Gear EFT | 0 | 0 | 0 |
| 01-4916-150 | Police Training EFT | 0 | 0 | 0 |
| 01-4916-151 | Police Training & Equipment ETF | 1,000 | 1,000 | 1,000 |
| 01-4916-160 | 250th Anniversary ETF | 0 | 0 | 0 |
| 01-4916-161 | Friends of Piermont ETF | 0 | 0 | 0 |
| 01-4916-170 | Town Common ETF | 0 | 0 | 0 |
| 01-4916-180 | Piermont FAST Squad ETF | 0 | 0 | 0 |
| 01-4916-190 | Piermont Fire Dept ETF | 0 | 0 | 0 |
| 01-4916-200 | Piermont Cemetery ETF | 0 | 0 | 0 |
| 01-4916-210 | Town Bridge ETF | 1,000 | 1,000 | 1,000 |
| 01-4916-220 | Underhill Canoe Campsite ETF | 0 | 0 | 0 |
| 01-4916-300 | Highway ETF | 54,000 | 54,000 | 4,000 |
| | **TOTAL** EFT | 58500 | 58,500 | 8,500 |
| County/School | | | | |
| 01-4931-010 | Grafton County | 0 | 167,041 | 0 |
| 01-4933-010 | Piermont School District | 0 | 1,598,353 | 0 |
| | **TOTAL** County/School | 0 | 1,765,394 | 0 |
| Discounts | | | | |
| 01-9999-999 | Discount Account | 0 | 0 | 0 |
| | **TOTAL** Discount | 0 | 0 | 0 |
| | **TOTAL** Total General Fund | 1123623 | 2,789,865 | 1,078,821 |
| | General Fund (01) Totals | 1123623 | 2,789,865 | 1,078,821 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|----------------------------------|---------------------------------------|---------------|------------------|---------------|
| 4326 Sewer District | | | | |
| 02-4326-011 | Salary Plant Operator | 5,000 | 1,400 | 5,000 |
| 02-4326-021 | Salary Back Up Operator | 1 | 0 | 1 |
| 02-4326-023 | Salary Bookkeeper | 360 | 360 | 360 |
| 02-4326-025 | Salary Tax Collector | 550 | 550 | 550 |
| 02-4326-031 | FICA/Medicare | 452 | 100 | 452 |
| 02-4326-032 | Federal Withholding | 0 | 0 | 0 |
| 02-4326-041 | Retirement | 0 | 0 | 0 |
| 02-4326-051 | Office Supplies | 0 | 0 | 0 |
| 02-4326-061 | Postage | 0 | 0 | 0 |
| 02-4326-071 | NH Loan Admin. Fees | 0 | 0 | 0 |
| 02-4326-081 | Wastewater Testing | 200 | 0 | 200 |
| 02-4326-091 | Newspaper Notices Ads | 0 | 0 | 0 |
| 02-4326-101 | Books & Periodicals | 0 | 0 | 0 |
| 02-4326-111 | Training & Certifications | 200 | 0 | 200 |
| 02-4326-121 | Mileage Reimbursement | 250 | 19 | 250 |
| 02-4326-131 | Land Lease | 2,659 | 2,659 | 2,779 |
| 02-4326-141 | Tank D-Box Manhole Pump. & Ins | 6,500 | 6,668 | 6,500 |
| 02-4326-151 | Mowing & Grounds (Non-payroll) | 2,500 | 2,441 | 2,500 |
| 02-4326-161 | Supplies & Tools | 200 | 38 | 200 |
| 02-4326-171 | Dues | 240 | 0 | 240 |
| 02-4326-180 | Legal Fees | 0 | 0 | 0 |
| 02-4326-181 | Dues & Fees | 0 | 0 | 0 |
| 02-4326-191 | Snow Removal (Non-Payroll) | 650 | 0 | 650 |
| 02-4326-201 | Repairs & Maintenance | 1,500 | 393 | 1,500 |
| 02-4326-211 | Road Maintenance | 200 | 0 | 200 |
| 02-4326-221 | Electricity | 0 | 0 | 0 |
| 02-4326-231 | Tax Liens | 0 | 0 | 0 |
| 02-4326-241 | Employee Health Insurance | 0 | 0 | 0 |
| 02-4326-251 | Sewer Plant Relocation Project | 0 | 0 | 0 |
| 02-4326-271 | Machine Hire | 0 | 0 | 0 |
| | **TOTAL** Sewer District | 21,462 | 14,626 | 21,582 |
| 4711 Debt Service - Sewer | | | | |
| 02-4711-110 | Principal on Long Term Debt | 6,777 | 6,777 | 7,034 |
| 02-4711-120 | Interest on Long Term Debt | 4,259 | 3,932 | 4,039 |
| 02-4711-130 | Long Term Debt - Admin Fees | 327 | 653 | 290 |
| | **TOTAL** Debt Service - Sewer | 11,363 | 11,363 | 11,363 |
| | **TOTAL** Sewer | 32,825 | 25,989 | 32,945 |
| | Sewer Fund (02) Totals | 32,825 | 25,989 | 32,945 |

| Account Number | Account Description | 2020 Budget | 2020 Expenditure | 2021 Budget |
|-------------------------------|--------------------------------------|------------------|------------------|------------------|
| Conservation Comm (03) | | | | |
| Total General Fund | | | | |
| 03-4611-690 | Conservation Expenses | 0 | 0 | 0 |
| | **TOTAL** Conservation | 0 | 0 | 0 |
| | **TOTAL** Total General Fund | 0 | 0 | 0 |
| | Conservation Comm (03) Totals | 0 | 0 | 0 |
| | Totals Consolidated Funds | 1,156,448 | 2,815,854 | 1,111,766 |

Summary of Inventory Valuation - 2020

| | | | |
|------------------|--|--------------------------|--------------------------|
| Land | Current Use (at C.U. Values) | \$ 1,462,315.00 | |
| | Conservation Restrictions | \$ 11,772.00 | |
| | Residential | \$ 35,540,500.00 | |
| | Commercial/Industrial | \$ 618,000.00 | |
| | | | |
| Buildings | Residential | \$ 59,797,200.00 | |
| | Manufactured Housing | \$ 2,685,451.00 | |
| | Commercial | \$ 1,614,900.00 | |
| | | | |
| Public Utilities | Electric (includes Phone-no land) | \$ 2,331,400.00 | |
| | Valuation Before Exemptions | \$ 104,061,538.00 | |
| | Elderly Exemptions | \$ 265,000.00 | |
| | Solar Exemptions | \$ - | |
| | Blind Exemptions | \$ - | |
| | Total Exemptions | | (\$265,000) |
| | Net Valuation on Which Tax Rate is Computed | | \$ 103,796,538.00 |
| | | | |
| Utilities | Green Mountain Power | \$ 1,500.00 | |
| | New England Power Company | \$ 178,000.00 | |
| | New Hampshire Electric Co-op | \$ 1,167,100.00 | |
| | Eversource | \$ 970,000.00 | |
| | Great River Hydro LLC | \$ 14,800.00 | |
| | Total | \$ 2,331,400.00 | |



Tax Rate Breakdown Piermont

| Municipal Tax Rate Calculation | | | |
|--------------------------------|--------------------|--------------|----------------|
| Jurisdiction | Tax Effort | Valuation | Tax Rate |
| Municipal | \$670,459 | \$97,898,682 | \$6.84 |
| County | \$167,041 | \$97,898,682 | \$1.71 |
| Local Education | \$900,383 | \$97,898,682 | \$9.20 |
| State Education | \$194,755 | \$95,557,082 | \$2.04 |
| Total | \$1,932,638 | | \$19.79 |

| Village Tax Rate Calculation | | | |
|------------------------------|------------|-----------|----------|
| Jurisdiction | Tax Effort | Valuation | Tax Rate |
| Total | | | |

| Tax Commitment Calculation | |
|-------------------------------|-------------|
| Total Municipal Tax Effort | \$1,932,638 |
| War Service Credits | (\$20,100) |
| Village District Tax Effort | |
| Total Property Tax Commitment | \$1,912,538 |

Appropriations and Revenues

Municipal Accounting Overview

| Description | Appropriation | Revenue |
|---|------------------|-------------|
| Total Appropriation | \$1,158,447 | |
| Net Revenues (Not Including Fund Balance) | | (\$374,108) |
| Fund Balance Voted Surplus | | (\$4,900) |
| Fund Balance to Reduce Taxes | | (\$150,000) |
| War Service Credits | \$20,100 | |
| Special Adjustment | \$0 | |
| Actual Overlay Used | \$20,920 | |
| Net Required Local Tax Effort | \$670,459 | |

County Apportionment

| Description | Appropriation | Revenue |
|---------------------------------------|------------------|---------|
| Net County Apportionment | \$167,041 | |
| Net Required County Tax Effort | \$167,041 | |

Education

| Description | Appropriation | Revenue |
|--|------------------|-------------|
| Net Local School Appropriations | \$1,393,237 | |
| Net Cooperative School Appropriations | | |
| Net Education Grant | | (\$298,099) |
| Locally Retained State Education Tax | | (\$194,755) |
| Net Required Local Education Tax Effort | \$900,383 | |
| State Education Tax | \$194,755 | |
| State Education Tax Not Retained | \$0 | |
| Net Required State Education Tax Effort | \$194,755 | |

Valuation

Municipal (MS-1)

| Description | Current Year | Prior Year |
|--|--------------|--------------|
| Total Assessment Valuation with Utilities | \$97,898,682 | \$96,922,103 |
| Total Assessment Valuation without Utilities | \$95,557,082 | \$94,686,403 |
| Commercial/Industrial Construction Exemption | \$0 | \$0 |
| Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption | \$97,898,682 | \$96,922,103 |

Village (MS-1V)

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

Piermont

Tax Commitment Verification

2020 Tax Commitment Verification - RSA 76:10 II

| Description | Amount |
|-------------------------------|-------------|
| Total Property Tax Commitment | \$1,912,538 |
| 1/2% Amount | \$9,563 |
| Acceptable High | \$1,922,101 |
| Acceptable Low | \$1,902,975 |

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

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

Under penalties of perjury, I verify the amount above was the 2020 commitment amount on the property tax warrant.

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

Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

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

| Piermont | Total Tax Rate | Semi-Annual Tax Rate |
|---------------------|----------------|----------------------|
| Total 2020 Tax Rate | \$19.79 | \$9.90 |

Associated Villages

No associated Villages to report

Fund Balance Retention

| | |
|--|--------------------|
| Enterprise Funds and Current Year Bonds | \$26,235 |
| General Fund Operating Expenses | \$2,394,391 |
| Final Overlay | \$20,920 |

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*.

2020 Fund Balance Retention Guidelines: Piermont

| Description | Amount |
|---|------------------|
| Current Amount Retained (24.64%) | \$590,015 |
| 17% Retained <i>(Maximum Recommended)</i> | \$407,046 |
| 10% Retained | \$239,439 |
| 8% Retained | \$191,551 |
| 5% Retained <i>(Minimum Recommended)</i> | \$119,720 |

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



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 | | |
| <input type="text" value="Ceil"/> | <input type="text" value="Stubbings"/> | | |
| Street No. | Street Name | Phone Number | |
| <input type="text" value="130"/> | <input type="text" value="Route 10"/> | <input type="text" value="272-6979"/> | |
| Email (optional) | | | |
| <input type="text" value="piermont.tax.collector@gmail.com"/> | | | |



Debits

| Uncollected Taxes Beginning of Year | Account | Levy for Year of this Report | Prior Levies (Please Specify Years) | | |
|-------------------------------------|---------|------------------------------|-------------------------------------|------------|------------|
| | | | Year: 2019 | Year: 2018 | Year: 2017 |
| Property Taxes | 3110 | | \$267,261.82 | \$62.37 | \$273.83 |
| Resident Taxes | 3180 | | | | |
| Land Use Change Taxes | 3120 | | | | |
| Yield Taxes | 3185 | | \$1,529.12 | | |
| Excavation Tax | 3187 | | | | |
| Other Taxes | 3189 | | \$879.69 | | |
| Property Tax Credit Balance | | (\$3,189.17) | | | |
| Other Tax or Charges Credit Balance | | | | | |

| Taxes Committed This Year | Account | Levy for Year of this Report | Prior Levies | |
|---------------------------|---------|------------------------------|--------------|--|
| | | | 2019 | |
| Property Taxes | 3110 | \$1,931,996.65 | | |
| Resident Taxes | 3180 | | | |
| Land Use Change Taxes | 3120 | \$7,000.00 | | |
| Yield Taxes | 3185 | \$4,794.67 | | |
| Excavation Tax | 3187 | | | |
| Other Taxes | 3189 | \$26,325.02 | \$480.13 | |
| | | | | |

| Overpayment Refunds | Account | Levy for Year of this Report | Prior Levies | | |
|--|---------|------------------------------|---------------------|----------------|-----------------|
| | | | 2019 | 2018 | 2017 |
| Property Taxes | 3110 | | | | |
| Resident Taxes | 3180 | | | | |
| Land Use Change Taxes | 3120 | | | | |
| Yield Taxes | 3185 | | | | |
| Excavation Tax | 3187 | | | | |
| | | | | | |
| Interest and Penalties on Delinquent Taxes | 3190 | \$914.15 | \$7,948.40 | | \$38.27 |
| Interest and Penalties on Resident Taxes | 3190 | | | | |
| Total Debits | | \$1,967,841.32 | \$278,099.16 | \$62.37 | \$312.10 |



| Credits | | | | |
|-------------------------------------|-------------------------------------|---------------------|-------------|-------------|
| Remitted to Treasurer | Levy for Year of this Report | Prior Levies | | |
| | | 2019 | 2018 | 2017 |
| Property Taxes | \$1,852,642.24 | \$214,800.20 | | \$263.73 |
| Resident Taxes | | | | |
| Land Use Change Taxes | \$3,500.00 | | | |
| Yield Taxes | \$2,290.28 | \$1,529.12 | | |
| Interest (Include Lien Conversion) | \$914.15 | \$6,812.40 | | \$38.27 |
| Penalties | | \$1,136.00 | | |
| Excavation Tax | | | | |
| Other Taxes | \$24,695.54 | \$879.69 | | |
| Conversion to Lien (Principal Only) | | \$52,342.22 | | |
| | | | | |
| Discounts Allowed | | | | |

| Abatements Made | Levy for Year of this Report | Prior Levies | | |
|------------------------|-------------------------------------|---------------------|-------------|-------------|
| | | 2019 | 2018 | 2017 |
| Property Taxes | \$35.65 | \$118.21 | | |
| Resident Taxes | | | | |
| Land Use Change Taxes | \$3,500.00 | | | |
| Yield Taxes | | | | |
| Excavation Tax | | | | |
| Other Taxes | | | | |
| | | | | |
| Current Levy Deeded | | | | |



| Uncollected Taxes - End of Year # 1080 | Levy for Year of this Report | Prior Levies | | |
|--|---------------------------------|---------------------|----------------|-----------------|
| | | 2019 | 2018 | 2017 |
| Property Taxes | \$85,403.81 | \$1.19 | \$62.37 | \$10.10 |
| Resident Taxes | | | | |
| Land Use Change Taxes | | | | |
| Yield Taxes | \$2,504.39 | | | |
| Excavation Tax | | | | |
| Other Taxes | \$1,629.48 | \$480.13 | | |
| Property Tax Credit Balance | (\$9,274.22) | | | |
| Other Tax or Charges Credit Balance | | | | |
| Total Credits | \$1,967,841.32 | \$278,099.16 | \$62.37 | \$312.10 |

| For DRA Use Only | |
|---|--------------------|
| Total Uncollected Taxes (Account #1080 - All Years) | \$80,817.25 |
| Total Unredeemed Liens (Account #1110 - All Years) | \$80,327.59 |



Lien Summary

Summary of Debits

| | Last Year's Levy | Prior Levies (Please Specify Years) | | |
|---|------------------|-------------------------------------|--------------------|---------------------|
| | | Year: 2019 | Year: 2018 | Year: 2017 |
| Unredeemed Liens Balance - Beginning of Year | | | \$58,416.11 | \$72,528.99 |
| Liens Executed During Fiscal Year | | \$56,454.67 | | |
| Interest & Costs Collected (After Lien Execution) | | \$472.95 | \$6,041.42 | \$27,917.20 |
| | | | | |
| Total Debits | \$0.00 | \$56,927.62 | \$64,457.53 | \$100,446.19 |

Summary of Credits

| | Last Year's Levy | Prior Levies | | |
|---|------------------|--------------------|--------------------|---------------------|
| | | 2019 | 2018 | 2017 |
| Redemptions | | \$17,620.56 | \$33,155.43 | \$55,767.10 |
| | | | | |
| Interest & Costs Collected (After Lien Execution) #3190 | | \$472.95 | \$6,041.42 | \$27,917.20 |
| | | | | |
| Abatements of Unredeemed Liens | | \$33.41 | \$160.43 | \$335.25 |
| Liens Deeded to Municipality | | | | |
| Unredeemed Liens Balance - End of Year #1110 | | \$38,800.70 | \$25,100.25 | \$16,426.64 |
| Total Credits | \$0.00 | \$56,927.62 | \$64,457.53 | \$100,446.19 |

For DRA Use Only

| | |
|---|--------------------|
| Total Uncollected Taxes (Account #1080 - All Years) | \$80,817.25 |
| Total Unredeemed Liens (Account #1110 - All Years) | \$80,327.59 |



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

Stubbings

01/08/2021

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 Stubbings

Preparer's Signature and Title

TOWN OF PIERMONT TRUST FUNDS

| Town of Piermont Capital Reserve and Expendable Trust Funds | Beginning Value January 1, 2020 | Dividends/ Interest | Principal Deposits/ Withdrawals | Ending Value December 31, 2020 |
|---|---------------------------------|---------------------|---------------------------------|--------------------------------|
| Bridge ETF | \$ 9,528.87 | \$ 1.35 | \$ 1,000.00 | \$ 10,530.22 |
| Building Improvement CRF | \$ 64,591.20 | \$ 9.30 | \$ (10,625.00) | \$ 53,975.50 |
| Vehicle Equipment CRF | \$ 12,558.51 | \$ 2.04 | \$ 5,000.00 | \$ 17,560.55 |
| Fire and Emergency Vehicles CRF | \$ 50,185.52 | \$ 7.95 | \$ 10,000.00 | \$ 60,193.47 |
| Revaluation CRF | \$ 24,714.15 | \$ 3.96 | \$ 6,000.00 | \$ 30,718.11 |
| Bedford Lot ETF | \$ 3,557.19 | \$ 0.40 | \$ (1,225.00) | \$ 2,332.59 |
| Recycling/ Transfer Station ETF | \$ 5,058.53 | \$ 0.83 | \$ 2,500.00 | \$ 7,559.36 |
| Recreational Facilities ETF | \$ 30,379.77 | \$ 4.52 | \$ - | \$ 30,384.29 |
| Land CRF | \$ 1.00 | \$ - | \$ - | \$ 1.00 |
| SCBA and Bunker Gear ETF | \$ 3,195.90 | \$ 0.41 | \$ - | \$ 3,196.31 |
| Police Training ETF | \$ 5,222.41 | \$ 0.76 | \$ 1,000.00 | \$ 6,223.17 |
| Friends of Piermont Aniversary ETF | \$ 11,309.16 | \$ 1.64 | \$ - | \$ 11,310.80 |
| New Building CRF | \$ 60,418.34 | \$ 9.12 | \$ - | \$ 60,427.46 |
| Underhill Canoe Campsite ETF | \$ 4,110.32 | \$ 0.56 | \$ - | \$ 4,110.88 |
| Sewer District ETF | \$ 30,159.80 | \$ 4.47 | \$ - | \$ 30,164.27 |
| Highway Department ETF | \$ 4,002.28 | \$ 3.16 | \$ 54,000.00 | \$ 58,005.44 |

| Town of Piermont sustaining Trust Funds | Net Portfolio value 1/1/2020 | 2020 Net Income Paid to Town | Principal Deposits/ Withdrawals | Net Portfolio value 12/31/2020 |
|---|------------------------------|------------------------------|---------------------------------|--------------------------------|
| Herbert A. Clark Fund | \$ 1,296,952.99 | \$ 11,685.58 | \$ - | \$ 1,440,552.29 |
| Cemetery | \$ 283,615.28 | \$ 2,548.95 | \$ 600.00 | \$ 315,682.82 |

STIFEL | The Kinder Financial Group

Stifel, Nicolaus & Company, Incorporated | Member SIPC & NYSE

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's Report for 2020

The Treasurer's Office spent 2020 receiving/depositing town funds, maintaining 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 through the year in data and files requested.

A Tax Anticipation Note (TAN) brokered earlier in the year, to apply as a preventative measure in anticipation of diminishing funds in the General Funds account prior to the property tax seasons went unused. Receiving property tax payments in a timely manner alleviates paying interest on the loan when used. Thank you.

2020 TAN

| Original Loan Date | Maturity Date | Available Credit | Interest Rate | Expended |
|--------------------|---------------|------------------|---------------|----------|
| 01/14/2020 | 12/31/2020 | \$400,000. | 2.750000 | \$0.00 |

Town Of Piermont Profit & Loss Prev Year Comparison January through December 2020

| | Jan - Dec 20 | Jan - Dec 19 | \$ Change | % Change |
|--------------------------------|--------------------|-------------------|--------------------|----------------|
| Ordinary Income/Expense | | | | |
| Income | 2,557,869.50 | 2,918,421.16 | -360,551.66 | -12.4% |
| Gross Profit | 2,557,869.50 | 2,918,421.16 | -360,551.66 | -12.4% |
| Expense | 2,714,320.47 | 2,644,554.51 | 69,765.96 | 2.6% |
| Net Ordinary Income | -156,450.97 | 273,866.65 | -430,317.62 | -157.1% |
| Other Income/Expense | | | | |
| Other Expense | | | | |
| CRF/ETF | 89,400.00 | 41,500.00 | 47,900.00 | 115.4% |
| Total Other Expense | 89,400.00 | 41,500.00 | 47,900.00 | 115.4% |
| Net Other Income | -89,400.00 | -41,500.00 | -47,900.00 | -115.4% |
| Net Income | -245,850.97 | 232,366.65 | -478,217.62 | -205.8% |

Thank you for another year as your town Treasure. I look forward to serving you 2021.

Heather Subject,
Treasurer

Deputy Treasurer
Diane Kircher

**TOWN OF PIERMONT,
NEW HAMPSHIRE**

**ANNUAL FINANCIAL REPORT
(REVIEWED)**

**AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2016**

TOWN OF PIERMONT, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
(REVIEWED)
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2016

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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 ACCOUNTANT'S REVIEW REPORT

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

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Piermont, New Hampshire, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, except for the issue noted in the Known Departures from Accounting Principles Generally Accepted in the United States of America paragraph, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Known Departures from Accounting Principles Generally Accepted in the United States of America

As explained 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. Management believes the amount by which this departure would affect the assets, net position, and expenses of the governmental activities is not reasonably determinable.

As explained in Note 1-M 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. Management believes the amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not reasonably determinable.

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

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 Schedule of the Town's Proportionate Share of Net Pension Liability, and Schedule of Town Contributions, on page 32 and page 33, respectively, be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Prior Period Financial Statements – The financial statements of the prior period were previously audited by Melanson Heath. In their report dated October 3, 2019, the Town received an adverse opinion on Governmental Activities because the government-wide financial statements do not include any of the Town's capital assets, accumulated depreciation, nor depreciation expense related to those assets. The Town received an unmodified opinion on the major general fund, major library fund, major permanent fund, major sewer fund, and aggregate remaining fund information. No auditing procedures were performed after the date of the prior period financial statements.

October 28, 2020

*Plodzik & Sanderson
Professional Association*

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF PIERMONT, NEW HAMPSHIRE
Statement of Net Position
December 31, 2016
See Independent Accountant's Review Report

| | Governmental Activities |
|---------------------------------------|----------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 550,992 |
| Investments | 1,750,761 |
| Taxes receivables (net) | 1,222,817 |
| Account receivables | 2,100 |
| Intergovernmental receivable | 134,023 |
| Total assets | 3,660,693 |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Amounts related to pensions | 114,335 |
| LIABILITIES | |
| Accounts payable | 5,967 |
| Accrued salaries and benefits | 31 |
| Intergovernmental payable | 835,325 |
| Tax anticipation note payable | 200,000 |
| Long-term liabilities: | |
| Due within one year | 321,247 |
| Due in more than one year | 357,716 |
| Total liabilities | 1,720,286 |
| DEFERRED INFLOWS OF RESOURCES | |
| Unavailable revenue - property taxes | 5,898 |
| Amounts related to pensions | 55,941 |
| Total deferred inflows of resources | 61,839 |
| NET POSITION | |
| Net investment in capital assets | (204,522) |
| Restricted | 1,783,777 |
| Unrestricted | 413,648 |
| Total net position | \$ 1,992,903 |

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, 2016
See Independent Accountant's Review Report

| | Expenses | Program Revenues | | Net (Expense) Revenue and Change In Net Position |
|--|---------------------|----------------------------|--|---|
| | | Charges for Services | Operating Grants and Contributions | |
| General government | \$ 399,286 | \$ 74,996 | \$ 18,249 | \$ (306,041) |
| Public safety | 184,915 | - | - | (184,915) |
| Highways and streets | 303,630 | - | 37,503 | (266,127) |
| Sanitation | 72,837 | 56,591 | 2,037 | (14,209) |
| Welfare | 59 | - | - | (59) |
| Culture and recreation | 64,078 | 510 | 50,266 | (13,302) |
| Conservation | 1,486 | - | 3 | (1,483) |
| Interest on long-term debt | 14,154 | - | - | (14,154) |
| Total governmental activities | <u>\$ 1,040,445</u> | <u>\$ 132,097</u> | <u>\$ 108,058</u> | <u>(800,290)</u> |
| General revenues: | | | | |
| Taxes: | | | | |
| Property | | | | 640,745 |
| Other | | | | 18,346 |
| Motor vehicle permit fees | | | | 129,924 |
| Licenses and other fees | | | | 2,502 |
| Grants and contributions not restricted to specific programs | | | | 42,995 |
| Unrestricted investment earnings | | | | 955 |
| Miscellaneous | | | | 42,310 |
| Total general revenues | | | | <u>877,777</u> |
| Change in net position | | | | <u>77,487</u> |
| Net position, beginning, as restated (see Note 19) | | | | 1,915,416 |
| Net position, ending | | | | <u>\$ 1,992,903</u> |

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, 2016
See Independent Accountant's Review Report

| | General | Permanent | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|---------------------|--------------------------------|--------------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 471,350 | \$ 22,002 | \$ 57,640 | \$ 550,992 |
| Investments | 567,647 | 1,183,114 | - | 1,750,761 |
| Receivables | | | | |
| Taxes | 1,232,817 | - | - | 1,232,817 |
| Accounts | 1,646 | - | 454 | 2,100 |
| Interfund receivable | - | - | 1,325 | 1,325 |
| Total assets | <u>\$ 2,273,460</u> | <u>\$ 1,205,116</u> | <u>\$ 59,419</u> | <u>\$ 3,537,995</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 5,967 | \$ - | \$ - | \$ 5,967 |
| Accrued salaries and benefits | 31 | - | - | 31 |
| Intergovernmental payable | 835,325 | - | - | 835,325 |
| Interfund payable | 1,325 | - | - | 1,325 |
| Tax anticipation note payable | 200,000 | - | - | 200,000 |
| Total liabilities | <u>1,042,648</u> | <u>-</u> | <u>-</u> | <u>1,042,648</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue - Property taxes | 64,293 | - | - | 64,293 |
| FUND BALANCES | | | | |
| Nonspendable | - | 1,135,918 | - | 1,135,918 |
| Restricted | 578,661 | 69,198 | - | 647,859 |
| Committed | 248,648 | - | 59,419 | 308,067 |
| Assigned | 84,809 | - | - | 84,809 |
| Unassigned | 254,401 | - | - | 254,401 |
| Total fund balances | <u>1,166,519</u> | <u>1,205,116</u> | <u>59,419</u> | <u>2,431,054</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 2,273,460</u> | <u>\$ 1,205,116</u> | <u>\$ 59,419</u> | <u>\$ 3,537,995</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, 2016
See Independent Accountant's Review Report

| | | |
|--|-----------------|----------------------------|
| Amounts reported for governmental activities in the Statement of Net Position are different because: | | |
| Total fund balances of governmental funds (Exhibit C-1) | | \$ 2,431,054 |
| Pension 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 | \$ 114,335 | |
| Deferred inflows of resources related to pensions | <u>(55,941)</u> | |
| | | 58,394 |
| Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position. | | |
| Receivables | \$ (1,325) | |
| Payables | <u>1,325</u> | |
| | | - |
| Property taxes are recognized on an accrual basis in the Statement of Net Position and on a modified accrual basis. | | |
| Deferred inflows of resources - property taxes | \$ 58,395 | |
| Allowance for uncollectible property taxes | <u>(10,000)</u> | |
| | | 48,395 |
| Other long-term assets are not available to pay for current period expenditures, and therefore not reported in the governmental funds. | | |
| | | 134,023 |
| Long-term liabilities are not due and payable in the current period, and therefore are not reported in the governmental funds. | | |
| Bonds | \$ 134,465 | |
| Notes | 287,000 | |
| Capital leases | 70,057 | |
| Net pension liability | <u>187,441</u> | |
| | | <u>(678,963)</u> |
| Net position of governmental activities (Exhibit A) | | <u><u>\$ 1,992,903</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, 2016
See Independent Accountant's Review Report

| | General | Permanent | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|---------------------|--------------------------------|--------------------------------|
| REVENUES | | | | |
| Taxes | \$ 660,262 | \$ - | \$ - | \$ 660,262 |
| Licenses and permits | 132,426 | - | - | 132,426 |
| Intergovernmental | 80,498 | - | 6,589 | 87,087 |
| Charges for services | 27,450 | - | 31,240 | 58,690 |
| Miscellaneous | 110,290 | 74,996 | 3 | 185,289 |
| Total revenues | <u>1,010,926</u> | <u>74,996</u> | <u>37,832</u> | <u>1,123,754</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 380,092 | 20,343 | - | 400,435 |
| Public safety | 182,257 | - | - | 182,257 |
| Highways and streets | 278,980 | - | - | 278,980 |
| Sanitation | 51,921 | - | 20,916 | 72,837 |
| Welfare | 59 | - | - | 59 |
| Culture and recreation | 64,078 | - | - | 64,078 |
| Conservation | 1,486 | - | - | 1,486 |
| Debt service: | | | | |
| Principal | 23,080 | - | 5,840 | 28,920 |
| Interest | 8,634 | - | 5,522 | 14,156 |
| Capital outlay | 24,650 | - | - | 24,650 |
| Total expenditures | <u>1,015,237</u> | <u>20,343</u> | <u>32,278</u> | <u>1,067,858</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(4,311)</u> | <u>54,653</u> | <u>5,554</u> | <u>55,896</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 1,585 | - | - | 1,585 |
| Transfers out | - | - | (1,585) | (1,585) |
| Total other financing sources (uses) | <u>1,585</u> | <u>-</u> | <u>(1,585)</u> | <u>-</u> |
| Net change in fund balances | (2,726) | 54,653 | 3,969 | 55,896 |
| Fund balances, beginning, as restated (see Note 19) | 1,169,245 | 1,150,463 | 55,450 | 2,375,158 |
| Fund balances, ending | <u>\$ 1,166,519</u> | <u>\$ 1,205,116</u> | <u>\$ 59,419</u> | <u>\$ 2,431,054</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, 2016
See Independent Accountant's Review Report

| | | |
|---|------------|-----------|
| Amounts reported for governmental activities in the Statement of Activities are different because: | | |
| Net change in fund balances of governmental funds (Exhibit C-3) | | \$ 55,896 |
| Transfers in and out between governmental funds are eliminated on the Statement of Activities. | | |
| Transfers in | \$ (1,585) | |
| Transfers out | 1,585 | |
| | | - |
| 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 | \$ (1,171) | |
| Change in long-term intergovernmental receivable | (4,651) | |
| | | (5,822) |
| 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 | \$ 5,842 | |
| Repayment of capital lease principal | 28,185 | |
| Other | 1,149 | |
| | | 35,176 |
| 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 | | (7,763) |
| Changes in net position of governmental activities (Exhibit B) | | \$ 77,487 |

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, 2016
See Independent Accountant's Review Report

| | Original and Final Budget | Actual | Variance Positive (Negative) |
|---|---------------------------------|-------------------|------------------------------------|
| REVENUES | | | |
| Taxes | \$ 657,728 | \$ 659,091 | \$ 1,363 |
| Licenses and permits | 134,894 | 132,426 | (2,468) |
| Intergovernmental | 80,856 | 80,498 | (358) |
| Charges for services | 24,715 | 27,450 | 2,735 |
| Miscellaneous | 29,029 | 62,411 | 33,382 |
| Total revenues | <u>927,222</u> | <u>961,876</u> | <u>34,654</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 358,036 | 380,092 | (22,056) |
| Public safety | 211,138 | 182,257 | 28,881 |
| Highways and streets | 257,066 | 260,455 | (3,389) |
| Sanitation | 53,765 | 51,921 | 1,844 |
| Welfare | 4,282 | 59 | 4,223 |
| Culture and recreation | 43,587 | 46,629 | (3,042) |
| Conservation | 1,596 | 1,486 | 110 |
| Debt service: | | | |
| Principal | 23,080 | 23,080 | - |
| Interest | 9,134 | 8,634 | 500 |
| Capital outlay | 24,988 | 24,650 | 338 |
| Total expenditures | <u>986,672</u> | <u>979,263</u> | <u>7,409</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(59,450)</u> | <u>(17,387)</u> | <u>42,063</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 26,450 | 36,646 | 10,196 |
| Transfers out | (33,844) | (33,844) | - |
| Total other financing sources (uses) | <u>(7,394)</u> | <u>2,802</u> | <u>10,196</u> |
| Net change in fund balances | <u>\$ (66,844)</u> | <u>(14,585)</u> | <u>\$ 52,259</u> |
| Unassigned fund balance, beginning, as restated (see Note 19) | | <u>324,564</u> | |
| Unassigned fund balance, ending | | <u>\$ 302,816</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 Fiduciary Net Position
December 31, 2016
See Independent Accountant's Review Report

| | Private Purpose Trust Funds | Agency Funds |
|-------------------------------------|-----------------------------------|-----------------|
| ASSETS | | |
| Cash and cash equivalents | \$ 7,468 | \$ 103,022 |
| Investments | 15,699 | 118,371 |
| Total assets | <u>23,167</u> | <u>221,393</u> |
| LIABILITIES | | |
| Intergovernmental payable | <u>-</u> | <u>221,393</u> |
| NET POSITION | | |
| Held in trust for specific purposes | <u>\$ 23,167</u> | <u>\$ -</u> |

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 Fiduciary Net Position
For the Fiscal Year Ended December 31, 2016
See Independent Accountant's Review Report

| | Private Purpose Trust Funds |
|--|-----------------------------------|
| ADDITIONS | |
| Investment earnings | \$ 489 |
| Change in fair market value | 2,200 |
| Total additions | 2,689 |
| DEDUCTIONS | |
| Scholarships | 474 |
| Change in net position | 2,215 |
| Net position, beginning, as restated (see Note 19) | 20,952 |
| Net position, ending | \$ 23,167 |

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, 2016

SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT

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TOWN OF PIERMONT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2016

SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT

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 2016 the Town implemented GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, which establishes the order of priority of pronouncements and other sources of accounting and financial reporting guidance that a government should apply.

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 14 (as amended). 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 two categories: 1) charges for services and 2) operating grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables.

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.

TOWN OF PIERMONT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2016

SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT

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, 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 types:

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 funds column of the fund financial statements. The Town reports three nonmajor governmental funds.

Fiduciary Fund Financial Statements – Include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The Town's fiduciary funds are private purpose trust and agency funds, which are custodial in nature. These funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting.

The Town also reports the following fiduciary funds:

Private Purpose Trust Fund – is 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 – is custodial in nature and does not account for 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 some funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

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.

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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.

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.

1-F Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

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-G 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 May 10, 2016 and a second warrant on an unknown date, and due on July 1, 2016 and an unknown date. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding. The Town placed a lien on all outstanding taxes from 2015 on May 20, 2016.

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.

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The Town net assessed valuation as of April 1, 2016 utilized in the setting of the tax rate was as follows:

| | |
|-------------------------------------|---------------|
| For the New Hampshire education tax | \$ 93,964,108 |
| For all other taxes | \$ 96,199,808 |

The tax rates and amounts assessed for the year ended December 31, 2016 were as follows:

| | Per \$1,000 of Assessed Valuation | Property Taxes Assessed |
|------------------------|---|-------------------------------|
| Municipal portion | \$6.66 | \$ 640,248 |
| School portion: | | |
| State of New Hampshire | \$2.23 | 209,899 |
| Local | \$13.33 | 1,282,476 |
| County portion | \$1.73 | 166,377 |
| Total | \$23.95 | \$2,299,000 |

1-H 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, 2016.

1-I 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) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension 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 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 60 days after year-end.

1-J 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.

In the fund financial statements, governmental fund types recognize bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources.

1-K Compensated Absences

Vacation - The Town's policy allows certain employees to earn varying amounts of vacation based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by the Town's personnel policy. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

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Sick Leave - Accumulated sick leave lapses when employees leave the employ of the Town and when, upon separation from service, no monetary obligation exists. The liability for compensated absences includes salary-related benefits, where applicable.

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. 71* 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

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 Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*.

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 the outstanding balance of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets. Because the Town has not reported its 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.

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 (such as the principal of an endowment fund).

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.

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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. 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 U.S. generally accepted accounting principles (GAAP).

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.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2016, \$65,000 of the beginning general fund unassigned fund balance was applied for this purpose and \$1,844 was voted from unassigned fund balance as a transfer to the expendable trust funds.

2-B Budgetary Reconciliation to GAAP Basis

While the Town reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual is presented for the major general fund.

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Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

| | |
|--|-------------|
| Revenues and other financing sources: | |
| Per Exhibit D (budgetary basis) | \$ 998,522 |
| Adjustment: | |
| Basis difference: | |
| GASB Statement No. 54: | |
| To record miscellaneous income of the blended funds | 47,879 |
| To eliminate transfers between blended funds | (35,061) |
| Change in deferred tax revenue relating to 60-day revenue recognition recognized as revenue on the GAAP basis, but not on the budgetary basis | 1,171 |
| Per Exhibit C-3 (GAAP basis) | \$1,012,511 |
| Expenditures and other financing uses: | |
| Per Exhibit D (budgetary basis) | \$1,013,107 |
| Adjustment: | |
| Basis differences: | |
| Encumbrances, beginning | 102,614 |
| Encumbrances, ending | (84,089) |
| GASB Statement No. 54: | |
| To record expenditures of the blended funds during the year | 17,449 |
| To eliminate transfers between general and blended funds | (33,844) |
| Per Exhibit C-3 (GAAP basis) | \$1,015,237 |

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

At December 31, 2016, the reported amount of the Town's deposits was \$661,482 and the bank balance was \$693,800. Of the bank balance, \$669,380 was covered by federal depository insurance or by collateral held by the pledging bank in the Town's name, and \$24,420 was uninsured and uncollateralized. Petty cash totaled \$940.

Cash and cash equivalents reconciliation:

| | |
|--|------------|
| Cash per Statement of Net Position (Exhibit A) | \$ 550,992 |
| Cash per Statement of Fiduciary Net Position (Exhibit E-1) | 110,490 |
| Total cash and cash equivalents | \$ 661,482 |

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.

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The Town has the following recurring fair value measurements and maturities as of December 31, 2016:

| | Valuation Measurement Method | Reported Balance | Investment Maturities | |
|-------------------|------------------------------------|---------------------|-----------------------|---------------------------|
| | | | Less Than 1 Year | Exempt from Disclosure |
| Investments type: | | | | |
| Common stock | Level 1 | \$ 200,229 | \$ - | \$ 200,229 |
| Mutual funds | Level 2 | 1,684,602 | 1,684,602 | - |
| Total fair value | | <u>\$ 1,884,831</u> | <u>\$ 1,684,602</u> | <u>\$ 200,229</u> |

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 invested in any one issuer.

Investment reconciliation:

| | |
|---|---------------------|
| Investments per Statement of Net Position (Exhibit A) | \$ 1,750,761 |
| Investments per Statement of Fiduciary Net Position (Exhibit E-1) | 134,070 |
| Total investments | <u>\$ 1,884,831</u> |

NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2016. The amount has been reduced by an allowance for an estimated uncollectible amount of \$10,000. Taxes receivable by year are as follows:

| | As reported on: | |
|---|---------------------|---------------------|
| | Exhibit A | Exhibit C-1 |
| Property: | | |
| Levy of 2016 | \$ 1,145,989 | \$ 1,145,989 |
| Unredeemed (under tax lien): | | |
| Levy of 2015 | 4,055 | 4,055 |
| Levy of 2014 | 222 | 222 |
| Levies of 2013 and prior | 78,350 | 78,350 |
| Yield | 974 | 974 |
| Land use change | 2,800 | 2,800 |
| Excavation | 427 | 427 |
| Less: allowance for estimated uncollectible taxes | (10,000) * | - |
| Net taxes receivable | <u>\$ 1,222,817</u> | <u>\$ 1,232,817</u> |

*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, 2016, consisted of accounts (billings for sewer, and other user charges). 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 BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2016 is as follows:

| Receivable Fund | Payable Fund | Amount |
|-----------------|--------------|----------|
| Nonmajor | General | \$ 1,325 |

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund Transfers - The composition of interfund transfers for the year ended December 31, 2016 is as follows:

| | |
|----------------|---------------|
| | Transfers In: |
| | General |
| | Fund |
| Transfers out: | |
| Nonmajor fund | \$ 1,585 |

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 \$1,056,718 at December 31, 2016 consists of:

| | |
|---|--------------|
| General fund: | |
| Fees due to the State of New Hampshire | \$ 2,457 |
| Balance due to the Internal Revenue Service | 493 |
| Taxes due to the Piermont School District | 832,375 |
| Total intergovernmental payables due | 835,325 |
| Agency fund: | |
| Balance due to the Piermont School District for the capital reserve and expendable trust funds | 221,393 |
| Total intergovernmental payables | \$ 1,056,718 |

NOTE 9 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of at December 31, 2016 consist of amounts related to pensions totaling \$114,335. For further discussion on this amount, see Note 13.

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Deferred inflows of resources are as follows:

| | Government- wide | General Fund |
|---|---------------------|-----------------|
| Deferred property taxes not collected within 60 days of fiscal year-end | \$ - | \$58,395 |
| Other deferred property taxes | 5,898 | 5,898 |
| Amounts related to pensions, see Note 13 | 55,941 | - |
| Total deferred inflows of resources | <u>\$ 61,839</u> | <u>\$64,293</u> |

NOTE 10 – CAPITAL LEASE OBLIGATIONS

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

| | Present Value of Remaining Payments as of December 31, 2016 |
|---------------------------------|--|
| Capital lease obligations: | |
| Highway truck | \$ 62,808 |
| Police Cruiser | 7,249 |
| Total capital lease obligations | <u>\$ 70,057</u> |

The annual requirements to amortize the capital leases payable as of December 31, 2016, including interest payments, are as follows:

| Fiscal Year Ending December 31, | Governmental Activities |
|-------------------------------------|----------------------------|
| 2017 | \$ 31,568 |
| 2018 | 23,080 |
| 2019 | 23,080 |
| Total requirements | <u>77,728</u> |
| Less: interest | <u>(7,671)</u> |
| Present value of remaining payments | <u>\$ 70,057</u> |

NOTE 11 – SHORT-TERM DEBT

Changes in the Town's short-term borrowings during the year ended December 31, 2016 consisted of the following:

| Governmental Activities | Original Issue | Interest Rate | Balance January 1, 2016 | Additions | Deletions | Balance December 31, 2016 |
|-------------------------|-------------------|------------------|----------------------------|-------------------|-------------|------------------------------|
| Tax anticipation note | <u>\$ 200,000</u> | 1.75% | <u>\$ -</u> | <u>\$ 200,000</u> | <u>\$ -</u> | <u>\$ 200,000</u> |

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

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NOTE 12 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2016:

| | Balance | | | Balance | | Due Within |
|-----------------------------|-------------------|------------------|--------------------|-------------------|-------------------|-------------------|
| | January 1, 2016 | Additions | Reductions | December 31, 2016 | December 31, 2016 | One Year |
| Bonds/note payable: | | | | | | |
| General obligation bonds | \$ 140,307 | \$ - | \$ (5,842) | \$ 134,465 | \$ 134,465 | \$ 6,062 |
| Note payable | 287,000 | - | - | 287,000 | 287,000 | 287,000 |
| Capital leases | 98,242 | - | (28,185) | 70,057 | 70,057 | 28,185 |
| Net pension liability | 55,137 | 132,304 | - | 187,441 | 187,441 | - |
| Total long-term liabilities | <u>\$ 580,686</u> | <u>\$132,304</u> | <u>\$ (34,027)</u> | <u>\$ 678,963</u> | <u>\$ 678,963</u> | <u>\$ 321,247</u> |

Long-term bonds/notes are comprised of the following:

| | Original Amount | Issue Date | Maturity Date | Interest Rate % | Outstanding at December 31, 2016 | Current Portion |
|--|--------------------|---------------|------------------|--------------------|-------------------------------------|--------------------|
| General obligation bonds/note payable: | | | | | | |
| USDA Rural Development | \$ 112,000 | 2007 | 2037 | 4.250% | \$ 91,626 | \$ 2,777 |
| NHDES CWSRF | \$ 331,250 | 2007 | 2027 | 2.352% | 42,839 | 3,285 |
| Tax anticipation note | \$ 287,000 | 2012 | 2017 | 3.000% | 287,000 | 287,000 |
| Total | | | | | <u>\$ 421,465</u> | <u>\$ 293,062</u> |

The annual requirements to amortize all general obligation bonds/notes outstanding as of December 31, 2016, including interest payments, are as follows:

| Fiscal Year Ending December 31, | Principal | Interest | Total |
|------------------------------------|-------------------|------------------|-------------------|
| 2017 | \$ 293,062 | \$ 13,911 | \$ 306,973 |
| 2018 | 6,291 | 5,072 | 11,363 |
| 2019 | 6,529 | 4,834 | 11,363 |
| 2020 | 6,777 | 4,585 | 11,362 |
| 2021 | 7,034 | 4,329 | 11,363 |
| 2022 - 2026 | 39,362 | 17,442 | 56,804 |
| 2027 - 2031 | 27,581 | 10,340 | 37,921 |
| 2032 - 2036 | 28,397 | 4,803 | 33,200 |
| 2037 | 6,432 | 208 | 6,640 |
| Totals | <u>\$ 421,465</u> | <u>\$ 65,524</u> | <u>\$ 486,989</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.

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 a 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

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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.

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. All Town members are Group II Police members who are required to contribute 11.55% of earnable compensation. For fiscal year 2016, the Town contributed 26.38% for these members. The contribution requirement for the fiscal year 2016 was \$15,300, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At December 31, 2016 the Town reported a liability of \$187,441 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, 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, 2016, the Town's proportion was .00352492% which was an increase of .0021316% from its proportion measured as of June 30, 2015.

For the year ended December 31, 2016, the Town recognized pension expense of \$21,988. At December 31, 2016 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| Changes in proportion | \$ 71,105 | \$ 53,574 |
| Changes in assumptions | 23,068 | - |
| Net difference between projected and actual investment earnings on pension plan investments | 11,727 | - |
| Differences between expected and actual experience | 521 | 2,367 |
| Contributions subsequent to the measurement date | 7,914 | - |
| Total | <u>\$ 114,335</u> | <u>\$ 55,941</u> |

TOWN OF PIERMONT, NEW HAMPSHIRE
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The \$7,914 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, 2017. 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 December 31, | |
|------------------------------------|------------------|
| 2017 | \$ 7,778 |
| 2018 | 7,778 |
| 2019 | 12,610 |
| 2020 | 20,571 |
| 2021 | 1,743 |
| Thereafter | - |
| Totals | <u>\$ 50,480</u> |

Actuarial Assumptions – The collective total pension liability was based on the following assumptions:

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

Mortality rates were based on the RP-2014 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, 2015 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 geometric real rates of return for each asset class:

| Asset Class | Target Allocation | Weighted average long-term expected real rate of return 2016 |
|----------------------------------|----------------------|--|
| 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% | 4.75% |
| Emerging Int'l Equities | 7.00% | 6.25% |
| Total international equity | 20.00% | |
| Core Bonds | 5.00% | 0.64% |
| Short Duration | 2.00% | (0.25%) |
| Global Multi-Sector Fixed Income | 11.00% | 1.71% |
| Absolute Return Fixed Income | 7.00% | 1.08% |
| Total fixed income | 25.00% | |
| Private equity | 5.00% | 6.25% |
| Private debt | 5.00% | 4.75% |
| Oppoortunistic | 5.00% | 3.68% |
| Total alternative investments | 15.00% | |
| Real estate | 10.00% | 3.25% |
| Total | 100.00% | |

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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 6.25% | Current Single Rate Assumption 7.25% | 1% Increase 8.25% |
|--------------------------------|----------------------|--|----------------------|
| June 30, 2016 | \$ 143,148 | \$ 187,441 | \$ 240,849 |

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 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The Town provides postemployment benefit options for health care, to eligible retirees, terminated employees, and their dependents in accordance with the provisions of RSA 100-A:50. The benefit levels, employee contributions, and employer contributions are governed by the Town. Expenses for the cost or providing health insurance for currently enrolled retirees are recognized in general fund of the funds financial statements as payments are made.

The Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 45, which was effective for the Town on January 1, 2009, requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported on the financial statements. The Town has not implemented GASB Statement No. 45 at December 31, 2016 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 annual required contribution/OPEB cost and the net OPEB obligation are unknown.

NOTE 15 – ENCUMBRANCES

The outstanding encumbrances of \$84,089 are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2016 and are reported in the highways and streets function.

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:

| | |
|----------------------|---------------|
| <u>Grants Issued</u> | <u>Amount</u> |
| C-799 | \$ 134,023 |

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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, 2016 the Town is due to receive the following annual amounts to offset debt payments:

| Fiscal Year Ending December 31, | Amount |
|------------------------------------|-------------------|
| 2017 | \$ 4,706 |
| 2018 | 4,764 |
| 2019 | 4,824 |
| 2020 | 4,886 |
| 2021 | 4,950 |
| 2022-2026 | 25,809 |
| 2027-2031 | 27,839 |
| 2032-2036 | 24,334 |
| 2037-2041 | 24,617 |
| 2042-2043 | 7,294 |
| Total | <u>\$ 134,023</u> |

NOTE 17 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at December 31, 2016 include the following:

| | Governmental Activities |
|--|----------------------------|
| Net investment in capital assets: | |
| Net book value, all governmental activities capital assets | \$ - |
| Less: | |
| General obligation bonds/note payable | (134,465) |
| Capital leases payable | (70,057) |
| Total net investment in capital assets | (204,522) |
| Restricted net position: | |
| Permanent funds - nonexpendable | 1,135,918 |
| Permanent fund - expendable | 69,198 |
| Public library | 578,661 |
| Total restricted net position | 1,783,777 |
| Unrestricted | 413,048 |
| Total net position | \$ 1,992,303 |

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AS OF AND FOR THE FISCAL YEAR ENDED
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NOTE 18 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2016 include the following:

| | General Fund | Permanent Fund | Nonmajor Funds | Total Governmental Funds |
|------------------------------------|-----------------|-------------------|-------------------|--------------------------------|
| Nonspendable: | | | | |
| Permanent fund - principal balance | \$ - | \$ 1,135,918 | \$ - | \$ 1,135,918 |
| Restricted: | | | | |
| Library | 578,661 | - | - | 578,661 |
| Permanent - income balance | - | 69,198 | - | 69,198 |
| Total restricted fund balance | 578,661 | 69,198 | - | 647,859 |
| Committed: | | | | |
| Expendable trusts | 241,465 | - | - | 241,465 |
| Voted appropriations | 7,183 | - | - | 7,183 |
| Sewer | - | - | 52,906 | 52,906 |
| Conservation | - | - | 6,513 | 6,513 |
| Total committed fund balance | 248,648 | - | 59,419 | 308,067 |
| Assigned: | | | | |
| Encumbrances | 84,809 | - | - | 84,809 |
| Unassigned | 254,401 | - | - | 254,401 |
| Total governmental fund balances | \$ 1,166,519 | \$ 1,205,116 | \$ 59,419 | \$ 2,431,054 |

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NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE 19 – PRIOR PERIOD ADJUSTMENTS

Net position/fund balance at January 1, 2016 was restated to give retroactive effect to the following prior period adjustments:

| | Government-wide Statements | General Fund (GAAP Basis) | Library Fund | Sewer Fund | Other Governmental Funds | General Fund (Budgetary Basis) | Fiduciary Funds |
|---|----------------------------|---------------------------|--------------|------------|--------------------------|--------------------------------|-----------------|
| Change in methodology for 60 day tax deferral calculation | \$ - | \$ 161,167 | \$ - | \$ - | \$ - | \$ - | \$ - |
| To consolidate library fund and expendable trust funds with general fund in accordance with GASB Statement No. 54 | - | 622,698 | (548,456) | - | (74,242) | - | - |
| To record additional interfund balance | - | 1,501 | - | - | - | - | - |
| To reclassify sewer fund to nonmajor fund | - | - | - | (47,355) | 47,355 | - | - |
| Other differences | (469) | - | - | - | - | 7,076 | (1,157) |
| Net position/fund balance, as previously reported | 1,915,885 | 383,879 | 548,456 | 47,355 | 82,337 | 317,488 | 22,109 |
| Net position/fund balance, as restated | \$ 1,915,416 | \$ 1,169,245 | \$ - | \$ - | \$ 55,450 | \$ 324,564 | \$ 20,952 |

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NOTE 20 – 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 2016, the Town was a member of the Local Government Center Property-Liability Trust, LLC, and the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The Local Government Center Property-Liability Trust, LLC, is a Trust organized to provide certain property and liability insurance coverages to member Towns, cities and other qualified political subdivisions of New Hampshire. As a member of the Local Government Center Property-Liability Trust, LLC, the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage ran from January 1 to June 30. The program maintains a self-insured retention above which it purchases reinsurance and excess insurance. This policy covers property, auto physical damage, crime, general liability, and public officials' liability subject to a \$1,000 deductible.

Contributions paid in fiscal year ending December 31, 2016, to be recorded as an insurance expenditure totaled \$6,073. There were no unpaid contributions for the year ended December 31, 2016.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2016 to July 1, 2017 by Primex³, 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 Primex³ 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. In 2016 the Town paid \$11,925 and \$7,518 respectively, to Primex for property, liability and worker's compensation. At this time, Primex³ 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 21 – CONTINGENT LIABILITIES

There are various legal claims and suits pending against the Town which arose in the normal course of the government's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

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 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 28, 2020, the date the December 31, 2016 financial statements were available to be issued, and the following events occurred that require recognition or disclosure:

On March 14, 2017, voters approved the purchase of a new one-ton truck with plow, sander, and dump at a cost not to exceed \$88,049. The Board of Selectmen was authorized to borrow the funds and negotiate a note payable over the term of five years. On May 18, 2017, a note was issued for the \$88,049 for that purchase

TOWN OF PIERMONT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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On March 17, 2018 voters approved the purchase of a new plow truck with sander, and dump at a cost not to exceed \$133,957. Further, the issuance of not more than \$98,957 of bonds and notes was authorized in accordance with the provisions of the Municipal Finance Act (RSA 33). On January 10, 2019, a note was issued for \$93,906.

On March 16, 2019 voters approved \$48,300 for the purchase of a new police cruiser. The issuance of not more than \$43,800 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 at this time.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT G
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, 2016
See Independent Accountant's Review Report

| | December 31, | |
|---|--------------|-------------|
| | 2015 | 2016 |
| Town's proportion of the net pension liability | 0.00139332% | 0.00352492% |
| Town's proportionate share of the net pension liability | \$ 55,197 | \$ 187,441 |
| Town's covered payroll | \$ 50,143 | \$ 58,000 |
| Town's proportionate share of the net pension liability as a percentage of its covered payroll | 110.08% | 323.17% |
| Plan fiduciary net position as a percentage of the total pension liability | 52.75% | 58.30% |

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

EXHIBIT H
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, 2016
See Independent Accountant's Review Report

| | December 31, | |
|---|--------------|-----------|
| | 2015 | 2016 |
| Contractually required contribution | \$ 4,674 | \$12,622 |
| Contributions in relation to the contractually required contributions | 4,674 | 12,622 |
| Contribution deficiency (excess) | \$ - | \$ - |
| Town's covered payroll | \$ 50,143 | \$ 58,000 |
| Contributions as a percentage of covered payroll | 9.32% | 21.76% |

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

TOWN OF PIERMONT, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2016

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***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 G and H represent the actuarial determined costs associated with the Town’s pension plan at December 31, 2016. 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 2016:

| | |
|-------------------------------|--|
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level Percentage-of-Payroll, Closed |
| Remaining Amortization Period | 23 years beginning July 1, 2016 (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 | 2.85% 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 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. |

Other Information:

Notes Contribution rates for fiscal year 2014 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

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, 2016
See Independent Accountant's Review Report

| | Estimated | Actual | Variance Positive (Negative) |
|--|---------------------|-------------------|------------------------------------|
| Taxes: | | | |
| Property | \$ 615,570 | \$ 608,695 | \$ (6,875) |
| Land use change | - | 2,800 | 2,800 |
| Yield | 6,777 | 8,410 | 1,633 |
| Timber | - | 31 | 31 |
| Excavation | 174 | 601 | 427 |
| Payment in lieu of taxes | 6,015 | 6,015 | - |
| Interest and penalties on taxes | 29,192 | 32,539 | 3,347 |
| Total from taxes | <u>657,728</u> | <u>659,091</u> | <u>1,363</u> |
| Licenses, permits, and fees: | | | |
| Motor vehicle permit fees | 132,407 | 129,924 | (2,483) |
| Other | 2,487 | 2,502 | 15 |
| Total from licenses, permits, and fees | <u>134,894</u> | <u>132,426</u> | <u>(2,468)</u> |
| Intergovernmental: | | | |
| State: | | | |
| Meals and rooms distribution | 40,540 | 40,540 | - |
| Highway block grant | 37,503 | 37,503 | - |
| Other | 2,813 | 2,455 | (358) |
| Total from intergovernmental | <u>80,856</u> | <u>80,498</u> | <u>(358)</u> |
| Charges for services: | | | |
| Income from departments | <u>24,715</u> | <u>27,450</u> | <u>2,735</u> |
| Miscellaneous: | | | |
| Sale of municipal property | 13,634 | 13,634 | - |
| Interest on investments | - | 17,489 | 17,489 |
| Other | 15,395 | 31,288 | 15,893 |
| Total from miscellaneous | <u>29,029</u> | <u>62,411</u> | <u>33,382</u> |
| Other financing sources: | | | |
| Transfers in | <u>26,450</u> | <u>36,646</u> | <u>10,196</u> |
| Total revenues and other financing sources | 953,672 | <u>\$ 998,522</u> | <u>\$ 44,850</u> |
| Unassigned fund balance used to reduce tax rate | 65,000 | | |
| Amounts voted from fund balance | 1,844 | | |
| Total revenues, other financing sources, and use of fund balance | <u>\$ 1,020,516</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, 2016
See Independent Accountant's Review Report

| | Encumbered from Prior Year | Appropriations | Expenditures | Encumbered to Subsequent Year | Variance Positive (Negative) |
|---|----------------------------------|----------------|--------------|-------------------------------------|------------------------------------|
| Current: | | | | | |
| General government: | | | | | |
| Executive | \$ - | \$ 126,630 | \$ 149,617 | \$ - | \$ (22,987) |
| Election and registration | - | 36,290 | 38,301 | - | (2,011) |
| Financial administration | - | 53,864 | 43,492 | - | 10,372 |
| Revaluation of property | - | 42,286 | 45,650 | - | (3,364) |
| Planning and zoning | - | 4,005 | 3,470 | - | 535 |
| General government buildings | - | 62,562 | 58,788 | - | 3,774 |
| Cemeteries | - | 21,421 | 25,905 | - | (4,484) |
| Other | - | 10,978 | 14,869 | - | (3,891) |
| Total general government | - | 358,036 | 380,092 | - | (22,056) |
| Public safety: | | | | | |
| Police | - | 122,651 | 110,626 | - | 12,025 |
| Ambulance | - | 28,440 | 28,440 | - | - |
| Fire | - | 53,338 | 35,408 | - | 17,930 |
| Emergency management | - | 6,709 | 7,783 | - | (1,074) |
| Total public safety | - | 211,138 | 182,257 | - | 28,881 |
| Highways and streets | 102,614 | 257,066 | 278,980 | 84,089 | (3,389) |
| Sanitation: | | | | | |
| Solid waste disposal | - | 53,765 | 51,921 | - | 1,844 |
| Welfare: | | | | | |
| Administration and direct assistance | - | 4,282 | 59 | - | 4,223 |
| Culture and recreation: | | | | | |
| Parks and recreation | - | 10,860 | 11,835 | - | (975) |
| Library | - | 32,000 | 32,000 | - | - |
| Patriotic purposes | - | 725 | 458 | - | 267 |
| Other | - | 2 | 2,336 | - | (2,334) |
| Total culture and recreation | - | 43,587 | 46,629 | - | (3,042) |
| Conservation | - | 1,596 | 1,486 | - | 110 |
| Debt service: | | | | | |
| Principal of long-term debt | - | 23,080 | 23,080 | - | - |
| Interest on long-term debt | - | 8,634 | 8,634 | - | - |
| Interest on tax anticipation notes | - | 500 | - | - | 500 |
| Total debt service | - | 32,214 | 31,714 | - | 500 |
| Capital outlay | - | 24,988 | 24,650 | - | 338 |
| Other financing uses: | | | | | |
| Transfers out | - | 33,844 | 33,844 | - | - |
| Total appropriations, expenditures, other financing uses, and encumbrances | \$ 102,614 | \$ 1,020,516 | \$ 1,031,632 | \$ 84,089 | \$ 7,409 |

SCHEDULE 3
TOWN OF PIERMONT, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2016
See Independent Accountant's Review Report

| | | |
|--|--------------|--------------------------|
| Unassigned fund balance, beginning (Non-GAAP Budgetary Basis), as restated (see Note 19) | | \$ 324,564 |
| Changes: | | |
| Unassigned fund balance used to reduce 2016 tax rate | | (65,000) |
| Amounts voted from fund balance | | (1,844) |
| 2016 Budget summary: | | |
| Revenue surplus (Schedule 1) | \$ 44,850 | |
| Unexpended balance of appropriations (Schedule 2) | <u>7,409</u> | |
| 2016 Budget surplus | | 52,259 |
| Increase in committed fund balance | | <u>(7,163)</u> |
| Unassigned fund balance, ending (Non-GAAP Budgetary Basis) | | 302,816 |
| Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis | | |
| To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis | | (58,395) |
| Elimination of the allowance for uncollectible taxes | | 10,000 |
| Other changes | | <u>(20)</u> |
| Unassigned fund balance, ending, GAAP basis (Exhibit C-1) | | <u><u>\$ 254,401</u></u> |

SCHEDULE 4
TOWN OF PIERMONT, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2016
See Independent Accountant's Review Report

| | Special Revenue Funds | | | Total |
|--|-----------------------|----------------------------|-------------|------------------|
| | Sewer | Conservation Commission | South Lawn | |
| ASSETS: | | | | |
| Cash and cash equivalents | \$ 52,452 | \$ 5,188 | \$ - | \$ 57,640 |
| Receivables, net of allowance for uncollectable: | | | | |
| Accounts | 454 | - | - | 454 |
| Interfund receivable | - | 1,325 | - | 1,325 |
| Total assets | <u>\$ 52,906</u> | <u>\$ 6,513</u> | <u>\$ -</u> | <u>\$ 59,419</u> |
| FUND BALANCES | | | | |
| Committed | <u>\$ 52,906</u> | <u>\$ 6,513</u> | <u>\$ -</u> | <u>\$ 59,419</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, 2016
See Independent Accountant's Review Report

| | Special Revenue Funds | | | Total |
|---|-----------------------|----------------------------|-------------|------------------|
| | Sewer | Conservation Commission | South Lawn | |
| Revenues: | | | | |
| Intergovernmental | \$ 6,589 | \$ - | \$ - | \$ 6,589 |
| Charges for services | 31,240 | - | - | 31,240 |
| Miscellaneous | - | 3 | - | 3 |
| Total revenues | <u>37,829</u> | <u>3</u> | <u>-</u> | <u>37,832</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Sanitation | 20,916 | - | - | 20,916 |
| Debt service: | | | | |
| Principal | 5,840 | - | - | 5,840 |
| Interest | 5,522 | - | - | 5,522 |
| Total expenditures | <u>32,278</u> | <u>-</u> | <u>-</u> | <u>32,278</u> |
| Excess of revenues over expenditures | <u>5,551</u> | <u>3</u> | <u>-</u> | <u>5,554</u> |
| Other financing uses: | | | | |
| Transfers out | - | - | (1,585) | (1,585) |
| Net change in fund balances | 5,551 | 3 | (1,585) | 3,969 |
| Fund balances, beginning, as restated (see Note 19) | 47,355 | 6,510 | 1,585 | 55,450 |
| Fund balances, ending | <u>\$ 52,906</u> | <u>\$ 6,513</u> | <u>\$ -</u> | <u>\$ 59,419</u> |

2020 PAYROLL WAGE REPORT

| | |
|----------------------|-------------|
| Alling, Brandon | \$13,653.85 |
| Bachus, Gail | \$6,297.56 |
| Bagley, Zachery | \$410.00 |
| Belyea, Roy R | \$486.00 |
| Belyea, Susan | \$2,697.95 |
| Bingham, Hunter A | \$1,160.00 |
| Cochrane, Arline M | \$1,355.00 |
| Cole, David W | \$3,520.18 |
| Creamer, Holly | \$400.00 |
| Daley, Travis | \$1,725.00 |
| Daly, Steven | \$85.00 |
| Eck, Todd M | \$462.00 |
| Fagnant, Mark | \$24,035.00 |
| Godfrey, Wayne E | \$10,038.03 |
| Gordon, Stephanie B | \$112.50 |
| Hebert, Gary P | \$50,885.09 |
| Henry, Bruce P | \$5,380.00 |
| Holland, Andrea | \$60.00 |
| Jones, Kenneth | \$500.00 |
| Kircher, Diane E | \$514.50 |
| Kircher, Malcolm C | \$200.00 |
| Lamarre, Julie S | \$437.50 |
| Marvin, Bernard A | \$4,000.00 |
| Marvin, Pauline S | \$1,697.50 |
| Mauchly, James A | \$2,600.00 |
| Meder, Glen | \$40.00 |
| Medill, Kristi L | \$342.50 |
| Medlicott, Alexander | \$90.00 |
| Mertz, Albert G | \$639.90 |
| Metcalf, Abby M | \$941.48 |
| Metcalf, John E | \$1,734.00 |
| Mueller, Helga | \$1,100.00 |
| Pierce, Cassandra M | \$46,668.71 |
| Putnam, Ellen | \$130.00 |
| Ratel, Bernadette M | \$14,499.94 |
| Reed, Jesse J | \$320.00 |
| Robie, Terry E | \$1,100.00 |
| Rodimon, Frank W | \$59,696.49 |
| Rounds, Sandra M | \$1,536.00 |
| Sampson, Stephen | \$390.00 |
| Sandell, Nancy | \$387.50 |
| Schramm, Jackson J | \$400.00 |
| Shipman, Jared W | \$1,100.00 |
| Stubbings, Cecile B | \$6,924.50 |
| Stubbings, Colin L | \$2,500.00 |

2020 PAYROLL WAGE REPORT

| | |
|--------------------|------------|
| Stygles, Ricky J | \$3,846.90 |
| Subjeck, Heather A | \$9,880.00 |
| Subjeck, Randy T | \$2,500.00 |
| Thayer, Dalton T | \$660.00 |
| Tompkins, Joyce E | \$1,241.99 |
| Trapp, Tucker | \$1,750.00 |
| Underhill, Abigail | \$402.50 |
| Underhill, Jean | \$45.00 |

Grand Totals

| | |
|-----------------|--------------|
| Employee Count | 53 |
| YTD Gross Wages | \$293,580.07 |

Statement of Payments 2020

| Vendor Name | Amount | Reason |
|------------------------------|-------------|---|
| ACOANH | \$40.00 | Animal Control Dues |
| AFLAC | \$3,752.20 | Incidental Insurance |
| ALARMCO | \$2,883.00 | Alarm System Monitoring |
| ALL ACCESS INFOTECH, LLC | \$14,595.38 | IT Services |
| AMERICAN BARN & BUILDING | \$154.50 | Fire Truck Repairs |
| AMERICAN RED CROSS | \$400.00 | Non-Profit Donation |
| AMMONOOSUC COMMUNITY HEALTH | \$335.00 | Non-Profit Donation |
| AMOSKEAG NETWORK | \$396.00 | Software |
| ANCORA PSYCHOLOGICAL LLC | \$400.00 | Background Investigation |
| ARROW EQUIPMENT | \$41.96 | Flag Pole Parts |
| ASA METCALF | \$364.00 | Fencing |
| AVITAR ASSOCIATES OF NEW ENG | \$21,066.50 | Assessing Services |
| AXON ENTERPRISE, INC. | \$814.50 | Taser Assurance Plan |
| BERGERON PROTECTIVE CLOTHING | \$207.72 | Fire Dept Jackets & Pants |
| BETHEL MILLS | \$759.37 | Town Maintenance Supplies |
| BLACK HILL | \$975.00 | Fire Station Electrical Repair |
| BLACKMOUNT EQUIPMENT, INC | \$274.00 | Highway Sand Covering |
| BLAKTOP INC. | \$10,088.48 | Payment for Asphalt |
| BMSI | \$1,838.25 | Annual License Fees |
| BORDERLINE TRUCKING | \$750.00 | Trucking Town Equipment |
| BOUDREAU TIRE SERVICE | \$537.10 | Payment for Mower Repairs |
| BOUND TREE MEDICAL, LLC | \$268.51 | FAST Squad Supplies |
| BRIDGE HOUSE | \$400.00 | Non-Profit Donation |
| C M WHITCHER RUBBISH REMOVAL | \$26,372.66 | Rubbish Removal Services |
| CARGILL, INC | \$5,920.73 | Highway Salt |
| CASA OF NH | \$500.00 | Non-Profit Donation |
| CHARTER COMMUNICATIONS | \$4,579.40 | Internet for Town Buildings |
| CIVES CORPORATION | \$2,738.15 | Highway Truck Repairs |
| COLATINA EXIT | \$259.12 | Election Day Meals |
| CONNECTICUT CONFERENCE | \$500.00 | Police Chief Advertising |
| CONSOLIDATED COMMUNICATIONS | \$5,539.93 | Phone Service for Town Buildings |
| COPIES AND MORE | \$30.00 | Conservation Printing |
| CVC PAGING | \$617.77 | Pager Service |
| DON'S AUTO REPAIR | \$90.00 | Highway Truck Inspections |
| EASTERN ANALYTICAL INC | \$2,207.00 | Sewer Treatment Chemicals |
| EASTMAN ELECTRIC LLC | \$3,957.00 | Highway Pole Barn Electric Installation |
| ELAN CITY | \$5,299.00 | Police Dept Radar Signs |
| EQUIPMENT EAST | \$1,630.00 | Highway Machine Hire |
| EVERSOURCE | \$8,267.04 | Town Building Electricity |
| EZ STEEL & FABRICATION | \$206.00 | Highway Dept Parts |
| FERGUSON WATERWORKS #576 | \$5,809.49 | Highway Dept Parts |
| FIREMATIC SUPPLY CO. INC. | \$20,656.62 | Fire Dept Supplies |
| FLAGS USA LLC | \$504.49 | Flags |
| FORNWALT EXCAVATION, LLC | \$300.00 | Trucking Town Equipment |
| FOUR CORNER STORE | \$499.01 | Election Day Meals & Fire Dept Gasoline |
| FRED SHIPMAN | \$690.00 | Conservation Trail Markings |
| GALLS, LLC | \$1,085.92 | Police Dept Clothing |
| GEMFORMS | \$258.90 | Office Supplies |

Statement of Payments 2020

| | | |
|--------------------------------|--------------|--|
| GNOMON COPY | \$1,236.00 | 2019 Annual Report |
| GOOD SHEPHERD ECUMENICAL F.P. | \$790.00 | Non-Profit Donation |
| GRAFTON COUNTY REGISTRY DEEDS | \$296.40 | Fees |
| GRAFTON COUNTY SENIOR CITIZENS | \$3,250.00 | Non-Profit Donation |
| GRAFTON COUNTY SHERIFF'S DEPT | \$16,916.00 | Dispatch Fees & PD Background Check |
| GRAFTON COUNTY TREASURER | \$167,041.00 | County Tax |
| GREEN INSURANCE ASSOCIATES | \$4,802.00 | Fire Dept Insurance Policy |
| HEALTH TRUST | \$22,452.90 | Employee Health Insurance |
| HUNTINGTON'S N HAVERHILL AGWAY | \$851.73 | Town Grounds Supplies |
| IDS | \$155.16 | Animal Tags (Dog Registrations) |
| INTERNAL REVENUE SERVICE | \$61,670.51 | Payroll Taxes |
| INVOICE CLOUD | \$15.00 | Online Tax Payment Service |
| J&J AUTO CARE | \$80.00 | Cruiser Maintenance |
| J MYERS BUILDERS LLC | \$2,948.80 | Highway Pole Barn Insulation |
| JAY'S SEPTIC TANK CLEANING | \$6,080.00 | Sewer Pumping |
| JEI INC | \$20,625.00 | Fire Station Roof |
| JOURNAL OPINION | \$858.04 | Advertising |
| K&R PORTABLE RESTROOM SERVICES | \$2,780.00 | Porta Potty Rental |
| KOFILE PRESERVATION | \$380.00 | Record Preservation |
| LAKES REGION MUTUAL FIRE AID | \$3,586.19 | Mutual Aid |
| LIFESAVERS, INC. | \$201.90 | FAST Squad Medical Supplies |
| MAINE MUNICIPAL ASSOCIATION | \$75.00 | Police Chief Advertising |
| MAINE OXY | \$202.21 | Highway Oxygen & Lease Payment |
| MARTIN'S QUARRY | \$10,571.83 | Highway Dept Supplies |
| MASSACHUSETTS MUNICIPAL | \$500.00 | Police Chief Advertising |
| MATTHEW BENDER & CO., INC. | \$719.66 | Revised Statutes Inserts for Lexus Nexus Books |
| MATTHEW MUNN | \$7,600.00 | Old Church Building Painting |
| MILTON RENTS | \$4,450.00 | Highway Machine Hire |
| MITCHELL MUNICIPAL ASSOCIATES | \$2,015.00 | Legal Fees |
| MODERN MARKETING | \$528.88 | Police Dept Supplies (pens) |
| NAPA AUTO PARTS | \$4,000.85 | Highway Dept Parts |
| NEEDHAM ELECTRICAL SUPPLY LLC | \$1,088.08 | Highway Pole Barn Supplies |
| NEW ENGLAND DOCUMENT SYSTEMS | \$150.00 | Town Clerk Storage |
| NEW HAMPSHIRE RETIREMENT SYSTE | \$20,427.68 | Employer Share of Retirement |
| NH ASSOC OF ASSESSING OFFICIAL | \$20.00 | Annual Dues |
| NH ASSOC OF CHIEFS OF POLICE | \$175.00 | Annual Dues |
| NH ASSOC OF CONSERVATION COMM | \$225.00 | Annual Dues |
| NH LAKES | \$150.00 | 2020 Lake Hosting Program |
| NH MUNICIPAL ASSOCIATION | \$1,082.00 | Annual Dues |
| NH PUBLIC WORKS MUTUAL AID | \$25.00 | Annual Dues |
| NH SECRETARY OF STATE | \$339.00 | Vital Records |
| NH TAX COLLECTOR'S ASSOC | \$40.00 | Annual Dues |
| NHGFOA | \$50.00 | Annual Dues |
| NOBIS ENGINEERING, INC | \$5,500.00 | Landfill Monitoring |
| NORTH COUNTRY HOME HEALTH & | \$500.00 | Non-Profit Donation |
| NORTHEAST AGRICULTURAL | \$925.00 | Cemetery & Town Grounds Supplies |
| NORTHEAST RESOURCE RECOVERY | \$10,583.88 | Recycling Fees |
| NORTHERN HUMAN SERVICES | \$896.00 | Non-Profit Donation |
| NOTCHNET, INC. | \$456.00 | Town Web Site |

Statement of Payments 2020

| | | |
|----------------------------------|----------------|---|
| O'RIELLY FIRST CALL | \$230.40 | Highway Truck Parts |
| OAKES BROS. | \$4,146.64 | Town Maintenance Supplies |
| OLIVERIAN AUTOMOTIVE | \$124.00 | Town Vehicle Maintenance |
| OSSIPEE MOUNTAIN ELECTRONICS | \$40.00 | Police Dept Cruiser Equipment |
| OWENS LEASING COMPANY, LLC | \$4,000.00 | Highway Roadside Mower |
| PA MUNICIPAL LEAGUE | \$210.00 | Police Chief Advertising |
| PARRO'S GUN SHOP & | \$139.00 | Police Dept Equipment |
| PETE'S TIRE BARN, INC. | \$1,035.64 | Highway Truck Tires |
| PIERMONT PLANT PANTRY | \$38,049.14 | Town Grounds Maintenance |
| PIERMONT PUBLIC LIBRARY | \$33,000.00 | Town Payments to Library |
| PIERMONT SCHOOL DISTRICT | \$1,598,353.00 | Town Payments to School |
| PIKCOMM | \$1,475.00 | Pager Services |
| PLODZIK & SANDERSON | \$18,670.00 | Auditor Fees |
| PLYMOUTH FORD | \$400.00 | Police Dept Cruiser Repairs |
| PRIESTLEY LIGHTNING PROTECTION | \$2,612.50 | Fire Station Lightening Rod |
| PRIMEX | \$21,863.78 | Insurances |
| PUBLIC HEALTH COUNCIL OF U.V. | \$588.00 | Non-Profit Donation |
| RIDELINE PROPERTY MAINTENANCE | \$350.00 | Fire Pond Brush Cutting |
| SAFETY-KLEEN SYSTEM, INC | \$513.72 | Waste Oil |
| SOUTHWORTH-MILTON INC | \$6,296.58 | Highway Dept Vehicle Maintenance |
| STATE OF NH - CRIMINAL RECORDS | \$75.00 | Background Checks |
| SWISH WHITE RIVER LTD | \$671.19 | Town Building Janitorial Supplies |
| TASCO SECURITY, INC. | \$336.00 | Security Alarm System |
| THE BRIDGE WEEKLY SHO-CASE | \$1,578.35 | Advertising |
| THE SHIPMAN COMPANY | \$535.00 | Conservation Trial Markings |
| THOMSON FUELS LLC | \$8,396.95 | Town Building Propane |
| TMDE CALIBRATION LABS, INC. | \$60.00 | Cruiser Radar Maintenance |
| TOOL BARN, INC. | \$1,346.00 | Highway Vehicle Fabrications |
| TOTAL NOTICE, LLC | \$397.90 | Tax Lien Research |
| TOWN OF HANOVER | \$10,951.50 | Dispatch Services |
| TOWN OF PIERMONT | \$2,383.99 | Sewer Taxes |
| TREASURER STATE OF NH | \$977.07 | Police Dept Fuel |
| TREASURER STATE OF NH | \$220.00 | Lake Water Testing |
| TREASURER, STATE OF N.H. | \$4,720.71 | Waste Water Payment |
| TRI COUNTY COMMUNITY ACTION | \$1,591.00 | Non-Profit Donation |
| TRITECH SOFTWARE SYSTEMS | \$845.00 | PD Computer Connection Fee |
| TWIN STATE MUTUAL AID FIRE | \$800.00 | Dues and Fees |
| UNIFIRST CORPORATION | \$2,133.05 | Highway Dept Uniforms |
| UNION LEADER | \$350.00 | Police Chief Advertising |
| UPPER VALLEY AMBULANCE INC | \$34,814.05 | Ambulance Service for Town |
| UPPER VALLEY HUMANE SOCIETY | \$750.00 | Animal Control Fees |
| UPPER VALLEY LAKE SUNAPEE | \$2,020.73 | Annual Municipal Dues/Hazmat Waste Collection |
| USDA RURAL DEVELOPMENT | \$3,321.00 | Sewer Bond |
| USPS | \$304.00 | PO Boxes |
| VALLEY FLOORS | \$355.11 | Highway Dept Office |
| VERIZON WIRELESS | \$725.33 | PD Mobile Phone |
| VERMONT FIRE EXTINGUISHER | \$80.00 | Fire Extinguisher Maintenance |
| VERMONT LEAGUE OF CITIES & TOWNS | \$60.00 | Police Chief Advertising |
| VERMONT WHOLESALE GRANITE | \$300.00 | Town Grounds Supplies |

Statement of Payments 2020

| | | |
|----------------------------------|-------------|--------------------------|
| VISA | \$6,898.74 | All Department Purchases |
| VISION SIGNWORKS LLC | \$50.00 | Highway Signage |
| VNAVNH | \$3,250.00 | Non-Profit Donation |
| WALTER E. JOCK OIL CO., INC. | \$5,671.03 | Highway Off Road Diesel |
| WARREN SAND & GRAVEL, INC | \$7,795.50 | Highway Dept Sand |
| WB MASON CO, INC. | \$5,951.70 | All Dept Office Supplies |
| WOODSVILLE GUARANTY SAVINGS Bank | \$20.00 | Safety Deposit Box |
| WOODSVILLE GUARANTY SAVINGS BANK | \$53,527.83 | Payment on Highway Truck |



Financial Report of the Budget
Piermont

For the period ending December 31, 2019

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.

Sheryl A. Pratt

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 |
|-----------------|-----------|-----------|
| Colin Stubbings | Chairman | |
| Randy Subjeck | Selectman | |
| Wayne Godfrey | 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/>



Financial Report of the Budget

| Account | Purpose | Voted Appropriations | Actual Expenditures |
|--------------------------------|--|--|---------------------|
| General Government | | | |
| 4130-4139 | Executive | \$206,566 | \$129,171 |
| | | <i>Explanation: Unspent legal budget of \$63,476</i> | |
| 4140-4149 | Election, Registration, and Vital Statistics | \$31,478 | \$28,159 |
| 4150-4151 | Financial Administration | \$48,915 | \$58,199 |
| | | <i>Explanation: Use of encumbered funds for audit</i> | |
| 4152 | Revaluation of Property | \$25,131 | \$15,746 |
| 4153 | Legal Expense | \$0 | \$0 |
| 4155-4159 | Personnel Administration | \$0 | \$0 |
| 4191-4193 | Planning and Zoning | \$4,263 | \$3,752 |
| 4194 | General Government Buildings | \$61,735 | \$48,834 |
| | | <i>Explanation: Unspent maintenance of building fees of \$8324</i> | |
| 4195 | Cemeteries | \$22,300 | \$23,660 |
| 4196 | Insurance | \$0 | \$0 |
| 4197 | Advertising and Regional Association | \$0 | \$0 |
| 4199 | Other General Government | \$0 | \$0 |
| | General Government Subtotal | \$400,388 | \$307,521 |
| Public Safety | | | |
| 4210-4214 | Police | \$109,715 | \$101,336 |
| 4215-4219 | Ambulance | \$37,543 | \$37,395 |
| 4220-4229 | Fire | \$51,467 | \$44,225 |
| 4240-4249 | Building Inspection | \$0 | \$0 |
| 4290-4298 | Emergency Management | \$8,209 | \$9,820 |
| | | <i>Explanation: Received \$3,500 EOP grant to offset overage</i> | |
| 4299 | Other (Including Communications) | \$0 | \$0 |
| | Public Safety Subtotal | \$206,934 | \$192,776 |
| Airport/Aviation Center | | | |
| 4301-4309 | Airport Operations | \$0 | \$0 |
| | Airport/Aviation Center Subtotal | \$0 | \$0 |
| Highways and Streets | | | |
| 4311 | Administration | \$0 | \$0 |
| 4312 | Highways and Streets | \$202,211 | \$178,867 |
| 4313 | Bridges | \$0 | \$0 |
| 4316 | Street Lighting | \$0 | \$0 |
| 4319 | Other | \$0 | \$0 |
| | Highways and Streets Subtotal | \$202,211 | \$178,867 |
| Sanitation | | | |
| 4321 | Administration | \$0 | \$0 |
| 4323 | Solid Waste Collection | \$0 | \$0 |
| 4324 | Solid Waste Disposal | \$63,509 | \$58,661 |



Financial Report of the Budget

| | | | |
|--|--|-----------------|-----------------|
| 4325 | Solid Waste Cleanup | \$0 | \$0 |
| 4326-4328 | Sewage Collection and Disposal | \$0 | \$0 |
| 4329 | Other Sanitation | \$0 | \$0 |
| Sanitation Subtotal | | \$63,509 | \$58,661 |
| Water Distribution and Treatment | | | |
| 4331 | Administration | \$0 | \$0 |
| 4332 | Water Services | \$0 | \$0 |
| 4335 | Water Treatment | \$0 | \$0 |
| 4338-4339 | Water Conservation and Other | \$0 | \$0 |
| Water Distribution and Treatment Subtotal | | \$0 | \$0 |
| Electric | | | |
| 4351-4352 | Administration and Generation | \$0 | \$0 |
| 4353 | Purchase Costs | \$0 | \$0 |
| 4354 | Electric Equipment Maintenance | \$0 | \$0 |
| 4359 | Other Electric Costs | \$0 | \$0 |
| Electric Subtotal | | \$0 | \$0 |
| Health | | | |
| 4411 | Administration | \$0 | \$0 |
| 4414 | Pest Control | \$0 | \$0 |
| 4415-4419 | Health Agencies, Hospitals, and Other | \$0 | \$0 |
| Health Subtotal | | \$0 | \$0 |
| Welfare | | | |
| 4441-4442 | Administration and Direct Assistance | \$0 | \$0 |
| 4444 | Intergovernmental Welfare Payments | \$0 | \$0 |
| 4445-4449 | Vendor Payments and Other | \$15,646 | \$11,458 |
| Welfare Subtotal | | \$15,646 | \$11,458 |
| Culture and Recreation | | | |
| 4520-4529 | Parks and Recreation | \$11,402 | \$11,927 |
| 4550-4559 | Library | \$32,500 | \$32,500 |
| 4583 | Patriotic Purposes | \$826 | \$582 |
| 4589 | Other Culture and Recreation | \$1 | \$200 |
| Culture and Recreation Subtotal | | \$44,729 | \$45,209 |
| Conservation and Development | | | |
| 4611-4612 | Administration and Purchasing of Natural Resources | \$1,755 | \$1,575 |
| 4619 | Other Conservation | \$0 | \$0 |
| 4631-4632 | Redevelopment and Housing | \$0 | \$0 |
| 4651-4659 | Economic Development | \$0 | \$0 |
| Conservation and Development Subtotal | | \$1,755 | \$1,575 |



Financial Report of the Budget

Debt Service

| | | | |
|---|---------------------------------------|-----------------|-----------------|
| 4711 | Long Term Bonds and Notes - Principal | \$0 | \$40,487 |
| <i>Explanation: Hwy truck pmt not budgeted; principal budget on next line</i> | | | |
| 4721 | Long Term Bonds and Notes - Interest | \$19,769 | \$1,373 |
| 4723 | Tax Anticipation Notes - Interest | \$0 | \$0 |
| 4790-4799 | Other Debt Service | \$0 | \$0 |
| Debt Service Subtotal | | \$19,769 | \$41,860 |

Capital Outlay

| | | | |
|---|------------------------------------|-----------------|------------------|
| 4901 | Land | \$18,235 | \$0 |
| <i>Explanation: Not spent or encumbered</i> | | | |
| 4902 | Machinery, Vehicles, and Equipment | \$43,800 | \$186,890 |
| <i>Explanation: Prior year encumbrance 2018 WA #4 for Hwy Plow Truck & Compactor from CRF</i> | | | |
| 4903 | Buildings | \$32,500 | \$24,521 |
| <i>Explanation: Encumbered \$5,564</i> | | | |
| 4909 | Improvements Other than Buildings | \$0 | \$0 |
| Capital Outlay Subtotal | | \$94,535 | \$211,411 |

Operating Transfers Out

| | | | |
|---|--------------------------------------|-----------------|-----------------|
| 4912 | To Special Revenue Fund | \$0 | \$0 |
| 4913 | To Capital Projects Fund | \$0 | \$0 |
| 4914A | To Proprietary Fund - Airport | \$0 | \$0 |
| 4914E | To Proprietary Fund - Electric | \$0 | \$0 |
| 4914O | To Proprietary Fund - Other | \$0 | \$0 |
| 4914S | To Proprietary Fund - Sewer | \$32,711 | \$24,680 |
| 4914W | To Proprietary Fund - Water | \$0 | \$0 |
| 4915 | To Capital Reserve Fund | \$31,000 | \$31,000 |
| 4916 | To Expendable Trusts/Fiduciary Funds | \$10,500 | \$10,500 |
| 4917 | To Health Maintenance Trust Funds | \$0 | \$0 |
| 4918 | To Non-Expendable Trust Funds | \$0 | \$0 |
| 4919 | To Fiduciary Funds | \$0 | \$0 |
| Operating Transfers Out Subtotal | | \$74,211 | \$66,180 |

Payments to Other Governments

| | | | |
|---|-------------------------------------|-----|--------------------|
| 4931 | Taxes Assessed for County | \$0 | \$183,257 |
| 4932 | Taxes Assessed for Village District | \$0 | \$0 |
| 4933 | Taxes Assessed for Local Education | \$0 | \$1,467,774 |
| 4934 | Taxes Assessed for State Education | \$0 | \$212,377 |
| 4939 | Payments to Other Governments | \$0 | \$0 |
| Payments to Other Governments Subtotal | | | \$1,863,408 |

| | | |
|--|--------------------|--------------------|
| Total Before Payments to Other Governments | \$1,123,687 | \$1,115,518 |
| Plus Payments to Other Governments | | \$1,863,408 |
| Plus Commitments to Other Governments from Tax Rate | \$1,863,408 | |
| Less Proprietary/Special Funds | \$0 | \$24,680 |



Financial Report of the Budget

| | | |
|--|--------------------|--------------------|
| Total General Fund Expenditures | \$2,987,095 | \$2,954,246 |
|--|--------------------|--------------------|



Financial Report of the Budget

| Account | Source of Revenues | Estimated Revenues | Actual Revenues |
|--|---|--------------------|--------------------|
| Taxes | | | |
| 3110 | Property Taxes | \$0 | \$2,552,304 |
| 3120 | Land Use Change Tax - General Fund | \$0 | \$0 |
| 3121 | Land Use Change Taxes (Conservation) | \$0 | \$0 |
| 3180 | Resident Tax | \$0 | \$0 |
| 3185 | Yield Tax | \$43,337 | \$43,336 |
| 3186 | Payment in Lieu of Taxes | \$6,278 | \$6,577 |
| 3187 | Excavation Tax | \$0 | \$7 |
| 3189 | Other Taxes | \$4,082 | \$0 |
| 3190 | Interest and Penalties on Delinquent Taxes | \$9,579 | \$27,416 |
| 9991 | Inventory Penalties | \$0 | \$0 |
| Taxes Subtotal | | \$63,276 | \$2,629,640 |
| Licenses, Permits, and Fees | | | |
| 3210 | Business Licenses and Permits | \$0 | \$0 |
| 3220 | Motor Vehicle Permit Fees | \$143,000 | \$149,956 |
| 3230 | Building Permits | \$300 | \$150 |
| 3290 | Other Licenses, Permits, and Fees | \$2,497 | \$1,799 |
| 3311-3319 | From Federal Government | \$0 | \$0 |
| Licenses, Permits, and Fees Subtotal | | \$145,797 | \$151,905 |
| State Sources | | | |
| 3351 | Municipal Aid/Shared Revenues | \$5,682 | \$5,682 |
| 3352 | Meals and Rooms Tax Distribution | \$40,072 | \$40,072 |
| 3353 | Highway Block Grant | \$38,087 | \$38,030 |
| 3354 | Water Pollution Grant | \$6,590 | \$6,590 |
| 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) | \$9,192 | \$3,510 |
| <i>Explanation: Includes \$3,500 EOP Grant</i> | | | |
| 3379 | From Other Governments | \$0 | \$0 |
| State Sources Subtotal | | \$99,623 | \$93,884 |
| Charges for Services | | | |
| 3401-3406 | Income from Departments | \$31,000 | \$38,123 |
| 3409 | Other Charges | \$0 | \$0 |
| Charges for Services Subtotal | | \$31,000 | \$38,123 |
| Miscellaneous Revenues | | | |
| 3501 | Sale of Municipal Property | \$0 | \$3,219 |
| 3502 | Interest on Investments | \$17,600 | \$331 |
| 3503-3509 | Other | \$4,200 | \$45,413 |

Explanation: \$21,404 balancing adjustment posted to account; unaudited



Financial Report of the Budget

| | | | |
|--|--|--------------------|--------------------|
| Miscellaneous Revenues Subtotal | | \$21,800 | \$48,963 |
| Interfund Operating Transfers In | | | |
| 3912 | From Special Revenue Funds | \$0 | \$0 |
| 3913 | From Capital Projects Funds | \$0 | \$0 |
| 3914A | From Enterprise Funds: Airport (Offset) | \$0 | \$0 |
| 3914E | From Enterprise Funds: Electric (Offset) | \$0 | \$0 |
| 3914O | From Enterprise Funds: Other (Offset) | \$0 | \$0 |
| 3914S | From Enterprise Funds: Sewer (Offset) | \$26,121 | \$28,711 |
| 3914W | From Enterprise Funds: Water (Offset) | \$0 | \$0 |
| 3915 | From Capital Reserve Funds | \$0 | \$58,200 |
| <i>Explanation: Includes \$35,000 from Town Equip CRF for Hwy carried as Plow Truck deferred in prior year</i> | | | |
| 3916 | From Trust and Fiduciary Funds | \$0 | \$2,275 |
| 3917 | From Conservation Funds | \$0 | \$0 |
| Interfund Operating Transfers In Subtotal | | \$26,121 | \$89,186 |
| Other Financing Sources | | | |
| 3934 | Proceeds from Long Term Bonds and Notes | \$43,800 | \$136,976 |
| <i>Explanation: Police Cruiser & Hwy Plow Truck</i> | | | |
| Other Financing Sources Subtotal | | \$43,800 | \$136,976 |
| Less Proprietary/Special Funds | | \$0 | \$35,301 |
| Plus Property Tax Commitment from Tax Rate | | \$2,563,429 | |
| Total General Fund Revenues | | \$2,994,846 | \$3,153,376 |



Financial Report of the Budget

| Account | Description | Starting Balance | Ending Balance |
|----------------------------|--|--------------------|--------------------|
| Current Assets | | | |
| 1010 | Cash and Equivalents | \$1,253,991 | \$1,485,468 |
| 1030 | Investments | \$0 | \$0 |
| 1080 | Tax Receivable | \$108,827 | \$270,007 |
| 1110 | Tax Liens Receivable | \$119,524 | \$69,945 |
| | <i>Explanation: Includes an allowance of \$61,000</i> | | |
| 1150 | Accounts Receivable | \$1,528 | \$2,255 |
| 1260 | Due from Other Governments | \$0 | \$0 |
| 1310 | Due from Other Funds | \$0 | \$962 |
| 1400 | Other Current Assets | \$0 | \$10,992 |
| | <i>Explanation: Prepaid items</i> | | |
| 1670 | Tax Deeded Property (Subject to Resale) | \$6,316 | \$6,316 |
| | Current Assets Subtotal | \$1,490,186 | \$1,845,945 |
| Current Liabilities | | | |
| 2020 | Warrants and Accounts Payable | \$49,144 | \$35,438 |
| 2030 | Compensated Absences Payable | \$0 | \$9,254 |
| 2050 | Contracts Payable | \$0 | \$0 |
| 2070 | Due to Other Governments | \$1,455 | \$2,169 |
| 2075 | Due to School Districts | \$743,503 | \$926,353 |
| 2080 | Due to Other Funds | \$46,389 | \$55,717 |
| 2220 | Deferred Revenue | \$35,000 | \$0 |
| | <i>Explanation: Prior year adjustment made to recognize transfer from CRF for Hwy Plow Truck</i> | | |
| 2230 | Notes Payable - Current | \$0 | \$0 |
| 2270 | Other Payable | \$0 | \$3,189 |
| | Current Liabilities Subtotal | \$875,491 | \$1,032,120 |
| Fund Equity | | | |
| 2440 | Non-spendable Fund Balance | \$6,316 | \$17,308 |
| 2450 | Restricted Fund Balance | \$0 | \$0 |
| 2460 | Committed Fund Balance | \$0 | \$0 |
| 2490 | Assigned Fund Balance | \$95,508 | \$51,602 |
| | <i>Explanation: In prior year WA #7 from 2017 for \$88,049 was encumbered and should not of been.</i> | | |
| 2530 | Unassigned Fund Balance | \$512,871 | \$744,915 |
| | <i>Explanation: Unaudited; prior year adjustment to reclassify deferred revenue and to adjust encumbrances to actual</i> | | |
| | Fund Equity Subtotal | \$614,695 | \$813,825 |



Financial Report of the Budget

| Source | County | Village | Local Education | State Education | Other | Property Tax |
|-------------------|------------|------------|-----------------|-----------------|-------|-------------------|
| MS-535 | \$183,257 | \$0 | \$1,467,774 | \$212,377 | \$0 | \$2,552,304 |
| Commitment | \$183,257 | \$0 | \$1,467,774 | \$212,377 | | \$2,563,429 |
| Difference | \$0 | \$0 | \$0 | \$0 | | (\$11,125) |

General Fund Balance Sheet Reconciliation

| | |
|-----------------------|------------------|
| Total Revenues | \$3,153,376 |
| Total Expenditures | \$2,954,246 |
| Change | \$199,130 |
| Ending Fund Equity | \$813,825 |
| Beginning Fund Equity | \$614,695 |
| Change | \$199,130 |



Financial Report of the Budget

| 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 | \$0 | \$93,906 | \$0 | \$93,906 |
| Highway Plow Truck (General) | \$88,049 | \$88,049 | 2.6 | 2021 | \$52,650 | \$0 | \$17,700 | \$34,950 |
| NH DES Loan (Water) | \$331,250 | \$4,721 | 2.35 | 2027 | \$36,659 | \$0 | \$4,721 | \$31,938 |
| Police Cruiser (General) | \$43,070 | \$0 | 3.5 | 2023 | \$0 | \$43,070 | \$0 | \$43,070 |
| Sewer Upgrade (Sewer) | \$112,000 | \$6,642 | 4.25 | 2037 | \$85,456 | \$0 | \$6,642 | \$78,814 |
| | \$668,275 | | | | \$174,765 | \$136,976 | \$29,063 | \$282,678 |

Piermont Public Library Annual Report 2020

Librarian@PiermontLibrary.com | www.PiermontLibrary.blogspot.com

Trustees Helga Mueller - *Chair*, Joyce Tompkins - *treasurer*, Stephanie Gordon - *secretary*, Karen Brown, Polly Marvin, Kristi Medill, Nancy Sandell,

Librarian - Sue Martin

Assistant Librarian - Christine Palmucci

Bookkeeper – Liz Bayne

The year in review:

The library began the year in a regular way with Margaret Ladd, Librarian, and Jim Meddaugh, assistant librarian. The circulation and Interlibrary Loans were holding healthy numbers. The revision of policies had begun and there were plans for programs and a variety of art shows in many different mediums. Sadly all of this came to a grinding halt with the appearance of COVID 19, shaking the world, as we had known it. Both Margaret and Jim resigned their positions and in sympathy with the situation the circulation computer threw in the towel. Zoom meetings kept the communication open and the board leapt into action. They hired a new librarian, librarian's assistant, and bought a new computer as well as planned the renovation of the library to create a safe environment for the patrons and staff.

The library board followed state guidelines, created their own policy (approved by the town lawyer) following advice from Alex Medlicott, Piermont Health Officer, and Bernie Marvin, Piermont Emergency Director regarding Covid19 issues and concerns. Bernie was active in getting us supplies of gloves, masks, and sanitizers. Fred Shipman and Peter Labounty constructed a handsome Plexiglas shield around the circulation desk and many other safety items were installed to create an environment that was safe, functional and esthetically pleasing. The integrity of the library was not lost under this deluge of changes.

There were phases created for the library's eventual opening and we began with "curbside service" where people could call and we would make a bundle of their requested materials. We put this onto the porch with their name on it to be picked up. The parking lot was often full of people accessing the Wi-Fi, a lifesaver for some people without their own or with unstable signals. Downloadable books became the hot item.

In August we reviewed the Pandemic guidelines and we felt ready to reopen to the public with specific restrictions. The library had a "deep cleaning" and we hired the same person to clean on a weekly basis and in particular the bathroom and other areas of the library that are touched and used by the general public, i.e. computers. Patrons would be welcomed in during the opening hours for 15 minutes, one person or family unit at a time. Masks are worn, hands are sanitized and the books are quarantined for 72 hours. We are still in this phase.

New times were created to accommodate people who needed materials during the daytime rather than just the evening. This was gratefully received. Our new hours are:

Monday 3:00pm -7:00pm

Tuesday 10am – 2:00

Wednesday 3:00pm -7:00pm

Thursday 10am – 2:00

We can no longer offer Sunday hours as volunteers ran these and with all of the restrictions we felt it judicious to postpone this for a while.

Interlibrary Loan, a mainstay for making more titles accessible to the public, was struggling to provide services due to the closure of many libraries, unavailability of van driver staff and uncertainty of how to

handle the materials without fear of spreading COVID 19, so it closed down. This was a major disappointment for many of the patrons but we are glad to announce that it is up and running although it still suffers from sporadic shutdowns. Other sources of materials resumed their services too but there are still conversations that center around missing books, DVDs, audio books, lack of programming and services in many of the NH libraries. While remaining optimistic about providing our communities with pertinent materials, the library world and support systems, like so many others, are waiting for the day that we are less beset by challenges.

Our next milestone was to open the library for the Piermont Village School. During the time that the library was closed we created a space for the students so that they could be in the building and socially distance. Working with the school librarian, Lydia Hill, we created a plan that would meet the COVID 19 policy for both the school and the library, again, with the help of the health officer. It was with such great joy we were able to welcome them in, fill a cart of reading material for a classroom and enjoy their excitement for the brightly colored space and newly purchased books. We consulted with the science teacher, Geoffrey Ashworth, to build up the resources that the students can use for the science fair and spoke with parents who are homeschooling their children to try to meet their needs as well. Activity bags have been refurbished and taken home with good reviews on their return.

We have hired a company, All-Access, to assist us with the maintenance of the computers, and make a plan for upgrading equipment and the overall good health of the system. They have really helped us and we appreciate their knowledge and care and that has nothing to do with the lovely chocolates that they sent us for Christmas.

We have a Facebook page and we are working on a monthly newsletter to let you know what is happening as well as a preview of new material.

We have so many people to thank. Peter Labounty and Nancy Sandell have been quietly working on maintaining the building especially the ramp. They painted the railings and walkway making the front of the building very smart. Helga Mueller and Joyce Tompkins plant flowers in the barrel and the decorative swags are thanks to the Haverhill Garden Club. The board put in many hours this year assisting their new librarians in countless ways. The town offices have helped us with our countless questions. Patrons have donated many books, some of them brand new, to add to the collection.

We would like to ask the patrons to do a couple of things for us. During the pandemic, books, DVDs, audio books etc. self quarantined themselves in some people's homes. We would be so grateful for a hunt around and return them to the library or the drop box. There are no fines. Also, please could you take a moment to call and update us on telephone numbers and email so that we can keep a current record. That would be a tremendous help.

This community welcomed us to their library and it has been an extraordinary experience of kindness, friendship, continuous help offered and patience as we rebuild to meet the needs of people during a pandemic, lockdowns and uncertainty. It is a joy to come to the library and feel as though we are part of your town. We are making plans for programs, art shows, and new books and we would love your suggestions. We are looking forward to 2021 with all of you.

Respectfully submitted,

Sue Martin and Chris Palmucci

Peter Labounty & Fred Shipman assisting with Covid-19 safeguards.
2020 Library renovations to include a Kids Corner



PIERMONT PUBLIC LIBRARY BUDGET 2021

| Category | 2021 Budget |
|----------------------------|----------------|
| REVENUE | |
| Book Sales | 0 |
| Copier | 20 |
| Donations and Misc | 500 |
| Income from Investments | 10,775 |
| Interest Earned | 5 |
| Reimbursement for Programs | 0 |
| Non resident Membership | 0 |
| School Use | 800 |
| Town Draw | 33,500 |
| TOTAL RECEIPTS | 45,600 |

| | |
|-----------------------------|---------------|
| Accounting | 1,500 |
| Advertising | 100 |
| All Access Tech Support | 950 |
| Audio Books | 500 |
| Books Purchased | 2,000 |
| Cleaning | 1,800 |
| Computers/Electronics | 2,000 |
| DVD Purchase | 600 |
| Downloadable Books | 500 |
| Dues and Fees | 310 |
| Evergreen | 1,050 |
| Equipment Maintenance | 1,000 |
| Furniture and Equipment | 100 |
| Gross Wages | 26,100 |
| Jean Daly Fund | 1,000 |
| Library and Office Supplies | 500 |
| LUV | 220 |
| Magazine and Newspaper | 450 |
| McNaughton Book Rental | 750 |
| Payroll Taxes | 2,000 |
| Postage & PO Box Rental | 150 |
| Professional Development | 500 |
| Programs | 600 |
| Safe Deposit | 20 |
| Telephone | 600 |
| Travel | 0 |
| Unbudgeted | 300 |
| TOTAL | 45,600 |

Road Agent

2020

Another year has come to an end and it's time to look forward to next year, I would like to thank Mark Fagnant for joining the highway crew, his help and abilities have been invaluable to the department. As was discussed at town meeting last year I have put together a package of several road projects for consideration of doing a bond and completing the black topped roads. These include Lily Pond, Indian Pond, and Bedford Roads.

Bedford road would be a case of shimming, ditching, and repaving.

Lily Pond would include reclaiming approximately 2000 feet of road and adding about a foot of material, then paving from Knapp road to 25C for a total of 3180 feet.

Indian Pond road would include work on 4 sections of road, the 1st from 25C to the entrance of Putnam's pit, consisting of reclaiming, adding material, and installing a larger culvert and then paving.

The 2nd section would be the first hill with about half of the hill being reclaimed with drainage and material being added and paving.

The 3rd section would be from Alex Medicotts to the new bridge and would include reclaiming and adding material from Piermont Heights road to the bridge and paving.

The 4th section would be from Neil Robie's driveway to the end of the old black top. This section would be just grading and paving.

We would need to secure a bond in the amount of \$464,000.00 to complete these projects.

Thank you for your support

Frank Rodimon/ Road Agent

CAPITAL IMPROVEMENT PROGRAM (CIP) 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, chairman; Mal Kircher, Robert Lang, Bernie Marvin, 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 has been meeting sporadically due to the Covid virus but has continued focusing on improvements to town buildings. We have continued to consider a plan for a new town office building and have finished with Vermont Technical Colleges Architectural Class and reviewed their designs. We still need to hire a regular architect to produce a plan to submit to contractors for quotes.

We were able to accomplish getting a new roof installed on the Fire Department Building as well as some electrical upgrades to the building. Painting continued at the Old Church Building which we hope to finish this coming summer. The intention is to continue 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 is also looking at the Town's Grounds Maintenance requirements and sectionalizing each section's requirement (different cemeteries and town lots). Hopefully, this will make it easier if the Town needs to put the work out to bid in the future.

RECREATION COMMITTEE REPORT 2020

The Recreation Committee began the year continuing the school-based Sunday gym openings for elementary students from, 4-6 pm and high school and adults from 6-7pm, with basketball, games, and some bowling. In mid-March these were shut down and have remained so.

The swim program did not run, but the bright spot was that the town pool off Bean Brook Rd, with the addition of the aluminum platform, was much busier than preceding years. Thanks to all that used it, as it was kept well, with virtually no volunteer help. Thanks to John Metcalf and crew who regularly raked and met the states' requirements for testing. Barbara Stevens, who passed this year, is fondly remembered for the testing, and support she gave to the swim programs. It is the expectation that this summer the swimming program will again be available at Indian Pond, led by Kate and Jonathan Lester.

The senior lunches continued during the first two months of the year at the Old Church Building, on the second and fourth Thursdays of the month. These included lunches brought by participants,

quizzes of one type or another, and the reading of short historical plays, written originally for Cavalcade of America, a radio drama production. These will begin again when it is safe to gather in person.

Several Piermonters have been involved in the Haverhill Pickleball nights at the Woodsville Armory. The Recreation Committee has purchased a net, paddles, and balls, to be used indoors (and perhaps outdoors), when it becomes possible.

There is an additional group of Piermont hikers that are continuing to climb the New Hampshire 500 and are looking for others who are interested. For additional information about Pickleball, senior lunches or hiking please call 272-4953.

Respectfully Submitted

Rob Elder, Chairman

PIERMONT TRANSFER & RECYCLING CENTER REPORT 2020

2020 Has been a different year. We have seen a large increase in people recycling. One reason being a lot of people working from home, and everyone ordering more online. We have asked people not to mingle to unload and move along due to covid-19 concerns. Some towns have even stopped taking recycling. One reason being the cost, the other covid-19. But we kept chugging along. One thing that really helps is when you pull up to the recycling compactor please have your items ready to dump. Please do not stand by the compactor and sort it. Have it sorted at home. While you stand there, people behind you are waiting. Once we get backed up, it takes a while to get caught up. Last Sunday, 1/10/2021, we were backed up for about 2 hrs. We had people who could not wait, left, and came back. Guess what? They still had to wait. If they had stayed in line, they would have been dumped and gone. Yes, I know the compactor runs slow. That is because it is a 220-volt single phase. We do not have 3 phase power close to transfer center. We could have gotten a unit which would have bumped power up to 3 phases, but it would cost a lot more money, and plus, it has to be housed in a place where its warm thus another expense.

By time you read this report, we will be back to using the wave bag. The company that used to make these went out of business. I cannot count the times I was told I had to get that other company back to make wave bags. Kind of hard when they went out of business. Waste-zero now has bought the equipment needed so they can now make wave bags. They just started July of 2020. I also got 2000 bags free because of poor bags on last shipment from waste zero.

I heard complaints from people that you should be able to put all they can in a bag. I will try to explain it. There are formulas that all towns base cost on. If you are a pay town, a 33-gallon bag holds on avg of 33 lbs. so @ 33 lbs. you have 60 bags in a ton = 1980 lbs. So, we set our limit at 35 lbs. We do not weigh the bags, but if you come all the time with bags overloaded, yes, we can tell. We will speak to you. That is one of the reasons we made rules. Bags must be tied because a few bad apples would pile bag on top of full bag thus making the rest of us pay more. There is always someone trying to beat the system. These are the same people who sneak trash in after hours or dump outside gate.

We have been overrun with tires this year. We shipped out 315 this year. No cost to town except when someone dumps some beside a town road.

The items we charge for are what I call a pass thru. We charge you what it costs us to get rid of it. A service for the town that you may have to pay to get rid of elsewhere if you can find a place to take it.

Trash is way up this year because of the clean up on rt 25c. It was cheaper for the town to run this thru the transfer budget as we used towns containers and town contract price for trucking and disposal. I also would like to thank everyone who gave money toward this project and others who gave time to help me. THANK YOU!

TRASH WAS 191.21 TONS for transfer and rt 25c.

ZERO-SORT 43.30 TONS

ELECTRONICS 1.94 TONS

METAL RECYCLING 27.19 TONS

GLASS 14.45 TONS

MONEY FOR NONBAGABLE ITEMS METAL SALES ETC \$8434.63

BAG SALES \$20651.65

24 FIRE EXTINGUISHERS

2-100 LB LPG TANKS

126 1 LB LPG TANKS

2143 LIGHT BLUBS VARIOUS LENGTHS 2- 8FT

292 CFL 4 U BULBS 2 CIRCULAR

5- 7 tons Est added to compost pile.

Respectively submitted.

Wayne Godfrey Transfer Manager



Northeast Resource Recovery Association

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

Piermont, NH

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 | Amount Recycled In 2020 | Environmental Impact! Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources |
|---------------------|-------------------------|--|
| Aluminum Cans | 866 lbs. | Conserved enough energy to run a television for 88,159 hours! |
| Electronics | 3,886 lbs. | Conserved enough energy to power 0.5 houses for one year! |
| Paper | 28 tons | Saved 489 trees! |
| Plastics | 5,369 lbs. | Conserved 4,027 gallons of gasoline! |
| Scrap Metal | 21.6 gross tons | Conserved 60,480 pounds of iron ore! |
| Steel Cans | 1.2 gross tons | Conserved enough energy to run a 60 watt light bulb for 67548 hours! |
| Tires | 3.9 tons | Conserved 2.5 barrels of oil! |

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 have avoided about **216 tons** of carbon dioxide emissions
This is the equivalent of removing **46 passenger cars** from the road for an entire year.*

2020 ANNUAL REPORT FOR THE PIERMONT SEWER DISTRICT

I would like to thank John Metcalf again this year for all that he has done and continues to do, with the operation and maintenance of the town sewer system. The direct ground discharge system is operating as designed. The septic holding tanks at the Route 25 old plant were pumped twice this year. Each time about 18,000 to 20,000 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 2021. This year we operated under budget, and users saw this discount in their sew bill. Next year 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

Town Specific Annual Report 2020 - Piermont

North Country Home Health & Hospice Agency provides quality services that include home health, hospice, nursing, rehabilitation, social services, homemaking and long-term care in 48 towns, covering all of Coos County and northern Grafton County. **In 2020, for the Town of Piermont, we provided 37 visits with services to 2 clients.** We are committed to our community in that we provide community health clinics and screenings such as blood pressure checks, health education programs, and a bereavement support group.

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, 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.

North Country Home Health & Hospice Agency and our Board of Directors are extremely grateful to the Town of Piermont for its 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 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.

PIERMONT HISTORICAL SOCIETY

Annual Report for 2020

Who would have thought that 2020 would turn out to be a year of such incredible changes and challenges? It boggles the mind looking back. All our January plans came to naught.

In February and March it looked as though we might be in for a serious health crisis with the COVID-19 virus, so we started to imagine other ways to hold programs and events. By April we undertook a mailing to residents and non-residents explaining our revised plan for the year.

In our mailing we explained our decision to forgo our annual meeting and programs and instead extend current memberships for one year. We also asked that anyone willing and able to please donate to local social service agencies e.g., food shelves, homeless shelters, etc.

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 were also grateful for donations received from members and other generous donors.

WE NEED YOU - VOLUNTEERS, MEMBERS OR CONTRIBUTORS!

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 2020: | 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 - 2021

Due to the continuing threat of the COVID-19 virus, we plan to repeat last year's plan to forgo meetings and programs and suspend membership dues for one year. If you are able please support your local charities and neighbors if you can.

At some future time, now uncertain, we will resume programming with ample notice to all. In the meantime, please take all measures to stay well.

Yours truly,
The Officers,
Piermont Historical Society



PIERMONT POLICE DEPARTMENT

Town of Piermont

131 Route 10

PO Box 57

Piermont, NH 03779



Annual Report 2020

I want to express my very profound appreciation to all of the residents of the Town of Piermont for the extraordinarily warm welcome I have received since I have taken my position with the Town. This is a truly incredible community and I am deeply honored to be able to serve and help our community in every way I can. It is my greatest aspirations to not only uphold the law in a professional, competent, compassionate, and prudent manner, but to also be an ingratiated part of the community.

One of the most prevalent aspects of this community that I have witnessed time and time again in my short time of service here is the empathy of its residents, and people's willingness to come together to do what needs to be done for the greater good of the community. Piermont is truly the embodiment of a small town being like a large family; and I feel privileged beyond words to serve here.

I would also like to extend my congratulations to former Chief Gary Hebert on his retirement. He was a great asset to the community and served the town for many years with honor, integrity, professionalism, and dedication. I wish him all the best in his well-earned retirement and hope it is very enjoyable and relaxing.

2020 was a time of substantial transition for the police department and there were also many unique and unprecedented challenges with the Covid-19 pandemic. We have taken the recommended precautions that have been suggested by the NH CDC and have made practical use of PPE when necessary while still serving you to the utmost of our ability. I am almost always on call when I am not working with the exception of the infrequent occasions in which I am out of the area. I want to be at resident's disposal as much as I am reasonably able. In 2020 the Piermont Police Department had 240 self-initiated calls for service, 356 dispatched calls for service, 151 motor vehicle stops, 3 arrests and 3 accidents.

In 2021 I am going to be reviewing the processes of the Police Department in an attempt to see any ways I am able to serve you in a more efficient and effective manner. One measure I have begun implementing is making the Police Department as paperless as possible. I did this with my previous agency and we found substantial cost savings in supplies, savings in man hours, and efficiency increases, as well as removing unnecessary redundancies. This year I also intend to be highly involved with the school and any other community programs I am able to in hopes of being as great of an asset as possible.

Respectfully Submitted,

Brandon Alling
Chief of Police

PLANNING BOARD 2020 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
Diane Kircher
Travis Daley

Barbara Fowler, Vice Chairman
Rebecca Bailey
Peter Labounty, Alternate

Colin Stubbings, ex-officio

At the April Election of officers Ken Strickland was elected Chairman and Rebecca Bailey, Vice Chairman. Ken Strickland resigned from the Board in May and Jared Shipman in July. At the October meeting of the Board Joseph Gerakos was elected Chairman and Barbara Veghte Vice Chairman of the Board. At present there is one opening for a full member on the seven member Board and alternates are still needed.

The Board took the following actions in 2020:

During the year the Board discussed the Community Survey which had been sent to 140 Piermont property owners with 97 returning a completed survey. The Board will use the survey to update the 2013 Town Master Plan. The Board has contacted Vicki Davis of the Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) to assist the Board in updating the 2013 plan by 2023.

Approvals granted by the Board:

In February, the Board approved an application by Peter Mazzilli for a Lot Line Adjustment between lots 18, 24-56 and 24-55 Tax Map R11

In April, the Board approved an application by Fred Shipman for a Voluntary Merger of Lots 1,2, and 3 Tax Map R10.

In May, the Board approved an application by Lyman Robie for a 2-lot Subdivision off Route 10, Tax Map 1, Lot 7.

In June, the Board approved the application by Jeffrey and Robert Aarons for a Voluntary Merger of Lots 1 and Lot 1-1, Tax Map R17.

In July the Board approved the application by Stephen Kowal and Elizabeth Uhl for a Voluntary Merger of Lots 7,8, and 9 Tax Map R12.

In September, the Board approved the application by Walter Donovan for a Lot Line Adjustment between Lot UO2-34-13B and Lot UO2- 34 at Lake Armington.

In December, the Board conditionally approved an application by Terry and Lyman Robie for a Lot line Adjustment between Lot 24 owned by Lyman Robie and Lot 24A owned by Terry Robie.

Joseph Gerakos, Chairman
Piermont Planning Board

ZONING BOARD OF ADJUSTMENT 2020 Annual Report

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

Actions taken by the Board in 2020

On January 6, the Board held a Public Hearing, continued from December 2019, on the application by CampGroup Holdings, LLC for a Special Exception to use their property at 980 Cape Moonshine Road for limited camp-related activities. The CampGroup rents the property to Camp Walt Whitman. The Board approved the application with several conditions.

On September 30, the Board at a Public Hearing approved an application by Richard MacGowan for a modification of a previously approved Variance on Lot 63, Tax Map UO2, on Lake Armington.

On November 16, the Board held a Public Hearing on an application by FAS Holdings LLC Michael S. Olsen, for a Special Exception under Article VIII, Section 2.7 of the Piermont Zoning Ordinance. Applicant proposes to lease Lot 27, Map R10 (corner of River Road and Route 25) to J.S. Mitchell Firewood, LLC for the purpose of storing lumber/firewood inventory for his business. No office building or retail operations will take place at this location. The Board held two a public hearings on the application on November 16 and December 14, 2020 without reaching a decision. A third hearing for January 18, 2021 was rescheduled to February 22, 2021.

Steven F. Daly
Chairman Piermont Zoning Board of Adjustment

Annual Report 2020

The mission of UNH Cooperative Extension is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions. We work in four broad topic areas; Youth and Family Development, Community and Economic Development, Natural Resources, and Food and Agriculture.

A few highlights of our impacts are:

- Judith Hull, Master Gardener Program Assistant, continued her work supporting the Grafton County Master Gardeners in their efforts to teach community members new skills by offering science-based gardening education.
- Mary Choate, Food Safety Field Specialist, presented four S.A.F.E. classes (Food Safety in the Food Environment) around the state, arranged and monitored Chinese and Spanish language ServSafe classes and participated in seven farm food safety reviews.
- Heather Bryant, Fruit & Vegetable Production Field Specialist, completed an eggplant variety trial at the Grafton County Complex, in collaboration with a larger project carried out at UNH's Woodman Farm. After data was collected, 342 lbs. of eggplants were donated to area senior centers and food banks.
- Sue Cagle, Community Economic Development (CED) Field Specialist, joined our county office just as NH was moving to remote work due to COVID-19. She, along with the rest of the CED team immediately began to work on providing resources and training to NH communities in response to requests from organizations and municipalities. They also created web resource pages for Remote Meetings and Main Street Responses to COVID-19.
- Jim Frohn, Natural Resources Field Specialist, conducted 55 woodlot visits covering 8588 acres, and referred 27 landowners, owning 2755 acres, to consulting foresters. Although COVID-19 reduced opportunities for in-person workshops, he continued to work with Extension colleagues and partners to develop online content.
- Under the guidance of Donna Lee, 4-H Program Manager, 72 screened leaders worked with 165 youth (ages 5 to 18) across the county on projects which enhanced their personal development and increased their life-skills. A notable highlight of the 4-H year was the Food & Essentials Collection Project. 4-H youth, leaders, and families generously donated a total of 2182 items to this endeavor.
- Lisa Ford, Nutrition Connections Teacher, completed five, multi-lesson series with 67 participants. Twenty-one series with 235 youth and adults were in progress when in-person learning was cancelled, due to the pandemic. In order to adapt to changing needs of agencies and participants, Lisa developed a one-page teaching resource for a curriculum.

Respectfully submitted: Donna Lee, County Office Administrator



Serving Coös, Carroll & Grafton Counties since 1965

OUR MISSION

Tri-County Community Action Program provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

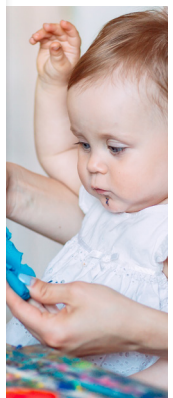
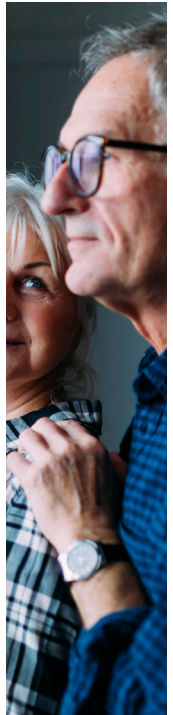
OUR VISION

Individuals and families are empowered to create vibrant communities and foster self-sufficiency.

OUR VALUES

Tri-County Community Action Program values a culture of integrity. This includes:

1. Transparency in all our interactions and communications, stressing accountability to ourselves as an organization and to those we serve.
2. Connection to community. We value our community partners and work to build strong partnerships that unite us all in the common goal of improving the lives of others.
3. Recognition of our mutual humanity. We treat customers, co-workers and colleagues with compassion, fairness, dignity and respect.
4. We value the empowerment of those who seek our services, believing that empowerment leads to improved self-worth and enables those we serve to fully participate in their communities and share their success with others.



Clinical Services

Tamworth Dental Center

Energy, Elder & Outreach

Senior Meals Program

Meals on Wheels

Berlin Senior Center

ServiceLink Resource Center

Fuel Assistance Program

Electric Assistance Program

Retired & Senior

Volunteer Program

Head Start

Prevention Services

Homeless Intervention

Tyler Blain Shelter

Homeless Outreach &

Intervention Program

Burch House Shelter

Guardianship

Tri-County Transit

Weatherization &

Workforce Development

Weatherization Program

Workforce Development

Workplace Success

Cornerstone North, Inc.

30 Exchange St., Berlin, NH

Phone: (603) 752-7001

Fax: (603) 752-7607

businessoffice@tccap.org

www.tccap.org



Program Statistics

July 1, 2019 - June 30, 2020

AGENCY EMPLOYMENT

Coös, Carroll & Grafton TCCAP Employees

| | |
|--------------------------------|--------------------|
| Payroll (No Fringe) | \$6,110,284 |
| Benefits (Fringe, Taxes, etc.) | \$1,609,925 |
| Total | \$7,720,209 |

CLINICAL SERVICES

Tamworth Dental

New Patients: 804 Total Clients: 5,386

Community Outreach - PPE & Oral Hygiene Kits Dispersed

| | |
|-------------------------------|-------|
| Coös & Carroll County Seniors | 900 |
| Carroll County Children | 1,722 |

ENERGY, ELDERS & OUTREACH SERVICES

Energy Assistance Services (EAS)

Coös, Carroll & Grafton Fuel Assistance

| | | | |
|----------------------------|--------------|---------------|--------------------|
| Coös Households: | 2,205 | Value: | \$2,147,419 |
| Carroll Households: | 1,659 | Value: | \$1,523,105 |
| Grafton Households: | 1,998 | Value: | \$1,843,962 |
| Total | 5,862 | Value: | \$5,514,486 |

Coös, Carroll & Grafton Electric Assistance

| | | | |
|----------------------------|--------------|---------------|--------------------|
| Coös Households: | 1,862 | Value: | \$868,596 |
| Carroll Households: | 1,290 | Value: | \$646,687 |
| Grafton Households: | 1,366 | Value: | \$606,418 |
| Total | 4,518 | Value: | \$2,121,701 |

USDA Food Commodity Distribution

| | |
|----------------------------|------------------|
| Coös Food Value: | \$92,082 |
| Carroll Food Value: | \$115,831 |
| Grafton Food Value: | \$117,222 |
| Total Food Value: | \$323,135 |

Retired Senior Volunteer Program (RSVP)

| | | | |
|---------------------------|------------|----------------------|---------------|
| Total Volunteers: | 393 | Hours Served: | 27,719 |
| Active Volunteers: | 287 | Volunteer Value: | \$714,041 |
| Disaster Relief Families: | 5 | Referrals: | 14 |
| Distributed: | \$42,930 | | |

Senior Meals & Senior Center

| | | | |
|--------------------------|------------------|---------------|---------|
| Seniors Served: | 1,612 | Meals Served: | 148,971 |
| Volunteers: | 186 | Hours Served: | 8,675 |
| Total Food Value: | \$539,275 | | |

ServiceLink

| | |
|---|----------------|
| Berlin Contacts: | 2,096 |
| Medicare Contacts: | 600 |
| Other: | 290 |
| Total Coös Contacts: | 3,975 |
| Saved through Medicare Counseling: | 124,673 |

HEAD START

| | | | | | |
|--------------------------|------------|-------------------------|------------------|-------------------|----|
| Coös Students: | 122 | Carroll Students: | 67 | Grafton Students: | 28 |
| Total Students: | 217 | Value per Child: | \$11,992 | | |
| Grafton Students: | 28 | Value: | \$335,776 | | |

PREVENTION SERVICES

Support Center at Burch House

| | |
|--|------------------|
| Grafton Shelter Clients Served: | 42 |
| Bed Nights: | 2,422 |
| Non-Shelter Clients Served: | 217 |
| Total Cost of Service Shelter: | \$221,180 |

Tyler Blain Homeless Shelter

| | | | |
|---------------------------------------|------------------|--------------------|------------|
| Coös Clients: | 26 | Bed Nights: | 2,243 |
| Carroll Clients: | 3 | Bed Nights: | 190 |
| Grafton Clients: | 11 | Bed Nights: | 765 |
| Other Clients: | 6 | Bed Nights: | 892 |
| Total Cost of Service Shelter: | \$357,269 | | |

Homeless Intervention & Prevention

| Clients | Assessment & Referral | Loans, Grants & Hotel |
|-----------------------------|-----------------------|-----------------------|
| Coös: 265 | \$75,552 | \$33,850 |
| Carroll Clients: 141 | \$40,199 | \$18,069 |
| Grafton Clients: 349 | \$99,500 | \$124,024 |

Guardianship

| | | | | | |
|---------------------------|----|------------------|---------|------------------|----|
| Coös Clients: | 32 | Carroll Clients: | 25 | Grafton Clients: | 42 |
| Coös Clients On Contract: | 22 | Value: | \$4,557 | | |
| Coös Clients Private Pay: | 5 | Value: | \$1,300 | | |
| Coös Clients Payee Only: | 4 | Value: | \$220 | | |

Statewide Clients: 366 Value per Person: \$2,201

Grafton Clients: 42 Value: \$92,442

TRANSPORTATION

Tri-County Transit

Door to Door Service

| | | | | | |
|-----------------------|--------------|-----------------|------------|---------------|-----------------|
| Coös Trips: | 19,623 | Clients: | 919 | Value: | \$250,102 |
| Carroll Trips: | 7,615 | Clients: | 582 | Value: | \$267,394 |
| Grafton Trips: | 2,776 | Clients: | 491 | Value: | \$75,659 |

Flex Routes

| | | | |
|-----------------------|--------------|---------------|-----------------|
| Coös Trips: | 10,745 | Value: | \$77,653 |
| Grafton Trips: | 7,649 | Value: | \$95,448 |

Long Distance Medical (LDM)

Trips: 1,594 Unduplicated Clients: 234 Value: \$59,000

All Services Total Trips: 59,877

WEATHERIZATION & WORKFORCE

Weatherization

| | | | |
|----------------------------|------------|---------------|--------------------|
| Coös Households: | 169 | Value: | \$703,977 |
| Carroll Households: | 57 | Value: | \$286,391 |
| Grafton Households: | 85 | Value: | \$479,974 |
| Total Households: | 311 | Value: | \$1,470,342 |

Heating Systems Installed

| | | | |
|------------------------|-----------|---------------|------------------|
| Coös County: | 39 | Value: | \$157,517 |
| Carroll County: | 14 | Value: | \$66,968 |
| Grafton County: | 14 | Value: | \$102,745 |
| Total Systems: | 67 | Value: | \$327,230 |

Workforce Innovation & Opportunity Act (WIOA)

Individual Clients Served: 41

Workplace Success Program

Individual Clients Served: 35

Grafton County | Total Clients: 4,370 Total Value: \$3,973,170

2020 Fire Chiefs Report

We have 14 volunteer firefighters, here is who they are:

Andy Mauchly, Deputy Chief, level 1 firefighter, medical fast squad training.

Jared Shipman, Captain, Level 1 firefighter.

Hunter Bingham, Captain, Level 1 firefighter, National Guard training.

Tucker Trapp, Lieutenant, Level 1 firefighter.

Jesse Reed, Lieutenant.

Holly Creamer, Level 1 firefighter, paramedic.

Stephan Sampson, Level 1 firefighter.

Jackson Schramm, Level 1 firefighter.

Mal Kircher, Our Chaplain.

Zack Bagley, Level 1+2 firefighter.

Travis Daley, Our water pond, dam person, firefighter.

Kim Dube, Level 1 firefighter.

Nate Tompson, Level 1 firefighter.

Bruce Henry, Chief, Level 1 firefighter.

Piermont Fire department and Fast Squad have received a total of 64 calls for 2020.

These numbers are low considering the challenging year we have had. Thank you all for keeping one another safe! We have responded for trees down, fire alarm activations, chimney fires, water rescue, mutual aid structure fires and medical calls. Two weekends this past summer we had to respond at two wild land fires. One on MT. Cube in Orford, and an 8-mile trek in and out in Hanover.

Due to corona virus our Twin State trainings have been canceled. Every month we have drill, we try to do in house training then. Due to lack of water in our area our fire ponds have shown neglected, we are in the process of rebuilding them, two are already done.

For those who do have a cell phone, modern technology has a 911 app. That brings us direct response from the dispatchers. This also lightens up on our pagers as they can be expensive.

In 2019 we changed our communication transmission to Hanover. This has proven the best in communications, due to better transmissions. Thank you to Doug Hackett of Hanover for his support.

Our annual chicken barbecue held on Columbus Day weekend was a success once again! Pick up service worked out smoothly. Thank you all for coming out to support us, we all had a good time! Many thanks to all who supported operation Santa Claus, it is always a fun event, and everyone expressions are priceless.

If you need anything do not hesitate to give any of a call.

If you want to volunteer, all you have to be is 14 years old, fill out an application, attend a meeting and drill each month. See any firefighter for more information.

Thank you for allowing me to be part of this team.

Respectfully submitted,

Bruce Henry, Piermont Fire Chief

Piermont Fire Warden's Report 2020

2020 was an unpredictable year in so many ways so why should the wild lands be exempt? A prolonged summer drought made for volatile wildland fire conditions and we had to shut down issuing permits for many weeks. We were called to assist in wildland fires in Orford on Mount Cube, in Canaan on Moose Mountain, in Fairlee on Sawyer Mt. On Moose Mt. we had the advantage of a old rock quarry full of water to draw from, on Cube we hauled it up on our backs. When conditions are as dry as they were then, flying ash and embers from a backyard fire, or a cigarette flicked from a car window can easily start a raging fire that can consume our beautiful surroundings and cause more than the death of plants. We are diligent in updating the Smokey the Bear Fire Classification Sign in front of fire station and ask all to keep an eye on it and respect dangerous conditions when they exist. Sending fire fighters into harm's way to mitigate destruction for careless actions is never good.

Part of our training involves prescription burning of light fuel parcels in the spring. The window to do so can be short or long depending on the weather. Aside from town parcels we try to do as many privately owned parcels as feasible. For those who are interested in having PFD burn their back field please contact a member early and we will sincerely try to get as many done as we can.

Online fire permits are gaining some acceptance, but not universal. That is fine. We are happy to issue permits on paper. The process is important and legally required to burn fires outdoors. Online permits can be obtained at www.nhdf.org there is a nominal fee for the convenience.

We thank all who support our efforts to keep our woodlands and open spaces beautiful and well managed.

Andy Mauchly, Piermont Fire Warden

Report of Forest Fire Warden and State Forest Ranger

This year we experienced challenging wildfire conditions which led to deep burning fires in remote locations that were difficult to extinguish. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. The towers' fire detection efforts are supplemented by the NH Civil Air Patrol when the fire danger is especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

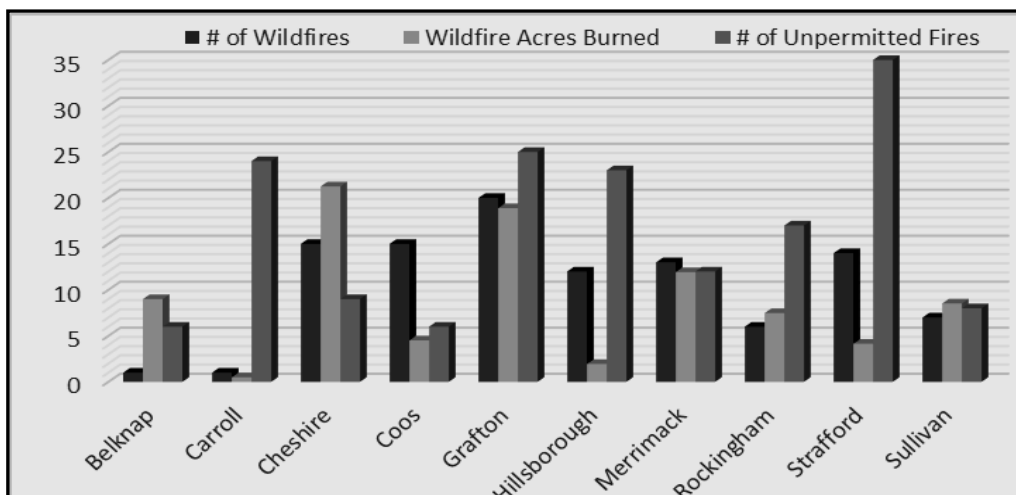
Between COVID-19 and the drought conditions, 2020 was a unique year. The drought conditions led to the need to have a Proclamation from the Governor, which banned much of the outdoor burning statewide. This, along with the vigilance of the public, helped to reduce the number of serious fires across New Hampshire. However, the fires which we did have burned deep and proved difficult to extinguish due to the lack of water. While the drought conditions have improved, we expect many areas of the state to still be experiencing abnormally dry and 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 2021 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdfl/. For up to date information, follow us on Twitter: **@NHForestRangers**



2020 WILDLAND FIRE STATISTICS

(All fires reported as of December 01, 2020)



| Year | Number of Wildfires | Wildfire Acres Burned | Number of Unpermitted Fires* |
|------|---------------------|-----------------------|------------------------------|
| 2020 | 113 | 89 | 165 |
| 2019 | 15 | 23.5 | 92 |
| 2018 | 53 | 46 | 91 |
| 2017 | 65 | 134 | 100 |
| 2016 | 351 | 1090 | 159 |

*Unpermitted fires which escape control are considered Wildfires.

CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

| Arson | Debris Burning | Campfire | Children | Smoking | Railroad | Equipment | Lightning | Misc. |
|-------|----------------|----------|----------|---------|----------|-----------|-----------|-------|
| 4 | 22 | 21 | 4 | 3 | 1 | 4 | 10 | 44 |

*Miscellaneous includes power lines, fireworks, electric fences, etc...

CONSERVATION COMMISSION 2020 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, Frank Rodimon, Karen Brown, Mal Kircher, and Rachael Brown.

As of December 31, 2020 the Conservation Fund contains \$5,272.32. Contributing to this fund are 10% of revenues from current use changes and 10% from logging on town-owned land. No income was received in 2020. 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 Expandable Trust Fund for the maintenance of the Underhill Canoe Campsite and the Sarah Moore Canoe Access contains \$4,110, 88

The Expandable Trust Fund for the Maintenance of the Piermont Town Forest and Trails on Bedford Road contains \$2332.59. The starting balance of this Fund at the beginning of 2020 had been \$3557.19. The Commission spent \$1, 225 erecting a “Piermont Town Forest and Trails” sign on Bedford Road as well as installing new identifying markers on trees along the Tree-ID Trail.

Land Leases

With the permission of the Selectboard, Piermont Conservation Commission has taken over the management of the three land leases in the Town. The leases include the Sarah Moore Lot, the School Lot and the Bedford Trails Agricultural property. This allows the Conservation Commission to have a better knowledge of the use of these properties.

We have implemented, along with the leases, a yearly land use report to be reported to the Commission by the lessees. The report will contain the type of use, the use of fertilizer, the use of any herbicide as well as crop rotation and soil testing.

Having these results will allow the Conservation Commission to establish a baseline for each piece of property. We look forward to working with the lessees.

Update on Erosion at the River Road Cemetery and Sarah Moore Lot

Several remedial actions have been taken; however, the Town may have to make some changes in the design of the road in the future.

Piermont Town Forest and Trails

The site on Bedford Road, now identified by a beautiful wooden sign, designed and erected by Fred Shipman, is managed and maintained by the Commission for recreational and educational purposes. The site's four color-coded trails are enjoyed by Piermont residents for hiking, snowshoeing, horseback riding and nature-watching.

Canoe Campsites

Both the Underhill Canoe Campsite and the Sarah Moore Canoe Access are managed and maintained by the Commission and are enjoyed by many canoeists.

Pollinator Garden Project

For the past two summers bees, butterflies, hummingbirds and other pollinators have enjoyed lots of insecticide-free sustenance from the Bee Balm, Liatris, Echinacea, Coreopsis and Phlox plants, and other plants provided by the Commission.

Water Quality Monitoring

Since 2003, a member of the Commission together with members of the Lake Tarleton and Lake Armington Associations have monitored the water quality of lakes Tarleton, Armington and Katherine in June, July and August. Since monitoring started, the water quality of the three lakes has been excellent and stable, with minor spikes in e-coli in some years at the State Park Beach

Lake Host Program

This was the 17th year that members of the Lake Tarleton and Armington Associations participated in the N.H. Lakes Association "Lake Host Program" to protect the lakes from milfoil and other invasive species at both public launches from Memorial Day through Labor Day. The Town of Piermont contributes \$300 each year to this program.

In other business

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

Helga Mueller
Piermont Conservation Commission

PIERMONT EMERGENCY MANAGEMENT

REPORT FOR THE YEAR OF 2020 to SPRING 2021

So far, the year of 2020 and to the middle of Spring 2021, Piermont Emergency Management has been busy dealing with the Coronavirus as it had affected back-to-school planning and scheduling at the Piermont Village School as well as every other program, meeting or planned event throughout the town, state, and nation.

The pandemic, that changed state, federal and local planning, required daily phone conferences and saw the region endure two flawless major federal elections, daily health mandates since early March. 2020, health and safety rules and regulations, lifestyle changes, personal protective equipment (PPE) shortages and my filching or scrounging this equipment everywhere in the Northcountry.

The pandemic swung through phases and we are now on the brighter side of the scourge, this being the time of vaccinations which required local vaccination preparation for Piermont residents and emergency service personnel, assisting elderly and others to sign up for vaccine, and other programs along the way that needed immediate attention in the name of public health.

The amount of record-keeping and memo tracking from health organizations and from Homeland Security and Emergency Management in New Hampshire, individuals, program planners, and government officials from the local, county, state, and national programs concerning the coronavirus and its deadly effects, was an interesting feat to behold during the past 13 months. I expect it to continue well into 2021 and perhaps beyond.

But regardless of all the activity, the Piermont Emergency Management functioned well and partook of many other activities, for instance a food procurement program that was based at the Horse Meadow Senior Center in North Haverhill and allowed for our “elderly support and food team” consisting of Mal Kircher and Rob Elder and other good souls from the area to venture up there and grab our share of the 1200 boxes of government foods that were being handed out to people in Grafton County.

Food grabs like this one do not happen often in these parts of New Hampshire, so we did our best to get what we could pass out, which we did and happily these boxes of nourishment were given out to patrons around town.

We had some pressing times when Alex Medlicott, MD, our own Piermont Health Officer, and I were informed that the Walt Whitman Camp would be open during August for a visiting camp to enjoy the Lake Armington area, this in the middle of a dangerous pandemic causing many thousands of deaths all around is.

Nearly all summer overnight camps in the USA had halted business because of the Covid-19, but this eager group of more than 500 youngsters from New Jersey ventured forth to the camp. The

camp directors said they could live within the tight confines and strict rules laid down to them by the NH Governor's Emergency Orders and the oversight committees. Alex and I worked with the Department of Health and Human Services, the Homeland Security Emergency Managements group from NH, the Attorney General's Office and the camp leaders from New Jersey and Walt Whitman.

The end result was the camp complied to our rigid testing, the state inspections and although it was testy at times, no one got sick and the group returned to New Jersey in its entirety. Bottom line was that the local population was protected from this possible pandemic disaster and we were pleased that the rules worked, they complied, and no one here or there became ill while in Piermont.

Early on when the development of an anti Covid-19 virus vaccine was being developed, Dr. Alex and I had inquired to regional health officials with the Upper Valley Health Network about setting up a point of distribution (POD) program for vaccinations here in Piermont. This would obviate the need for our residents to travel south, north, or somewhere else to be inoculated once the vaccine was developed and being used. We could set up our own vaccination POD right here under the observation of an in-place physician, which we have.

Come to find out, the distribution centers for the vaccine would only be with state or hospital organizations, so that left us out.

There were many other Emergency Management programs completed during the year, such as a combined drill with the students and Principal Bruce Labs at the Piermont Village School. With the assistance of our new Police Chief Brandon Alling, the entire school and staff were led on an orderly and structured evacuation of the school building to a hike the half mile to the town emergency shelter at the Piermont Church on Church street.

The church has been very generous to our program and I thank Pastor Mal Kircher and his wife, Diane for their generosity and help in opening the church and buildings to our town and residents when in need of shelter or a warm place to be when it is cold or a cool place to be when it is hot. The shelter is both a warming and cooling center.

Thanks too, to Piermont Fire Chief Bruce Henry. Dr. Alex and I and our very valuable Piermont Board of Selectman Administrative Assistant Sandi Pierce maintained the listings and arrangements for those first responders and others who were to be vaccinated. Sandi has been a wonderful addition to the town staff and is very eager to help out Emergency Management.

Emergency Management also assisted others in town who were due to be vaccinated, as well.

Also, thanks to Principal Bruce Labs and the school staff for participating in the drill sessions and accepting suggestions and ideas for training drills from Chief Alling and myself.

Thanks to the selectmen for their support and to many in town who have offered to be volunteers for one project or another. It is nice to know that we are a community eager to help other residents when the going gets difficult.

We do not operate in a vacuum and I appreciate all the assistance received from townspeople in the past. Keep up the good work, we appreciate it.

Bernie Marvin

Director

Piermont Emergency Management

To the Residents of Piermont, I submit the Annual FAST report.

This year has been a challenge for so many, and in so many ways, we are grateful to have been able to weather the COVID storm, so far. Currently we are Alex Medicott, EMT, Holly Creamer, Paramedic, Stephen Sampson, EMR, Neil Robie, EMT, Rolf Schemmel, (nearly) EMT, Ellen Putnam, AEMT. Additionally, we are supported and assisted by our trusted Fire Fighters and Police Department, as well as our dedicated EMD, Bernie Marvin.

We have had to adapt our meeting strategies and our response protocols, as well. We are now required to ask the familiar COVID questions before we enter any scene. Thank you to everyone who has been patient through this tiresome procedure.

We have been fortunate to be able to obtain COVID vaccines, and each of us is either completely vaccinated or has scheduled appointments. We encourage everyone to consider getting vaccinated, as the prevention is much better than the illness.

Continuing education is somewhat more difficult as we are unable to attend conferences and in-person trainings, but we utilize virtual opportunities when we can. Maintaining our skills and knowledge is a priority.

We are again requesting \$3,000 appropriation for FAST Squad expenses.

We wish you well.

Ellen A. Putnam, NRAEMT, Captain

PIERMONT CEMETERY REPORT 2020

In 2020, work was done in six cemeteries. It began with spring cleanup and ended with fall cleanup of each cemetery in a summer of moderate drought.

CEDAR GROVE

- Repaired 2 headstones and 2 sunken graves.
- Straightened 10 headstones.
- Cleared and removed brush from North side fence.
- Pruned cedars along Lovers Lane and North side of cemetery with cleanup.
- Mowed and clipped cemetery 11 times.

CLAY HOLLOW

- Cut and removed brush from stone wall.
- Cleaned out gully area East side of cemetery.
- Trimmed cedar trees and removed brush.
- Mowed and clipped cemetery 10 times.

CROSS RODIMON

- Cut brush off roadsides from Rodimon Lane to cemetery and cleanup.
- Mowed and clipped 8 times.

EAST PIERMONT (CAPE MOONSHINE)

- Repaired and straightened 4 headstones.
- Repair work done on stone wall.
- Mowed and clipped cemetery 6 times

RIVER ROAD

- Straightened 10 headstones.
- Weatherized tops of 6 headstones
- Repaired one sunken grave.
- Mowed and clipped cemetery 12 times

SOUTH LAWN

- Repaired 2 lots with sunken graves.
- Put down insect and grub control due to 2018 damage.
- Found more lots without cornerstones, researched lot size and placed metal pins.
- Continued locating sunken cornerstones and grass markers raising, straightening, and edging same
- Pruned shrubs and bushes with removal of debris.
- Expanded area for lot sales in new section.
- Cleanup of 8 bushels of black walnuts from 2 trees at entrance (half of last year's bounty)
- Mowed and clipped cemetery 12 times

The new section of South Lawn Cemetery has lots for sale. Contact John Metcalf for details.

Line item 4195.081 showing over budget is paid totally by nontaxable funds.

Line item 4195.141 has a base line of \$650. Any amount over \$650 is paid by nontaxable funds.

Interest from the Cemetery Trust helps defray the cemetery total budget.

As Always, Thank you, John Metcalf

ANNUAL REPORT
of the
SCHOOL BOARD
of the
PIERMONT SCHOOL DISTRICT
for the
FISCAL YEAR
JULY 1, 2019 to JUNE 30, 2020

ORGANIZATION OF THE PIERMONT SCHOOL DISTRICT

SCHOOL BOARD

Glen Meder- Chair
Vernon Jones
Rebecca Ackerman

Term Expires 2021
Term Expires 2020
Term Expires 2022

MODERATOR
Joyce Tompkins

DISTRICT CLERK
Alison Rose

TREASURER
Andrea Holland

SUPERINTENDENT OF SCHOOLS
Laurie Melanson

2019-2020 Staff

| | |
|--------------------|--------------------------|
| Debra Norwood | Principal |
| Emily Spaulding | PreK & K |
| Bryana Bradley | Grades 1-2 |
| Mary-Ruth Hambrick | Grades 3-4 |
| Hanna Carroll | Grades 5-6 |
| Debra Norwood | 7/8 Science |
| Sara Jones | Special Ed/Title 1 |
| Lydia Hill | 7/8 ELA & Social Studies |
| Rebecca Chase | Math 7/8 |
| Samuel Marston | Art |
| Laurel Dodge | Music |
| Lauren Manteau | Phys. Ed/Health Ed |
| Pam Hartley | Instructional Asst. |
| Tricia Griswold | Guidance |
| Christine Stack | Pre-K Teacher and IA |
| Moira Debois | School Psychologist |
| Margaret Ladd | Librarian |
| Karen Garrigan | School Nurse |
| Cindy Niles | School Secretary |
| Allen Brill | Custodian |

**PIERMONT SCHOOL DISTRICT
ANNUAL DISTRICT MEETING MINUTES
MARCH 17, 2020**

Moderator Joyce Tompkins called the meeting to order at 7:05 pm. The Pledge of Allegiance was recited, safety exits were pointed out, and procedures and expectations for the meeting were delivered.

Introduction of school personnel in attendance: Piermont Village School Board members Becky Ackerman, Glenn Meder. (Vernon Jones was not in attendance due to self-quarantine after possible coronavirus exposure). SAU 23 Superintendent Laurie Melanson.

Announcement of results of voting: Vernon Jones remains in his seat as school board member; Andrea Holland remains as treasurer; Joyce Tompkins remains as moderator; and Alison Rose remains clerk.

ARTICLE 1: To hear any reports of Agents, Auditors, Committees, or Officers chosen and pass any vote relating thereto.

Motion to pass over made by Gary Danielson; seconded by Abigail Underhill. Passed by voice vote.

ARTICLE 2: To see if the district will vote to raise and appropriate two million, one hundred thousand, ninety-eight dollars (\$2,100,098.00) for the support of the school 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.

Motion is made by Carol Danielson, seconded by Richard Hambrick. Passed on voice vote.

ARTICLE 3: To see if the district will vote to raise and appropriate up to thirty thousand dollars (\$30,000.00) to be added to the previously established Special Education Trust Fund, such amount to be funded from the year-end unassigned fund balance available on June 30, 2020.

Richard Hambrick explained that these funds are requested to protect against a spike in special education costs in the future. Motion made by Gary Danielson, seconded by Abby Metcalf. Passed on voice vote.

ARTICLE 4: To see if the district will vote to raise and appropriate up to fifteen thousand dollars (\$15,000.00) to be added to the previously established Tuition Expendable Trust Fund, such amount to be funded from the year-end unassigned fund balance available on June 30, 2020.

Glenn Meder explained that these funds are raised to have on hand, just in case. Motion made by Helga Mueller; seconded by Jane Jones.

ARTICLE 5: To see if the district will vote to raise and appropriate up to ten thousand dollars (\$10,000.00) to be added to the previously established Technology Expendable Trust Fund, such amount to be funded from the year-end unassigned fund balance available on June 30, 2020.

Clarification by Laurie Melanson of the order in which trust funds are funded. Motion made by Gary Danielson; seconded by Helga Mueller. Passed on voice vote.

ARTICLE 6: To see if the district will vote to raise and appropriate up to twenty thousand dollars (\$20,000.00) to be added to the previously established Capital Reserve Trust Fund, such amount to be funded from the year-end unassigned fund balance available on June 30, 2020.

Discussion: Abby Metcalf asks if this is for the building capital reserve fund. Board answers yes. Motion is made by Richard Hambrick; seconded by Diane Kircher.

ARTICLE 7: To transact any other business that may legally come before said meeting.

Motion made by Gary Danielson; seconded by Jane Jones. Passed by voice vote.

Respectfully submitted,

Alison Gould Rose
School District Clerk

**PIERMONT SCHOOL DISTRICT
2021 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 9th day of March 2021, polls to be open for election of officers at 10:00 o'clock in the morning and to close not earlier than 6:30 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 2024.

Given under our hands at Piermont this ____ day of February 2021.

A True Copy of Warrant--Attest:

Glen Meder, Chairperson

Vernon Jones

Rebecca Ackerman

PIERMONT SCHOOL BOARD

**PIERMONT SCHOOL DISTRICT
2021 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 16th day of March 2021, 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, one hundred thirty six thousand, four hundred seventy dollars (\$2,136,470.00) 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 ten thousand dollars (\$10,000) to be added to the previously established Capital Reserve Trust Fund, such amount to be funded from the year-end unassigned fund balance available on June 30, 2021. (The school board recommends this article).
- ARTICLE 4: To see if the district will vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, five percent (5%) of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. (Majority vote required)
- ARTICLE 5: Shall the Piermont School District accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the school board to apply for, accept and expend, without further action by the school district, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year?
(Majority vote required)
- ARTICLE 7: To transact any other business that may legally come before said meeting.

Given under our hands at Piermont this _____ day of February 2021.

A True Copy of Warrant--Attest:

Glen Meder, Chairperson

Vernon Jones

Rebecca Ackerman

ANNUAL SUPERINTENDENT'S REPORT

2020: A Year Unlike Most...

Our 2019-20 school year was interrupted by the global COVID-19 pandemic on March 13, 2020. We had one week to prepare all our schools for remote learning. This was not an easy feat. Due to the incredible work of our families, teachers, staff and administrator, two months of remote instruction was provided for our students. While students were not in the building, Mr. Brill completed a number of maintenance and cleaning projects: painting, waxing floors, removing furniture in classrooms for more space for students, light carpentry, plumbing and electrical projects.

The SAU Leadership Team generated a school reopening plan based on local input, DHHS and CDC guidelines. We prepared for in person, remote and hybrid models of instruction to reopen our schools. As each school has unique facilities, developmental levels of students, space and enrollment, PVS created a complex reopening plan with input from families and staff. While we watched local and national trends, personal protective equipment was ordered and surveys went out to families and staff. In August, the school board approved a hybrid model for our schools with a combination of in person and remote learning. Schools had additional time for professional learning and planning for this unique school year and made excellent use of the time learning new technologies to improve remote instruction and learning.

Kindergarten through Grade 8 families returned to school for four days in person with one day remote. Due to concerns related to the pandemic, some families were able to enroll their child in the Virtual Learning Academy (VLACS). Many were waitlisted for VLACS due to the extraordinary amount of applications they received this summer. Some families elected to homeschool this year or use the free online Khan Academy.

We received two rounds of CARES Act funding for Piermont. We were able to purchase the necessary PPE for our schools, additional cleaning and disinfecting supplies and equipment; equip our restrooms with hand free faucets, soap and paper towel dispensers. In addition, we were able to purchase teacher computers, interactive View Boards for instruction, and student Chromebooks.

Our families have been extremely helpful and flexible working with the schools' health and safety protocols. Since many cold and flu symptoms are similar to COVID-19 symptoms, students have had to stay at home and be tested before returning to school. At the time of writing this report (January 8, 2021) we have had no positive student or staff cases of COVID-19.

I am so grateful to our staff, families and local citizens for their support and diligence with community health and commitment to providing the best education we can for our students.

Respectfully,

Laurie Melanson
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 30. Below is a breakdown of each district's cost share for the Superintendent's salary of \$123,235 and the Business Administrator's salary of \$100,815 for FY 2020.

| Superintendent Salary | | |
|------------------------------|------------------|-------------|
| Bath | 16,661 | 13.52% |
| Benton | 2,613 | 2.12% |
| Haverhill Cooperative | 78,193 | 63.45% |
| Piermont | 13,975 | 11.34% |
| Warren | 11,794 | 9.57% |
| TOTAL | \$123,235 | 100% |

| Business Administrator Salary | | |
|--------------------------------------|------------------|-------------|
| Bath | 13,630 | 13.52% |
| Benton | 2,137 | 2.12% |
| Haverhill Cooperative | 63,967 | 63.45% |
| Piermont | 11,432 | 11.34% |
| Warren | 9,648 | 9.57% |
| TOTAL | \$100,815 | 100% |

**REPORT OF SCHOOL DISTRICT TREASURER
For The Fiscal Year July 1, 2019 to June 30, 2020**

SUMMARY

| | |
|----------------------------|------------------|
| Cash on Hand July 1, 2019 | \$ 226,795.62 |
| Revenues Received | \$ 2,832,510.51 |
| School Board Orders Paid | \$(2,436,865.52) |
| Cash on Hand June 30, 2020 | \$ 622,440.61 |

Dianne Norton
SAU Accounts Receivable Clerk

AUDIT REPORT

The Piermont School District has been audited by the Plodzick & 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 very pleased to submit this 2020 Principal's report to the community of Piermont as a part of the annual report to the voters and taxpayers of the town of Piermont.

As you are aware, the world became a little more difficult as the school had to go on remote learning because of the COVID-19 pandemic, which began affecting the way we do things since the middle of March 2020. Many of the traditional activities that we have done here in the past had to be postponed or canceled due to the guidelines of the State and the Center for Disease Control.

The enrollment at Piermont Village School for the 2019-20 school year was 68 students in grades Pre-K through eighth grade. This was an increase of six students from the 2018-2019 school year. Seventh grader Liam Pearl won the Geo Bee and fifth grader Addison Marsh won the Spelling Bee. We had seven students graduate this year.

Over the summer of 2020 a group of dedicated volunteers worked to construct an outdoor classroom funded by a grant given to us by the New Hampshire Charitable Foundation and authored by Mary Ruth Hambrick our 5/6th grade teacher. Our thanks go out to the following individuals and businesses for making this project happen over a series of weekends of the summer. Clay and Deb Norwood, Richard Niles, Allen Brill, Jed St. Pierre, Person's Concrete and Budget Lumber, and our current 1st /2nd grade teacher's brother who was kind enough to donate the large white board used for instruction. We are indeed proud of this work and offer our heartfelt thanks to all of those volunteers who made its construction a reality. We believe that the outdoor classroom will serve our students for many years to come.

Our teachers are working hard to make the students at PVS experience a very deep, nurturing and rewarding instruction through small classes and high expectations for each student. We continue to celebrate this small school and the small town environment, which allows our students to benefit from the richness of placed based learning within our community. We wish to thank everyone in the community for the support they give the school in providing an effective and stimulating program for our children here at school every day.

Respectfully submitted,

Bruce Labs, Interim Principal

PIERMONT VILLAGE SCHOOL 2020 EIGHTH GRADE GRADUATES

Garin Balch
Camden Clawson
Montgomery Foster
Michaele Hogan
Casey Leonard
Macee Newman
Colleen Underhill

**PIERMONT SCHOOL DISTRICT
HONOR ROLL
2019-2020**

8th Grade

Mike Hogan*
Colleen Underhill*

7th Grade

Logan Holland*
Alex Ibey*
Tiffany Menard
Liam Pearl*
Ethan St. Laurence*

6th Grade

Eyrleigh Hambrick*
Rosie Paquin*
Rowan Reeves

5th Grade

Mackenzie Pearl*
Kyra Keown*
Addison Marsh*

To be named to the honor roll a student must receive A's and B's in all subject areas, social adjustment and work habits. * Denotes students who made the Honor Roll all three trimesters.

PIERMONT SCHOOL BOARD SCHOLARSHIPS

Makaila Oakes- Franklin Pierce University
Katelyn Woodbeck-Northern Vermont University
Ryan Woodbeck-University of Northwestern Ohio

**ENROLLMENT BY GRADES
OCTOBER 1, 2020**

| Grade | PK | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | Total |
|-------|----|---|---|---|---|---|---|---|---|---|-------|
| | 3 | 9 | 8 | 3 | 5 | 5 | 4 | 3 | 4 | 8 | 52 |

**PIERMONT SCHOOL DISTRICT
STUDENTS TUITIONED TO OTHER DISTRICTS
2019-2020**

| | |
|-------------------------|-----------|
| Woodsville High School* | 5 |
| Oxbow High School* | 4 |
| Rivendell Academy* | 9 |
| St. Johnsbury Academy | 7 |
| Lebanon High School | 1 |
| Total Students | 26 |

*** A Total of 5 students from these schools 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
603-787-21

PIERMONT VILLAGE SCHOOL TEACHER QUALITY REPORT 2019-2020

Education Level of Faculty and Administration
(In Full Time Equivalents)

| | BA | BA+30 | MA |
|----------------|-----|-------|------|
| TEACHERS | 3.5 | 1 | 4.32 |
| ADMINISTRATION | 0 | 0 | 1 |

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, 2019 to June 30, 2020**

| Fund Name | Beginning Value | Dividends/ Interest | Withdrawals | Deposits | Ending Value |
|--------------------------------|------------------------|--------------------------------|--------------------|-----------------|---------------------|
| Building CRF | \$30,623.45 | \$ 28.39 | \$0.00 | \$ 0.00 | \$ 30,651.84 |
| Building Emergency Repairs ETF | \$31,700.20 | \$ 29.39 | \$0.00 | \$ 0.00 | \$ 31,729.59 |
| Special Education ETF | \$113,605.27 | \$ 137.95 | \$0.00 | \$40,000.00 | \$153,743.22 |
| Technology ETF | \$ 5,191.29 | \$ 5.88 | \$0.00 | \$10,000.00 | \$ 15,197.17 |
| Tuition ETF | \$60,447.79 | \$ 56.10 | \$0.00 | \$15,000.00 | \$ 60,503.89 |

**TOWN OF PIERMONT SCHOOL ENRICHMENT FUND
July 1, 2019 to June 30, 2020**

| Portfolio Name | Beginning Value | Dividends | Short & Long Term Capital Gains | Withdrawals /deposits | Advisory Fees | Ending Value |
|--------------------------------------|------------------------|------------------|--|----------------------------------|--------------------------|---------------------|
| Stifel Nicolaus Managed Portfolio | \$152,888.35 | \$2,794.53 | \$1,612.05 | (\$4,004.88) | (\$1,144.40) | \$150,901.76 |

**TOWN OF PIERMONT SCHOLARSHIP FUND
July 1, 2019 to June 30, 2020**

| | |
|---------------------------------------|--------------|
| Value 07/1/2019 | \$24,595.95 |
| Interest from Money Market | \$6.63 |
| Income from Mutual Funds | \$579.61 |
| Capital Gains Dist. from Mutual Funds | \$388.58 |
| Withdrawals | (\$585.49) |
| Unrealized gain/loss from Mutual Fund | (\$1,184.23) |
| Value 06/30/20 | \$23,801.05 |

**PIERMONT SCHOOL DISTRICT
SPECIAL EDUCATION PROGRAMS
PREVIOUS TWO FISCAL YEARS PER RSA
32:11-a**

| | | 2018-2019 | 2019-2020 |
|--|-----------------------------------|------------------|------------------|
| <u>Special Education Expenses</u> | | | |
| 1200 | INSTRUCTION | 376,649 | 223,670 |
| 1230 | FRENCH POND SCHOOL | 0 | 0 |
| 1231 | KING STREET SCHOOL | 0 | 0 |
| 1430 | SUMMER SCHOOL | 1,875 | 1,568 |
| 2150 | SPEECH/LANGUAGE | 14,011 | 18,017 |
| 2159 | SUMMER SCHOOL SPEECH/LANG | 0 | 1,390 |
| 2162 | PHYSICAL THERAPY | 8,378 | 3,254 |
| 2163 | OCCUPATIONAL THERAPY | 12,187 | 5,516 |
| 2722 | TRANSPORTATION | 82,500 | 32,691 |
| Total District Expenses | | \$495,600 | \$286,106 |
| <u>Special Education Revenues</u> | | | |
| 3110 | SPED Portion State Adequacy Funds | 22,204 | 19,547 |
| 3230 | Catastrophic Aid | 149,708 | 142,721 |
| 4580 | Medicaid | 75,534 | 32,891 |
| Total District Revenues | | \$247,446 | \$195,159 |
| Net Cost to District | | \$248,154 | \$90,947 |

PIERMONT TAX RATES

| CALENDAR/TAX YEAR | 2018 | 2019 | 2020 | 2021 | 2020 | |
|-------------------------------------|--------------------------|--------------------------|--------------------------|-----------------------------|------------------------------|-------------|
| | FY2019 ACTUAL | FY2020 ACTUAL | FY2021 ACTUAL | FY2022 PROJECTED | CURRENT VALUATION | |
| Local Property Tax Rate | 12.71 | 15.14 | 9.20 | 15.31 | 97,898,682.00 | Per \$1,000 |
| State Property Tax Rate | 2.13 | 2.24 | 2.04 | 1.89 | 95,557,082.00 | Per \$1,000 |
| Total School Tax Rate | \$ 14.84 | \$ 17.38 | \$ 11.24 | \$ 17.20 | | |
| INCREASE (DECREASE) FROM PRIOR YEAR | \$ (2.18) | \$ 2.54 | \$ (6.14) | \$ 5.96 | | |

**PIERMONT SCHOOL DISTRICT
BALANCE SHEET**

| | | GENERAL FUND | FOOD SERVICE FUND | GRANT FUND | TRUST/ AGENCY FUND |
|---|------------|-------------------------|----------------------------------|-----------------------|-----------------------------------|
| <u>ASSETS</u> | | | | | |
| Current Assets | | | | | |
| CASH | 100 | 622,539 | | | |
| INVESTMENTS | 110 | | | | 442,727 |
| INTERFUND RECEIVABLE | 130 | | | 5,121 | |
| INTERGOV'T RECEIVABLE | 140 | 17,157 | 115 | | |
| OTHER RECEIVABLES | 150 | 28,593 | 2,065 | | |
| PREPAID EXPENSES | 180 | 1,225 | | | |
| Total Current Assets | | \$669,514 | \$2,180 | \$5,121 | \$442,727 |
| <u>LIABILITIES & FUND EQUITY</u> | | | | | |
| Current Liabilities | | | | | |
| INTERFUND PAYABLES | 400 | 5,113 | 8 | | |
| OTHER PAYABLES | 420 | 17,928 | 2,172 | 163 | |
| PAYROLL DEDUCTIONS | 470 | | | | |
| DEFERRED REVENUES | 480 | | | 4,958 | |
| Total Current Liabilities | | 23,041 | 2,180 | 5,121 | 0 |
| Fund Equity | | | | | |
| Non-spendable: | | | | | |
| RESERVE FOR PREPAID EXPENSES | 752 | 1,225 | | | |
| Restricted: | | | | | |
| RESTRICTED FOR FOOD SERVICE | | | | | |
| Committed: | | | | | |
| RESERVE FOR AMTS VOTED | 755 | 75,000 | | | |
| UNASSIGNED FUND BALANCE RETAINED | | 42,003 | | | |
| Assigned: | | | | | |
| RESERVED FOR SPECIAL PURPOSES | 760 | | | | 442,727 |
| UNASSIGNED FUND BALANCE | 770 | 528,245 | | | |
| Total Fund Equity | | 646,473 | 0 | 0 | 442,727 |
| TOTAL LIABILITIES & FUND EQUITY | | \$669,514 | \$2,180 | \$5,121 | \$442,727 |

PIERMONT SCHOOL DISTRICT REVENUES

| CODE | DESCRIPTION | FY2020 | FY2021 | PROPOSED | INCREASE/ |
|--|---|--------------------|--------------------|--------------------|--------------------|
| | | BUDGET | BUDGET | FY2022 | (DECREASE) |
| <u>GENERAL</u> | | | | | |
| <u>Revenue from Local Sources</u> | | | | | |
| 1111 | LOCAL EDUCATION TAX | 1,467,774 | 900,383 | 1,498,722 | 598,339 |
| 1332 | SPED TUITION FROM OTHER LEA'S | 0 | 28,300 | 0 | (28,300) |
| 1510 | INTEREST ON INVESTMENTS | 385 | 500 | 700 | 200 |
| 1980 | REFUND FROM PRIOR YEAR | 225 | 225 | 225 | 0 |
| 1990 | OTHER LOCAL REVENUE | 4,973 | 4,973 | 4,593 | (380) |
| | Total Local Revenue | \$1,473,357 | \$934,381 | \$1,504,240 | \$569,859 |
| <u>Revenue from State Sources</u> | | | | | |
| 3111 | ADEQUACY AID (GRANT) | 279,556 | 298,099 | 295,036 | (3,063) |
| 3112 | ADEQUACY AID (STATE TAX) | 212,377 | 194,755 | 180,406 | (14,349) |
| 3230 | CATASTROPHIC AID | 90,000 | 15,390 | 50,000 | 34,610 |
| 3241 | VOC ED TUITION | 19,000 | 15,000 | 12,560 | (2,440) |
| 3242 | VOC ED TRANSPORTATION | 500 | 225 | 225 | 0 |
| | Total State Revenue | \$601,433 | \$523,469 | \$538,227 | \$14,758 |
| <u>Revenue from Federal Sources</u> | | | | | |
| 4580 | MEDICAID REIMBURSEMENT | 35,000 | 35,000 | 35,000 | 0 |
| 4810 | NATIONAL FOREST RESERVE | 1,421 | 1,403 | 1,403 | 0 |
| | Total Federal Revenue | \$36,421 | \$36,403 | \$36,403 | 0 |
| <u>Revenue from Other Financing Sources</u> | | | | | |
| 5700 | USE OF FUND BALANCE | 138,499 | 528,245 | 0 | (528,245) |
| | Total Other Financing Revenue | \$138,499 | \$528,245 | 0 | (\$528,245) |
| | TOTAL REVENUE-GENERAL FUND | \$2,249,709 | \$2,022,498 | \$2,078,870 | \$56,372 |
| <u>GRANTS</u> | | | | | |
| | TOTAL FEDERAL REVENUE-GRANT FUND | \$10,100 | \$35,000 | \$15,000 | (\$20,000) |
| <u>FOOD SERVICE</u> | | | | | |
| 1610 | FOOD SERVICE SALES | 10,375 | 12,000 | 12,000 | 0 |
| 1990 | EVENTS/OTHER | 350 | 0 | 0 | 0 |
| 3260 | STATE REIMBURSEMENT | 300 | 300 | 300 | 0 |
| 4560 | FEDERAL REIMBURSEMENT | 7,550 | 5,300 | 5,300 | 0 |
| 5210 | TRANSFER FROM GENERAL FUND | 25,000 | 25,000 | 25,000 | 0 |
| | TOTAL REVENUE-FOOD SERVICE FUND | \$43,575 | \$42,600 | \$42,600 | 0 |
| | TOTAL REVENUES | \$2,303,384 | \$2,100,098 | \$2,136,470 | \$36,372 |

PIERMONT SCHOOL DISTRICT BUDGET SUMMARY

| Code | DESCRIPTION | FY2020 | FY2021 | PROPOSED FY2022 | INCREASE/ (DECREASE) |
|---|----------------------------------|--------------------|--------------------|--------------------|-------------------------|
| | | BUDGET | BUDGET | BUDGET | |
| 1100 | REGULAR EDUCATION | 913,214 | 1,031,971 | 1,062,925 | 30,954 |
| 1200 | SPECIAL EDUCATION | 623,972 | 340,979 | 290,475 | (50,504) |
| 1230 | FRENCH POND SCHOOL | 0 | 0 | 23,106 | 23,106 |
| 1231 | KING STREET SCHOOL | 0 | 0 | 0 | 0 |
| 1300 | VOCATIONAL | 37,512 | 9,682 | 11,550 | 1,868 |
| 1410 | CO-CURRICULAR | 3,515 | 2,915 | 3,230 | 315 |
| 1430 | SUMMER SCHOOL | 3,450 | 13,390 | 17,268 | 3,878 |
| 2112 | ATTENDANCE/TRUANT OFFICER | 100 | 100 | 100 | 0 |
| 2120 | GUIDANCE | 16,168 | 17,138 | 25,368 | 8,230 |
| 2125 | STUDENT DATA MANAGEMENT | 5,411 | 5,411 | 5,411 | 0 |
| 2130 | NURSING | 18,274 | 18,788 | 32,180 | 13,392 |
| 2150 | SPEECH/LANGUAGE | 16,350 | 11,040 | 20,062 | 9,022 |
| 2159 | SPEECH SUMMER SCHOOL | 1,250 | 1,020 | 1,325 | 305 |
| 2162 | PHYSICAL THERAPY | 7,458 | 4,740 | 5,043 | 303 |
| 2163 | OCCUPATIONAL THERAPY | 8,580 | 2,395 | 2,608 | 213 |
| 2190 | STUDENT OTHER/ENRICHMENT SVCS | 1,465 | 1,480 | 1,480 | 0 |
| 2210 | READING SPECIALIST | 10,881 | 9,786 | 9,725 | (61) |
| 2212 | CURRICULUM DEVELOPMENT | 2,195 | 2,259 | 2,316 | 57 |
| 2213 | STAFF TRAINING | 8,632 | 8,632 | 12,280 | 3,648 |
| 2220 | TECHNOLOGY | 10,020 | 12,850 | 5,022 | (7,828) |
| 2222 | LIBRARY | 3,097 | 3,288 | 3,574 | 286 |
| 2311 | SCHOOL BOARD | 8,200 | 8,785 | 8,777 | (8) |
| 2312 | SCHOOL BOARD CLERK | 711 | 711 | 711 | 0 |
| 2313 | DISTRICT TREASURER | 762 | 762 | 762 | 0 |
| 2314 | DISTRICT MEETING | 377 | 377 | 377 | 0 |
| 2317 | AUDIT SERVICES | 7,800 | 7,800 | 7,800 | 0 |
| 2318 | LEGAL COUNSEL | 1,500 | 1,500 | 1,500 | 0 |
| 2321 | OFFICE OF THE SUPERINTENDENT | 142,502 | 136,990 | 129,421 | (7,569) |
| 2410 | PRINCIPAL OFFICE | 128,208 | 134,113 | 149,356 | 15,243 |
| 2490 | GRADUATION | 325 | 325 | 325 | 0 |
| 2620 | OPERATION OF BUILDING | 113,515 | 116,885 | 131,273 | 14,388 |
| 2630 | GROUNDS | 9,650 | 10,550 | 9,050 | (1,500) |
| 2640 | EQUIPMENT | 3,563 | 4,000 | 4,000 | 0 |
| 2721 | TRANSPORTATION-REGULAR EDUCATION | 57,098 | 59,382 | 61,756 | 2,374 |
| 2722 | TRANSPORTATION-SPECIAL EDUCATION | 48,450 | 4,000 | 0 | (4,000) |
| 2723 | TRANSPORTATION-VOCATIONAL | 500 | 0 | 500 | 500 |
| 2725 | TRANSPORTATION-FIELD TRIPS | 2,700 | 5,700 | 5,700 | 0 |
| 2820 | INFORMATION SERVICES | 7,104 | 7,554 | 7,314 | (240) |
| 2832 | RECRUITMENT | 200 | 200 | 200 | 0 |
| 5221 | TRANSFER TO FOOD SERVICE | 25,000 | 25,000 | 25,000 | 0 |
| 5252 | TRANSFER TO EXPENDABLE TRUST | 0 | 0 | 0 | 0 |
| 5310 | TUITION TO CHARTER SCHOOL | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES-GENERAL FUND | | \$2,249,709 | \$2,022,498 | \$2,078,870 | \$56,372 |
| TOTAL EXPENDITURES-GRANT FUND | | \$10,100 | \$35,000 | \$15,000 | (\$20,000) |
| TOTAL EXPENDITURES-FOOD SERVICE FUND | | \$43,575 | \$42,600 | \$42,600 | - |
| TOTAL EXPENDITURES | | \$2,303,384 | \$2,100,098 | \$2,136,470 | \$36,372 |

DISTRICT ASSESSMENT SHARES AS DETERMINED BY NH RSA 194-C:9

| | 2019-2020 | 2020-2021 | INCREASE/ |
|-----------------------------------|--------------------|--------------------|-------------------|
| DISTRICT | BUDGET | BUDGET | (DECREASE) |
| BATH | 159,647 | 173,167 | 13,520 |
| BENTON | 25,638 | 23,144 | (2,494) |
| HAVERHILL | 791,527 | 789,155 | (2,372) |
| PIERMONT | 136,990 | 129,421 | (7,569) |
| WARREN | 125,061 | 123,976 | (1,085) |
| TOTAL DISTRICT ASSESSMENTS | \$1,238,061 | \$1,238,863 | - |

SCHOOL ADMINISTRATIVE UNIT #23 REVENUES

| | 2020-2021 | 2021-2022 | |
|--|------------------|------------------|-------------------|
| | APPROVED | APPROVED | INCREASE/ |
| DEPARTMENT NUMBER / DESCRIPTION | BUDGET | BUDGET | (DECREASE) |
| ASSESSMENT | 1,238,863 | 1,238,863 | 0 |
| FPS TUITION | 196,930 | 271,760 | 74,830 |
| KING STREET SCHOOL TUITION | 437,316 | 509,390 | 72,074 |
| SUMMER TRIP TUITION | 11,040 | 12,958 | 1,918 |
| SUMMER SCHOOL TUITION | 1,670 | 0 | (1,670) |
| TRANSPORTATION FEES | | | 0 |
| INTEREST ON INVESTMENTS | 60 | 175 | 115 |
| SALE OF FIXED ASSETS | | | 0 |
| SERVICES TO LEA'S | 353,857 | 385,919 | 32,062 |
| SPEECH SERVICES | 322,183 | 335,490 | 13,307 |
| PHYSICAL THERAPY REVENUE | | | 0 |
| OCCUPATIONAL THERAPY REVENUE | 107,000 | 110,000 | 3,000 |
| REFUND FROM PRIOR YEAR | | | 0 |
| OTHER LOCAL REVENUE | 6,132 | 4,343 | (1,789) |
| USE OF FUND BALANCE | 48,000 | 47,870 | (130) |
| TOTAL GENERAL FUND REVENUES | 2,723,051 | 2,916,768 | 193,717 |

SCHOOL ADMINISTRATIVE UNIT #23 APPROVED BUDGET SUMMARY

| | | | |
|---|---------------------|---------------------|-------------------|
| 1100 ITINERANT TEACHERS | 208,919 | 219,022 | 10,103 |
| 1230 FRENCH POND PROGRAM | 238,883 | 323,131 | 84,248 |
| 1231 KING STREET PROGRAM | 383,134 | 356,131 | (27,003) |
| 1430 SUMMER SCHOOL | 11,040 | 11,245 | 205 |
| 1431 SUMMER TUTORING PROGRAM | 1,670 | 1,713 | 43 |
| 2120 GUIDANCE | 77,525 | 76,114 | (1,411) |
| 2125 DATA MANAGEMENT | 55,701 | 58,408 | 2,707 |
| 2140 PSYCHOLOGICAL SERVICES | 8,300 | 8,300 | 0 |
| 2150 SPEECH & LANGUAGE SERVICES | 318,290 | 330,002 | 11,712 |
| 2159 SPEECH SUMMER SERVICES | 7,893 | 9,488 | 1,595 |
| 2162 PHYSICAL THERAPY | | | 0 |
| 2163 OCCUPATIONAL THERAPY | 107,000 | 110,000 | 3,000 |
| 2213 STAFF DEVELOPMENT | 4,000 | 4,643 | 643 |
| 2220 TECHNOLOGY SUPERVISION | 235,787 | 243,142 | 7,355 |
| 2311 SCHOOL BOARD | 7,235 | 7,835 | 600 |
| 2312 SCHOOL BOARD CLERK | 721 | 739 | 18 |
| 2313 DISTRICT TREASURER | 2,796 | 2,796 | 0 |
| 2317 AUDIT | 7,100 | 7,100 | 0 |
| 2318 LEGAL COUNSEL | 800 | 800 | 0 |
| 2321 OFFICE OF THE SUPERINTENDENT | 604,956 | 656,340 | 51,384 |
| 2330 SPECIAL PROGRAMS ADMIN. | 266,521 | 311,463 | 44,942 |
| 2334 OTHER ADMINISTRATIVE PROGRAMS | 5,767 | 5,912 | 145 |
| 2540 SAU-WIDE PUBLIC RELATIONS | 1,000 | 1,000 | 0 |
| 2620 BUILDING & RENT | 132,506 | 137,288 | 4,782 |
| 2640 EQUIPMENT MAINTENANCE | 4,707 | 4,707 | 0 |
| 2810 RESEARCH, PLANNING, DEVELPMT | 4,800 | 4,800 | 0 |
| 2820 COMPUTER NETWORK | 25,200 | 23,849 | (1,351) |
| 2832 RECRUITMENT ADVERTISING | 800 | 800 | 0 |
| 9992 DEFICIT APPROPRIATION | 0 | 0 | 0 |
| TOTAL GENERAL FUND EXPENDITURES | \$ 2,723,051 | \$ 2,916,768 | \$ 193,717 |
| IDEA GRANTS | \$ 250,000 | \$ 250,000 | \$ - |
| TOTAL BUDGET | \$ 2,973,051 | \$ 3,166,768 | \$ 193,717 |
| INCREASE FROM PRIOR YEAR (GENERAL FUND) | | 7.11% | \$ 193,717 |

DEPARTMENT OF STATE - DIVISION OF VITAL RECORDS ADMINISTRATION
 RESIDENT DEATH REPORT 01/01/2020 - 12/31/2020
 --PIERMONT, NH --



| Decedent's Name | Death Date | Death Place | Father's/ Parent's Name | Mother's/ Parent's Name Prior to First Marriage | Military |
|-------------------------|------------|-----------------|-------------------------------|---|----------|
| MEDLICOTT, SUZANNE | 02/01/2020 | NORTH HAVERHILL | RYKKEN, FELIX | LEE, AGNES | N |
| OAKES, WENDELL GEORGE | 02/12/2020 | PIERMONT | OAKES, GLEN | GATES, LOTTIE | Y |
| SMITH, DORIS EDITH | 03/20/2020 | PIERMONT | QUACKENBUSH, FREDERICK | HACKETT, GRACE | N |
| GILBERT, WILLIAM PEARCE | 03/30/2020 | PIERMONT | GILBERT, WILLIAM | BRAY, MARY | Y |
| PEASE, JEREMY | 04/30/2020 | PIERMONT | PEASE, GENE | GUEST, BONNIE | N |
| SOMMERER, JANICE LOUISE | 12/12/2020 | WOODSVILLE | GOODFLEISCH, THEODORE | STRECKLER, JEAN | N |

DEPARTMENT OF STATE - DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT DEATH REPORT 01/01/2020 - 12/31/2020
--PIERMONT, NH --



| Decedent's Name | Death Date | Death Place | Father's/ Parent's Name | Mother's/ Parent's Name Prior to First Marriage | Military |
|-------------------------|-------------------|--------------------|--|--|-----------------|
| MEDLICOTT, SUZANNE | 02/01/2020 | NORTH HAVERHILL | RYKKEN, FELIX | LEE, AGNES | N |
| OAKES, WENDELL GEORGE | 02/12/2020 | PIERMONT | OAKES, GLEN | GATES, LOTTIE | Y |
| SMITH, DORIS EDITH | 03/20/2020 | PIERMONT | QUACKENBUSH, FREDERICK | HACKETT, GRACE | N |
| GILBERT, WILLIAM PEARCE | 03/30/2020 | PIERMONT | GILBERT, WILLIAM | BRAY, MARY | Y |
| PEASE, JEREMY | 04/30/2020 | PIERMONT | PEASE, GENE | GUEST, BONNIE | N |
| SOMMERER, JANICE LOUISE | 12/12/2020 | WOODSVILLE | GOODFLEISCH, THEODORE | STRECKLER, JEAN | N |

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT
01/01/2020 - 12/31/2020
-- PIERMONT --



| Person A's Name and Residence | Person B's Name and Residence | Town of Issuance <small>Date of Marriage</small> | Place of Marriage |
|------------------------------------|------------------------------------|---|-------------------|
| DOOLEN, DANIELLA C PIERMONT, NH | BRAGG, STEVEN D PIERMONT, NH | PIERMONT 10/14/2020 | PIERMONT |

| | Office Phone | Fax | E-mail Address |
|--|-------------------------|------------|----------------------------------|
| Board of Selectman | 272-9181 | 272-9182 | PiermontBOS@gmail.com |
| Town Clerk | 272-4840 | 272-9182 | piermont.town.clerk@gmail.com |
| Tax Collector | 272-6979 | 272-9182 | piermont.tax.collector@gmail.com |
| Public Safety (24/7/365) | 272-4911 | 272-9182 | |
| Police Department | 272-9351 | 272-4813 | piermont.police@gmail.com |
| Fire Department | 272-9149 | 272-9149 | piermontfire@gmail.com |
| Fast Squad | 272-4911 | | piermont.fast.squad@gmail.com |
| Emergency Management | 272-4911 | 272-9182 | piermontemd1@gmail.com |
| Town Treasurer | | | piermont.treasurer@gmail.com |
| Welfare Administration | 272-9181 | 272-9182 | PiermontBOS@gmail.com |
| Public Library | 272-4967 | 272-9182 | librarian@piermontlibrary.com |
| Transfer Station/Recycle Center | 272-4828 | | piermont.recycling@gmail.com |
| Town Garage | 272-4807 | | piermont.highway@gmail.com |
| Other Important Numbers | | | |
| Post Office | 272-4897 | | |
| Piermont Village School | 272-5881 | | |

