

Town of Piermont New Hampshire



Annual Report of Officers
For The Year Ending
December 31, 2021

**In Memory of
John Metcalf**

12/09/1943-06/20/2021



On June 20, 2021 the Town lost a great man and friend. John wore many hats for the Town as the years went on. He was a Police Officer, Assistant Recycling Manager, and the Sewer Operator which was his baby. He took great pride in keeping the cemeteries looking the best in the Upper Valley and beyond. The ballfield was another one of his babies which was named after him. What he was best known for was his knowledge of Piermont history, his laughter, and we cannot forget his love for the New York Yankees. John never lost an opportunity to let Abby know it. Whenever you saw him on his mower you could bet that he has a joke to tell you. As I write this dedication, I have fond memories of years ago when John and I used to gift a Christmas present back and forth. He had a beard, and so did I. We would gift the same present back to each other which consisted of an aftershave cologne set. That was John Metcalf. You will forever be missed Big John!

Your Friend,
Wayne Godfrey

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Board of Selectmen 2021 Annual Report

First, I would like to thank my fellow board members, for their help. Also, to all the other town workers and volunteers for without you the town would not function. The road project went very smoothly I think, but I've been wrong before. It did come in under budget. What wasn't used went back to lower the Town's payments. Big thank you to Frank Rodimon. A big surprise was how the town reevaluation in values of all our homes and properties went up. I heard rumors that not everyone's values went up, how untrue. Although we did put money to lower tax rates, because of the rise in values, tax bills did not go down. But when you have houses and property selling for way more than before, this is what happens. We are not the only town that saw this happen.

I would like to thank Bernie Marvin who has retired as EMD and 911 Coordinator. We have appointed Brandon Alling as EMD. We are waiting on 911- Coordinator at this time until we hear back from someone who may do it. We are also looking for a volunteer or volunteers to setup and organize the Memorial Day parade.

We have been talking about the website page for the town. It needs to be upgraded to be more user friendly so you can get information easily. This all takes time and many meetings, and money.

We also have been talking about ambulance service for the town. Upper Valley has once again raised their rates. Now Warren has decided they want \$5000.00 for response to Piermont on top of \$3700.00 we have to pay for Lakes Region Dispatch to send them out. We are not even sure how long Warren will remain in service. This will be a discussion at town meeting. It sure was nice to get back to in person meetings. I found it very hard to do business meetings online although covid cases are on the rise again. I have heard people say it's nothing, but I know a few people who have had a long fight with it. Please be safe.

We did get a new phone system installed this year and changed phone providers with a savings on bills going forward. We hope more can be changed in the next year or two. Everything can't be done at once, as we try to keep the budget down. We did have a couple expenses this year we didn't count on, one being the Tax Collector computer quit with no hope of a fix, so we had to get a new one. This happened right at tax time so nothing we could put off. We also purchased a laptop to use in the Old Church Building, whereas before if we needed a computer, either Colin or I had to bring one from home. The first time I was walking out the door with mine I slipped on ice and my laptop went flying. Thank goodness it didn't break.

Another item is town offices. We are still looking into, however the cost of lumber and building materials have gone sky high so we are holding off on this, but we can't wait much longer. There simply is no room in the existing building. I ask anyone to go in the office when there are 3- 4 people there at once. Not even a place for table if you want to look at tax maps, etc.

Another item is Broad Band. We have set up a committee that is looking into this, but don't be fooled by all the articles you see in the newspapers. This is going to be a very costly item don't think its all going to be free. Nothing is ever free. Hopefully the committee will have a report or update for town meeting. Hope to see you all at town meeting.

Respectively Submitted
Wayne Godfrey Chairman

Town Personnel and Officers (12/31/2021)

Board of Selectmen	Chairman, Wayne Godfrey (2022) Randy Subjeck (2023) Colin Stubbings (2024)
Administrative Assistant/Bookkeeper	Cassandra (Sandi) Pierce
Animal Control Officer	Wayne Godfrey
Cemetery Sexton	Abby Metcalf
Emergency Management Director	Bernie Marvin
Fire Chief	Bruce Henry
Forest Fire Warden	Andy Mauchly
Health Officer	Dr. Alex Medicott
Moderator	Joyce Tompkins (2023)
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 (2024)
Deputy Town Clerk	Gail Bachus
Treasurer	Heather Subjeck (2022)
Deputy Treasurer	Diane Kircher

Town Personnel and Officers (12/31/2021)

LIBRARY TRUSTEES

Helga Mueller, Chair	Term Expires 2023
Nancy Sandell	Term Expires 2022
Lisa Ingalls	Term Expires 2022
Kristi Medill	Term Expires 2024
Stephanie Gordon	Term Expires 2023
Joyce Tompkins, Treasurer	Term Expires 2024
Karen Brown	Term Expires 2024

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

(Appointed)

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

Town Personnel and Officers (12/31/2021)

PLANNING BOARD

(Appointed)

Joseph Gerakos, Chairman	Term Expires 2022
Barbara Fowler	Term Expires 2023
Rick Daley	Term Expires 2024
Diane Kircher	Term Expires 2023
Travis Daley	Term Expires 2022
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 (Resigned in 2021)	Term Expires 2022
Billie-Jo French (Appointed until 2022)	

TRUSTEE OF THE TRUST FUNDS

Abby Metcalf (Resigned 2022)	Term Expires 2024
Eileen Belyea	Term Expires 2023
Jean Underhill	Term Expires 2022
Rick Daley	Term Expires 2022



2021
WARRANT

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.

Results: Selectman,
Colin Stubbings: 72, Write Ins: Mike Hogan 1, George Mertz 1
Town Clerk: Bernadette Ratel 62, Write Ins: Gail Bachus 12, Georgette Underhill 1
Moderator: Joyce Tompkins 72, Write ins: Janene Robie 1, Rebecca Bailey 1, Helga Mueller 1
Treasurer: Heather Subjeck 73, Write In: Fred Shipman 1
Trustee of Trust Funds: Abby Metcalf 74, Write Ins, Betty Sue Robie 1, Teran Mertz 1
Library Trustees (3 Year Terms): Joyce Tompkins 73, Kristi Medill 68, Karen Brown 69
Write ins: Diane Kirsher 2, Terry Mertz 1, Helena Saarion 1
Library Trustee (1 Year Term): Lisa Ingalls 70, Write ins: Sam Rounds 1, Julie Lamarre

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).

Motion: Helga Mueller
Second: Frank Rodimon
Discussion: Frank Rodimon (Road Agent) spoke in favor of Article 2 and explained the need for the reconstruction of said roads and answered questions from the floor.
Randy Subjeck spoke against the article and asked for year-by-year expenses. Frank gave estimates, but no factual amounts, (63,000 -90,000 range per project) if done all at once. He stressed doing projects separately would cost more in the long run, (approximately 30% more).
Chairman Colin Stubbings asked about footage on the project.
Frank Rodimon: Indian Pond Road: First phase 2,050 feet, 2nd phase 1,600 feet, 3rd phase 825 feet. Bedford Road 1,215 feet, Lily Pond Road 3,180 feet.
Chris Jacobs, Helga Mueller, Alex Medlicott, Barbara Fowler and Sam Rounds asked about the aspects of the project. Frank explained the details and stated he will oversee the whole project.
Katie Blaine, Randy Subjeck and Suzanne Woodard asked about the terms of the Bond and what burden will be put on Taxpayers.
Colin Stubbings explained it would be a seven-year bond with a tax impact of \$0.73 per thousand.
Article requires a 3/5 majority vote for article to pass. Voting was open to the public for one hour from 10:35AM to 11:35AM and the paper ballots were counted at 11:50AM.
Article passed by paper vote 24 - 8.



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 2-1.

Motion: Suzanne Woodard

Second: Jason Bachus

Discussion: Randy Subject spoke against the increase in the Town Clerk's budget.

Bernadette Ratel (Town Clerk) Stated the money is there if we need to increase hours.

Rick Daley asked about the assessment fees and Colin Stubbings explained Avitar (Assessing Agent) performs revaluations every 5 years.

Article passed by Voice Vote.

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)

Motion: Sam Rounds

Second: Helga Mueller

Discussion: None

Article passes by Voice Vote.

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.

Motion: Polly Marvin

Second: Randy Subject

Discussion: None

Article passes by Voice Vote.

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)

Motion: Randy Subject

Second: Ernie Hartley



Discussion: None
Article passes by Voice Vote.

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)

Motion: Sam Rounds
Second: Alex Medicott
Discussion: None
Article passes by Voice Vote.

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)

Motion: Frank Rodimon
Second: Randy Subject
Discussion: Frank Rodimon inquired about the next revaluation.
Colin Stubbings informed everyone it is this year.
Jason Bachus and Rob Elder inquired about fund balance.
Colin Stubbings stated that there is \$24,714 now and with adding the \$6,000.00 it would cover this year's expenses.
Article passes by Voice Vote.

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)

Motion: Randy Subject
Second: Suzanne Woodard
Discussion: Katie Blaine spoke against the Article and stated that her water line is behind the Fire Station and will not give up her right of way.
Chris Jacobs spoke in favor of the Article.
Peter Labounty gave a status update that the plans were going to the architect next week.
Janet Reinhardt spoke about maintaining historic integrity versus new buildings.
Colin Stubbing spoke regarding maintaining upkeep of old buildings versus new ones.
Article passes by Voice Vote.



2021
WARRANT

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)

Motion: Frank Rodimon
Second: Rob Elder
Discussion: Rob Elder inquired what the monies for.
Wayne Godfrey (Transfer Station Manager), the funds will go to the new Trash Compactor.
Article passes by Voice Vote.

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)

Motion: Sam Rounds
Second: Polly Marvin
Discussion: None
Article passes by Voice Vote.

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 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
- \$ 588 Public Health Council of the Upper Valley
- \$ 1,575 Tri-County Community Action (Energy)
- \$ 3,250 Visiting Nurse Association & Hospice

Motion: Helga Mueller
Second: Melanie Elliot
Discussion: Rob Elder moved to amend Article 12 to read as follows.
Reduce Bridge House from \$2,000.00 to \$400.00. This reduces the total from \$13,188.00 to \$11,588.00.
Amendment Seconded: Heather Subject
Amendment passed by Voice Vote.



2021
WARRANT

Amendment to original Article passed by Voice Vote.

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)

Motion: Frank Rodimon

Second: Randy Subject

Discussion: Frank Rodimon spoke against the Article. Melanie Elliot and Heather Subject asked about the fund.

Article failed by Voice Vote.

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 recommends this appropriation. (Majority vote required). (The tax impact of this warrant article is \$0.64)

Motion- Frank Rodimon

Second- Jason Bachus

Discussion- Article is unnecessary if the bond passed for Article 2.

Article failed by Voice Vote.

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 resident's 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.

Motion: Helga Mueller

Second: Alex Medicott

Discussion: Barbara Fowler motioned to amend the article to say.

"To see if the Town will vote to start the designated "Highway to Summer Cottages" on Bean Brook Road at a point in the road above a new stone-based Turn Around on the North side of the road, and East of a farm building's Sugar House on the South side of the road, approximately 122 feet East of a bridge over the Bean Brook. The beginning Summer Cottage Highway designation extends easterly for approximately 3,850 feet on a hill known as Cole Hill, ending at the Piermont/Orford Town Line."

Amendment Seconded by Robert Ritchie.

Barbara Fowler gave a presentation on the road and its history. She asked Frank Rodimon, "Other than the obligation to place the bridge in winter for class 5, she'd like to know if there is any difference in the responsibility the town bears to the bridge under the two different road classifications?"



2021
WARRANT

Frank Rodimon responded No.
Amendment Failed by Voice Vote.
The original Article Passed by Voice Vote.

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 by tax deed. Property is located in the Village and does not allow trailer/mobile housing, therefore is an undesired lot.

Motion: Helga Mueller
Second: Suzanne Woodard
Discussion: Rob Elder motioned for an Amendment to Add.
To see if the Town will vote to retain 239 RT 25C as Town property and turn it into a recreational and **historical** picnic park with **3 dimensional, topographic on ground map of Piermont**. Property was taken for tax deeds. Property is located in the Village and does not allow trailer/mobile housing, therefore is an undesired lot **because it is .6 of an acres**. Rob Elder did a presentation with quite a bit of discussion. Helga Mueller and Donny Mitchell spoke against it.
Frank Rodimon Called the Question.
Amendment Failed by Voice Vote.
Original Article Failed by Voice Vote.

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).

Motion: Frank Rodimon
Second: Melanie Elliot
Discussion: Frank Rodimon and Katie Blaine spoke against the Article.
Article Failed by Card Vote; 8 Yes, 20 No

Article 18 All other business

To transact any other business that may legally come before the Meeting.
Joyce Tompkins (Moderator) thanked Wayne Godfrey for cleaning up the property on 25C.
Abigail Underhill thanked everyone for supporting her family during a difficult time.
Suzanne Woodard asked about receiving town reports next year.
Jason Bachus Motioned to establish an CRF specifically for road improvements.
Seconded by Melanie Elliot.
This fund can be established and the Selectboard was designated to spend said funds.
Article Passed by Voice Vote.
Ellen Putnam asked for a moment of silence for all that was lost this year.
Motioned to Adjourn: Suzanne Woodard
Second: Randy Subjeck
All in Favor: Meeting Adjourned at 12:43 pm.

Respectfully submitted
Buradette Rotel, Piermont Town Clerk
3/26/2021



2022
WARRANT

Piermont

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

First Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday, March 8, 2022
Time: 10:00AM – 7:00PM
Location: Piermont Village School
Details: 131 Route 10, Piermont NH 03779

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

Date: March 12, 2022
Time: 10:00AM
Location: Piermont Village School
Details: 131 Route 10, Piermont, NH 03774

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Wayne Godfrey	Chair, Selectman	
Colin Stubbings	Selectman	
Randy Subject	Selectman	



Article 01 To Elect Officers

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

Article 02 To adopt Town Manager form of Government

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

Article 03 Operating Budget of the Town

To see if the Town will vote to raise and appropriate the sum of One Million, Sixty Seven Thousand, Seven Hundred Fifty-Nine dollars (\$1,067,759.00) 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-Three Thousand, Eighty dollars (\$33,080.00) for the Sewer District to be funded through sewer user fees with no amount to be raised by taxes. (The Selectmen RECOMMEND this article 3-0)

Article 05 To add to existing Town Equipment CRF

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

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)

Article 07 Add to Town Revaluation CRF

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

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)



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)

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)

Article 11 Non-Profit Donations

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

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

Article 12 To Adopt Community Power

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

Article 13 To discontinue Upper Valley Ambulance Service

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

Article 14 To expend funds from the Recreation Facilities ETF

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



Article 15 All other business

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

Expenditure Budget 2022 Summary

(Excluding County & School)

Account	Description	2021 Budget	2021 Actual	2022 Budget
4130	Executive	171,881	159,840	171,925
4140	Town Clerk & Elections	47,354	34,921	47,263
4150	Tax Collector & Financials	55,443	49,445	51,985
4152	Assessing	40,137	42,791	19,076
4191	Planning & Zoning	7,900	7,208	4,767
4194	Building & Grounds	63,863	63,967	61,186
4195	Cemeteries	25,051	19,492	25,484
4199	Donations	0	0	0
4210	Police Department	141,795	122,587	146,151
4212	Animal Control	1,844	1,456	1,661
4215	Ambulance	40,044	40,044	46,460
4220	Fire Department	61,980	52,878	59,036
4225	FAST Squad	3,001	1,477	3,850
4290	Emergency Management	7,946	4,691	8,658
4312	Highway, Bridges, Street Lights	208,475	215,880	210,161
4324	Transfer Station & Recycling	56,557	50,189	56,027
4326	Sewer District	21,582	13,367	21,717
4441	Welfare	2,638	0	2,638
4520	Parks & Recreation	13,110	5,411	13,560
4550	Library	33,500	33,500	33,500
4583	Patriotic	826	413	2,865
4589	Community	1	0	0
4611	Conservation	1,755	1,420	1,930
4711	Debt Service - Town	54,219	73,213	99,575
4711	Debt Service - Sewer	11,363	11,363	11,363
4901	Capital Outlay	0	(1,132)	0
9999	Discounts	0	0	0
Total		1,072,265	1,004,420	1,100,839
Warrant Articles				
4915	Town Equipment CRF	5,000	5,000	10,000
4915	Town Fire and Emergency Vehicle CRF	10,000	10,000	10,000
4915	Town Revaluation CRF	6,000	6,000	9,000
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	900	0
4916	Friends of Piermont ETF	0	0	0
4916	Town Bridge ETF	1,000	1,000	1,000
4916	Highway ETF	0	0	0
4916	Sewer ETF	0	4,000	0
4312	Road Reconstruction (Bond)	464,000	418,761	0
-	Adopt Town Manager Form of Government	0	0	0
-	Establish Road Repair ETF	0	0	0
-	Adopt Community Power	0	0	0
-	Discontinue UVAS and to use WAS (2023)	0	0	0
-	Expend Funds from REC ETF	0	0	20,000
Sub-Total		499,500	458,161	42,500

Expenditure Budget 2022 Summary

(Excluding County & School)

Account	Description	2021 Budget	2021 Actual	2022 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	769
	Grafton County Senior Citizens Council	3,250	3,250	3,250
	North Country Home Health & Hospice Agency	500	500	500
	Northern Human Services	0	0	896
	Public Health Council of the Upper Valley	588	588	577
	Tri-County Community Action	1,575	(16)	1,625
	Visiting Nurse Association & Hospice	3,250	3,250	3,250
	Sub-Total	11,588	9,997	14,102
	Grand Total	1,583,353	1,472,578	1,157,441

2022 Revenue Budget

Account Description	2019 Revenues	2020 Revenues	2021 Revenues	2022 Budget
Property Taxes	2,432,359	2,219,642	2,311,297	2,652,934
Land Use Change Tax	0	3,500	33,400	1
Resident Taxes	0	0	0	0
Timber Taxes	41,807	3,819	12,628	8,100
Payment in Lieu of Taxes	6,577	6,555	6,648	6,500
Excavation Taxes	7	0	28	0
Other Taxes	1,500	0	0	0
Interest & Penalties on Delinquent Taxes	27,137	43,247	14,286	11,300
Inventory Penalties	0	20	792	1
Motor Vehicle Permit Fees	154,976	147,272	166,491	163,900
Building Permits	150	375	750	300
Other Licenses, Permits and Fees	1,897	2,428	2,254	1,004
Shared Revenues	0	7,331	0	0
Meals & Rooms Tax Distribution	40,072	39,976	58,231	40,000
Highway Block Grant	38,030	36,432	35,085	34,000
State & Federal Forest Land Reimburse	0	0	0	0
State Revenue - Other	9,192	9,214	43,546	50,500
FEMA Reimbursements	0	0	0	0
Income from Departments	32,860	35,129	37,776	38,877
Sale of Town Property	3,219	1,502	0	1
Interest On Investments	0	0	0	0
Other Miscellaneous Revenues	71,579	22,675	40,156	21,320
From General Fund	0	0	-3,440	1
From Capital Reserve Funds	0	20,625	38,454	20,000
From Trust & Fiduciary Funds	(4,800)	962	100	0
From Conservation Funds	0	1,225	3,340	1
Sewer	37,519	32,231	33,166	33,784
Proceeds from Long Term Bonds			464,000	0
	\$2,894,082	\$2,634,160	\$3,298,987	\$3,082,524

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
4130 Executive				
01-4130-011	Salary Selectmen	7,500	7,500	9,000
01-4130-021	Salary Admin.	45,760	46,285	45,760
01-4130-022	Wages - Administrative Support	625	0	300
01-4130-031	FICA/Medicare	4,124	4,098	4,214
01-4130-032	Project Coordinator Wages	0	0	0
01-4130-041	Retirement	2,288	1,996	2,288
01-4130-042	Retirement - Late Penalties	0	683	0
01-4130-051	Office Supplies & Furniture	2,500	2,634	2,500
01-4130-061	Postage	600	1,601	1,400
01-4130-062	Annual Mailing Permit Fee	0	0	0
01-4130-071	State & Federal Forms	1	0	1
01-4130-081	Printing	2,050	2,185	1,750
01-4130-084	Legal Fees - Welfare	0	0	0
01-4130-091	Newspaper Notices & Ads	1,500	260	500
01-4130-101	Books & Periodicals	720	720	825
01-4130-111	Training, Seminars, & Workshop	500	390	500
01-4130-121	Mileage Reimbursement	750	150	750
01-4130-131	Office Equipment Purchase	2,500	3,723	2,500
01-4130-132	Software	4,723	8,479	4,500
01-4130-141	Office Equipment Maintenance	11,300	11,770	15,000
01-4130-151	Perambulation	250	0	250
01-4130-161	Fines	1	0	1
01-4130-171	Dues	1,282	1,117	1,350
01-4130-180	Legal Fees	15,000	14,582	15,000
01-4130-181	Legal Fees - TC/TX	1,000	138	1,000
01-4130-182	Legal Fees - Assessment	5,000	0	3,000
01-4130-183	Legal Fees - Planning & Zoning	1,000	547	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	228	0
01-4130-201	Dispatch & Alarm Monitoring	23,000	21,566	21,500
01-4130-211	Property & Liability Insurance	16,502	12,839	14,650
01-4130-221	Unemployment Compensation	500	472	623
01-4130-231	Workmen's Comp. Insurance	9,569	5,174	7,600
01-4130-241	Employee Health Insurance	9,913	10,171	10,760
01-4130-251	Background Checks	50	0	50
01-4130-261	Grafton County Registry Fees	50	51	50
01-4130-271	Online Backup	1	0	0
01-4130-281	Service Charges	1	0	1
01-4130-301	Town Website	500	480	2,800
01-4130-900	Contingency	1	0	1
TOTAL Executive		171,881	159,840	171,925

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
4140 Town Clerk				
01-4140-011	Salary Town Clerk	14,500	14,500	14,500
01-4140-021	Salary Deputy Town Clerk	14,508	9,143	14,508
01-4140-022	Assistant Town Clerk	0	0	0
01-4140-031	FICA/Medicare	2,511	1,761	2,526
01-4140-041	Retirement	1	0	1
01-4140-051	Office Supplies	1,000	376	750
01-4140-061	Postage	250	287	400
01-4140-071	Government Forms	1	0	1
01-4140-081	Wages & Election Day	3,800	1,698	4,000
01-4140-091	Newspaper Notices & Ads	500	476	500
01-4140-101	Books & Periodicals	0	0	0
01-4140-111	Training, Seminars, & Workshop	100	185	110
01-4140-121	Mileage Reimbursement	150	0	1
01-4140-131	Comps, Printers, Copiers, Fax	2,000	1,333	1
01-4140-141	Computer Software	3,525	3,272	5,380
01-4140-151	Vital Records	1,000	493	1,000
01-4140-161	MA Fees	100	0	1
01-4140-171	Dues	130	20	130
01-4140-180	Legal Fees	0	0	0
01-4140-181	Dog Tags & Licenses	350	540	450
01-4140-182	Returned Check Fees	1	0	1
01-4140-191	Printing	0	0	0
01-4140-201	Records Preservation	2,500	300	2,500
01-4140-211	Computer & Software for MA	0	0	0
01-4140-221	Other State Fees	100	0	100
01-4140-241	Employee Health Insurance	1	0	1
01-4140-251	Background Check Fees	25	0	1
01-4140-261	Election Day Meals	300	125	400
01-4140-291	Motor Vehicle Refunds	1	412	1
	TOTAL Town Clerk	47,354	34,921	47,263

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
4150 Tax Collector & Financials				
01-4150-005	Salary Treasurer	9,880	9,880	9,880
01-4150-006	Salary Deputy Treasurer	550	99	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	5,559	8,500
01-4150-021	Salary Deputy Tax Collector	1,500	1,500	1,500
01-4150-031	FICA/Medicare	1,597	1,337	1,597
01-4150-041	Retirement	0	0	0
01-4150-051	Office Supplies	2,000	815	2,000
01-4150-061	Postage	2,000	1,792	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	175	400
01-4150-121	Mileage Reimbursement	200	78	200
01-4150-131	Comps, Printers, Copiers, Fax	1,000	1,713	1,000
01-4150-141	Computer Software	7,103	7,019	3,553
01-4150-151	Auditor Fees	15,500	14,091	15,500
01-4150-152	Accountant Fees	1	0	1
01-4150-161	BMSI License Fees	2,513	1,839	2,605
01-4150-171	Dues	105	35	105
01-4150-180	Legal Fees	0	0	0
01-4150-181	Bank Fees & SD Box Rent	300	260	300
01-4150-182	Returned Check Fees	50	30	50
01-4150-191	Printing	1	0	1
01-4150-201	Tax Liens	1,000	517	1,000
01-4150-211	Deed Research	500	0	500
01-4150-221	Grafton County Recording Fees	200	40	200
01-4150-241	Employee Health Insurance	0	0	0
01-4150-291	Property Tax Refund	1	2,226	1
TOTAL Tax Collector & Financials		55,443	49,445	51,985

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 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	300	134	300
01-4152-071	Government Forms	0	0	0
01-4152-081	Assessor Cyclical Reevaluation	26,500	30,920	0
01-4152-082	Assessor Pick-Ups	6,900	7,500	11,916
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	2,637	2,637	2,697
01-4152-151	Property Maps	1,580	1,580	1,943
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	0	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		40,137	42,791	19,076
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	169	168
01-4191-051	Supplies	75	0	75
01-4191-061	Postage	100	0	100
01-4191-091	Newspaper Notices & Ads	300	292	300
01-4191-101	Books & Periodicals	150	50	150
01-4191-111	Training, Seminars, & Workshop	300	0	300
01-4191-121	Mileage Reimbursement	100	0	100
01-4191-151	Maps	0	0	0
01-4191-171	Dues UVLSRPC	1,107	1,107	1,104
01-4191-180	Legal Fees	0	0	0
01-4191-191	Printing	50	0	150
01-4191-221	Grafton County Recording Fees	100	140	120
01-4191-300	Master Plan Update	3,250	3,250	0
TOTAL Planning & Zoning		7,900	7,208	4,767

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
4194 Buildings & Grounds				
01-4194-011	Salary	1,050	0	1,050
01-4194-021	Salary	1,500	2,106	2,000
01-4194-031	FICA/Medicare	195	161	233
01-4194-051	Office Supplies	1	51	1
01-4194-061	Postage	0	0	0
01-4194-071	Heating Oil	3,500	2,189	3,500
01-4194-072	Propane	7,250	5,943	7,250
01-4194-081	Sewer Fees	2,900	1,951	2,500
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	2,880	3,000
01-4194-141	Building Repair & Upgrades	18,000	22,513	18,000
01-4194-142	Grounds Repair & Upgrades	1,500	1,657	1,500
01-4194-143	Piermont Veterans Memorial Garden	2,815	2,815	0
01-4194-144	Evidence Room Upgrade - Police	0	0	0
01-4194-151	Mowing & Grounds (Non-Payroll)	2,500	935	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	54	500
01-4194-191	Signage	1	0	1
01-4194-201	Telephone Service	6,400	7,043	6,400
01-4194-211	Internet Service	5,000	5,966	5,000
01-4194-221	Electrical Service	7,500	7,701	7,500
01-4194-231	Janitorial Service	150	0	150
01-4194-261	Holding Tank Pumping	0	0	0
01-4194-271	Machine Hire	1	0	1
01-4194-281	Fencing at TS-Rc	0	0	0
01-4194-291	Monument Relocation	0	0	0
01-4194-301	Storage	0	0	0
TOTAL Buildings & Grounds		63,863	63,967	61,186

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 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	2,500	564	2,500
01-4195-081	Burial Charges	300	300	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	900	650	900
01-4195-151	Maintenance of Grounds (Non-Payroll)	4,800	2,705	4,800
01-4195-161	Fences & Stone Walls	1,200	0	1,200
01-4195-180	Legal Fees	0	0	0
01-4195-181	Annual Maintenance Contract	14,436	14,358	14,869
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	25,051	19,492	25,484
4199 Donations				
01-4199-171	Annual Fees & Dues	0	0	0
01-4199-900	Donations to Non-Profit	11,588	9,997	0
	TOTAL Donations	11,588	9,997	0

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
4210 Police				
01-4210-011	Salary Chief	71,000	71,273	73,130
01-4210-021	Salary Officers	3,000	242	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	0	0
01-4210-031	FICA/Medicare	1,259	1,232	1,290
01-4210-041	Retirement	22,121	12,669	24,750
01-4210-051	Office Supplies	500	208	500
01-4210-061	Postage	60	40	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	94	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	1,143	2,000
01-4210-161	Gasoline	4,000	2,526	4,000
01-4210-171	Dues	175	200	200
01-4210-180	Legal Fees	1	0	1
01-4210-181	Uniforms	750	590	750
01-4210-191	Gear & Equipment	750	102	750
01-4210-201	Equipment	800	534	800
01-4210-211	Firearms & Ammo	800	387	800
01-4210-221	Taser & Body Cam	929	873	873
01-4210-231	Witness Fees	0	0	0
01-4210-241	Employee Health Insurance	28,303	27,599	28,300
01-4210-251	Radio, Pager, & Cell Services	800	237	300
01-4210-261	Radar Certification	60	60	60
01-4210-281	Community Programs	1	0	1
01-4210-291	Contingency	0	0	0
01-4210-301	Tritech Support	845	0	885
01-4210-311	Medical Expense	0	0	0
01-4210-312	Alarm System	336	577	396
01-4210-401	IPR Drug Seizure	0	0	0
**TOTAL ** Police		141,795	122,587	146,151

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
4212 Animal Control				
01-4212-011	Salary	90	121	72
01-4212-031	FICA/Medicare	45	35	40
01-4212-051	Supplies	1	0	1
01-4212-061	Postage	1	0	1
01-4212-081	Fees for Calls	500	350	450
01-4212-082	Background Checks	1	0	1
01-4212-091	Newspaper Notices & Ads	50	0	0
01-4212-101	Books & Periodicals	1	0	1
01-4212-111	Training	0	0	0
01-4212-121	Mileage Reimbursement	175	46	140
01-4212-131	Boarding & Vet Fees	825	816	800
01-4212-171	Dues	0	0	0
01-4212-180	Legal Fees	0	0	0
01-4212-181	Uniforms	1	0	1
01-4212-191	Gear-Personal	1	0	1
01-4212-201	Firearms & Ammunitions	1	0	1
01-4212-221	Equipment (Non-Personal)	1	0	1
01-4212-251	Radios, pagers and cell phone	150	88	150
01-4212-281	Contingency	1	0	1
	TOTAL Animal Control	1,844	1,456	1,661

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
4215 Ambulance				
01-4215-181	Contracted Ambulance Service	40,044	40,044	46,460
	TOTAL Ambulance	40,044	40,044	46,460
4220 Fire				
01-4220-011	Salary Chief	3,500	3,500	4,500
01-4220-012	Deputy Fire Chief Stipend	1,500	2,420	1,750
01-4220-013	Stipend - Officers	4,000	5,331	5,000
01-4220-021	Salary Firefighters	9,000	5,220	10,000
01-4220-022	Hazard Pay FD PT	0	0	0
01-4220-031	FICA/Medicare	1,378	1,260	1,626
01-4220-040	Forestry Reimbursement Fire	1,200	0	1,500
01-4220-041	Retirement	0	0	0
01-4220-051	Office Supplies	50	58	50
01-4220-061	Postage	10	0	10
01-4220-071	State & Federal Forms	0	0	0
01-4220-081	Medical Supplies	0	0	849
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	54	750
01-4220-131	Comps, Printers, Copiers, Fax	250	0	2,100
01-4220-141	Computer Software	0	0	0
01-4220-151	Truck Repairs & Upgrades	19,000	15,379	5,000
01-4220-161	Batteries	100	0	100
01-4220-171	Dues & Mutual Aid	1,039	650	1,300
01-4220-180	Legal Fees	0	0	0
01-4220-181	Uniforms	0	0	2,000
01-4220-182	Firefighter Gear	5,000	6,296	5,000
01-4220-183	SCBA	2,000	0	2,000
01-4220-191	Equipment Repairs & Testing	1,500	1,234	1,500
01-4220-201	Firefighting Supplies	400	379	400
01-4220-202	Forestry/Woodland Fire Gear	601	0	2,000
01-4220-211	Supplies & Gasoline	800	437	800
01-4220-221	Radios, Pagers, & Repairs	300	1,411	400
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	125	150
01-4220-251	Fire Ponds	2,500	4,265	2,500
01-4220-261	Accident & Health Insurance	5,300	4,810	5,500
01-4220-271	State Inspections & Fees	200	50	200
01-4220-281	Contingency	1	0	1
01-4220-291	Pump Testing	1	0	600
01-4220-301	Hose Replacement	500	0	500
	TOTAL Fire	61,980	52,878	59,036

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
4225 Fast Squad				
01-4225-061	Postage	1	0	1
01-4225-071	Medical Supplies	600	713	600
01-4225-072	Oxygen	200	238	200
01-4225-081	Other Supplies	0	118	849
01-4225-091	Newspaper Notices & Ads	0	0	0
01-4225-101	Books & Periodicals	0	0	0
01-4225-111	Training	1,300	0	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	408	600
01-4225-241	Employee Health Insurance	0	0	0
	TOTAL FAST Squad	3,001	1,477	3,850
4290 Emergency Management				
01-4290-011	Salary	3,000	3,000	3,000
01-4290-021	Deputy	0	0	0
01-4290-031	Fica and Medi	344	306	230
01-4290-051	Office Supplies	500	385	300
01-4290-061	Postage	150	0	75
01-4290-071	Licensing Fees	1,000	0	0
01-4290-081	Printing	50	0	1
01-4290-091	Advertising	100	0	100
01-4290-121	Communication Equipment	200	0	200
01-4290-151	E-911 Program	1,500	1,000	1
01-4290-152	E-911 Program Deputy			500
01-4290-161	Mileage Reimbursement	600	0	250
01-4290-180	Legal Fees	1	0	0
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
01-4290-309	Hazard Mitigation Plan			3,500
01-4290-310	Emergency Operations Plan	0	0	0
01-4290-311	Emergency Operation Center	100	0	100

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
TOTAL Emergency Management		7,946	4,691	8,658
4312 Highway, Bridges, Street Lights				
01-4312-011	Salary Road Agent	63,000	58,714	62,000
01-4312-021	Salary Road Crew	29,120	27,510	29,000
01-4312-031	FICA/Medicare	7,050	6,560	6,964
01-4312-041	Retirement	10,000	10,784	10,000
01-4312-051	Office Supplies & Equipment	200	619	200
01-4312-061	Postage	20	0	20
01-4312-071	State & Federal Permits	120	150	120
01-4312-081	Drug Testing	0	0	0
01-4312-091	Newspaper Notices & Ads	50	0	25
01-4312-101	Books & Periodicals	0	0	0
01-4312-111	Training, Seminars, & Workshop	250	0	150
01-4312-121	Mileage Reimbursement	400	78	200
01-4312-125	Contracted Services	1,000	170	800
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	1,200	835	1,200
01-4312-152	Uniforms	2,184	2,755	1,500
01-4312-153	Personal Safety Equipment	500	0	250
01-4312-154	Equipment Safety Equipment	300	1,531	500
01-4312-161	Signs, Posts, & Delineators	800	1,360	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	6,000	39,464	10,000
01-4312-192	Large Equipment Purchases	1	0	1
01-4312-193	Cutting Edges	1,200	2,322	1,000
01-4312-194	Oil, Filters & Parts	2,000	2,585	2,000
01-4312-195	Tires	1,600	0	1,600
01-4312-196	Repair Parts	4,000	5,058	5,000
01-4312-201	Radios	500	379	500
01-4312-210	Dust Control & Stabilization	4,000	3,831	4,000
01-4312-211	Salt	10,000	10,041	10,000
01-4312-221	Sand	7,000	4,215	7,000
01-4312-231	Loam	0	0	0
01-4312-241	Employee Health Insurance	11,000	10,171	11,100
01-4312-251	Gravel	1,200	1,949	2,500
01-4312-261	Ledge Products	11,000	11,488	10,000
01-4312-271	Diesel Fuel & Gasoline	12,000	10,185	13,500
01-4312-281	Paving & Cold Patch	3,000	171	800
01-4312-291	Concrete	1,000	0	400

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
01-4312-301	Culverts & Pipe	2,000	0	2,000
01-4312-311	Guard Rails	1	0	1
01-4312-321	Tools	750	1,236	1,500
01-4312-331	Bridge Concrete Treatment	1	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	4,500	0	4,000
01-4312-361	Rental: Dozer	0	0	0
01-4312-371	Chipper	500	0	1,000
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	1,500	385	1,500
01-4312-391	Rental: Roller/Compactor	1,500	0	1,500
01-4312-401	Rental: Mower	4,200	0	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	200	89	1
01-4312-451	Street Lights & Blinkers	1,600	1,220	1,300
01-4312-461	Contingency	1	0	1

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
TOTAL Highway, Bridges, Street Lights		208,475	215,880	210,161
4324 Transfer Station & Recycling				
01-4324-011	Salary Manager	6,500	8,257	7,000
01-4324-021	Salary Assistants	9,500	7,427	9,000
01-4324-031	FICA/Medicare	1,224	1,144	1,224
01-4324-041	Retirement	0	0	0
01-4324-051	Office Supplies	75	132	75
01-4324-055	Other Supplies	1	68	25
01-4324-061	Postage	1	5	10
01-4324-071	Government Forms	0	0	0
01-4324-081	Drug Testing	0	0	0
01-4324-082	Background Check Fees	1	0	25
01-4324-091	Newspaper Notices & Ads	1	0	1
01-4324-101	Books & Periodicals	0	0	0
01-4324-111	Training, Seminars, & Workshop	550	200	550
01-4324-121	Mileage Reimbursement	175	91	200
01-4324-131	Comps, Printer, Copiers, Fax	1	0	1
01-4324-141	Computer Software	0	0	0
01-4324-151	Tools & Equipment	150	0	150
01-4324-161	Pay-To-Throw Bags	3,462	3,443	4,200
01-4324-163	Recycling Bags	125	70	150
01-4324-165	Bag Sales - Selling Fees	1,050	1,238	1,200
01-4324-171	Dues & Fees	100	100	100
01-4324-180	Legal Fees	0	0	0
01-4324-181	Burn & Mowing Fuel	20	0	15
01-4324-191	Equipment Repair & Maintenance	500	14	500
01-4324-192	Concrete Work	0	0	0
01-4324-201	Trash Hauling & Tipping Fees	11,828	12,448	12,101
01-4324-211	Recycling Fees	9,593	6,941	7,950
01-4324-212	Hauling and Rental	0	0	0
01-4324-221	Landfill Maint. & Well Monitor	8,800	5,800	7,525
01-4324-231	Tire Removal	550	576	550
01-4324-241	Employee Health Insurance	0	0	0
01-4324-251	Hazmat Fees	875	1,044	1,800
01-4324-261	Site Maintenance (Non-Payroll)	400	180	400
01-4324-271	Machine Hire	0	0	0
01-4324-272	Dumpster Rental	0	0	0
01-4324-281	Uniforms	125	0	125
01-4324-282	Electronic Recycling	950	1,012	1,150

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
TOTAL Transfer Station & Recycling		56,557	50,189	56,027
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	700	0	700
01-4520-021	Recreation Coordinator	1	0	1
01-4520-031	FICA/Medicare	54	0	54
01-4520-051	Office Supplies	0	0	0
01-4520-061	Postage	0	0	0
01-4520-071	Sports Equipment & Repairs	400	0	665
01-4520-081	Awards & Trophies	1	0	0
01-4520-091	Newspaper Notices & Ads	1	0	0
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	1,500	2,500
01-4520-141	Bean Brook Swimming Pond	1,900	335	1,750
01-4520-151	Medical Supplies	0	0	0
01-4520-161	Orford Beach - Indian Pond	1,500	1,500	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	555	3,500
01-4520-211	Baseball Diamond Maintenance	1,200	480	1,000
01-4520-221	Softball Program	300	70	50
01-4520-231	Baseball Program	300	971	1,540
01-4520-241	Community Activities	750	0	300
01-4520-271	Machine Hire	1	0	0
01-4520-281	Transportation	1	0	0
01-4520-801	Storage Shed	1	0	0

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
TOTAL Parks & Recreation		13,110	5,411	13,560
4550 Library				
01-4550-010	All Library	33,500	33,500	33,500
TOTAL Library		33,500	33,500	33,500
4583 Patriotic				
01-4583-051	Office Supplies	0	0	0
01-4583-071	Supplies	75	163	2,114
01-4583-081	Flags	1	250	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	413	2,865
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	0
TOTAL Community		1	0	0
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	205	100
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	690	820
01-4611-141	Special Projects	100	0	200
01-4611-151	NH Lake Host Program	300	300	300
01-4611-161	Open Trails Day	50	0	50
01-4611-171	Dues	225	225	250
01-4611-180	Legal Fees	0	0	0

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
TOTAL Conservation		1,755	1,420	1,930
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	17,251	18,781
01-4711-020	Interest on Long Term Debt	6,179	864	3,001
01-4711-021	Interest On BRB Loan	0	0	0
01-4711-031	Admin Fees - New Hwy Truck	0	0	0
01-4711-040	Principal - Road Bond	464,000	44,239	54,939
01-4711-041	Interest - Road Bond	0	0	11,294
01-4711-210	Interest on Tax Anticipation	700	0	700
TOTAL Debt Service		518,219	73,213	99,575
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	(32)	0
01-4901-134	FD Replacement Roof	0	0	0
01-4901-135	Marlin Controls Radar Signs	0	0	0
01-4901-136	Fire Department New Radios	0	0	0
01-4901-137	Heating between Offices	0	(1,100)	0
TOTAL Capital Outlay		0	(1,132)	0
Capital Reserves				
01-4915-110	Town Building Improvement CRF	0	0	0
01-4915-120	Town Equipment CRF	5,000	5,000	10,000
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	9,000
01-4915-150	Town Bridge CRF	0	0	0

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
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	31,000	31,000	39,000
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	900	0
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	0	0	0
	TOTAL EFT	4,500	4,400	3,500
County/School				
01-4931-010	Grafton County	0	160,407	0
01-4933-010	Piermont School District	0	1,142,763	0
	TOTAL County/School	0	1,303,170	0
Discounts				
01-9999-999	Discount Account	0	0	0
	TOTAL Discount	0	0	0

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
TOTAL Total General Fund		1,550,408	2,328,257	1,110,259
General Fund (01) Totals		1,550,408	2,328,257	1,110,259

4326 Sewer District

02-4326-011	Salary Plant Operator	5,000	1,725	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	202	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	70	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	68	250
02-4326-131	Land Lease	2,779	2,778	2,914
02-4326-141	Tank D-Box Manhole Pump. & Ins	6,500	6,400	6,500
02-4326-151	Mowing & Grounds (Non-payroll)	2,500	605	2,500
02-4326-161	Supplies & Tools	200	94	200
02-4326-171	Dues	240	115	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	400	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		21,582	13,367	21,717

4711 Debt Service - Sewer

02-4711-110	Principal on Long Term Debt	7,034	7,034	7,299
02-4711-120	Interest on Long Term Debt	4,039	3,748	3,811
02-4711-130	Long Term Debt - Admin Fees	290	581	253
TOTAL Debt Service - Sewer		11,363	11,363	11,363

Account Number	Account Description	2021 Budget	2021 Expenditure	2022 Budget
4916 ETF - Sewer				
02-4916-110	Sewer District ETF	0	4,000	0
	TOTAL ETF - Sewer	0	4,000	0
	TOTAL Sewer	32,945	28,730	33,080
	Sewer Fund (02) Totals	32,945	28,730	33,080
4611 Conservation Expenses				
03-4611-690	Conservation Expenses	0	0	0
	TOTAL Conservation Expenses	0	0	0
	TOTAL Total Conservation	0	0	0
	Conservation Comm (03) Totals	0	0	0
4312 Road Reconstruction				
06-4312-021	Salary Road Crew	0	0	0
06-4312-125	Contracted Services (Blaktop)	0	270610	0
06-4312-151	Supplies	0	286	0
06-4312-193	Cutting Edges	0	151	0
06-4312-210	Dust Control & Stabilization	0	0	0
06-4312-221	Sand	0	0	0
06-4312-231	Loam	0	0	0
06-4312-251	Gravel	0	19132	0
06-4312-261	Ledge Products	0	57464	0
06-4312-271	Diesel Fuel & Gasoline	0	0	0
06-4312-281	Paving & Cold Patch	0	9670	0
06-4312-301	Culverts & Pipe	0	15482	0
06-4312-311	Guard Rails	0	0	0
06-4312-321	Tools	0	134	0
06-4312-351	Rental: Excavator	0	18375	0
06-4312-385	Rental: 10 Wheel Truck	0	3160	0
06-4312-391	Rental: Roller/Compactor	0	18898	0
06-4312-441	Rental: Equipment	0	5400	0
	TOTAL Road Reconstruction	0	418,761	0
	TOTAL Road Reconstruction	0	418,761	0
	Road Reconstruction (06) Totals	0	418,761	0
	Totals Consolidated Funds	1,583,353	2,775,748	1,143,339

Statement of Payments 2021

ACTIVE 911, INC	\$234.00	FIRE DEPARTMENTPHONE APPS
AFLAC	\$5,945.96	INCIDENTAL INSURANCE
AIRGAS EAST	\$119.27	HIGHWAY CO2
AIRGAS USA, LLC	\$118.40	HIGHWAY CO2
ALRMCO	\$576.75	ALARM SYSTEM MONITORING
ALEX MEDLICOTT	\$18.00	REIMBURSEMENT
ALL ACESS INFOTECH, LLC	\$13,785.76	IT MANAGED SERVICES
AMERICAN BARN & BUILDING	\$2,664.57	FIRE POND REPAIRS
AMERICAN RED CROSS	\$400.00	NON-PROFIT DONATION
AMMONOOSUC COMMUNITY HEALTH	\$335.00	NON-PROFIT DONATION
AMOSKEAG NETWORK	\$300.00	OFFICE SOFTWARE
ARROW EQUIPMENT, INC	\$3,454.48	HIGHWAY PARTS
AVITAR ASSOCIATES OF NEW ENG	\$44,601.00	ASSESSING SERVICES
BARRETT ARCHITECTURE	\$7,953.74	NEW BUILDING DESIGN
BERGERON PROTECTIVE CLOTHING	\$6,125.79	FIRE DEPARTMENT GEAR
BETHEL MILLS, INC	\$4,631.28	TOWN MAINTENANCE SUPPLIES
BLACK HILL ELECTRIC	\$840.00	POLICE STATION LIGHT
BLACKMOUNT EQUIPMENT, INC	\$224.85	HIGHWAY SAND COVERING
BLAKTOP INC.	\$280,451.21	ROAD BOND PAVING
BMSI	\$3,275.40	ANNUAL LICENSE FEES
BORDERLINE TRUCKING, INC	\$2,145.00	TRUCKING TOWN EQUIPMENT
BOUND TREE MEDICAL, LLC	\$713.06	FAST SQUAD MEDICAL SUPPLIES
BRANDON ALLING	\$315.39	REIMBURSEMENT
BRIDGE HOUSE	\$400.00	NON-PROFIT DONATION
C M WHITCHER RUBBISH REMOVAL	\$11,885.82	RUBBISH REMOVAL SERVICES
CALCO, INC	\$98.40	HIGHWAY REPAIR PARTS
CARGILL, INC	\$10,041.04	HIGHWAY SALT
CASA OF NH	\$500.00	NON-PROFIT DONATION
CASSANDRA PIERCE	\$115.00	REIMBURSEMENT
CHARLES SCHWAB	\$18,671.80	RETIREMENT
CHARTER COMMUNICATIONS	\$5,551.26	INTERNET FOR TOWN BUILDINGS
CIVES CORPORATION	\$1,314.24	HIGHWAY TRUCK REPAIRS
COLIN STUBBINGS	\$41.88	REIMBURSEMENT
CONNECTICUT VALLEY TRUCKING	\$200.00	TRUCKING TOWN EQUIPMENT
CONSERVATION COMMITTEE	\$650.00	LAND USE CHANGE TAX 10%
CONSOLIDATED COMMUNICATIONS	\$5,670.86	PHONE SERVICE FOR TOWN BUILDINGS
CVC PAGING	\$301.15	PAGER SERVICE
DEAD RIVER COMPANY	\$2,549.14	OIL FOR TOWN BUILDINGS
DINGEE MACHINE CO	\$15,196.76	RESCUE TRUCK REPAIR
DON'S AUTO REPAIR	\$100.00	HIGHWAY TRUCK INSPECTIONS
EAGLE POINT GUN	\$920.54	POLICE DEPARTMENT SUPPLIES
EASTERN ANALYTICAL INC	\$300.00	GROUND WATER TESTING (LANDFILL)
EASTMAN ELECTRIC, LLC	\$1,400.00	TOWN OFFICE HEATERS
EMBLEM ENTERPRISES, INC.	\$301.15	POLICE DEPARTMENT PATCHES
EQUIPMENT EAST	\$24,612.00	HIGHWAY MACHINE HIRE
ERNEST HARTLEY	\$205.46	REIMBURSEMENT
EVERSOURCE	\$7,896.20	TOWN BUILDINGS ELECTRICITY
EZ STEEL & FABRICATION	\$870.00	HIGHWAY FABRICATIONS
FARM WAY	\$170.50	HIGHWAY UNIFORMS
FERGUSON WATERWORKS #576	\$12,520.20	HIGHWAY CULVERTS
FIREMATIC SUPPLY CO. INC.	\$1,233.84	FIRE DEPARTMENT SUPPLIES
FLAGS USA LLC	\$427.20	FLAGS
FOUR CORNER STORE	\$437.40	ELECTION DAY MEALS & FIRE DEPARTEMT FUEL

Statement of Payments 2021

FRANK RODIMON	\$59.10	REIMBURSEMENT
GALLS, LLC	\$390.81	POLICE EPARTMENT UNIFORMS
GANDIN LETTERING & CLEANING	\$150.00	MEMORIAL ENGRAVING
GOOD SHEPHERD ECUMENICAL F.P.	\$790.00	NON-PROFIT DONATION
GRAFTON COUNTY REGISTRY DEEDS	\$294.86	RECORDING FEES
GRAFTON COUNTY SENIOR CITIZENS	\$3,250.00	NON-PROFIT DONATION
GRAFTON COUNTY SHERIFF'S DEPT	\$10,109.00	DISPATCH FEES
GRAFTON COUNTY TREASURER	\$160,407.00	COUNTY TAXES
GRANITE STATE RURAL WATER ASSO	\$515.00	ANNUAL DUES & SEWER CAMERA
GREEN INSURANCE ASSOCIATES	\$4,810.00	FIRE DEPARTMENT INSURANCE POLICY
GREENLIGHT WEBSITES	\$423.00	TOWN WEB SITE HOSTING
HEALTH TRUST	\$47,805.00	EMPLOYEE HEALTH INSURANCE
HEATHER A SUBJECK	\$78.40	REIMBURSEMENT
HOWARD P FAIRFIELD, LLC	\$737.50	HIGHWAY TRUCK REPAIRS
HUNTINGTON'S N HAVERHILL AGWAY	\$399.92	TOWN ROUND SUPPLIES
INNOVATIVE MUNICIPAL PRODUCTS	\$3,830.56	HIGHWAY MAG
INTERNAL REVENUE SERVICE	\$56,412.04	PAYROLL TAXES
INVOICE CLOUD	\$30.00	ONLINE TAX PAYMENT SERVICE
J&J AUTO CARE, LLC	\$368.00	POLICE CRUISER REPAIRS
JAY'S SEPTIC TANK CLEANING	\$3,200.00	SEWER TANK PUMPING
JEAN KC UNDERHILL	\$59.00	REIMBURESMENT
JOURNAL OPINION	\$346.79	ADVERTISING
K&R PORTABLE RESTROOM SERVICES	\$2,640.00	PORT-A-POTTY RENTAL
LAKES REGION MUTUAL FIRE AID	\$3,704.16	MUTUAL AID
LAURA RODIMON	\$240.00	HIGHWAY UNIFORMS
LEBANON FORD	\$149.78	HIGHWAY TRUCK REPAIRS
LOWELL MCLEODS, INC	\$397.44	HIGHWAY TRUCK REPAIRS
LUCKY'S TRAILER SALES	\$251.90	HIGHWAY PARTS
MAINE OXY	\$169.76	HIGHWAY OXYGEN & LEASE AGREEMENT
MARTIN'S QUARRY	\$68,952.03	LEDGE PRODUCTS
MATTHEW BENDER & CO., INC.	\$821.27	REVISED STATE STATUES NEXIS LEXIS
MATTHEW MUNN	\$8,980.00	TOWN BUILING REPAIRS
MCDEVITT TRUCKS, INC	\$854.53	HIGHWAY TRUCK PARTS
McGOFF SALVAGE	\$400.00	RESCUE TRUCK TOWING
MEREDITH PUTNAM	\$1,040.76	REIMBURSEMENT
MILTON RENTS	\$15,350.00	HIGHWAY EQUIPMENT RENTAL
MITCHELL MUNICIPAL ASSOCIATES	\$10,223.68	LEGAL FEES
NAPA AUTO PARTS	\$4,698.82	TOWN DEPARTMENT SUPPLIES
NEIL & DOROTHY OAKES	\$291.00	TOWN CLERK REFUND
NEW ENGLAND DOCUMENT SYSTEMS	\$150.00	TOWN CLERK STORAGE
NEW HAMPSHIRE RETIREMENT SYSTE	\$48,463.75	RETIREMENT
NH ASSOC OF ASSESSING OFFICIAL	\$20.00	ANNUAL DUES
NH ASSOC OF CHIEFS OF POLICE	\$200.00	ANNUAL DUES
NH ASSOC OF CONSERVATION COMM	\$250.00	ANNUAL DUES
NH CITY & TOWN CLERK'S ASSOC	\$20.00	ANNUAL DUES
NH DEPT OF LABOR	\$100.00	BOILER INSPECTIONS
NH LAKES	\$300.00	2021 LAKE HOSTING FEE
NH MUNICIPAL ASSOCIATION	\$1,174.00	ANNUAL DUES
NH PUBLIC WORKS MUTUAL AID	\$25.00	ANNUAL DUES
NH SECRETARY OF STATE	\$465.00	VITAL RECORDS
NHGFOA	\$420.00	ANNUAL DUES & CONFERENCE
NOBIS ENGINEERING, INC	\$4,500.00	LANDFILL MONITORING
NORTH COUNTRY FORD	\$143.42	HIGHWAY TRUCK REPAIRS

Statement of Payments 2021

NORTH COUNTRY HOME HEALTH	\$500.00	NON-PROFIT DONATION
NORTHEAST AGRICULTURAL	\$830.00	TOWN GROUNDS SUPPLIES
NORTHEAST RESOURCE RECOVERY	\$7,818.24	RECYCLING FEES
NOTCHNET, INC.	\$60.00	TOWN WEB SITE HOSTING
OSSIPEE MOUNTAIN ELECTRONICS	\$379.20	POLICE DEPT CRUISER EQUIP
PACE ANALYTICAL	\$500.00	GROUNDWATER TESTING
PETER GALLAGHER	\$500.00	ABATEMENT
PETER TRAPP	\$736.19	ABATEMENT
PIERMONT PLANT PANTRY	\$12,972.25	TOWN GROUNDS MAINTENANCE
PIERMONT PUBLIC LIBRARY	\$33,500.00	TOWN PAYMENTS TO LIBRARY
PIERMONT SCHOOL DISTRICT	\$1,142,763.00	TOWN PAYMENTS TO SCHOOL
PIKCOMM	\$1,356.00	PAGER SERVICES
PIONER LAND SURVEY	\$1,500.00	TOWN GROUNDS SURVEY
PLODZICK & SANDERSON, PA	\$8,854.00	AUDITOR FEES
PRIMEX	\$18,485.19	INSURANCES
PUBLIC HEALTH COUNCIL OF U.V.	\$588.00	NON-PROFIT DONATION
RC BRAYSHAW & COMPANY, INC	\$2,184.90	ANNUAL REPORT PRINTING
RIDGELINE PROPERTY MAINTENANCE	\$1,600.00	FIRE POND MAINTENANCE
RIVERSIDE AGGREGATES	\$1,200.00	HIGHWAY TRUCKING
SOUTHWORTH-MILTON INC	\$5,664.09	HIGHWAY GRADER REPAIRS & PARTS
STATE OF NH - CRIMINAL RECORDS	\$125.00	BACKGROUND CHECKS
STATE OF NH DOT	\$187.42	POLICE DEPARTMENT FUEL
T. ROWE PRICE	\$6,000.00	RETIREMENT
TASCO SECURITY, INC.	\$577.25	ALARM MONITORING
THE BRIDGE WEEKLY SHO-CASE	\$681.50	ADVERTISING
THOMPSON FUELS, LLC	\$5,413.31	TOWN BUILDING PROPANE
THOMSON TIMBER HARVESTING	\$3,507.33	TAX REFUND OVERPAYMENT
TMDE CALIBRATION LABS, INC.	\$439.70	POLICE CRUISER RADAR MAINTENANCE
TOTAL NOTICE, LLC	\$451.31	TAX LEIN RESEARCH
TOWN OF HANOVER	\$11,168.50	DISPATCH FEES
TOWN OF ORFORD	\$3,000.00	SWIM PROGRAM
TOWN OF PIERMONT	\$1,000.00	ETF/CRF
TOWN OF PIERMONT	\$2,057.04	SEWER TAXES
TOWN OF PIERMONT	\$2,500.00	ETF/CRF
TOWN OF PIERMONT	\$2,500.00	ETF/CRF
TOWN OF PIERMONT	\$4,000.00	ETF/CRF
TOWN OF PIERMONT	\$5,000.00	ETF/CRF
TOWN OF PIERMONT	\$6,000.00	ETF/CRF
TOWN OF PIERMONT	\$10,000.00	ETF/CRF
TOWN OF PIERMONT	\$10,000.00	ETF/CRF
TRAVIS DALEY	\$214.00	SEWER OPERATOR
TRI COUNTY COMMUNITY ACTION	\$1,575.00	NON-PROFIT DONATION
TRUMBULL-NELSON	\$2,500.00	TOWN BUILDING DESIGN
TUCKER TRAPP	\$53.76	REIMBURSEMENT
TWIN STATE MUTUAL AID FIRE	\$650.00	DUES & FEES
UNIFIRST CORPORATION	\$1,603.98	HIGHWAY UNIFORMS
UPPER VALLEY AMBULANCE INC	\$36,340.00	AMBULANCE SERVICE
UPPER VALLEY HUMANE SOCIETY	\$750.00	ANNUAL DUES
UPPER VALLEY LAKE SUNAPEE	\$1,715.79	ANNUAL DUES/HAZMAT FEES
USDA RURAL DEVELOPMENT	\$3,321.00	SEWER BOND
USPS	\$228.00	POST OFFICE BOXES
VERIZON WIRELESS	\$237.45	POLICE DEPT CELL PHONE
VERMONT FIRE EXTINGUISHER	\$373.90	FIRE EXTINGUISHER MAINTENANCE

Statement of Payments 2021

VISA	\$11,859.53	TOWN DEPARTMENT HEAD PURCHASES
VISION SIGNWORKS LLC	\$357.00	ROAD SIGNS
VNAVNH	\$3,250.00	NON-PROFIT DONATION
WADE E REED LOGGING	\$8,333.20	TIMBER BOND REFUND
WALTER E. JOCK OIL CO., INC.	\$9,273.39	HIGHWAY DIESEL
WARREN SAND & GRAVEL, INC	\$25,070.25	LEDGE PRODUCTS
WASTEZERO, INC.	\$3,442.50	RECYCLING FEES
WAYNE GODFREY	\$127.67	REIMBURSEMENT
WB MASON CO, INC.	\$4,264.73	OFFICE SUPPLIES
WILLIAM MORGAN	\$150.40	ABATEMENT
WILLIAM PRIESTLY	\$50.00	ABATEMENT
WOODSVILLE GUARANTY SAVINGS	\$20.00	SAFETY DEPOSIT BOX
WOODSVILLE GUARANTY SAVINGS BA	\$95,750.78	HIGHWAY TRUCK PAYMENTS
WORK SAFE TRAFFIC CONTROL IND.	\$2,136.78	HIGHWAY SUPPLIES
ERIN SHELTON	\$62.00	TOWN CLERK REFUND
GAIL BACHUS	\$6.00	REIMBURSEMENT
NEEDHAM ELECTRIC SUPPLY	\$56.86	HIGHWAY SUPPLIES
RANDY GAWEL	\$14.00	REIMBURSEMENT



Financial Report of the Budget

Piermont

For the period ending December 31, 2020

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, CPA

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
WAYNE E GODFREY	CHAIRMAN BOS	Wayne E Godfrey
RANDY SUBTECK	SELECTMAN	
COLIN STUBBINS	SELECTMAN	

Empty rectangular box for additional information or notes.

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

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



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$180,715	\$140,575
<i>Explanation: Budgeted approximately \$25,000 in legal services than expended</i>			
4140-4149	Election, Registration, and Vital Statistics	\$35,673	\$39,057
4150-4151	Financial Administration	\$49,086	\$50,580
4152	Revaluation of Property	\$21,190	\$21,176
4153	Legal Expense	\$0	\$0
4155-4159	Personnel Administration	\$0	\$0
4191-4193	Planning and Zoning	\$4,567	\$3,938
4194	General Government Buildings	\$59,236	\$67,749
<i>Explanation: Unanticipated fence installation at transfer station of \$8,720</i>			
4195	Cemeteries	\$23,057	\$24,876
4196	Insurance	\$0	\$0
4197	Advertising and Regional Association	\$0	\$0
4199	Other General Government	\$0	\$0
General Government Subtotal		\$373,524	\$347,951
Public Safety			
4210-4214	Police	\$113,846	\$91,835
<i>Explanation: Budgeted \$11,000 for officers but few were employed during year which also impacted benefits not bei</i>			
4215-4219	Ambulance	\$38,660	\$38,346
4220-4229	Fire	\$47,064	\$33,694
<i>Explanation: No fire gear purchased; not as many radios, pagers and repairs expended as was budgeted</i>			
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$7,709	\$6,228
4299	Other (Including Communications)	\$0	\$0
Public Safety Subtotal		\$207,279	\$170,103
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	\$216,498	\$180,447
<i>Explanation: Reduced wages, benefits and projects due to COVID</i>			
4313	Bridges	\$0	\$0
4316	Street Lighting	\$0	\$0
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$216,498	\$180,447



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Sanitation			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$54,754	\$64,978
<i>Explanation: Increased fees for trash hauling and tipping fees</i>			
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$54,754	\$64,978
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	\$2,638	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$12,500	\$12,500
Welfare Subtotal		\$15,138	\$12,500
Culture and Recreation			
4520-4529	Parks and Recreation	\$12,806	\$6,415
<i>Explanation: No programs due to COVID</i>			
4550-4559	Library	\$33,000	\$33,000
4583	Patriotic Purposes	\$826	\$0
<i>Explanation: No programs due to COVID</i>			
4589	Other Culture and Recreation	\$1	\$0
Culture and Recreation Subtotal		\$46,633	\$39,415



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$1,755	\$2,086
4619	Other Conservation	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$1,755	\$2,086
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$54,219	\$53,528
4721	Long Term Bonds and Notes - Interest	\$0	\$0
4723	Tax Anticipation Notes - Interest	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$54,219	\$53,528
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$45,697	\$37,723
<i>Explanation: Prior year encumb of \$14,973 spent; budget WA for Fire radios not being spent for \$16,707</i>			
4903	Buildings	\$20,625	\$20,625
4909	Improvements Other than Buildings	\$0	\$0
Capital Outlay Subtotal		\$66,322	\$58,348
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	\$32,825	\$27,028
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$31,000	\$31,000
4916	To Expendable Trusts/Fiduciary Funds	\$58,500	\$58,500
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		\$122,325	\$116,528
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$167,041
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$900,383
4934	Taxes Assessed for State Education	\$0	\$194,755
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$1,262,179



Expenditures

Total Before Payments to Other Governments	\$1,158,447	\$1,045,884
Plus Payments to Other Governments		\$1,262,179
Plus Commitments to Other Governments from Tax Rate	\$1,262,179	
Less Proprietary/Special Funds	\$32,825	\$27,028
Total General Fund Expenditures	\$2,387,801	\$2,281,035



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$1,950,299
3120	Land Use Change Tax - General Fund	\$3,500	\$3,150
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$3,819	\$4,794
3186	Payment in Lieu of Taxes	\$6,555	\$6,555
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$26,087	\$42,096
9991	Inventory Penalties	\$20	\$20
Taxes Subtotal		\$39,981	\$2,006,914
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$0	\$0
3220	Motor Vehicle Permit Fees	\$146,000	\$148,080
3230	Building Permits	\$150	\$375
3290	Other Licenses, Permits, and Fees	\$2,282	\$2,541
3311-3319	From Federal Government	\$0	\$0
Licenses, Permits, and Fees Subtotal		\$148,432	\$150,996
State Sources			
3351	Municipal Aid/Shared Revenues	\$7,331	\$7,731
3352	Meals and Rooms Tax Distribution	\$39,976	\$39,976
3353	Highway Block Grant	\$36,436	\$36,432
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)	\$0	\$0
3379	From Other Governments	\$0	\$2,949
<i>Explanation: NH First Responder Stipend</i>			
State Sources Subtotal		\$90,333	\$93,678
Charges for Services			
3401-3406	Income from Departments	\$28,000	\$26,350
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$28,000	\$26,350
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$1,502	\$1,502
3502	Interest on Investments	\$13,500	\$16,442
3503-3509	Other	\$3,400	\$2,901
Miscellaneous Revenues Subtotal		\$18,402	\$20,845



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$26,235	\$31,289
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$20,625	\$20,625
3916	From Trust and Fiduciary Funds	\$2,100	\$2,100
3917	From Conservation Funds	\$0	\$0
	Interfund Operating Transfers In Subtotal	\$48,960	\$54,014
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
	Other Financing Sources Subtotal	\$0	\$0
	Less Proprietary/Special Funds	\$32,825	\$31,289
	Plus Property Tax Commitment from Tax Rate	\$1,932,638	
	Total General Fund Revenues	\$2,273,921	\$2,321,508



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$1,485,468	\$1,229,625
1030	Investments	\$0	\$0
1080	Tax Receivable	\$270,007	\$87,981
	<i>DRA Notes: MS61=\$80,817</i>		
1110	Tax Liens Receivable	\$69,945	\$60,328
	<i>DRA Notes: MS61=\$80,328</i>		
1150	Accounts Receivable	\$2,255	\$0
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$962	\$2,500
1400	Other Current Assets	\$10,992	\$8,849
1670	Tax Deeded Property (Subject to Resale)	\$6,316	\$6,316
	Current Assets Subtotal	\$1,845,945	\$1,395,599
Current Liabilities			
2020	Warrants and Accounts Payable	\$35,438	\$55,672
2030	Compensated Absences Payable	\$9,254	\$7,972
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$2,169	\$1,384
2075	Due to School Districts	\$926,353	\$423,138
2080	Due to Other Funds	\$55,717	\$43,861
2220	Deferred Revenue	\$0	\$0
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$3,189	\$9,274
	Current Liabilities Subtotal	\$1,032,120	\$541,301
Fund Equity			
2440	Non-spendable Fund Balance	\$17,308	\$15,165
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$51,602	\$70,707
2530	Unassigned Fund Balance	\$744,915	\$768,426
	Fund Equity Subtotal	\$813,825	\$854,298



**2021
MS-535**

Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$167,041	\$0	\$900,383	\$194,755	\$0	\$1,950,299
Commitment	\$167,041	\$0	\$900,383	\$194,755		\$1,932,638
Difference	\$0	\$0	\$0	\$0		\$17,661

General Fund Balance Sheet Reconciliation

Total Revenues	\$2,321,508
Total Expenditures	\$2,281,035
Change	\$40,473
Ending Fund Equity	\$854,298
Beginning Fund Equity	\$813,825
Change	\$40,473



Long Term Debt

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Highway Plow Truck (General)	\$93,906	\$18,781	4.0	2024	\$93,906	\$0	\$18,781	\$75,125
Highway Plow Truck (General)	\$88,049	\$88,049	2.6	2021	\$34,950	\$0	\$17,700	\$17,250
NH DES Loan (Water)	\$331,250	\$4,721	2.35	2027	\$31,938	\$0	\$3,151	\$28,787
Police Cruiser (General)	\$43,070	\$0	3.5	2023	\$43,070	\$0	\$10,859	\$32,211
Sewer Upgrade (Sewer)	\$112,000	\$6,642	4.25	2037	\$78,814	\$0	\$3,626	\$75,188
	\$668,275				\$282,678	\$0	\$54,117	\$228,561

2021 PAYROLL WAGE REPORT

Alling, Brandon	\$73,000.02	Metcalf, Abby	\$865.00
Bachus, Gail	\$8,970.19	Metcalf, John	\$425.00
Bagley, Zachary	\$220.00	Mueller, Helga	\$1,050.00
Belyea, Roy	\$306.00	Pierce, Cassandra	\$48,373.93
Belyea, Susan	\$2,684.10	Putnam, Ellen	\$92.50
Bingham, Hunter	\$1,260.00	Ratel, Bernadette	\$14,499.94
Canterbury, Andrew	\$380.00	Reed, Jessie	\$2,140.00
Cochrane, Arline	\$447.00	Reed, Lane	\$400.00
Cole, David	\$1,217.18	Robie, Terry	\$1,050.00
Creamer, Holy	\$280.00	Rodimon, Christopher	\$93.50
Daley, Travis	\$2,055.00	Rodimon, Frank	\$58,057.92
Eck, Todd	\$242.00	Rounds, Sandra	\$393.00
Fagnant, Mark	\$25,905.00	Sampson, Stephen	\$310.00
Godfrey, Wayne	\$11,468.28	Sandell, Nancy	\$90.00
Grodon, Stephanie	\$12.50	Schramm, Jackson	\$190.00
Henry, Bruce	\$5,050.00	Shipman, Jared	\$1,231.00
Kircher, Diane	\$146.50	Stubbings, Cecile	\$6,055.25
Kircher, Malcolm	\$320.00	Stubbings, Colin	\$2,521.19
Lamarre, Julie	\$90.00	Stygles, Ricky	\$3,703.02
Marvin, Bernard	\$4,000.00	Subjeck, Heather	\$9,880.00
Marvin, Pauline	\$1,610.00	Subjeck, Randy	\$2,500.00
Mauchly, James	\$2,570.00	Thayer, Dalton	\$580.00
Meder, Glen	\$50.00	Tompkins, Joyce	\$252.00
Mertz, Albert	\$21.00	Trapp, Tucker	\$1,640.00

Grand Totals

Employee Count	49
\$298,698.02	

Tender Summary

Piermont Drawer	Tender	Amount
	CASH	\$18,593.00
	CHECKS (791)	\$151,690.00
	TRAVELER'S CHECKS	\$0.00
	Deposit Total:	\$170,283.00
	CREDIT APPLIED	\$129.50
	CREDIT ISSUED	\$-291.50
	SHORT SLIP ISSUED	\$6.50
	SHORT SLIP PAYMENT	\$-6.50
	DEPOSIT TOTAL	\$170,283.00
	Grand Total:	\$170,121.00

State of NH Drawer

Tender	Amount
CASH	\$8,022.41
CHECKS (669)	\$47,960.22
TRAVELER'S CHECKS	\$0.00
Deposit Total:	\$55,982.63
CREDIT APPLIED	\$162.00
CREDIT ISSUED	\$-138.50
SHORT SLIP ISSUED	\$48.00
SHORT SLIP PAYMENT	\$-25.00
DEPOSIT TOTAL	\$55,982.63
Grand Total:	\$56,029.13

Activity Summary

CHECK REFUND	Count	State Amt	Municipal Amt
ADMIN	2	\$0.00	\$0.00
Sub Total:	2	\$0.00	\$0.00
MOTOR VEHICLE	Count	State Amt	Municipal Amt
CERT-COPY LOST	16	\$240.00	\$42.00
DECAL-REPL LOST	5	\$5.00	\$12.00
NEW	218	\$9,863.93	\$39,619.00
PLATE-REPL DAMAGED	1	\$8.00	\$3.00
PLATE-RPL LOST	2	\$12.00	\$6.00
PLATE-RPL MID-YEAR	2	\$96.00	\$3.00
PLATE-RPL REORDER-IL	2	\$8.00	\$6.00
REGISTRATION MAINTENAN	1	\$0.00	\$0.00
RENEWAL	968	\$41,845.12	\$116,960.00
STATE-ONLY NEW	1	\$33.20	\$3.00
STATE-ONLY RENEWAL	1	\$43.20	\$3.00
STATE-ONLY TITLE-AP	1	\$0.00	\$0.00
STATE-ONLY TRANSFER	1	\$10.00	\$3.00
TITLE - AP	92	\$0.00	\$0.00
TITLE - EXPS	6	\$150.00	\$12.00
TITLE - PS	119	\$2,850.00	\$230.00
TRANSFER	66	\$943.88	\$9,880.00
VOID - CREDIT ISSUED	2	\$0.00	\$-291.00
VOID - SAME DAY/TELLER	1	\$-79.20	\$-61.00
Sub Total:	1,505	\$56,029.13	\$166,430.00
DOG LICENSES	Count	State Amt	Municipal Amt
LICENSE NEW	56	\$0.00	\$408.00
LICENSE RENEWAL	161	\$0.00	\$1,018.00
TAG REPLACEMENT	2	\$0.00	\$3.00
Sub Total:	219	\$0.00	\$1,429.00
TOWN CLERK SERVICES	Count	State Amt	Municipal Amt
2020 SPAYED/NEUTERED LI	3	\$0.00	\$19.50
CHECK HANDLING FEE	1	\$0.00	\$10.00
COPIES	10	\$0.00	\$35.00
FINES	1	\$0.00	\$32.00
LARGE GARBAGE BAGS	83	\$0.00	\$285.50
MARRIAGE LICENSE	3	\$0.00	\$150.00
PISTOL PERMIT	2	\$0.00	\$20.00
RETURNED PAYMENT	1	\$0.00	\$30.00
SMALL GARBAGE BAGS	12	\$0.00	\$30.00
UCC FILING	5	\$0.00	\$770.00
VITAL STATISTICS	34	\$0.00	\$880.00
Sub Total:	155	\$0.00	\$2,262.00
Total:	1,881	\$56,029.13	\$170,121.00
Grand Total:			\$226,150.13

Fees Summary

Fee	Count	Amount
AGENT FEE	1,262	\$3,786.00
APPLICATION FEE	230	\$460.00
CHECK HANDLING FEE	1	\$10.00
CLERK FEE	1,246	\$2,492.00
COPIES	10	\$35.00
DOG LATE FEE	5	\$35.50
DOG LICENSE FEE GROUP	2	\$36.00
DOG LICENSE FEE SENIOR	31	\$46.50
DOG LICENSE FEE SPAYED/NEUTERE	150	\$600.00
DOG LICENSE FEE UNALTERED	37	\$240.50
DOG OVERPOPULATION FEE	189	\$378.00
DOG REPLACEMENT TAG FEE	2	\$3.00
DOG STATE LICENSE FEE	218	\$109.00
FINES	1	\$32.00
LARGE GARBAGE BAGS	83	\$285.50
MARRIAGE LICENSE - STATE	3	\$129.00
MARRIAGE LICENSE - TOWN	3	\$21.00
PERMIT FEE	1,234	\$159,367.00
PISTOL PERMIT FEE	2	\$20.00
RETURNED PAYMENT	1	\$30.00
SMALL GARBAGE BAGS	12	\$30.00
TRANSFER FEE	65	\$325.00
UCC FILING FEE	5	\$770.00
VITAL STATISTICS - STATE - ADDL COP	37	\$185.00
VITAL STATISTICS - STATE - FIRST COP	34	\$272.00
VITAL STATISTICS - TOWN - ADDL COP	37	\$185.00
VITAL STATISTICS - TOWN - FIRST COP	34	\$238.00
Grand Total:	4,934	\$170,121.00

TOWN OF PIERMONT TRUST FUNDS

Town of Piermont Capital Reserve and Expendable Trust Funds	Beginning Value January 1, 2021	Dividends/ Interest	Principal Deposits/ Withdrawals	Ending Value December 31, 2021
Bridge ETF	\$ 10,530.22	\$ 0.95	\$ 1,000.00	\$ 11,531.17
Building Improvement CRF	\$ 53,975.50	\$ 5.26	\$ -	\$ 53,980.76
Vehicle Equipment CRF	\$ 17,560.55	\$ 1.77	\$ 5,000.00	\$ 22,562.32
Fire and Emergency Vehicles CRF	\$ 60,193.47	\$ 6.16	\$ 10,000.00	\$ 70,199.63
Revaluation CRF	\$ 30,718.11	\$ 3.22	\$ 6,000.00	\$ 36,721.33
Bedford Lot ETF	\$ 2,332.59	\$ 0.12	\$ -	\$ 2,332.71
Recycling/ Transfer Station ETF	\$ 7,559.36	\$ 0.55	\$ -	\$ 7,559.91
Recreational Facilities ETF	\$ 30,384.29	\$ 2.94	\$ -	\$ 30,387.23
Land CRF	\$ 1.00	\$ -	\$ -	\$ 1.00
SCBA and Bunker Gear ETF	\$ 3,196.31	\$ 0.24	\$ -	\$ 3,196.55
Police Training ETF	\$ 6,223.17	\$ 0.59	\$ 1,000.00	\$ 7,223.76
Friends of Piermont ETF	\$ 11,310.80	\$ 1.07	\$ -	\$ 11,311.87
New Building CRF	\$ 60,427.46	\$ 6.31	\$ 10,000.00	\$ 70,433.77
Underhill Canoe Campsite ETF	\$ 4,110.88	\$ 0.36	\$ -	\$ 4,111.24
Sewer District ETF	\$ 30,164.27	\$ 3.04	\$ -	\$ 30,167.31
Highway Department ETF	\$ 58,005.44	\$ 5.75	\$ -	\$ 58,011.19

Town of Piermont sustaining Trust Funds	Net Portfolio value 1/1/2021	2021 Net Income Paid to Town*	Principal Deposits/ Withdrawals	Net Portfolio value 12/31/2021
Herbert A. Clark Fund	\$ 1,440,552.29	\$ 11,200.74	\$ -	\$ 1,694,347.79
Cemetery	\$ 315,682.82	\$ 2,449.94	\$ 75.00	\$ 371,276.69

* Note: 4th Quarter 2021 Income Paid 1/4/2022

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Town of **Piermont Treasurer's** Report for 2021

The Treasurer's office is responsible for a range of cash management activities in supporting the town. The appropriate amount of cash was maintained in accounts where needed to finance the town's operating budget. Cash flow forecasting, reconciliation, and investing daily cash balances were a few ways we meet these objectives of the Treasurer's Office.

Throughout the year, documents were prepared/coordinated in concurrence with the Selectman. In alternating weeks of 2021, vendor payment checks and payroll checks/ACH were processed, logged, and disseminated. Payroll taxes were submitted to the IRS via the EFTPS biweekly as well. Internal Bank Transfers were generated as needed to maintain that adequate funds were available for disbursements.

In physical year 2021, the Treasurer's Office processed receipts and disbursements for the town as shown below in a comparison with the previous year 2020 with this year.

	Jan - Dec 21	Jan - Dec 20	\$ Change	% Change
Ordinary Income/Expense				
▶ Income	2,843,961.89	2,564,424.50	279,537.39	10.9%
Gross Profit	2,843,961.89	2,564,424.50	279,537.39	10.9%
▶ Expense	2,310,517.16	2,720,875.47	-410,358.31	-15.1%
Net Ordinary Income	533,444.73	-156,450.97	689,895.70	441.0%
Other Income/Expense				
▶ Other Expense	35,500.00	89,400.00	-53,900.00	-60.3%
Net Other Income	-35,500.00	-89,400.00	53,900.00	60.3%
Net Income	497,944.73	-245,850.97	743,795.70	302.5%

COMPARATIVE STATEMENT OF RECEIPTS AND DISBURSEMENTS (Unaudited)

A Road Construction Loan for \$464,000 was transacted in April for restoration to our town roads. According to the Warrant Article, any unexpended funds were to be returned to the bank. By applying \$44,238.84 to the principle only, requesting a Change in Terms Agreement and recalculating a new Amortization Schedule to adjust the loan, it saved \$6,848.55 in principal payments and \$3,700.98 in interest over the remaining period of the loan.

A Tax Anticipation Note (TAN) for \$400,000. was also brokered this year to apply as a preventative measure in anticipation of diminishing funds in the General/Operating Account prior to the property tax seasons. It went unused, thanks to receiving property tax payments in a timely manner.

Thank you for this year as your town Treasurer.

Heather Subject,
Treasurer

Diane Kircher
Deputy Treasurer

**TOWN OF PIERMONT,
NEW HAMPSHIRE**

**ANNUAL FINANCIAL REPORT
(REVIEWED)**

**AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017**

TOWN OF PIERMONT, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
(REVIEWED)

AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017

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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 the aggregate remaining fund information of the Town of Piermont, New Hampshire, as of and for the year ended December 31, 2017, 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 Town's 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 Accountant's Review Report*

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that Schedule of the Town's Proportionate Share of Net Pension Liability, Schedule of Town Contributions - Pensions, Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability, and Schedule of Town Contributions - Other Postemployment Benefits on pages 35-40, 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 period ending December 31, 2015 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 did 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.

Purchase of New Ford F550 Truck – Warrant Article No. 7 of the 2017 annual meeting authorized the purchase of a new highway truck with funding to come from bonds or notes. The truck was purchased during the year however, the purchase and note proceeds were never reported in the Town's general ledger system. Instead the purchase was handled directly by the bank. The only way this was identified was from a copy of a debt schedule maintained in the Town's accounting files. A journal entry was made to record the purchase and receipt of the note proceeds totaling \$88,049 in the Town's general fund.

June 9, 2021

Sheryl A. Platt, CPA

PLODZIK & SANDERSON
Professional Association

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF PIERMONT, NEW HAMPSHIRE
Statement of Net Position
December 31, 2017

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,558,506
Investments	2,072,155
Taxes receivables (net)	387,040
Account receivables	6,815
Intergovernmental receivable	177,334
Prepaid items	1,050
Total assets	4,202,900
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	80,589
Amounts related to other postemployment benefits	7,469
Total deferred outflows of resources	88,058
LIABILITIES	
Accounts payable	4,764
Accrued salaries and benefits	5,675
Intergovernmental payable	1,006,257
Long-term liabilities:	
Due within one year	44,927
Due in more than one year	388,377
Total liabilities	1,450,000
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	102,126
Unavailable revenue - highway block grant	31,535
Amounts related to pensions	41,905
Amounts related to other postemployment benefits	54
Total deferred inflows of resources	175,620
NET POSITION	
Net investment in capital assets	(240,625)
Restricted	2,103,405
Unrestricted	802,558
Total net position	\$ 2,665,338

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, 2017

	Expenses	Program Revenues			Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
General government	\$ 357,825	\$ 3,300	\$ -	\$ -	\$ (354,525)
Public safety	209,405	180	-	-	(209,225)
Highways and streets	345,791	-	48,017	36,923	(260,851)
Sanitation	73,492	54,007	6,590	-	(12,895)
Welfare	830	-	-	-	(830)
Culture and recreation	55,810	2,650	20	-	(53,140)
Conservation	1,488	-	-	-	(1,488)
Interest on long-term debt	17,701	-	-	-	(17,701)
Total governmental activities	<u>\$ 1,062,342</u>	<u>\$ 60,137</u>	<u>\$ 54,627</u>	<u>\$ 36,923</u>	<u>(910,655)</u>
General revenues:					
Taxes:					
Property					734,095
Other					33,646
Motor vehicle permit fees					141,412
Licenses and other fees					2,901
Grants and contributions not restricted to specific programs					300,962
Unrestricted investment earnings					49,571
Miscellaneous					330,502
Total general revenues					<u>1,593,089</u>
Change in net position					682,434
Net position, beginning, as restated (see Note 19)					1,982,904
Net position, ending					<u>\$ 2,665,338</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, 2017

	General	Permanent	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,474,805	\$ 21,313	\$ 62,388	\$ 1,558,506
Investments	674,491	1,397,664	-	2,072,155
Receivables:				
Taxes	397,040	-	-	397,040
Accounts	2,932	-	3,883	6,815
Interfund receivable	7,820	-	-	7,820
Prepaid items	1,050	-	-	1,050
Total assets	<u>\$ 2,606,155</u>	<u>\$ 1,418,977</u>	<u>\$ 66,271</u>	<u>\$ 4,091,403</u>
LIABILITIES				
Accounts payable	4,764	-	-	\$ 4,764
Accrued salaries and benefits	\$ 5,593	-	\$ 82	5,675
Intergovernmental payable	1,006,257	-	-	1,006,257
Interfund payable	-	7,820	-	7,820
Total liabilities	<u>1,016,614</u>	<u>7,820</u>	<u>82</u>	<u>1,024,516</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - Property taxes	172,000	-	-	172,000
Unavailable revenue - Highway block grant	31,535	-	-	31,535
Total deferred inflows of resources	<u>203,535</u>	<u>-</u>	<u>-</u>	<u>203,535</u>
FUND BALANCES				
Nonspendable	1,050	1,344,207	-	1,345,257
Restricted	692,248	66,950	-	759,198
Committed	275,188	-	66,189	341,377
Assigned	96,018	-	-	96,018
Unassigned	321,502	-	-	321,502
Total fund balances	<u>1,386,006</u>	<u>1,411,157</u>	<u>66,189</u>	<u>2,863,352</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,606,155</u>	<u>\$ 1,418,977</u>	<u>\$ 66,271</u>	<u>\$ 4,091,403</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, 2017

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

Total fund balances of governmental funds (Exhibit C-1)		\$ 2,863,352
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 80,589	
Deferred inflows of resources related to pensions	(41,905)	
Deferred outflows of resources related to OPEB	7,469	
Deferred inflows of resources related to OPEB	(54)	
		46,099
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (7,820)	
Payables	7,820	
		-
Other long-term assets are not available to pay for current period expenditures, and therefore, are reported as deferred inflows of resources in the governmental funds.		
		129,317
Property taxes not collected within 60 days of fiscal year-end are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		
Deferred property taxes	\$ 69,874	
Allowance for uncollectible taxes	(10,000)	
		59,874
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 198,753	
Capital lease	41,872	
Net pension liability	175,499	
Other postemployment benefits	17,180	
		(433,304)
Net position of governmental activities (Exhibit A)		\$ 2,665,338

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, 2017

	General	Permanent	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 756,012	\$ -	\$ 250	\$ 756,262
Licenses and permits	144,313	-	-	144,313
Intergovernmental	390,608	-	6,590	397,198
Charges for services	30,254	-	29,883	60,137
Miscellaneous	150,578	229,512	3	380,093
Total revenues	<u>1,471,765</u>	<u>229,512</u>	<u>36,726</u>	<u>1,738,003</u>
EXPENDITURES				
Current:				
General government	347,536	10,289	-	357,825
Public safety	201,871	-	-	201,871
Highways and streets	257,742	-	-	257,742
Sanitation	54,899	-	18,593	73,492
Welfare	830	-	-	830
Culture and recreation	55,810	-	-	55,810
Conservation	1,488	-	-	1,488
Debt service:				
Principal	327,780	-	6,062	333,842
Interest	9,016	-	5,301	14,317
Capital outlay	96,537	-	-	96,537
Total expenditures	<u>1,353,509</u>	<u>10,289</u>	<u>29,956</u>	<u>1,393,754</u>
Excess of revenues over expenditures	<u>118,256</u>	<u>219,223</u>	<u>6,770</u>	<u>344,249</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	13,182	-	-	13,182
Transfers out	-	(13,182)	-	(13,182)
Bond proceeds	88,049	-	-	88,049
Total other financing sources (uses)	<u>101,231</u>	<u>(13,182)</u>	<u>-</u>	<u>88,049</u>
Net change in fund balances	219,487	206,041	6,770	432,298
Fund balances, beginning	1,166,519	1,205,116	59,419	2,431,054
Fund balances, ending	<u>\$ 1,386,006</u>	<u>\$ 1,411,157</u>	<u>\$ 66,189</u>	<u>\$ 2,863,352</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, 2017

Amounts reported for governmental activities in the Statement of Activities are different because:		
Net change in fund balances of governmental funds (Exhibit C-3)		\$ 432,298
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (13,182)	
Transfers out	<u>13,182</u>	
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue	\$ 11,479	
Change in long-term intergovernmental receivable	<u>(4,706)</u>	
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		6,773
Proceeds of debt	\$ (88,049)	
Repayment of note principal	287,000	
Repayment of bonds principal	23,761	
Repayment of capital lease	<u>28,185</u>	
		250,897
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		
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	\$ (7,768)	
	<u>234</u>	<u>(7,534)</u>
Changes in net position of governmental activities (Exhibit B)		<u>\$ 682,434</u>

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

EXHIBIT D
TOWN OF PIERMONT, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2017

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 747,048	\$ 767,491	\$ 20,443
Licenses and permits	134,500	144,313	9,813
Intergovernmental	349,182	390,608	41,426
Charges for services	27,300	30,254	2,954
Miscellaneous	25,419	26,346	927
Total revenues	<u>1,283,449</u>	<u>1,359,012</u>	<u>75,563</u>
EXPENDITURES			
Current:			
General government	373,419	396,153	(22,734)
Public safety	231,166	204,658	26,508
Highways and streets	253,330	215,953	37,377
Sanitation	57,504	54,899	2,605
Welfare	4,154	830	3,324
Culture and recreation	44,733	45,399	(666)
Conservation	1,666	1,488	178
Debt service:			
Principal	329,979	327,780	2,199
Interest	9,310	9,016	294
Capital outlay	96,537	96,537	-
Total expenditures	<u>1,401,798</u>	<u>1,352,713</u>	<u>49,085</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(118,349)</u>	<u>6,299</u>	<u>124,648</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	5,300	17,282	11,982
Transfers out	(39,183)	(39,183)	-
Bond proceeds	88,049	88,049	-
Total other financing sources (uses)	<u>54,166</u>	<u>66,148</u>	<u>11,982</u>
Net change in fund balances	<u>\$ (64,183)</u>	<u>72,447</u>	<u>\$ 136,630</u>
Increase in nonspendable fund balance		(1,050)	
Decrease in committed fund balance		7,183	
Unassigned fund balance, beginning		302,796	
Unassigned fund balance, ending		<u>\$ 381,376</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, 2017

	Private Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 7,466	\$ 185,285
Investments	17,296	143,062
Total assets	24,762	328,347
LIABILITIES		
Intergovernmental payables:		
School	-	326,296
Escrow payable	-	2,051
Total liabilities	-	328,347
NET POSITION		
Held in trust for specific purposes	\$ 24,762	\$ -

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, 2017

	Private Purpose Trust Funds
ADDITIONS	
Investment earnings	\$ 847
Change in fair market value	1,234
Total additions	2,081
DEDUCTIONS	
Benefits paid	486
Change in net position	1,595
Net position, beginning	23,167
Net position, ending	\$ 24,762

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

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF PIERMONT, NEW HAMPSHIRE
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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Piermont, New Hampshire (the Town), have been prepared in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

In 2017 the Town implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which changed the way other postemployment benefit (OPEB) liabilities and related expenses are recorded. See Note 1-M for further information on this pronouncement.

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

1-A Reporting Entity

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

1-B Basis of Accounting, and Measurement Focus

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

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

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position, with the exception of the capital assets and related accumulated depreciation, which have been omitted because they have not been inventoried at historical cost. In addition, long-term costs of retirement healthcare and obligations for other postemployment benefits, related to 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 in this statement. The types of transactions reported as program revenues for the Town are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

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

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

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

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

The Town reports the following major governmental funds:

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

Permanent Fund – 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.

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 column of the fund financial statements.

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

The Town reports the following fiduciary funds:

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

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

1-C Cash and Cash Equivalents

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

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

1-D Investments

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

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

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

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

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

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

Level 2 inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2.

Level 3 inputs are significant unobservable inputs.

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

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

1-E Receivables

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

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1-F Prepaid Items

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

1-G Interfund 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 “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-H Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on May 13, 2017 and November 28, 2017, and due on July 6, 2017 and December 29, 2017. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

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

The Town net assessed valuation as of April 1, 2017 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 94,727,549
For all other taxes	\$ 96,963,249

The tax rates and amounts assessed for the year ended December 31, 2017 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$7.60	\$ 736,923
School portion:		
State of New Hampshire	\$2.22	209,834
Local	\$14.80	1,435,443
County portion	\$1.74	168,788
Total	<u>\$26.36</u>	<u>\$ 2,550,988</u>

1-I Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2017.

TOWN OF PIERMONT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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1-J Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses/expenditure) until then.

Deferred 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.

1-K Long-term Obligations

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

1-L Defined Benefit Pension Plan

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

The schedules are prepared by New Hampshire Retirement System and are audited by the plan's independent auditors.

1-M Postemployment Benefits Other Than Pensions

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

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

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

1-N Net Position/Fund Balances

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

- a) *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.
- b) *Restricted net position* – Consists of net position with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

TOWN OF PIERMONT, NEW HAMPSHIRE
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- c) *Unrestricted net position* – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

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

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

Committed – This classification includes 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 – This classification includes 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 – This classification includes the 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, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

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

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

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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 2017, \$57,000 of the beginning general fund unassigned fund balance was applied for this purpose and \$7,183 was voted from unassigned fund balance as a transfer to the capital reserve funds.

2-B Budgetary Reconciliation to GAAP Basis

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

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

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

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 1,464,343
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	124,232
To eliminate transfers between blended funds	(4,100)
Change in deferred tax revenue relating to 60-day revenue recognition	(11,479)
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,572,996</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 1,391,896
Adjustment:	
Basis differences:	
Encumbrances, beginning	84,809
Encumbrances, ending	(96,018)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	12,005
To eliminate transfers between general and blended funds	(39,183)
Per Exhibit C-3 (GAAP basis)	<u>\$ 1,353,509</u>

2-C Accounting Change/Restatement

Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), was implemented during fiscal year 2017. The revised requirements establish new financial reporting requirements for state and local governments which provide their employees with OPEB benefits, including additional note disclosure and required supplementary information. In addition, GASB Statement No. 75 requires a state or local government employer to use the entry age normal actuarial cost method and requires deferred outflows of resources and deferred inflows of resources which arise from other types of events related to OPEB to be recognized.

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Beginning net position for governmental activities was restated to retroactively report the change in valuation of the beginning total OPEB liability, deferred inflows, and outflows of resources, as follows:

	State OPEB
Change in OPEB liability under current standards, January 1	\$ (17,913)
Initial balance of deferred outflows of resources	7,914
Cumulative restatement related to GASB No. 75 implementation (see Note 19)	<u>\$ (9,999)</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

At December 31, 2017, the reported amount of the Town's deposits was \$1,751,257 and the bank balance was \$1,748,947. Of the bank balance \$1,018,352 was covered by federal depository insurance or by collateral held by the pledging bank or pledging bank's trust department in the Town's name, and \$730,595 was uninsured and uncollateralized.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 1,558,506
Cash per Statement of Fiduciary Net Position (Exhibit E-1)	192,751
Total cash and cash equivalents	<u>\$ 1,751,257</u>

NOTE 4 – INVESTMENTS

Note 1-D describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements and maturities as of December 31, 2017:

	Valuation Measurement Method	Reported Balance	Less Than 1 Year	1-5 Years	Exempt from Disclosure
Investments type:					
Certificates of deposit	Level 1	\$ 2,051	\$ -	\$ 2,051	\$ -
Common stock	Level 1	49,346	-	-	49,346
Equities	Level 2	363,401	-	-	363,401
Mutual funds	Level 2	1,817,715	1,817,715	-	-
Total fair value		<u>\$ 2,232,513</u>	<u>\$ 1,817,715</u>	<u>\$ 2,051</u>	<u>\$ 412,747</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.

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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 in any one issuer.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 2,072,155
Investments per Statement of Fiduciary Net Position (Exhibit E-1)	160,358
Total investments	<u>\$ 2,232,513</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, 2017. 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 2017	\$ 291,931	\$ 291,931
Unredeemed (under tax lien):		
Levy of 2016	58,951	58,951
Levy of 2015	30,216	30,216
Levies of 2014 and prior	15,942	15,942
Less: allowance for estimated uncollectible taxes	(10,000) *	-
Net taxes receivable	<u>\$ 387,040</u>	<u>\$ 397,040</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-C. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B).

NOTE 6 – OTHER RECEIVABLES

Receivables at December 31, 2017, consisted of accounts (billings for sewer and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 7 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2017 is as follows:

Receivable Fund	Payable Fund	Amount
General	Permanent	<u>\$ 7,820</u>

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.

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Interfund Transfers - The composition of interfund transfers for the year ended December 31, 2017 is as follows:

	<u>Transfers In:</u>
	General
	Fund
Transfers out:	
Permanent fund	\$ 13,182

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 \$1,006,257 at December 31, 2017 consist of the following:

	General
	Fund
Miscellaneous fees due to the State of New Hampshire	\$ 116
Taxes due to the Piermont School District	1,005,677
Balance due to the Internal Revenue Service	464
Total intergovernmental payables due	\$ 1,006,257

NOTE 9 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of at December 31, 2017 consist of amounts related to pensions totaling \$80,589 and amounts related to OPEB totaling \$7,469. For further discussion on these amounts, see Note 13 and 14, respectively.

Deferred inflows of resources are as follows:

	Government-	General
	wide	Fund
Deferred property taxes not collected within 60 days of fiscal year-end	\$ -	\$ 69,874
Property taxes collected in advance	102,126	102,126
State highway block grant received prior to eligible expenditures being made	31,535	31,535
Amounts related to pensions, see Note 13	41,905	-
Amounts related to OPEB, see Note 14	54	-
Total deferred inflows of resources	\$ 175,620	\$ 203,535

NOTE 10 – CAPITAL LEASE OBLIGATION

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

	Standard	Present Value
	Interest	of Remaining
	Rate	Payments as of
Capital lease obligation:		December 31, 2017
Highway truck	5.20%	\$ 41,872

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The annual requirements to amortize the capital lease payable as of December 31, 2017, including interest payments, are as follows:

Fiscal Year Ending December 31,	Governmental Activities
2018	\$ 23,080
2019	23,080
Total requirements	46,160
Less: interest	4,288
Present value of remaining payments	<u>\$ 41,872</u>

NOTE 11 – SHORT-TERM DEBT

Changes in the Town's short-term borrowings during the year ended December 31, 2017 consisted of the following:

Governmental Activities	Original Issue	Interest Rate	Balance January 1, 2017	Deletions	Balance December 31, 2017
Tax anticipation note	<u>\$ 200,000</u>	1.75%	<u>\$ 200,000</u>	<u>\$ (200,000)</u>	<u>\$ -</u>

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

NOTE 12 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2017:

	Balance January 1, 2017 (as restated)	Additions	Reductions	Balance December 31, 2017	Due Within One Year
General obligation bonds	\$ 134,465	\$ 88,049	\$ (23,761)	\$ 198,753	\$ 23,991
Notes payable	287,000	-	(287,000)	-	-
Capital lease	70,057	-	(28,185)	41,872	20,936
Net pension liability	187,441	-	(11,942)	175,499	-
Net other postemployment benefits	17,913	-	(733)	17,180	-
Total long-term liabilities	<u>\$ 696,876</u>	<u>\$ 88,049</u>	<u>\$ (351,621)</u>	<u>\$ 433,304</u>	<u>\$ 44,927</u>

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2017	Current Portion
General obligation bonds payable:						
USDA Rural Development	\$ 112,000	2007	2037	4.25%	\$ 88,849	\$ 2,896
NHDES CWSRF	\$ 331,250	2007	2027	2.35%	39,554	3,395
Highway truck	\$ 88,049	2017	2021	2.60%	70,350	17,700
Total					<u>\$ 198,753</u>	<u>\$ 23,991</u>

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The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2017, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2018	\$ 23,991	\$ 6,901	\$ 30,892
2019	24,229	6,203	30,432
2020	24,477	5,496	29,973
2021	24,284	4,778	29,062
2022	7,297	4,066	11,363
2023-2027	40,857	15,945	56,802
2028-2032	24,001	9,199	33,200
2033-2037	29,617	3,583	33,200
Totals	<u>\$ 198,753</u>	<u>\$ 56,171</u>	<u>\$ 254,924</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 one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

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

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

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

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.

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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 employees are required to contribute 7% of earnable compensation. For fiscal year 2017, the Town contributed the following amounts:

<u>January 1, 2017 through June 30, 2017</u>				<u>July 1, 2017 through December 31, 2017</u>			
Type	Police	Fire	All Other Employees	Type	Police	Fire	All Other Employees
Pension	22.54%	25.32%	10.86%	Pension	25.33%	27.79%	11.08%
Medical	3.84%	3.84%	0.31%	Medical	4.10%	4.10%	0.30%
Total	<u>26.38%</u>	<u>29.16%</u>	<u>11.17%</u>	Total	<u>29.43%</u>	<u>31.89%</u>	<u>11.38%</u>

The contribution requirements for the fiscal year 2017 was \$13,073, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions: At December 31, 2017 the Town reported a liability of \$175,499 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2017, the Town's proportion was 0.004% which was the same as its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the Town recognized pension expense of \$20,312. At December 31, 2017 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	\$ 55,183	\$ 37,436
Changes in assumptions	17,622	-
Net difference between projected and actual investment earnings on pension plan investments	-	2,235
Differences between expected and actual experience	398	2,234
Contributions subsequent to the measurement date	7,386	-
Total	<u>\$ 80,589</u>	<u>\$ 41,905</u>

The \$7,386 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 June 30, 2018. 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,	
2018	\$ 4,926
2019	9,810
2020	17,749
2021	(1,187)
Thereafter	-
Totals	<u>\$ 31,298</u>

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Actuarial Assumptions: The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2016, using the following actuarial assumptions which, accordingly, apply to 2017 measurements:

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, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return: The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2017:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2017
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	20.00%	
Core Bonds	5.00%	0.75%
Short duration	2.00%	-0.25%
Global Multi-Sector Fixed Income	11.00%	2.11%
Absolute Return Fixed Income	7.00%	1.26%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	2.84%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

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

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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, 2017	\$ 129,845	\$ 175,499	\$ 231,211

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)

14-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2017 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhrs.org.

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

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

Maximum medical subsidy rates paid during fiscal year 2017 were as follows:

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

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

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

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For fiscal year 2017, the Town contributed the following amounts:

January 1, 2017 through June 30, 2017				July 1, 2017 through December 31, 2017			
Type	Police	Fire	All Other Employees	Type	Police	Fire	All Other Employees
Pension	22.54%	25.32%	10.86%	Pension	25.33%	27.79%	11.08%
Medical	3.84%	3.84%	0.31%	Medical	4.10%	4.10%	0.30%
Total	<u>26.38%</u>	<u>29.16%</u>	<u>11.17%</u>	Total	<u>29.43%</u>	<u>31.89%</u>	<u>11.38%</u>

The contribution requirement for the fiscal year 2017 was \$2,150, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At December 31, 2017, the Town reported a liability of \$17,180 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2017, the Town's proportion was 0.004% which was the same as its proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the Town recognized OPEB expense of \$1,466. At December 31, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 83	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	54
Contributions subsequent to the measurement date	7,386	-
Total	<u>\$ 7,469</u>	<u>\$ 54</u>

The \$7,386 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	
2018	\$ 69
2019	(14)
2020	(14)
2021	(12)
Thereafter	-
Totals	<u>\$ 29</u>

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2017 and a measurement date of June 30, 2016. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

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

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2017:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2017
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	20.00%	
Core Bonds	5.00%	0.75%
Global Multi-Sector Fixed Income	11.00%	2.11%
Absolute Return Fixed Income	7.00%	1.26%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2017 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

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

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2017	\$ 18,697	\$ 17,180	\$ 15,866

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

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

14-B Town of Piermont Retiree Health Benefit Program

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

The Governmental Accounting Standards Board (GASB) issued Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* in 2015. GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The Town has not fully implemented GASB Statement No. 75 at December 31, 2017, or contracted with an actuarial firm to assist in evaluating the impact of this new standard on the Town. The amounts that should be recorded as the net OPEB liability and the OPEB expense is unknown.

NOTE 15 – ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2017 and are as follows:

General fund:	
General government	\$ 50,211
Public safety	2,787
Highways and streets	<u>43,020</u>
Total encumbrances	<u><u>\$ 96,018</u></u>

NOTE 16 – STATE AID TO WATER POLLUTION PROJECTS

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

<u>Grants Issued</u>	<u>Amount</u>
C-799	<u><u>\$ 129,317</u></u>

Under New Hampshire RSA Chapter 486, the Town receives from the State of New Hampshire a percentage of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities.

TOWN OF PIERMONT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017
SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT

At December 31, 2017 the Town is due to receive the following annual amounts to offset debt payments:

Fiscal Year Ending December 31,	Amount
2018	\$ 4,764
2019	4,824
2020	4,886
2021	4,950
2022	5,017
2023-2027	26,185
2028-2032	28,293
2033-2037	23,267
2038-2042	23,963
2043	3,168
Total	<u>\$ 129,317</u>

NOTE 17 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at December 31, 2017 include the following:

	Governmental Activities	Fiduciary Funds
Net investment in capital assets:		
Net book value, all governmental activities capital assets	\$ -	\$ -
Less:		
General obligation bonds payable	(198,753)	-
Capital lease payable	(41,872)	-
Total net investment in capital assets	<u>(240,625)</u>	<u>-</u>
Restricted net position:		
Perpetual care - nonexpendable	1,344,207	-
Perpetual care - expendable	66,950	-
Library	692,248	-
Other	-	24,762
Total restricted net position	<u>2,103,405</u>	<u>24,762</u>
Unrestricted	802,558	-
Total net position	<u>\$ 2,665,338</u>	<u>\$ 24,762</u>

NOTE 18 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2017 include the following:

	General Fund	Permanent Fund	Nonmajor Funds	Total Governmental Funds
Nonspendable:				
Prepaid items	\$ 1,050	\$ -	\$ -	\$ 1,050
Permanent fund - principal balance	-	1,344,207	-	1,344,207
Total nonspendable fund balance	<u>1,050</u>	<u>1,344,207</u>	<u>-</u>	<u>1,345,257</u>

(Continued)

TOWN OF PIERMONT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017
SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Governmental Fund Balances Continued:

	General Fund	Permanent Fund	Nonmajor Funds	Governmental Funds
Restricted:				
Library	692,248	-	-	692,248
Permanent - income balance	-	66,950	-	66,950
Total restricted fund balance	<u>692,248</u>	<u>66,950</u>	<u>-</u>	<u>759,198</u>
Committed:				
Expendable trusts	275,188	-	-	275,188
Sanitation	-	-	59,423	59,423
Conservation	-	-	6,766	6,766
Total committed fund balance	<u>275,188</u>	<u>-</u>	<u>66,189</u>	<u>341,377</u>
Assigned:				
Encumbrances	96,018	-	-	96,018
Unassigned	<u>321,502</u>	<u>-</u>	<u>-</u>	<u>321,502</u>
Total governmental fund balances	<u>\$ 1,386,006</u>	<u>\$ 1,411,157</u>	<u>\$ 66,189</u>	<u>\$ 2,863,352</u>

NOTE 19 – PRIOR PERIOD ADJUSTMENT

Net position at January 1, 2017 was restated to give retroactive effect to the following prior period adjustment:

	Government-wide Statements
To restate for the cumulative changes related to implementation of GASB Statement No. 75	(9,999)
Net position, as previously reported	\$ 1,992,903
Net position, as restated	<u>\$ 1,982,904</u>

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 2017, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs. This entity is considered a public entity risk pool, currently operating as common risk management and insurance programs for member Towns and cities.

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 January 1, 2017 to December 31, 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 estimated net contribution from the Town of Piermont billed and paid for the year ended December 31, 2017 was \$7,518 for workers' compensation and \$11,925 for property/liability.

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.

TOWN OF PIERMONT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017
SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT

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 June 9 2021, the date the December 31, 2017 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

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 of the Town though such potential impact is unknown at this time.

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

COMBINING AND INDIVIDUAL FUND SCHEDULES

EXHIBIT F
TOWN OF PIERMONT, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2017

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

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

EXHIBIT G
TOWN OF PIERMONT, NEW HAMPSHIRE
Schedule of Town's Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2017

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

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

TOWN OF PIERMONT, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017

Schedule of the Town's Proportionate Share of Net Pension Liability & Schedule of Town Contributions

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2017, and preceding four years.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2017:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	22 Years beginning July 1, 2017 (30 years beginning July 1, 2009)
Asset Valuation Method	5-Year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.56% per year
Investment Rate of Return	7.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality tables for males and females, adjusted for 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.

These schedules are presented to show information for 10 years. However, information is only presented for years which information is available.

EXHIBIT H
TOWN OF PIERMONT, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2017

	December 31,	
	2016	2017
Town's proportion of the net OPEB liability	0.00%	0.00%
Town's proportionate share of the net OPEB liability (asset)	\$ 17,913	\$ 17,180
Town's covered payroll	\$ 58,000	\$ 56,000
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	30.88%	30.68%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%

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

EXHIBIT I
TOWN OF PIERMONT, NEW HAMPSHIRE
Schedule of Town Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2017

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

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

TOWN OF PIERMONT, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFITS
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2017

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

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town’s other postemployment benefits at December 31, 2017. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

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

Methods and Assumptions:

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

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, 2017

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 711,596	\$ 734,095	\$ 22,499
Land use change	2,800	-	(2,800)
Yield	722	113	(609)
Excavation	213	-	(213)
Payment in lieu of taxes	6,148	6,148	-
Interest and penalties on taxes	25,569	27,135	1,566
Total from taxes	<u>747,048</u>	<u>767,491</u>	<u>20,443</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	132,000	141,412	9,412
Other	2,500	2,901	401
Total from licenses, permits, and fees	<u>134,500</u>	<u>144,313</u>	<u>9,813</u>
Intergovernmental:			
State:			
Meals and rooms distribution	40,310	40,310	-
Highway block grant	36,924	36,923	(1)
Other	271,948	265,358	(6,590)
Total from intergovernmental	<u>349,182</u>	<u>390,608</u>	<u>41,426</u>
Charges for services:			
Income from departments	27,300	30,254	2,954
Miscellaneous:			
Sale of municipal property	8,582	8,582	-
Interest on investments	11,573	12,294	721
Other	5,264	5,470	206
Total from miscellaneous	<u>25,419</u>	<u>26,346</u>	<u>927</u>
Other financing sources:			
Transfers in	5,300	17,282	11,982
Bond proceeds	88,049	88,049	-
Total other financing sources	<u>93,349</u>	<u>105,331</u>	<u>11,982</u>
Total revenues and other financing sources	1,376,798	<u>\$ 1,464,343</u>	<u>\$ 87,545</u>
Unassigned fund balance used to reduce tax rate	57,000		
Amounts voted from fund balance	7,183		
Total revenues, other financing sources, and use of fund balance	<u>\$ 1,440,981</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, 2017

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 163,735	\$ 162,862	\$ 2,940	\$ (2,067)
Election and registration	-	26,715	29,307	-	(2,592)
Financial administration	-	65,568	56,564	40,101	(31,097)
Revaluation of property	-	21,720	16,005	-	5,715
Planning and zoning	-	4,066	3,621	-	445
General government buildings	-	60,330	45,187	7,170	7,973
Cemeteries	-	21,079	22,190	-	(1,111)
Other	-	10,206	10,206	-	-
Total general government	-	373,419	345,942	50,211	(22,734)
Public safety:					
Police	-	109,999	101,638	287	8,074
Ambulance	-	31,247	31,247	-	-
Fire	-	80,211	60,989	2,500	16,722
Emergency management	-	9,709	7,997	-	1,712
Total public safety	-	231,166	201,871	2,787	26,508
Highways and streets	84,809	253,330	257,742	43,020	37,377
Sanitation:					
Solid waste disposal	-	57,504	54,899	-	2,605
Welfare:					
Administration and direct assistance	-	4,154	830	-	3,324
Culture and recreation:					
Parks and recreation	-	11,904	11,834	-	70
Library	-	32,000	32,000	-	-
Patriotic purposes	-	826	571	-	255
Other	-	3	994	-	(991)
Total culture and recreation	-	44,733	45,399	-	(666)
Conservation	-	1,666	1,488	-	178
Debt service:					
Principal of long-term debt	-	329,979	327,780	-	2,199
Interest on long-term debt	-	8,610	8,690	-	(80)
Interest on tax anticipation notes	-	700	326	-	374
Total debt service	-	339,289	336,796	-	2,493
Capital outlay	-	96,537	96,537	-	-
Other financing uses:					
Transfers out	-	39,183	39,183	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 84,809	\$ 1,440,981	\$ 1,380,687	\$ 96,018	\$ 49,085

SCHEDULE 3
TOWN OF PIERMONT, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2017

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 302,796
Changes:		
Unassigned fund balance used to reduce 2017 tax rate		(57,000)
Amounts voted from fund balance		(7,183)
2017 Budget summary:		
Revenue surplus (Schedule 1)	\$ 87,545	
Unexpended balance of appropriations (Schedule 2)	49,085	
2017 Budget surplus		136,630
Increase in nonspendable fund balance		(1,050)
Decrease in committed fund balance		7,183
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		381,376
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		(69,874)
Elimination of the allowance for uncollectible taxes		10,000
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		\$ 321,502

SCHEDULE 4
TOWN OF PIERMONT, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2017

	Special Revenue Funds		Total
	Sewer	Conservation Commission	
ASSETS			
Cash and cash equivalents	\$ 55,622	\$ 6,766	\$ 62,388
Accounts receivable	3,883	-	3,883
Total assets	<u>\$ 59,505</u>	<u>\$ 6,766</u>	<u>\$ 66,271</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accrued salaries and benefits	\$ 82	-	\$ 82
Fund balances:			
Committed	59,423	6,766	66,189
Total liabilities and fund balances	<u>\$ 59,505</u>	<u>\$ 6,766</u>	<u>\$ 66,271</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, 2017

	Special Revenue Funds		Total
	Sewer	Conservation Commission	
Revenues:			
Taxes	\$ -	\$ 250	\$ 250
Intergovernmental	6,590	-	6,590
Charges for services	29,883	-	29,883
Miscellaneous	-	3	3
Total revenues	36,473	253	36,726
Expenditures:			
Current:			
Sanitation	18,593	-	18,593
Debt service:			
Principal	6,062	-	6,062
Interest	5,301	-	5,301
Total expenditures	29,956	-	29,956
Net change in fund balances	6,517	253	6,770
Fund balances, beginning	52,906	6,513	59,419
Fund balances, ending	\$ 59,423	\$ 6,766	\$ 66,189

Summary of Inventory Valuation - 2021

Land	Current Use (at C.U. Values)	\$	1,659,622.00	
	Conservation Restrictions	\$	15,208.00	
	Residential		\$46,565,300.00	
	Commercial/Industrial	\$	747,400.00	
Buildings	Residential	\$	76,310,400.00	
	Manufactured Housing	\$	1,327,100.00	
	Commercial	\$	2,133,400.00	
Public Utilities	Electric (includes Phone-no land)	\$	2,246,500.00	
	Valuation Before Exemptions		\$ 131,004,930.00	
	Elderly Exemptions	\$	265,000.00	
	Solar Exemptions	\$	103,840.00	
	Blind Exemptions	\$	-	
	Total Exemptions		(\$368,840)	
	Net Valuation on Which Tax Rate is Computed		\$ 130,636,090.00	
Utilities	Green Mountain Power	\$	1,300.00	
	New England Power Company	\$	194,300.00	
	New Hampshire Electric Co-op	\$	1,035,400.00	
	Eversource	\$	872,700.00	
	Great River Hydro LLC	\$	142,800.00	
	Total	\$	2,246,500.00	



2021
\$18.72

Tax Rate Breakdown Piermont

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$674,607	\$130,636,090	\$5.16
County	\$160,407	\$130,636,090	\$1.23
Local Education	\$1,426,919	\$130,636,090	\$10.92
State Education	\$180,406	\$128,389,590	\$1.41
Total	\$2,442,339		\$18.72

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$2,442,339
War Service Credits	(\$17,400)
Village District Tax Effort	
Total Property Tax Commitment	\$2,424,939

 James P. Gerry Director of Municipal and Property Division New Hampshire Department of Revenue Administration	11/5/2021
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Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$1,583,354	
Net Revenues (Not Including Fund Balance)		(\$836,288)
Fund Balance Voted Surplus		(\$900)
Fund Balance to Reduce Taxes		(\$100,000)
War Service Credits	\$17,400	
Special Adjustment	\$0	
Actual Overlay Used	\$11,041	
Net Required Local Tax Effort	\$674,607	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$160,407	
Net Required County Tax Effort	\$160,407	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$1,936,447	
Net Cooperative School Appropriations		
Net Education Grant		(\$329,122)
Locally Retained State Education Tax		(\$180,406)
Net Required Local Education Tax Effort	\$1,426,919	
State Education Tax	\$180,406	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$180,406	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$130,636,090	\$97,898,682
Total Assessment Valuation without Utilities	\$128,389,590	\$95,557,082
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$130,636,090	\$97,898,682

Village (MS-1V)

Description	Current Year
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Piermont

Tax Commitment Verification

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$490,356
General Fund Operating Expenses	\$2,860,730
Final Overlay	\$11,041

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*.

2021 Fund Balance Retention Guidelines: Piermont

Description	Amount
Current Amount Retained (23.33%)	\$667,526
17% Retained (<i>Maximum Recommended</i>)	\$486,324
10% Retained	\$286,073
8% Retained	\$228,858
5% Retained (<i>Minimum Recommended</i>)	\$143,037

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

2021 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$2,424,939
1/2% Amount	\$12,125
Acceptable High	\$2,437,064
Acceptable Low	\$2,412,814

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	2424942. —
Less amount for any applicable Tax Increment Financing Districts (TIF)	0
Net amount after TIF adjustment	0

Under penalties of perjury, I verify the amount above was the 2021 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: <i>Cecil Stubbings</i>	Date: 11/10/2021
<i>Submit this signed verification form with a copy of the completed and signed warrant total page and an actual tax bill to your DRA municipal auditor.</i>	

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 2021 Tax Rate	\$18.72	\$9.36

Associated Villages

No associated Villages to report



Tax Collector's Report

For the period beginning and ending

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

Instructions

Cover Page

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

For Assistance Please Contact:

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

ENTITY'S INFORMATION

Municipality: County: Report Year:

PREPARER'S INFORMATION

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



Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2020	Year: 2019	Year: 2018	
Property Taxes	3110		\$85,403.81	\$1.19	\$677.47	
Resident Taxes	3180					
Land Use Change Taxes	3120					
Yield Taxes	3185		\$2,504.39			
Excavation Tax	3187					
Other Taxes	3189		\$1,629.48	\$480.13		
Property Tax Credit Balance		(\$9,274.22)				
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2020	
Property Taxes	3110	\$2,432,704.31	\$605.00	
Resident Taxes	3180			
Land Use Change Taxes	3120	\$35,200.00		
Yield Taxes	3185	\$11,224.65		
Excavation Tax	3187	\$28.00		
Other Taxes	3189	\$26,881.41		

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2020	2019	2018
Property Taxes	3110	\$707.33			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$1,443.99	\$5,828.56	\$19.38	\$14.48
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$2,498,915.47	\$95,971.24	\$500.70	\$691.95



Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2020	2019	2018
Property Taxes	\$2,197,275.97	\$56,410.93	\$1.19	\$52.37
Resident Taxes				
Land Use Change Taxes	\$33,400.00			
Yield Taxes	\$10,123.85	\$2,504.39		
Interest (Include Lien Conversion)	\$1,403.99	\$5,096.31	\$0.13	\$14.48
Penalties	\$40.00	\$732.25	\$19.25	
Excavation Tax	\$28.00			
Other Taxes	\$24,951.67	\$1,143.92		
Conversion to Lien (Principal Only)		\$29,805.44		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2020	2019	2018
Property Taxes	\$1,891.31	\$40.00		\$605.00
Resident Taxes				
Land Use Change Taxes	\$1,800.00			
Yield Taxes				
Excavation Tax				
Other Taxes	\$436.41		\$480.13	
Current Levy Deeded				



Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2020	2019	2018
Property Taxes	\$229,760.27	\$178.00		\$20.10
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$1,100.80			
Excavation Tax				
Other Taxes	\$1,493.33	\$60.00		
Property Tax Credit Balance	(\$4,790.13)			
Other Tax or Charges Credit Balance				
Total Credits	\$2,498,915.47	\$95,971.24	\$500.70	\$691.95

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$227,822.37
Total Unredeemed Liens (Account #1110 - All Years)	\$79,613.81



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2020	Year: 2019	Year: 2018
Unredeemed Liens Balance - Beginning of Year			\$38,800.70	\$41,526.89
Liens Executed During Fiscal Year		\$32,652.52		
Interest & Costs Collected (After Lien Execution)		\$42.27	\$2,587.25	\$4,406.20
Total Debits	\$0.00	\$32,694.79	\$41,387.95	\$45,933.09

Summary of Credits

	Last Year's Levy	Prior Levies		
		2020	2019	2018
Redemptions		\$4,332.36	\$15,058.22	\$13,343.31
Interest & Costs Collected (After Lien Execution) #3190		\$42.27	\$2,587.25	\$4,406.20
Abatements of Unredeemed Liens				\$632.41
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$28,320.16	\$23,742.48	\$27,551.17
Total Credits	\$0.00	\$32,694.79	\$41,387.95	\$45,933.09

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$227,822.37
Total Unredeemed Liens (Account #1110 -All Years)	\$79,613.81



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	01/10/2022

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

Piermont Public Library Annual Report 2021

Librarian@PiermontLibrary.com

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

Librarian - Sue Martin

Assistant Librarian - Christine Palmucci

Bookkeeper – Liz Bayne

The **library board** is the strength behind the Piermont Public Library. Throughout the year it has guided, been a quiet but solid workforce, and managed to keep the library open to the public despite the adverse conditions of COVID restrictions. The library board followed state guidelines, followed its policy (approved by the town lawyer) and took advice from Alex Medlicott, Piermont Health Officer.

At the same time the board has looked toward the future needs of the **community** and has worked tirelessly to achieve updated services in internet use, installed a circulation system that will address our needs, and streamlined the collection for adults and children. The library rooms themselves have undergone major changes making the appearance lighter, and more comfortable and convenient for various activities that are taking place. Many of these changes are still in the early stages as we train, become familiar with the new technology, and respond to your feedback about how the library can assist you. Much of the work was done with the aid of ARPA grants that helped with financing the extra time for the librarians, materials, and technology. A CliF grant will provide children with programming opportunities at the school and a wonderful number of books.

The old and the new children's section



The children needed a space that was light, bright, and welcoming. Work began by taking out floor to ceiling shelving making space for a bright colored circular rug, a low round table, pillows, and low seating.

We continue to offer **curbside service**, but most patrons came into the library including Piermont Village School. **Home deliveries** are made too so if you know anyone who is unable to come to the library, please let us know and we can arrange to get library materials to them.

Regular Library Hours

Monday 3:00pm -7:00pm

Tuesday 10am – 2:00 pm

Wednesday 3:00pm -7:00pm

Thursday 10am – 2:00 pm

We have hired a company, **All-Access**, to assist us with the maintenance of the computers, and with planning for upgrading equipment and the overall good health of the system. They are wonderful to work with and they have been a great help to us.

We have a **Facebook page** and a digital newsletter called “**The Scroll.**” David Fields of Piermont won the naming of the newsletter competition, by contributing this apt name as it applies to the way we read our phones and the ancient parchments.

We thank you very much for your **contributions** of books to the library. We made over \$700.00 at the book sales. It was lovely to see you all. At this time, we are unable to receive any more books until the spring because the shed where we store book sale materials is being cleaned out and organized thanks to the generous time given by board members.

Our change of circulation system from Evergreen to **Koha** will eventually bring a streamlined checkout system to the library. The company has given us a lot of training and with practice we will be able to update the collection easily and accommodate the needs of different groups of users like the schools, home schoolers and regular patrons. If you are still experiencing any difficulties with this changeover, please let us know so we can fix it for you.

We were able to continue the use of **Interlibrary Loan, Downloadable books**, DVD’s and Audio Books from **LUV**. These organizations give us the ability to offer a wider collection than we can realistically keep in a small building.

Although we were not able to offer inside programs to our patrons, we were able to run **Book Clubs** for the children outside the library. Stefanie Diaz, Rick, Daley, his sister Jan, and Joyce Tompkins gave a wonderful experience to many children young and old. A huge shout out to Stefanie and Rick who donated pizza, drinks, books, and time to this project. They gathered local resources, Helga Mueller, Fred Shipman, the Historical Society, and the Piermont Post Office to name a few.

The Piermont Reads Challenge This was such fun. Well done to Chris for this idea. Adults and children loved this project and it appealed particularly to those who are competitive and enjoy a challenge. People were awarded ice cream and books of their choice after completing a list of library/reading types of activities. The Four Corners General Store helped us with a voucher system for claiming the ice cream, Thank you to them.

Several children have begun the **1000 Books Before Kindergarten program** and they are on the chart, heading up the hill chart in the children's room and already receiving free books. If you know any babies, toddlers or preschoolers that are not in this program and would like to be, please let us know.

Our **art shows** have been popular and much admired.

- January-February: Karen Garrigan and her husband, Randy Spann March-April
- May – June 2021: Joyce Tompkins (photography)
- July – August 2021: Ann Walker (watercolor)

- September 2021: Patron photos of favorite places to read (That was such fun. We have some lovely photos, and we will do that again)
 - October – November 2021: Tom Thomson (photography)
 - December 2021 – January 2022: Ian Clark (train photography)
- Bernie Marvin has been over to interview several of the artists and the Piermont Public Library has been included in the Bridge Weekly several times.

Thank you for this opportunity to be your librarians and to meet you in person this year. We love to hear about what you are reading and please do not feel shy about requesting or recommending books for the library. It really helps us to know what you would like to see in your library.

Respectfully submitted,

Sue Martin and Chris Palmucci

Award winning books for children – Ladybug and Great Stone Face.



PPL FINAL BUDGET 2022

Category	2022
REVENUE	
Book Sales	400
Copier	60
Donations and Misc	500
Income from Investments	15021
Interest Earned	5
Reimbursement for Programs	300
PayProtect IRS	0
Refund	0
Non resident Membership	0
School Use	800
ARPA Grant	0
Town Draw	33500
TOTAL RECEIPTS	50586
Accounting	1750
Advertising	100
All Access Tech Support	2500
Audio Books	500
Books Purchased	5000
Books ARPA	0
Cleaning	1800
Computers/Electronics	4000
DVD Purchase	800
Downloadable Books	500
Dues and Fees	310
Evergreen	0
Equipment Maintenance	200
Furniture and Equipment	500
Gross Wages	26368
Wages ARPA Grant	0
Jean Daly Fund	700
Library and Office Supplies	1000
LUV	220

Magazine and Newspaper	450
McNaughton Book Rental	0
Payroll Taxes	2018
Payroll Taxes ARPA	0
Postage & PO Box Rental	150
Professional Development	500
Programs	600
Safe Deposit	20
Telephone	300
Travel	0
Unbudgeted	300
TOTAL	50586

Highway Report 2021

Well, we made it through another year without a major natural disaster, no 500-year storms or hurricanes. The road bond project to rebuild parts of Indian Pond Road, Lily Pond Road and Bedford Road went well with only a few delays due to covid 19 related supply problems. It took a little longer than anticipated but we were able to come in about \$45,000.00 under budget. All in all, it went well, and I am pleased with the results.

Due to time constraints, we were not able to mow roadsides this year but do plan to rectify that in 2022 along with some brush cutting.

This year we will be focused on normal, routine maintenance as we have no large construction projects planned for this year.

Thank you for your support

Frank Rodimon / Road Agent



PIERMONT POLICE DEPARTMENT

Town of Piermont

131 Route 10
Piermont, NH 03779



Annual Report 2021

I've said it before and I will say it again, too many times to count, I love this community! It is truly an honor to serve our community and I am so thankful for the opportunity to help all residents of and visitors to Piermont that I can. It feels like it was only a few weeks ago when 2021 began and now we are already into 2022. The past year has been an excellent year for your police department and I feel we reached all of our goals we set out to accomplish in 2021. I have been able to transition us to being as paperless as reasonably possible and have also reduced unnecessary redundancies, which have improved efficiency and also reduced costs. I have also been very active with Piermont Village School and have worked closely with Principal Labs and the rest of the outstanding staff to improve safety measures in the school. We have also been active in conducting emergency planning and drills.

I have recently taken on the position of Emergency Management Director for the Town of Piermont after the retirement of Bernie Marvin who did a phenomenal job in his position for many years. I can not express enough the level of appreciation and respect I have for Bernie and all that he has done for the community as well as all the insights he has provided me with. He is truly an incredible asset to our community and I wish him all the best in his exceptionally well deserved retirement. Going forward I am going to do my absolute best to uphold and build upon the legacy that Bernie has established. I have a strong background in emergency management and hope to be as great of an asset to our community in every way I am possibly able to.

In 2021 the Piermont Police Department responded to a total of 851 calls for service. 374 calls for service were self-initiated and 477 were dispatched. The Police Department also conducted 284 Motor Vehicle Stops, responded to 29 Motor Vehicle Collisions, and made 8 arrests. This is an increase of 70% over 2020 in total activity.

My goals for 2022 will be to continuously increase the efficiencies of the Police Department. I am also going to put a lot of attention into Emergency Planning and Preparedness that will serve for both of my roles as Police Chief and Emergency Management Director. A perennial goal will forever and always be to ingratiate myself more into our incredible community and be here to assist in any way I can. In 2022 I will reviewing the part time position at the police department and giving focus to having the needs of that position met through Officer Eck having more availability and hiring another part time officer to cover some more hours. This will be a zero percent increase in the part time budget as the budgeted amount will be shared between the two officers.

Respectfully Submitted,

Brandon Alling
Chief of Police

Report of the Transfer Center

Another year has come and gone. I can tell you recycling is alive and strong in Piermont. More good news is that recycling cost have gone way down from a year ago. It was costing more to recycle than trash in January. The cost was \$117.32 a ton. The load that went out in December was \$23.16. This is where it has been holding steady for last three months within a few cents, it has been going down since March. Therefore, we need to keep our recycling clean of nonrecycling items like Styrofoam, plastic bags and wax cardboard. There are links on the town web site in the transfer page for video's you can watch and see what happens when these items and others are placed in the mix. I have been to the facility and seen how it works.

I like to thank Xander Pearl who has been doing volunteer work for us during the year. Also, Rob Elder.

Our people who work at the transfer center all have other jobs, except myself. I heard the complaint if we are going to be closed Christmas, were we going to be open on Friday. Plan ahead. After all, we were open on Sunday after Christmas, which should work out well to get rid of your items after the holiday. I have always said, if you really can't make it in, I can always meet you and let you in, but don't call an hour before and say I need to get in. I do have a life, and please use the phone. Please don't send me a Facebook message. I do not run around with cell phone checking Facebook. I don't even own a cell phone.

We have had a few instances of people dumping trash after hours. I have been told what's big deal. The last person who came in after hours put all his trash bags in recycling container luckily it was seen before it contaminated the recycling. We also had someone put a box of ashes on top the load of cardboard the school had brought in. This would have cost the Town over \$30,000 in damages to the compactor, had the ashes been hot. For every bag of trash that's not paid for, the rest of us must cover that cost. It is against the law and our operation permit with NHDES. We also have had a few people try to bring their recycling in because their town stopped recycling. This is also against our operation permit, set by NHDES, and our town ordinance plus why should we pay because their town does not have recycling. We do have the right by law to question where your stuff is coming from.

Wave bags-everyone seems to like them with very few problems, although at this time we're not sure if we can still get them. The one company that was making them is not sure if they will keep doing them and if they do, they want a minimum order of 200 cases. That's 50,000 bags. First, we have no place to store that many. That would be about 6 ½ years of bags, and I wonder when you get to last boxes what shape the bags would be in. As of the other day, the price of a case has gone up over \$27.00 due to high oil, which bags are made of, and trucking cost. I'm still searching out options.

For the year we did the following:

- Trash 105.31. Tons up about 4 tons
- Zero-sort 47.63 up 4.33 tons
- Glass 15.24 tons up 1.00 ton
- Electronics 2.01 up slightly

Metals 15.32, waiting for weight slip for the load, that went out 12/27. Shows down but because of all steel I brought in from 25C cleanup was in last year's count. Price of metal has gone up. Last load we got a check for over \$500.00. This year we received either a check or credit against zero-sort of \$1693.97

Textiles as of 3rd quarter- we have shipped out 2.32 tons which has also gained us a little over \$300.00 with another check to come for last quarter ending 12/31

Other metals, copper, aluminum cans, wire etc .94 ton

Tires- we shipped out 177 with a big load waiting to go out which will show in next year totals.

We had 38 units that had freon removed by federal law we have to have a report saying all freon was removed and we have to keep report on file failure to do this could result in fines of \$5000.00

Bags sales \$25152.00 out of this amount \$1,138.05 was for the store selling fee.

Other fees taken in demo metal sales & bottle returns \$9,560.14

Also added lot to compost pile. Most of the pile the road agent used along the road project. So, what is there now must break down before any more is useable. It takes a long time for our compost to break down. It needs to be turned often and water added, so we rely on rain for water.

Respectfully Submitted

Wayne Godfrey Manager






Northeast Resource Recovery Association

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

PIERMONT, NH, TOWN OF

CONGRATULATIONS FOR BEING SUCH ACTIVE RECYCLERS!

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

RECYCLABLE MATERIAL	2021 RECYCLED AMOUNTS	ENVIRONMENTAL IMPACT! Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources.
PORTABLE ELECTRONIC DEVICES	2.01 TONS	 You conserved enough energy to fire up 86.88 propane BBQ grills!
SCRAP METAL	16.19 TONS	 You conserved enough energy to drive a car 178,624.27 miles!
TIRES	2.21 TONS	 You conserved the equivalent of 929.25 pounds of coal being burned!

AVOIDED EMISSIONS



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

By recycling the materials above, you avoided about **179,640.40 tons of carbon dioxide emissions**. This is the equivalent of removing **39,052.26 passenger cars** from the road **for an entire year**.

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

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

2021 ANNUAL REPORT FOR THE PIERMONT SEWER DISTRICT

This year we had a major loss with the passing of John Metcalf. He was the original operator of the town sewer system since it was redesigned and knew more about the system than anyone today. We will miss him dearly.

The system is operating as designed. The holding tank located on Route 25 was 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 2022. This year we operated under budget; however, system user should expect slight increases next year as preventive maintenance will begin to take place. We will be doing some proactive maintenance (water plugging manholes, vegetation management, etc..) 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

Emergency Management Report to the Town of Piermont Residents

This year, the central theme for Piermont Emergency Management was to be another year of Covid-19, something that altered our meeting, training and operations of most boards, commissions, and committees in the Town. It sure did for Emergency Management.

The beginning of the year saw Emergency Management team up, again, with the health department in Piermont and with other healthcare organizations in the State, particularly with our own Alex Medicott, MD, the Piermont Health Officer.

As usual, Emergency Management plays a close association with the Piermont Fire Department, FAST Squad, and the police department. Together, we saw to it that those personnel were properly placed on a list that was managed by state officials in order to have appointments made for those wanting to be vaccinated against the Covid-19 pandemic. Those appointments were made and scheduled on a statewide list service.

As the vaccination appointment time became more available to the general public, Emergency Management was asked to assist, coordinate, and participate with these sessions around the area and make the vaccination program available for anyone local who wanted to be a part of it.

Today, as I write this report at nearly the end of January 2022, Piermont has, according to figures maintained by the New Hampshire Department of Health and Human Services that nearly 54 percent of town residents have been fully vaccinated against Covid-19, meaning they have had the double dose of Pfizer or Moderna, plus a booster shot, or a single shot of Johnson & Johnson with a booster.

It looks like 2022 will be the year that Emergency Management will be updating one of two very important documents, this one the Hazard Mitigation Plan. It is a document based on an inventory of all the possible hazards that exist in the town, plus methods and actions various town departments and personnel can take to lessen or mitigate those hazards.

During my time as Emergency Management Director for the past 12 years, I have had excellent cooperation and assistance from the State of New Hampshire Emergency Management Homeland Security field representatives and Town of Piermont department heads who attend a series of meetings over a three-month period in order to deal with these hazards and what has been done and can be done to reduce their possibility of occurring.

Piermont Emergency Management has also been active with the town shelter located at the Piermont Church and made available to our public through the generosity of Pastor Mal Kircher and his church leaders.

This is a very important structure within the inventory of our Emergency Management assets, as it allows people from the area a pleasant space that can be warm in the winter and pleasingly cool in the summer. The building is generated with an emergency power source, it has a food

pantry located in the shelter and it is open to all who seek a safe space should their power be lost or for any reason that puts an individual or family in a predicament of not having a safe home or place to stay.

I also appreciate the work that Piermont Village School Principal Bruce Labs has done to continue to make his school s safe place for our youngsters to study and achieve great things. He has undertaken many programs during his two years at the school and I appreciate working with Principal Labs and Piermont Police Chief Alling throughout that time.

I want to welcome Piermont Police Chief Brandon Alling as the new Piermont Emergency Management Director. He has been named by the select board to take over upon my retirement at the first of 2022.

Brandon is an accomplished and popular police leader and will do a splendid job dealing with all the requirements that make the Piermont Emergency Management Department so important in the scope of our Town's safety and security. Welcome aboard, Chief Alling!!

Sincerely,

Bernie Marvin

Emergency Management Director

2009-2021

FAST Squad Report 2021

Our squad is currently made up of 6 members: Stephen Sampson, NREMR, Holly Creamer, NRP, Alex Medlicott, NREMT, Neil Robie, NREMT, Rolf Schemmel, NREMT and Ellen Putnam, NRAEMT. In 2021 we responded to as many calls in Town as we were able. We continue to be supported by our Fire Fighters and also our Police Chief; their trusted assistance is invaluable.

Piermont has not been immune to COVID 19. Fortunately, folks who have had it seem to be either recovered or recovering, and many folks have been vaccinated. We encourage everyone who is able, to consider becoming vaccinated, and we also encourage proper mask wearing for everyone in any public area. Prevention or mitigation are within our grasp.

Additionally, we encourage households to consider becoming members of Upper Valley Ambulance (UVA). This subscription program costs \$50 for the year, and if anyone in your household requires emergency transportation by UVA, no further payment is due from the member. UVA will bill any applicable insurance and write off any unpaid balance. Warren-Wentworth Ambulance, which covers the east end of Town does not offer this service.

While we used just over 50% of our budget funds in 2021, we request \$3000, again, for oxygen, supplies, radios, mileage and training.

We continue to be open and welcoming to new members of our squad, and anyone who has the time and willingness to become trained and licensed is welcome to apply.

We wish everyone a safe and healthy 2022.

Respectfully Submitted,

Ellen A. Putnam, Captain

Piermont Fire Department Chief's Report 2021

We are proud to have 18 active volunteer firefighters on our team. They are each a valued member of our team. I thank you all!

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

Jared Shipman-Captain. Jared joined in 2010. He has his firefighter 1 training and is a valuable member of our team

Hunter Bingham-Captain. Hunter joined us in 2012. He has his firefighter 1 training and EMS training. Hunter is always bringing us great ideas.

Tucker Trapp-Treasurer. Tucker joined us in 2015. He has his firefighter 1 training. Tucker is an asset to our Town, rarely missing a call.

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

Holly Creamer-Holly has earned her firefighter 1 and is also a paramedic. Holly being the only female on our team, brings us a different perspective. Way to go Holly!

Jesse Reed-Firefighter. Jesse joined in 2014. Jesse is a valued member of our team and is always willing to help out.

Zak Bagley-Zak has earned his firefighter 1 and 2. He is a valued member of our team.

Mal Kircher-Chaplin. Mal joined the team in 2016. He is very useful at our department.

Randy Gawel-Secretary. Randy has just joined our team. He comes with prior firefighter training and has already proven to be very helpful.

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

Anthony Ovizzio-Anthony has just joined us coming out of the military. He has great ideas and has been very helpful.

Nate Thomson-Newcomer. Nate has received his firefighter 1 training. Thank you for joining.

Lane Reed-Rookie! As Jesse Reed's son, Lane is always eager to assist in a training or wherever he can.

Andrew Canterbury-Rookie! Andrew is another member who is always willing to assist wherever he is needed.

I, Bruce Henry-Chief. Level 1 firefighter training, plus many other State trainings. I have served on the Piermont Fire Department since 1980 (the year I met my wife). I never expected to earn the Chief's position, however when Keith Brick left, the team had no other option. Here I am 40 years later, caring deeply for the Town and loving my position within the Fire Department. I could not do it without my team who I am happy to call my friends.

Due to Covid-19, our State trainings had been cancelled, however we train once a month at the Fire Station, as well as community Fire Department trainings.

Thank goodness for our great community! Our fundraisers over the years have been very successful. Our annual chicken barbeque has been highly successful selling out of chicken! The apple crisp always sells out. Coupled with the Library annual book sale and the 7th & 8th grade bake sale, it is always a great way to bring our community together.

Our call roster is becoming more EMS calls. We do respond to these calls as well. We respond for traffic control, lift assists, and to secure an accident scene until someone arrives. Our firefighter calls are down, which shows townspeople keeping their homeowner's equipment safe. The safety shows in the numbers.

Respectfully Submitted,

Bruce Henry, Fire Chief

Town of Piermont Fire Warden's Report 2021

2021 was a quiet wild land fire year overall. Early rainy season promoted the quick growth of green foliage reducing wild land fire danger much earlier in the spring than previous years.

The term “wild land fire” is worth consideration, as noted in the state report where there are combustible natural fuels like grass, brush, and trees near man made combustible structures the equation changes. Diligent property stewardship and cooperation with the permitting process is important for us all.

Permits for burning brush in a controlled setting are available by contacting one of us or by visiting the state website at nh.gov/nhdfl. While we strive to make the permitting process easy we also are duty bound to weed out potential burns that are unrealistic to control. Smaller burn piles, no combustible greater than 5” in thickness, at least 25' from a structure is the easy recipe for a controllable burn. Bring on the hotdogs and marshmallows. The permitting “fire season” is when there is an absence of snow cover. Winter is a great time to get those brush piles burned and no permit is required for reasonably sized brush piles as long as there is continuous snow cover. Please call Hanover Dispatch when you burn as a courtesy to the fire department, so we do not get toned to respond to your backyard bonfire.

We appreciate your cooperation in the permitting process.

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

Report of Forest Fire Warden and State Forest Ranger

Despite a brief flurry of wildfire activity across the state this spring, the summer and fall months saw weather conditions which kept the fire danger consistently at low levels. 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!

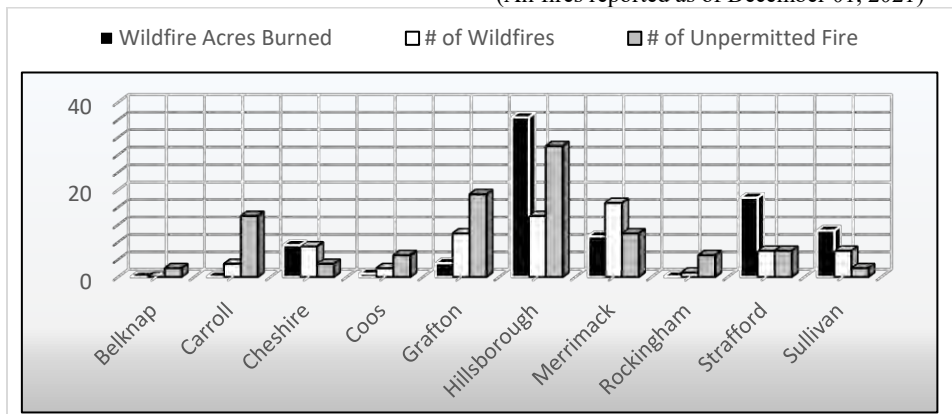
The long lasting drought effects in Coos County are showing some minor signs of improvement but a good portion of northern Coos remains in the abnormally dry category with the northeastern portion still remaining in moderate drought. While the drought conditions have improved, we expect some areas of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

As we prepare for the 2022 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/nhdf/. For up to date information, follow us on Twitter and Instagram: @NHForestRangers



2021 WILDLAND FIRE STATISTICS

(All fires reported as of December 01, 2021)



*Unpermitted fires which escape control are considered Wildfires.

Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2021	66	86	96
2020	113	89	165
2019	15	23.5	92
2018	53	46	91
2017	65	134	100

CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.*
1	81	25	0	7	1	4	2	41

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



PIERMONT HISTORICAL SOCIETY

Annual Report for 2021

We all know that change is inevitable and that is one of the many reasons we document and study history; but the last two years have been quite a challenge for everyone. The changes and challenges just keep coming.

In 2021, as in 2020, the Society chose not to hold any public events due to the Covid-19 virus. But that does not mean all activity stopped. There follows a list of significant items of interest completed in 2021:

Rediscovery of the East Piermont School (District VII) building on Cape Moonshine Road that has been attached to a dwelling as living space for the last 80 or so years.

Rediscovery of the cemetery at the “Cape”, also known as the Hurd Cemetery off Cape Moonshine Road on private property.

Acquisition by gift of hundreds of glass plate negatives made by Henry Seldon Allen in the 1800’s

Discovery of date of manufacture and cost of Piermont’s cast iron road guide boards restored and erected in the village in 2017.

At the same time the Society continued to maintain it’s collections and museums that require considerable time and effort.

WE NEED YOU-VOLUNTEERS, MEMBERS OR CONTRIBUTORS

Please consider joining or renewing a membership or a contribution today. We are funded **only** by dues or donations from people like you. PHS is an IRS 501(c)3 organization; your donation is tax deductible.

Officers for 2021: President, Fred Shipman; Vice President, Gary Danielson
Director of Acquisitions, Helga Mueller
Secretary, Joyce Tompkins; Treasurer, Fred Shipman
Directors at Large, Carolyn Danielson and Rob Elder

CONSERVATION COMMISSION 2021 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, 2021, the Conservation Fund contains \$6,324.92. Contributing to this fund are 10% of revenues from current use changes and 10% from logging on town-owned land. This year \$650.00 were received from current use withdrawal. Monies from the Conservation Fund can only be spent for the protection of natural resources. It requires the approval of voters at Town Meeting to use monies from the Fund for the acquisition of or interest in property.

The Expendable Trust Fund for the maintenance of the Underhill Canoe Campsite and the Sarah Moore Canoe Access contains \$4,112.91.

The Expendable Trust Fund for the maintenance of the Piermont Town Forest and Trails on Bedford Road contains \$2,332.79.

Piermont Town Forest and Trails

The site on Bedford Road is managed and maintained by the Commission. In 2020, the Commission had erected a beautiful new wooden sign identifying the site. The site's four color-coded trails are enjoyed by Piermont residents for hiking, snowshoeing, horseback riding and nature-watching. The Commission plans to erect a gazebo at the site in 2022.

Canoe Campsites

Both the Underhill Canoe Campsite and the Sarah Moore Canoe Access are maintained by the Commission and are enjoyed by many canoeists even in the time of Covid-19. Please note that the Underhill site can only be accessed by the Connecticut River.

Pollinator Garden Project

For the past three summers bees, butterflies, hummingbirds, and Piermont residents have enjoyed the pollinator garden in front of the Old Church Building.

Water Quality Monitoring

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

Lake Host Program

This was the 18th 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 boat 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 other conservation concerns.

Helga Mueller

Piermont Conservation Commission

PLANNING BOARD 2021 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. This being the year of Covid-19 meetings were at times held via Zoom. Members of the Board at year end were:

Joseph Gerakos, Chairman

Travis Daley, Vice Chairman

Diane Kircher

Barbara Fowler

Richard Daley

Peter Labounty, Alternate

Colin Stubbings, ex-officio

At the April Election of officers Joseph Gerakos was re-elected Chairman and Travis Daley was elected Vice Chairman of the Board. During the year Rebecca Bailey resigned from the Board and Richard Daley was appointed by Selectman Colin Stubbings to a three-year term on the Board from March 2021 to March 2024. At present there is still one opening for a full member on the seven-member Board.

The Board took the following actions in 2021:

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

Approvals granted by the Board:

In January, the Board approved a corrected plat for a Lot Line Adjustment on River Road by Lee Robie, Tax Map R20 between Lot 24 and Lot 24A owned by Terry Robie.

In February, the Board approved an application by Richard Daley for a Lot Line Adjustment on Church Street between Lot UO-1, Tax Map R29 owned by Daley and Tax Map R-10, Lot 31 owned by Hal Covert.

In April, the Board approved an application by Hal Covert for a 3-Lot Subdivision of Lot 31, Tax Map R-10, on Route 25/Church Street and also approved an

application by Richard Daley for a 2-Lot Subdivision of Lot 29, Tax Map UO-1 on Church Street.

In October, the Board approved an application by John Cadreact for a 2-Lot Subdivision on Piermont Heights Road, Tax Map R4, Lot 4.

Joseph Gerakos, Chairman
Piermont Planning Board

ZONING BOARD OF ADJUSTMENT 2021 ANNUAL REPORT

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

Actions taken by the Board in 2021

On February 22, the Board held a Public Hearing, continued from January 18, 2021, on the application for a Special Exception by FAS Holdings LLC Michael S. Olsen, owner of Lot 27, Map R10 (corner of River Road and Route 25) who is leasing Lot 27 to J.S. Mitchell Firewood. The meeting was adjourned to March 8, 2021, at which time the Board approved the application for a Special Exception.

On May 10, the Board at a Public Hearing approved an application by Barbara Olechowski for a Variance to erect a front porch at her home at 12 Brock Farm Road Tax Map R-11, Lot 14.

Steven F. Daly

Chairman, Piermont Zoning Board of Adjustment

Piermont cemetery report for 2021

In 2021 work was done in Piermont cemeteries starting with spring cleanup and ending with fall cleanup.

Our year was greatly impacted by the death of John on June 20th.

We maintained each of the cemeteries with mowing and clipping. Also trimming the cedar trees and pruning the shrubs and trees in South Lawn. John, Ron, and Don had the cemeteries in tip top shape at the end of 2021.

We did not do any extra work that John did when time allowed. We had enough to do getting the mowing and clipping done. There were more burials in town than usual starting in June and the last one in October.

During cleanup at least 50, 5 gallons pails of black walnuts were pickup from the 2 trees at the entrance of South Lawn this fall. South lawn memorial garden and the new part of South Lawn were mowed and clipped 12 times. Cedar grove cemetery mowed and clipped 8 times. Clay Hollow cemetery mowed and clipped 7 times. East Piermont cemetery mowed clipped 6 time times River Road cemetery mowed and clipped 9 times. Cross Rodimon cemetery mowed and clipped 7 times. The cemeteries are in good shape. We will try to do extra work as time allows. John's death had a great impact on us all, more than I think we had expected. we have sold some lots in the new section of south lawn, 8 to be exact and 3 have had burials.

Abby is continuing to be Sexton in John's place and a new Trustee of the Trust Funds will be elected as by you, due to I can not be both a Sexton and a Trustee of the Trust Funds by law.

Thank you for your understanding and continued support.
Abby Metcalf

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, chairperson; 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 continues to meet sporadically due to the Covid virus but has continued focusing on improvements to town buildings. A design for a new office building has been completed, but due to present economy we have decided to shelf the design till the construction economy improved.

Painting on the Old Church Building was completed, and we hope to start on the Library/Town Office Building 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 continues to look 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 2021

The highlight of the Piermont's recreation involvement was the Little League's two levels of machine pitch and major league baseball. A very young major league team climaxed its season with a win over North Haverhill. Due to the increase in youths, grades, kindergarten, one, and two, there will be one or two additional teams in Little League this spring. This will cause an addition to our budget for uniforms and some other costs.

Piermonters have continued to be a large part of the Pickleball play that is the Woodsville Armory on Tuesday and Thursday evenings and Saturday mornings. Piermont's tradition of participating in local high school sports has contributed to the Woodsville's championship, and runner up basketball teams, Orford's girl's teams, and additional levels where Piermont does not have enough players.

It was not possible, due to Covid restrictions, to begin Sunday night's program in the school gym which included bowling and basketball or the Senior lunches. We are looking forward to restarting both.

We want to recognize that there are Piermonters that have climbed or are working to climb New Hampshire's 4000 footers or New Hampshire's 500 highest. Please let us know when you have been or are successful. To those of us with somewhat lesser ambition or ability, two awards will be available this year. Beginning March 20 (Spring), anyone who climbs Peaked Mt in 8 out of the next 10 months will receive recognition. Beginning June 21 (Summer) anyone swimming in the pool on Bean Brook Road (Piermont Puddle) four consecutive months will also be rewarded. Signup sheets at the Library, on the mountain top and at the pool will be provided. Pictures will not be required but would be appreciated.

Respectfully Submitted,
Rob Elder

REPORT OF THE PIERMONT BROADBAND COMMITTEE

The Piermont Select Board has appointed seven Piermont residents to the new Piermont Broadband Committee. The group held their first meeting in September 2021. Committee members include Chairman Rick Daley, Secretary Steve Daly, Peter Labounty, Sam Rounds, Colin Stubbings, Mike Musty and Bernie Marvin.

The mission of the Piermont Broadband Committee is to have 100 percent of Piermont served with a high speed and reliable broadband system of fiber, wireless and cellular services that will be offered every resident at reasonable and affordable rates.

Interest in the concept of broadband for the Town began two years ago when interested Piermont residents and the Board looked into the establishment of a system to serve the entire town. The program gained momentum upon the arrival of the pandemic Covid-19 which demanded the immediate needs of efficient and dependable telecommunications installations for a variety of important uses at homes, schools, and businesses.

Because all public and private schools were shut down throughout the state and nation, home education through a local Virtual Learning Academy Charter School (VLACS) went online, a telehealth program to replace in-person medical office visits was needed, and those residents who were then required to work at home because their offices and businesses were shuttered needed to maintain their employment. Reliable and efficient computing connections were needed to meet these demanding requirements. The results revealed critical and widespread weaknesses with the present system.

At about the same time, Grafton County Commissioners appointed their own Grafton County Broadband Committee to find funding programs and engineering companies for a Grafton County-wide program that would assist all 39 communities to design and engineer network connections for the entire region.

A total broadband system throughout Piermont and other towns amounting to 350-miles of fiber installation is necessary for residents to function in their everyday lives. Good connectivity is needed for school and college students who need efficient communication services to learn, also the work-at-home families, plus senior citizens who require telehealth hook-ups to medical offices.

The Piermont Broadband Committee is now investigating working with the Grafton County Broadband Committee and is reaching out to other towns who are planning for and engineering for the Middle Mile design to begin the Grafton County project.

It appears that the new federal infrastructure bill includes \$54 billion for funding local broadband project buildouts. A portion of that is due to come to local communities to assist in setting up our own broadband system.

If federal funding assistance comes through, it is important for the town to be a part of the broadband opportunity. The first steps have been taken with appointments to the Piermont

Broadband Committee and to begin the investigation of the program that promises so much for Piermont and its residents.

The project design and implementation will take several years to complete in two phases. Phase 1 is the “Middle Mile Fiber Highway” where fiber optic cable is installed through a main corridor in each town. This first phase will supply all the equipment to connect the Town Office to the network. Phase 2 is known as the “Last Mile” where the cable is then actually hooked into each home and business in the town for those who want it.

Once completed, the high-speed system is expected to be connected to the University of New Hampshire’s network for municipal, school and county-wide public safety. For the “Last Mile” distribution an Internet Service Provider (ISP) will lease some of the cable and provide the content for distribution to homes businesses and other services and organizations.

Annual Report 2021

Since 1915, the University of New Hampshire Cooperative Extension (UNH Extension) has improved people's lives by providing research-based information and non-formal education programs on topics important to people across the state. UNH Extension works in four broad topic areas: Youth and Family Development, Community and Economic Development, Natural Resources and Food and Agriculture. Below are some program highlights for 2021 from the staff at the Grafton County Extension.

- 4-H youth were excited to return to the North Haverhill Fair this year to showcase some of their many projects and animals. The Carved Pumpkin Display at the Grafton County Complex featuring pumpkins carved by nursing home residents and 4-H families was another highlight to the year.
- Chronic Disease and Chronic Pain Self-Management programs continued to be offered online.
- Nutrition Connections, Master Gardener interns and the Pemi Youth Center (PYC) partnered to create a garden space behind the PYC in Plymouth. The youth learned about gardening and cooking the vegetables they grew.
- Work continued with local communities as part of a Building Community Resilience grant, addressing current needs and preparing for new opportunities and challenges.
- Chainsaw safety training and several wildlife workshops were held throughout Grafton County.
- Woodlot visits on over 8500 acres were done to assist landowners with forest management goals.
- The final session of a collaborative 4-part cover crop workshop series was a well-attended farmer meeting in the field behind the farmstand at the Grafton County complex, where cover crops had been planted.
- Contacts with farmers, food processors and restaurants were made at farmers markets where Extension provided resources and information on food safety. Our popular S.A.F.E. online trainings continued to be offered.
- The Spirit of New Hampshire Volunteer Service Award was presented to the Mount Sacred Heart Garden Volunteers, which include several Grafton County Master Gardeners, for their work sustaining a 10,000 square foot garden at their facility in Littleton. The garden provides produce for the North Country's food pantries year-round.

Visit our website, [Extension.unh.edu](https://extension.unh.edu) for more information on programs and upcoming events.

Respectfully submitted: Donna Lee, UNH Extension County Office Administrator



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.

Health & Nutrition

Head Start
 RSVP
 Senior Meals
 ServiceLink
 Tamworth Dental Center

Economic Supports

Energy Assistance
 Guardianship
 Transit

Housing Stability

Cornerstone Housing
 Homeless Intervention
 & Prevention
 Burch House Shelter
 Tyler Blain House Shelter

Facilities Administration & Operation

Weatherization



30 Exchange St., Berlin, NH
 Phone: (603) 752-7001
 Fax: (603) 752-7607
 businessoffice@tccap.org
 www.tccap.org



AGENCY EMPLOYMENT

Payroll (No Fringe)	\$6,492,320
Benefits (Fringe, Taxes, etc.)	\$1,463,652
Total	\$7,955,972

ECONOMIC SUPPORTS

Energy Assistance Services				
<i>Fuel Assistance</i>	<i>Carroll</i>	<i>Coos</i>	<i>Grafton</i>	<i>Total</i>
Households	1,349	1,883	1,664	4,896
Value	\$1,615,792	\$2,297,746	\$2,007,815	\$5,921,353
Piermont			10 Households	\$11,739
<i>Electric Assistance</i>	<i>Carroll</i>	<i>Coos</i>	<i>Grafton</i>	<i>Total</i>
Households	1,335	2,013	1,562	4,910
Value	\$619,487	\$895,656	\$682,881	\$2,198,024
Piermont			13 Households	\$4,673
Guardianship	<i>Carroll</i>	<i>Coos</i>	<i>Grafton</i>	<i>Total</i>
Clients	38	30	54	122
Value	\$83,638	\$66,030	\$118,854	\$268,522
Tri-County Transit				
<i>Door to Door Service</i>	<i>Carroll</i>	<i>Coos</i>	<i>Grafton</i>	<i>Total</i>
Clients	561	784	445	1,790
Trips	7,461	17,960	2,484	27,905
Value	\$258,306	\$228,119	\$66,950	\$553,375
<i>Flex Route Service</i>	<i>Coos</i>		<i>Grafton</i>	<i>Total</i>
Trips	9,879		5,246	15,125
Value	\$71,395		\$65,462	\$136,857
<i>Long Distance Medical Service</i>	<i>Trips</i>		<i>Miles</i>	<i>Value</i>
	749		43,635	\$27,934
<i>All Services</i>			<i>Trips</i>	<i>Value</i>
Total			1,963	\$718,166

FACILITIES ADMINISTRATION & OPERATIONS

Weatherization	<i>Carroll</i>	<i>Coos</i>	<i>Grafton</i>	<i>Total</i>
Households	63	153	43	259
Value	\$261,778	\$835,270	\$262,168	\$1,359,216
Total				
<i>Heating Systems</i>	<i>Carroll</i>	<i>Coos</i>	<i>Grafton</i>	<i>Total</i>
Total Installed	63	153	43	259
Value	\$261,778	\$919,186	\$262,168	\$1,443,132

HEALTH & NUTRITION

Head Start	<i>Carroll</i>	<i>Coos</i>	<i>Grafton</i>	<i>Total</i>
Students	122	67	28	217
Value	\$1,463,024	\$803,464	\$1,463,024	\$335,776
Retired Senior Volunteer Program (RSVP)*	<i>Active</i>		<i>Total</i>	<i>Value</i>
Volunteers	287		393	\$714,041
Senior Meals & Senior Center	<i>Seniors</i>		<i>Congregate Meals</i>	<i>Home Delivered Meals</i>
Served	852		2,509	160,345
ServiceLink	<i>Coos Clients</i>	<i>Median Call Time</i>	<i>Median Cost Per Call</i>	<i>Value</i>
Total	3,826	00:25:07	\$10.53	\$40,288
Tri-County CAP Family Dental	<i>Carroll</i>	<i>Coos</i>	<i>Grafton</i>	<i>Total</i>
Clients	3,381	108	197	3,686

HOUSING STABILITY

Cornerstone North	<i>Residents</i>	<i>Paid by HUD</i>	<i>Paid by Residents</i>	<i>Total Rent Paid</i>
Coos	12	\$9,252	\$4,140	\$13,392
Homeless Intervention	<i>Clients</i>	<i>Outreach</i>	<i>Loans, Grants & Hotel</i>	<i>Total Value</i>
Carroll	213	\$52,179	\$112,151	\$164,330
Coos	380	\$95,509	\$58,974	\$154,483
Grafton	611	\$142,385	\$221,523	\$363,908
Piermont	5 Client			\$1,426
Housing Relief Program	<i>Carroll</i>	<i>Coos</i>	<i>Grafton</i>	<i>Total</i>
Clients	76	113	226	415
Value	\$198,164	\$241,191	\$569,663	\$1,009,018
Piermont	1 Client			\$5,780
Burch House Shelter*	<i>Shelter Clients</i>	<i>Bed Nights</i>	<i>Non-Shelter Clients</i>	<i>Value</i>
Grafton	42	2,422	217	\$221,180
Tyler Blain Shelter*	<i>Shelter Clients</i>		<i>Bed Nights</i>	<i>Value</i>
Carroll	3		190	
Coos	26		2,243	
Grafton	11		765	
Total	40		3,198	\$357,269
USDA Food Distribution	<i>Carroll</i>	<i>Coos</i>	<i>Grafton</i>	<i>Total</i>
Cases of Food	10,642	9,894	16,066	36,602
Value	\$339,855	\$651,459	\$487,978	\$1,479,292

*Numbers are estimates based on FY21 totals

Piermont | Total Clients: 29 Total Value: \$23,618



North Country Home Health & Hospice Agency

2021 Annual Report - Town of Piermont

North Country Home Health & Hospice Agency provides quality services that include Hospice, Home Health, Palliative, and Long-term care. Within these services we also provide nursing, rehabilitation, social services, and homemaking in **51 towns, covering all of Coos County and northern Grafton County and we've just expanded our territory south to Plymouth, NH.** In 2021, for the Town of Piermont, we provided Home Health services to 11 patients and cared for 1 patient on Hospice.

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, nurse practitioners, nurses, social workers, home health aides, spiritual counselors, 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. Our focus is to get patients back to their baseline utilizing our nursing team and therapists. Over the past year the demand on the hospitals has been so great that we have functioned at a higher capacity in order to provide decompression for the hospitals to free up much needed beds. This has led to an increased acuity of Home Health patients that we have never experienced before.

Long-Term Care provides home health aide, homemaking and companion services to those who are unable to perform essential activities of daily living such as bathing, dressing, meal preparation and household tasks independently. The primary reason for these services is to support individuals who have physical, medical, or mental limitations and cannot perform these basic needs any longer on their own. These services play a critical role in assisting the elderly and disabled to remain in their own homes and to avoid re-admissions to the hospital and to prevent long-term institutionalization.

Our Palliative Care Program is a new program that started as a pilot in 2019. The program started with 5 patients and has grown to now include 65 active patients. Our Palliative Care program is primarily home based; meaning, that our APRN and Social Workers visit patients in their homes to discuss their serious illness, advanced care planning, code status, goals and wishes and most of all- what is important to them. The target patient is anyone with a serious illness, it does not have to be terminal like Hospice requires. The scope of patients is broad and we have found that Palliative Care services are much needed, especially in our service territories. NCHHA provides Home Health services to patients that are recovering from an illness and are expected to get better and we provide Hospice services to patients with a terminal illness; but there is a gap in between these two programs and Palliative Care provides a bridge for the patients that have a serious illness, but are not ready for Hospice services yet.

North Country Home Health & Hospice Agency and our Board of Directors are extremely grateful to the Town of Piermont for its continued support of our agency. This allows us to fulfill our mission to provide services to all individuals regardless of their ability to pay. North Country Home Health & Hospice Agency is committed to providing services in Piermont to support clients and their families to remain in the comfort of their homes, in a safe and supportive environment, and to improve overall health outcomes in the community.

Respectfully,

Courtney Piana, Community Relations & Development Coordinator

ANNUAL REPORT
of the
SCHOOL BOARD
of the
PIERMONT SCHOOL DISTRICT
for the
FISCAL YEAR
JULY 1, 2020 to JUNE 30, 2021

ORGANIZATION OF THE PIERMONT SCHOOL DISTRICT

SCHOOL BOARD

Glen Meder- Chair
Vernon Jones
Rebecca Ackerman

Term Expires 2024
Term Expires 2023
Term Expires 2022

MODERATOR
Joyce Tompkins

DISTRICT CLERK
Alison Rose

TREASURER
Andrea Holland

SUPERINTENDENT OF SCHOOLS
Laurie Melanson

2020-2021 Staff

LABS, BRUCE C	Interim Principal
CUTTER, VERONICA G	Kindergarten
HEATH, LINDSEY C	Grades 1/2
HAMBRICK, MARY RUTH E	Grades 3/4
CHAMPAGNE, CRYSTAL B	Grades 5/6
CHURCHILL, DEBORAH A	Math
HILL, LYDIA	7/8 ELA/Social Studies
JONES, SARAH O	Special Education
DODGE, LAUREL S	Music
MARSTON, SAMUEL	Art
ST PIERRE, JED	Physical Ed/Health Ed
DEBOIS, MOIRA	School Psychologist
CALDWELL, HANNAH	Guidance Counselor
PALMUCCI, CHRISTINE A	Librarian
FLYNN, LAURIE A	Nurse
HARTLEY, PAMELA	Instructional Assistant Pre K/Instructional Assistant
STACK, CHRISTINE A	Instructional Assistant
SULHAM, MORGAN H	Secretary
NILES, CINDY	Custodian
BRILL, ALLEN	

**PIERMONT SCHOOL DISTRICT
ANNUAL DISTRICT MEETING MINUTES
APRIL 13, 2021**

Meeting called to order by moderator Joyce Tompkins at 7:04. Pledge was recited, order of meeting, introductions made - Laurie Melanson, Superintendent; Vernon Jones, Becky Ackerman, and Glenn Meder, School Board members; Kathy Ducharme, business manager; Bruce Labs, principal; Abigail Underhill assistant moderator.

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

Motion to pass over this article made by Glenn Meder; seconded by Gary Danielson. Passed by voice vote.

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). Motion made by Robert Elder, seconded by Richard Hambrick. Helga Mueller asked what the increases represent. Glenn Meder explained there was no one item responsible for the increase, but as said, the following items represented some of the increases: salaries and benefits, health insurance, NH retirement, itinerant teacher increases, buildings and grounds costs, and updated literacy program. Rob Elder asked for description of the new literacy programs. Bruce Labs explained the old program was had served well but was outdated and school needed to get the updated version. Program is being purchased with a grant from the Byrne Foundation, cutting some other costs, some federal funds, and town. Noted that 52-54% of students are reading at grade level, and less than that amount in math. Summer school will be run with federal funds to assist with literacy issues, and will also link with the library.

Motion is passed on voice vote.

ARTICLE 3: To see if the district will raise and appropriate up to ten thousand dollars (\$10,000) to be added to the previously established 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).

Motion is made by Gary Danielson, seconded by Rob Elder. Motion passed by voice vote.

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.)

Motion made by Helga Mueller, seconded by Richard Hambrick.

Glenn Meder explains the state allows school district to retain up to 5% of funds if such percentage is approved by voters. Any additional funds above 5% are required to go back to the town, not the school district.

This article passed on voice vote.

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.)

Motion made by Gary Danielson, seconded by Richard Hambrick.

Laurie Melanson explains in order to accept donations from private donors, this article must be passed. Any money received must go into its own account and is not allowed to go toward decreasing school tax. Article passes by voice vote.

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

Moderator Joyce gives election results: Glenn Meder - school board; Andrea Holland – treasurer; Joyce Tompkins – moderator; District Clerk - Alison Rose.
Lydia Hill asked that we take a moment to remember former principal Deb Norwood who recently passed away.
Motion to adjourn meeting made by Gary Danielson, seconded by Richard Hambrick. Motion passed by voice vote.

Respectfully submitted,

Alison Gould Rose
School District Clerk

**PIERMONT SCHOOL DISTRICT
2022 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 8th day of March 2022, polls to be open for election of officers at 10:00 o'clock in the morning and to close not earlier than 7:00 o'clock in the evening.

- ARTICLE 1: To choose, by non-partisan ballot, a Moderator for the ensuing year.
- ARTICLE 2: To choose, by non-partisan ballot, a School District Clerk for the ensuing year.
- ARTICLE 3: To choose, by non-partisan ballot, a Treasurer for the ensuing year.
- ARTICLE 4: To choose, by non-partisan ballot, one School Board Member for a term of three years expiring in 2025.

Given under our hands at Piermont this ____ day of February 2022.

A True Copy of Warrant--Attest:

Glen Meder, Chairperson

Vernon Jones

Rebecca Ackerman

PIERMONT SCHOOL BOARD

**PIERMONT SCHOOL DISTRICT
2022 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 15th day of March 2022, 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, three hundred thousand, seven hundred seventy-nine dollars (\$2,300,779.00) for the support of the schools, for the payment of salaries of school district officials and agents, and for the payment of statutory obligations of the district. This article is exclusive of any other article on this warrant. (The school board recommends this article).

ARTICLE 3: To see if the district will raise and appropriate up to ten thousand dollars (\$10,000) to be added to the previously established Building Repairs Expendable Trust Fund, such amount to be funded from the year-end unassigned fund balance available on June 30, 2022. (The school board recommends this article).

ARTICLE 4: To transact any other business that may legally come before said meeting.

Given under our hands at Piermont this _____ day of February 2022.

A True Copy of Warrant--Attest:

Glen Meder, Chairperson

Vernon Jones

Rebecca Ackerman

ANNUAL SUPERINTENDENT'S REPORT

As the 20-21 school year came to a close, the future looked brighter with just a handful of positive COVID cases in the schools in the spring, more availability of vaccines, a very low number of cases in our state, and none in our town. Summer was refreshing as teachers prepared for the new school year and our Administrative Team gathered for two days in the summer to look at our performance data and drafted some improvement goals. Our schools and plans felt a little more normal.

We realized just how quickly a pandemic can change when COVID variants begin to emerge. We all masked up when cases increased in town and another school nearby had a huge outbreak. At the time of this report (1/12/22), PVS has had five positive COVID cases involving staff and students this year. The families and staff have worked together to minimize the spread of COVID at a time of case surges in our country, state, county, and town.

In spite of our best efforts, COVID has had a negative impact on learning for three school years: March-June, 2020, as well as the entire 2020-2021 and current 2021-2022 school year. Our youngest children's reading development has been negatively impacted by missed school days due to illness and quarantine and remote instruction, especially in the Kindergarten and First Grade levels. Learning gaps have been acknowledged in all grade levels and are across all schools in the SAU. We have been committed to keeping the school open as we believe students do better when schools are open.

Our school teams analyzed student achievement data and identified priority areas to improve. Reading was an immediate area we identified to improve. We assessed students in the spring of 2021 to identify those reading below grade level. We used grant funds to bring in a Direct Instruction reading trainer and provided three days of training on a specific model of instruction, purchased materials for this instruction, and had students grouped and ready to accelerate learning at the beginning of the school year. The reading trainer provided monthly coaching sessions, on-site, while the teacher was teaching. We have already seen improvement in student performance.

We are all looking forward to the time when these viral surges are behind us. I'd like to thank the Piermont community and School Board for your support and to all the teachers and staff at PVS who have done a tremendous job with our students. I'd also like to thank Dr. Bruce Labs for his leadership and wish him well in his retirement as we welcome Mary Ruth Hambrick as our new principal for the 2022-2023 school year.

Respectfully submitted,

Laurie Melanson, ED. D
Superintendent of Schools, SAU #23

BUSINESS ADMINISTRATOR'S SALARIES

One-half of the School Administrative Unit expenses are prorated among the school districts on the basis of equalized valuation. One-half is prorated on the basis of average daily membership in the schools for the previous school year ending June 30th. Below is a breakdown of each district's cost share for the Superintendent's salary of \$126,932 and the Business Manager's salary of \$103,839 for fiscal year 2021.

Superintendent Salary		
Bath	\$ 16,362	12.89%
Benton	\$ 2,627	2.07%
Haverhill Cooperative	\$ 81,097	63.89%
Piermont	\$ 14,039	11.06%
Warren	\$ 12,807	10.09%
TOTAL	\$ 126,932	100.00%

Business Administrator Salary		
Bath	\$ 13,385	12.89%
Benton	\$ 2,149	2.07%
Haverhill Cooperative	\$ 66,343	63.89%
Piermont	\$ 11,485	11.06%
Warren	\$ 10,477	10.09%
TOTAL	\$ 103,839	100.00%

**REPORT OF SCHOOL DISTRICT TREASURER
For The Fiscal Year July 1, 2020 to June 30, 2021**

SUMMARY

Cash on Hand, July 1, 2020	\$ 622,440.61
Total Revenues Received	\$ 1,626,334.71
Total School Board Orders Paid	\$ (2,175,040.44)
Cash on Hand June 30, 2021	\$ 73,734.88

Dianne Norton
SAU Accounts Receivable Clerk

AUDIT REPORT

The Piermont School District has been audited by the Plodzik & Sanderson Professional Association. Copies of the audit are available for public review at the Superintendent's Office at the James R. Morrill Municipal Building, North Haverhill, NH.

ANNUAL PRINCIPAL'S REPORT

It is a sincere pleasure to submit to the voters and taxpayers of the community of Piermont the principal's report for the 2021 school year.

As I write this to you I want to express my gratitude to parents, the staff, and to the superintendent's office and to the school board for our amazing record of staying in operation during this time of the COVID -19 pandemic. Other than the precautionary time that we took for remote learning for part of last year, we have managed to only lose one day of instruction in the past two years for COVID related reasons. Many of the traditional activities and programs that we have always done here at PVS that were suspended because of COVID last year we have attempted to resume this 2021 school year.

The enrollment for the 2020-2021 school year was 53 students in grades Pre-K-8 at the Piermont Village School. This is a decrease of 15 students from the previous school year. Eight students graduated this year including Kylee Betz, Nathan Hogan, Logan Holland, Alex Ibey, Tiffany Menard, Liam Pearl, Kylee Sargent and Ethan St. Laurence. The teaching and support staff for the school year included Christine Stack, Grade- Pre-K, Veronica Cutter, Kindergarten, Lindsey Heath, Grades ½, Mary Ruth Hambrick, Grades ¾, Crystal Champagne, Grades ⅝, Lydia Hill, Grades ⅞, Sarah Jones, Special Education, Geoffrey Ashworth, ⅞ Science and Instructional Assistants Pam Hartley, and Chris Stack.

Under the leadership of Mary Ruth Hambrick we will be working for the next two years to improve our playground which has not had anything done to it for the last twenty-five years. Many of the apparatuses that the children play on everyday although they are not dangerous are well worn. Our playground is in serious need of a makeover. We hope to solicit state and federal rural development funds as well as whatever local funds are available to supplement this improvement effort.

In spite of COVID we have worked very hard to allow our students to have a rich experience while improving their learning skills in reading, writing, and math. We have tried to continue to have high expectations for all of our students. Most of our work was done last year and this year to keep our kids safe from bringing COVID into our building. We have also worked hard to make sure that students do not transmit the virus while in school. We will resume taking field trips and other traditional activities when we feel it safe to do so.

Throughout all this year we have tried to stay focused on providing the school with high expectations, positive climate and culture and improved instruction for all of our students. We appreciate the community support.

Respectfully submitted,

Bruce Labs, Interim Principal

**PIERMONT VILLAGE SCHOOL
2021 EIGHTH GRADE GRADUATES**

Kylee Betz
Logan Holland
Alex Ibey
Tiffany Menard
Liam Pearl
Kylee Sargent
Ethan St. Laurence

PIERMONT SCHOOL BOARD SCHOLARSHIPS

Blake Betz – Plymouth State University
 Luke Holland _ Montana State University
 Emily Prest – Eastern Connecticut State University
 Kimberly Underhill – Granite State College

**ENROLLMENT BY GRADES
 OCTOBER 1, 2021**

Grade	PK	K	1	2	3	4	5	6	7	8	Total
	5	5	9	9	4	5	5	4	4	5	55

**PIERMONT SCHOOL DISTRICT
 STUDENTS TUITIONED TO OTHER DISTRICTS
 2020-2021**

Woodsville High School	9
Oxbow High School	2
Rivendell Academy*	9
St. Johnsbury Academy	2
Lebanon High School	1
Total Students	23

*** A Total of 3 students from Rivendell attended River Bend Tech half time.**

PARENTS RIGHT TO KNOW

As a parent, grandparent, aunt, uncle, or legal guardian,
 you have the right to know:

1. Who is teaching your child
2. The qualifications and experience of your child’s teacher(s)

For information concerning your child’s teacher(s),
 please contact the Superintendent’s Office at:

SAU #23
 2975 Dartmouth College Highway
 North Haverhill, NH 03774
 603-787-2113

**PIERMONT VILLAGE SCHOOL
TEACHER QUALITY REPORT
2020-2021**

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

	BA	BS+15	BA+30	MA
TEACHERS	3.2	1	1	4
ADMINISTRATION	0	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, 2020 to June 30, 2021**

Fund Name	Beginning Value	Dividends/ Interest	Withdrawals	Deposits	Ending Value
Building CRF	\$ 30,651.84	\$ 3.78	\$0.00	\$20,000.00	\$ 50655.62
Building Emergency Repairs ETF	\$ 31,729.59	\$ 3.07	\$0.00	\$ 0.00	\$ 31732.66
Special Education ETF	\$153,743.22	\$16.37	\$0.00	\$30,000.00	\$183,759.59
Technology ETF	\$ 15,197.17	\$ 2.01	\$0.00	\$10,000.00	\$ 25,199.18
Tuition ETF	\$ 60,503.89	\$ 6.52	\$0.00	\$15,000.00	\$ 75,512.41

**TOWN OF PIERMONT SCHOOL ENRICHMENT FUND
July 1, 2020 to June 30, 2021**

Portfolio Name	Beginning Value	Dividends	Short & Long Term Capital Gains	Withdrawals /deposits	Advisory Fees	Ending Value
Stifel Nicolaus Managed Portfolio	\$150,901.76	\$2,275.29	\$2,255.44	(\$4,006.90)	(\$1,227.61)	\$195,153.09

**TOWN OF PIERMONT SCHOLARSHIP FUND
July 1, 2020 to June 30, 2021**

Value 07/1/2020	\$23,801.05
Interest from Money Market	\$0.63
Income from Mutual Funds	\$592.90
Capital Gains Dist. from Mutual Funds	\$0.00
Deposits	\$0.00
Withdrawals	(\$593.54)
Unrealized gain/loss from Mutual Fund	(\$3,784.57)
Value 06/30/21	\$27,585.61

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

			2019-2020	2020-2021
Special Education Expenses				
1200		INSTRUCTION	\$223,670	\$270,609
1230		FRENCH POND SCHOOL	\$0	\$0
1231		KING STREET SCHOOL	\$0	\$0
1430		SUMMER SCHOOL	\$1,568	\$1,317
2150		SPEECH/LANGUAGE	\$18,017	\$17,036
2159		SUMMER SCHOOL SPEECH/LANG	\$1,390	\$0
2162		PHYSICAL THERAPY	\$3,254	\$4,967
2163		OCCUPATIONAL THERAPY	\$5,516	\$6,753
2722		TRANSPORTATION	\$32,691	\$52,492
		Total District Expenses	\$286,106	\$353,174
Special Education Revenues				
3110		SPED Portion State Adequacy Funds	\$19,547	\$15,893
3230		Catastrophic Aid	\$142,721	\$27,483
4580		Medicaid	\$32,891	\$15,884
		Total District Revenues	\$195,159	\$59,260
		Net Cost to District	\$90,947	\$293,914

PIERMONT TAX RATES

CALENDAR/TAX YEAR	2018	2019	2020	2021	2022	2021	
	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 PROJECTED	CURRENT VALUATION	
Local Property Tax Rate	\$ 12.71	\$ 15.14	\$ 9.20	\$ 10.92	\$ 12.94	\$130,636,090	Per \$1,000
State Property Tax Rate	\$ 2.13	\$ 2.24	\$ 2.04	\$ 1.41	\$ 0.98	\$128,389,590	Per \$1,000
Total School Tax Rate	\$ 14.84	\$ 17.38	\$ 11.24	\$12.33	\$ 13.92		
INCREASE (DECREASE) FROM PRIOR YEAR	\$ (2.18)	\$ 2.54	\$ (6.14)	\$ 1.09	\$ 1.59		

**PIERMONT SCHOOL DISTRICT
BALANCE SHEET**

		GENERAL FUND	FOOD SERVICE FUND	GRANT FUND	TRUST/ AGENCY FUND
<u>ASSETS</u>					
Current Assets					
CASH	100	\$73,836.00			
INVESTMENTS	110				\$542,575.00
INTERFUND RECEIVABLE	130	\$29,408.00	\$126.00		
INTERGOV'T RECEIVABLE	140	\$47,073.00		\$35,867.00	
OTHER RECEIVABLES	150	\$ 5,236.00	\$3,450.00		
PREPAID EXPENSES	180	\$ 805.00			
Total Current Assets		\$156,358.00	\$3,576.00	\$35,867.00	\$542,575.00
<u>LIABILITIES & FUND EQUITY</u>					
Current Liabilities					
INTERFUND PAYABLES	400			\$29,534.00	
OTHER PAYABLES	420	\$ 75,267.00	\$3,576.00	\$ 376.00	
PAYROLL DEDUCTIONS	470				
DEFERRED REVENUES	480			\$ 5,957.00	
Total Current Liabilities		\$ 75,267.00	\$3,576.00	\$35,867.00	\$ -
Fund Equity					
Non-spendable:					
RESERVE FOR PREPAID EXPENSES	752	\$ 805.00			
Restricted:					
RESTRICTED FOR FOOD SERVICE					
Committed:					
RESERVE FOR AMTS VOTED	755	\$ 10,000.00			

UNASSIGNED FUND BALANCE RETAINED		\$ 27,378.00			
Assigned:					
RESERVED FOR SPECIAL PURPOSES	760				\$542,575.00
UNASSIGNED FUND BALANCE	770	\$ 42,908.00			
Total Fund Equity		\$ 81,091.00	\$ -	\$ -	\$ 542,575.00
TOTAL LIABILITIES & FUND EQUITY		\$156,358.00	\$3,576.00	\$ 35,867.00	\$ 542,575.00

PIERMONT SCHOOL DISTRICT REVENUES

		FY2021	FY2022	PROPOSED FY2023	INCREASE/ (DECREASE)
CODE	DESCRIPTION	BUDGET	BUDGET	BUDGET	
GENERAL					
	Revenue from Local Sources				
1111	LOCAL EDUCATION TAX	\$ 900,383	\$1,426,919	\$1,690,005	\$ 263,086
1332	SPED TUITION FROM OTHER LEA'S	\$ 28,300	\$ -	\$ -	\$ -
1510	INTEREST ON INVESTMENTS	\$ 500	\$ 700	\$ 875	\$ 175
1980	REFUND FROM PRIOR YEAR	\$ 225	\$ 225	\$ 225	\$ -
1990	OTHER LOCAL REVENUE	\$ 4,973	\$ 4,593	\$ 4,593	\$ -
	Total Local Revenue	\$ 934,381	\$1,432,437	\$1,695,698	\$ 263,261
	Revenue from State Sources				
3111	ADEQUACY AID (GRANT)	\$ 298,099	\$ 329,122	\$ 347,572	\$ 18,450
3112	ADEQUACY AID (STATE TAX)	\$ 194,755	\$ 180,406	\$ 125,688	\$ (54,718)
3230	CATASTROPHIC AID	\$ 15,390	\$ 65,000	\$ 50,000	\$ (15,000)
3241	VOC ED TUITION	\$ 15,000	\$ 12,560	\$ 7,889	\$ (4,671)
3242	VOC ED TRANSPORTATION	\$ 225	\$ 225	\$ 120	\$ (105)
	Total State Revenue	\$ 523,469	\$ 587,313	\$ 531,269	\$ (56,044)
	Revenue from Federal Sources				
4580	MEDICAID REIMBURSEMENT	\$ 35,000	\$ 15,000	\$ 15,000	\$ -
4810	NATIONAL FOREST RESERVE	\$ 1,403	\$ 1,212	\$ 1,212	\$ -
	Total Federal Revenue	\$ 36,403	\$ 16,212	\$ 16,212	\$ -
	Revenue from Other Financing Sources				
5700	USE OF FUND BALANCE	\$ 528,245	\$ 42,908	\$ -	\$ (42,908)
	Total Other Financing Revenue	\$ 528,245	\$ 42,908	\$ -	\$ (42,908)
	TOTAL REVENUE-GENERAL FUND	\$ 2,022,498	\$ 2,078,870	\$ 2,243,179	\$ 164,309
GRANTS					
	TOTAL FEDERAL REVENUE-GRANT FUND	\$ 35,000	\$ 15,000	\$ 15,000	\$ -
FOOD SERVICE					
1610	FOOD SERVICE SALES	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
1990	EVENTS/OTHER	\$ -	\$ -	\$ -	\$ -
3260	STATE REIMBURSEMENT	\$ 300	\$ 300	\$ 300	\$ -

4560	FEDERAL REIMBURSEMENT	\$ 5,300	\$ 5,300	\$ 5,300	\$ -
5210	TRANSFER FROM GENERAL FUND	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
	TOTAL REVENUE-FOOD SERVICE FUND	\$ 42,600	\$ 42,600	\$ 42,600	\$ -
	TOTAL REVENUES	\$ 2,100,098	\$ 2,136,470	\$ 2,300,779	\$ 164,309

PIERMONT SCHOOL DISTRICT BUDGET SUMMARY

Code	DESCRIPTION	FY2021	FY2022	PROPOSED	INCREASE/ (DECREASE)
		BUDGET	BUDGET	FY2023 BUDGET	
1100	REGULAR EDUCATION	\$ 1,031,971	\$1,062,925	\$1,106,463	\$ 43,538
1200	SPECIAL EDUCATION	\$ 340,979	\$ 290,475	\$ 374,106	\$ 83,631
1230	FRENCH POND SCHOOL	\$ -	\$ 23,106	\$ -	\$ (23,106)
1231	KING STREET SCHOOL	\$ -	\$ -	\$ 23,106	\$ 23,106
1290	PRESCHOOL	\$ -	\$ -	\$ 200	\$ 200
1300	VOCATIONAL	\$ 9,682	\$ 11,550	\$ 10,625	\$ (925)
1410	CO-CURRICULAR	\$ 2,915	\$ 3,230	\$ 3,230	\$ -
1430	SUMMER SCHOOL	\$ 13,390	\$ 17,268	\$ 17,268	\$ -
2112	ATTENDANCE/TRUANT OFFICER	\$ 100	\$ 100	\$ 100	\$ -
2120	GUIDANCE	\$ 17,138	\$ 25,368	\$ 26,748	\$ 1,380
2125	STUDENT DATA MANAGEMENT	\$ 5,411	\$ 5,411	\$ 5,411	\$ -
2130	NURSING	\$ 18,788	\$ 32,180	\$ 34,888	\$ 2,708
2150	SPEECH/LANGUAGE	\$ 11,040	\$ 20,062	\$ 18,478	\$ (1,584)
2159	SPEECH SUMMER SCHOOL	\$ 1,020	\$ 1,325	\$ 1,442	\$ 117
2162	PHYSICAL THERAPY	\$ 4,740	\$ 5,043	\$ 5,043	\$ -
2163	OCCUPATIONAL THERAPY	\$ 2,395	\$ 2,608	\$ 6,679	\$ 4,071
2190	STUDENT OTHER/ENRICHMENT SVCS	\$ 1,480	\$ 1,480	\$ 2,200	\$ 720
2210	READING SPECIALIST	\$ 9,786	\$ 9,725	\$ -	\$ (9,725)
2212	CURRICULUM DEVELOPMENT	\$ 2,259	\$ 2,316	\$ 2,316	\$ -
2213	STAFF TRAINING	\$ 8,632	\$ 12,280	\$ 12,280	\$ -
2220	TECHNOLOGY	\$ 12,850	\$ 5,022	\$ 5,022	\$ -
2222	LIBRARY	\$ 3,288	\$ 3,574	\$ 3,683	\$ 109
2311	SCHOOL BOARD	\$ 8,785	\$ 8,777	\$ 8,997	\$ 220
2312	SCHOOL BOARD CLERK	\$ 711	\$ 711	\$ 711	\$ -
2313	DISTRICT TREASURER	\$ 762	\$ 762	\$ 762	\$ -
2314	DISTRICT MEETING	\$ 377	\$ 377	\$ 377	\$ -
2317	AUDIT SERVICES	\$ 7,800	\$ 7,800	\$ 8,200	\$ 400
2318	LEGAL COUNSEL	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
2321	OFFICE OF THE SUPERINTENDENT	\$ 136,990	\$ 129,421	\$ 117,630	\$ (11,791)
2410	PRINCIPAL OFFICE	\$ 134,113	\$ 149,356	\$ 140,042	\$ (9,314)
2490	GRADUATION	\$ 325	\$ 325	\$ 350	\$ 25
2620	OPERATION OF BUILDING	\$ 116,885	\$ 131,273	\$ 136,764	\$ 5,491
2630	GROUNDS	\$ 10,550	\$ 9,050	\$ 10,050	\$ 1,000
2640	EQUIPMENT	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
2721	TRANSPORTATION-REGULAR EDUCATION	\$ 59,382	\$ 61,756	\$ 64,308	\$ 2,552
2722	TRANSPORTATION-SPECIAL EDUCATION	\$ 4,000	\$ -	\$ 54,000	\$ 54,000
2723	TRANSPORTATION-VOCATIONAL	\$ -	\$ 500	\$ 500	\$ -
2725	TRANSPORTATION-FIELD TRIPS	\$ 5,700	\$ 5,700	\$ 5,000	\$ (700)

2820	INFORMATION SERVICES	\$ 7,554	\$ 7,314	\$ 7,500	\$ 186
2832	RECRUITMENT	\$ 200	\$ 200	\$ 200	\$ -
5221	TRANSFER TO FOOD SERVICE	\$ 25,000	\$ 25,000	\$ 23,000	\$ (2,000)
5252	TRANSFER TO EXPENDABLE TRUST	\$ -	\$ -	\$ -	\$ -
5310	TUITION TO CHARTER SCHOOL	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES-GENERAL FUND	\$ 2,022,498	\$2,078,870	\$2,243,179	\$ 164,309
	TOTAL EXPENDITURES-GRANT FUND	\$ 35,000	\$ 15,000	\$ 15,000	\$ -
	TOTAL EXPENDITURES-FOOD SERVICE FUND	\$ 42,600	\$ 42,600	\$ 42,600	\$ -
	TOTAL EXPENDITURES	\$ 2,100,098	\$2,136,470	\$2,300,779	\$ -

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

	2021-2022	2022-2023	INCREASE/
DISTRICT	BUDGET	BUDGET	(DECREASE)
BATH	\$ 173,167	\$ 164,385	\$ (8,782)
BENTON	\$ 23,144	\$ 21,096	\$ (2,048)
HAVERHILL	\$ 789,155	\$ 754,849	\$ (34,306)
PIERMONT	\$ 129,421	\$ 117,630	\$ (11,791)
WARREN	\$ 123,976	\$ 119,169	\$ (4,807)
TOTAL DISTRICT ASSESSMENTS	\$1,238,863	\$1,177,129	\$ (61,734)

SCHOOL ADMINISTRATIVE UNIT #23 REVENUES

	2021-2022	2022-2023	INCREASE/
DEPARTMENT NUMBER / DESCRIPTION	BUDGET	BUDGET	(DECREASE)
ASSESSMENT	\$ 1,238,863	\$ 1,177,129	\$ (61,734)
FPS TUITION	\$ 271,760	\$ 314,902	\$ 43,142
KING STREET SCHOOL TUITION	\$ 509,390	\$ 556,195	\$ 46,805
SUMMER TRIP TUITION	\$ 12,958	\$ 12,960	\$ 2
SUMMER SCHOOL TUITION	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 175	\$ 250	\$ 75
SERVICES TO LEA'S	\$ 385,919	\$ 379,417	\$ (6,502)
SPEECH SERVICES	\$ 335,490	\$ 290,908	\$ (44,582)
OCCUPATIONAL THERAPY REVENUE	\$ 110,000	\$ 115,000	\$ 5,000
OTHER LOCAL REVENUE	\$ 4,343	\$ 5,116	\$ 773
USE OF FUND BALANCE	\$ 47,870	\$ 100,000	\$ 52,130

TOTAL GENERAL FUND REVENUES	\$ 2,916,768	\$ 2,951,877	\$ 35,109
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SCHOOL ADMINISTRATIVE UNIT #23 APPROVED BUDGET SUMMARY

1100 ITINERANT TEACHERS	\$ 219,022	\$ 231,561	\$ 12,539
1230 FRENCH POND PROGRAM	\$ 323,131	\$ 338,873	\$ 15,742
1231 KING STREET PROGRAM	\$ 356,131	\$ 375,190	\$ 19,059
1430 SUMMER SCHOOL	\$ 11,245	\$ 11,247	\$ 2
1431 SUMMER TUTORING PROGRAM	\$ 1,713	\$ 1,713	\$ -
2120 GUIDANCE	\$ 76,114	\$ 80,254	\$ 4,140
2125 DATA MANAGEMENT	\$ 58,408	\$ 36,849	\$ (21,559)
2140 PSYCHOLOGICAL SERVICES	\$ 8,300	\$ 8,600	\$ 300
2150 SPEECH & LANGUAGE SERVICES	\$ 330,002	\$ 286,365	\$ (43,637)
2159 SPEECH SUMMER SERVICES	\$ 9,488	\$ 8,543	\$ (945)
2163 OCCUPATIONAL THERAPY	\$ 110,000	\$ 115,000	\$ 5,000
2213 STAFF DEVELOPMENT	\$ 4,643	\$ 4,643	\$ -
2220 TECHNOLOGY SUPERVISION	\$ 243,142	\$ 270,129	\$ 26,987
2311 SCHOOL BOARD	\$ 7,835	\$ 7,835	\$ -
2312 SCHOOL BOARD CLERK	\$ 739	\$ 739	\$ -
2313 DISTRICT TREASURER	\$ 2,796	\$ 2,796	\$ -
2317 AUDIT	\$ 7,100	\$ 7,250	\$ 150
2318 LEGAL COUNSEL	\$ 800	\$ 800	\$ -
2321 OFFICE OF THE SUPERINTENDENT	\$ 656,340	\$ 692,086	\$ 35,746
2330 SPECIAL PROGRAMS ADMIN.	\$ 311,463	\$ 297,610	\$ (13,853)
2334 OTHER ADMINISTRATIVE PROGRAMS	\$ 5,912	\$ 5,912	\$ -
2540 SAU-WIDE PUBLIC RELATIONS	\$ 1,000	\$ 1,000	\$ -
2620 BUILDING & RENT	\$ 137,288	\$ 122,439	\$ (14,849)
2640 EQUIPMENT MAINTENANCE	\$ 4,707	\$ 6,465	\$ 1,758
2810 RESEARCH, PLANNING, DEVELPMT	\$ 4,800	\$ 4,800	\$ -
2820 COMPUTER NETWORK	\$ 23,849	\$ 32,378	\$ 8,529
2832 RECRUITMENT ADVERTISING	\$ 800	\$ 800	\$ -
TOTAL GENERAL FUND EXPENDITURES	\$ 2,916,768	\$ 2,951,877	\$ 35,109
IDEA GRANTS	\$ 250,000	\$ 250,000	\$ -
TOTAL BUDGET	\$ 3,166,768	\$ 3,201,877	\$ 35,109



**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS
ADMINISTRATION
RESIDENT MARRIAGE REPORT
01/01/2021 - 12/31/2021
-- PIERMONT --**

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
IRELAND, COURTNEY L Piermont NH	LARRABEE, TIMOTHY R PEIRMONT,NH	PIERMONT	PIERMONT	3/20/2021



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT BIRTH REPORT
01/01/2021-12/31/2021
--PIERMONT--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
SELPH, ALIYA JO RIAN	1/11/2021	LEBANON,NH	SELPH, JORDAN	WINCHESTER, BETHANI
MOELLER, JACK ZEALAND	2/06/2021	LEBANON,NH	MOELLER, JOHN	CROFT, CELINE
MARTIN, DANIEL ANTHONY	5/27/2021	LEBANON,NH	MARTIN, ETHAN	MARTIN, BRITNEY
FLOCKE, ABIGAIL GRACE	9/24/2021	LEBANON,NH	FLOCKE, JONATHAN	FLOCKE, RONDA
MUSTY, OTTO	10/23/2021	LEBANON,NH	MUSTY, MICHAEL	LABRECQUE, NICOLE
BARNES III, ERVA MORGAN	12/18/2021	LEBANON,NH	BARNES II, ERVA	BARNES, NOELLE



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2021 - 12/31/2021

--PIERMONT, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
CARTER, ELIZBETH K	02/10/2021	CLAREMONT	PLAISTED, FRED	KENISTON, MARJORIE	N
SAYERS, SCOTT L	05/19/2021	PIERMONT	SAYERS, FRED	MACE, HELEN	Y
METCALF, JOHN E	06/20/2021	NORTH HAVERHILL	METCALF, HARRY	SMITH, SHIRLEY	Y

**Town of Piermont
EMERGENCY --- DIAL 911**

	Office		
	Phone	Fax	E-mail Address
Board of Selectman	272-9181	272-9182	Sandi.Pierce@TownofPiermontNH.org
Town Clerk	272-4840	272-9182	Brenadette.Ratel@TownofPiermontNH.org
Deputy Town Clerk	272-4840	272-9182	Gail.Bachus@TownofPiermontNH.org
Tax Collector	272-6979	272-9182	Ceil.Stubbings@TownofPiermontNH.org
Public Safety (24/7/365)	272-4911	272-9182	
Police Department	272-9351	272-4813	Brandon.Alling@TownofPiermontNH.org
Fire Department	272-9149	272-9149	
Fast Squad	272-4911		
Emergency Management	272-4911	272-9182	Brandon.Alling@TownofPiermontNH.org
Town Treasurer			Heather.Subjeck@TownofPiermontNH.org
Welfare Administration	272-9181	272-9182	Sandi.Pierce@TownofPiermontNH.org
Public Library	272-4967	272-9182	Librarian@PiermontLibrary.com
Transfer Station/Recycle Center	272-4828		Wayne.Godfrey@TownofPiermontNH.org
Town Garage	272-4807		Frank.Rodimon@TownofPiermontNH.org
Planning Board			
Zoning Board			
Trustee of Trust Funds			
Conservation Commission			
Other Important Numbers			
Post Office	272-4897		
Piermont Village School	272-5881		

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