



**Town of Piermont
Annual Report
For Year Ending December 31, 2023**

TOWN OF PIERMONT DIRECTORY

PUBLIC SAFETY IN THE EVENT OF AN EMERGENCY - DIAL 911

	Office Phone	Office Fax	Email Address
Police Department	603-272-9351	603-272-4813	brandon.alling@townofpiermonthnh.org
Fire Department	603-272-9149	603-272-9149	bruce.henry@townofpiermonthnh.org
Fast Squad	603-272-4911		
Emergency Management	603-272-4911	603-272-4813	brandon.alling@townofpiermonthnh.org
Animal Control Officer	603-272-4911		wayne.godfrey@townofpiermonthnh.org

TOWN DEPARTMENTS/BOARDS

	Office Phone	Office Fax	Email Address
Board of Selectmen	603-272-9181	603-272-9182	info@townofpiermonthnh.org
Town Clerk	603-272-4840	603-272-9182	bernadette.ratel@townofpiermonthnh.org
Deputy Town Clerk	603-272-4840	603-272-9182	bridgette.macmillan@townofpiermonthnh.org
Tax Collector	603-272-6979	603-272-9182	ceil.stubbings@townofpiermonthnh.org
Deputy Tax Collector	603-272-6979	603-272-9182	
Treasurer	603-272-9181	603-272-9182	heather.subject@townofpiermonthnh.org
Welfare Administration	603-272-9181	603-272-9182	info@townofpiermonthnh.org
Highway Department	603-272-4807		frank.rodimon@townofpiermonthnh.org
Planning Board			info@townofpiermonthnh.org
Zoning Board			info@townofpiermonthnh.org
Trustee of Trust Funds			info@townofpiermonthnh.org
Conservation Commission	603-359-3958		ernest.hartley@townofpiermonthnh.org
Cemetery Sexton	603-248-1767		

SERVICES/COMMUNITY

	Office Phone	Office Fax	Email Address
Transfer Station & Recycling	603-272-4828		wayne.godfrey@townofpiermonthnh.org
Piermont Public Library	603-272-4967		librarian@piermontlibrary.com
Piermont Village School	603-272-5881		
Historical Society			historicalsocietypiermont@gmail.com

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TOWN OF PIERMONT

The Office of the Board of Selectmen

Phone: (603) 272-9181

Fax: (603) 272-9182

E-mail: info@townofpiermontnh.org

Board of Selectmen 2023 Annual Report

Let me start by saying that the Board would like to thank the staff, the officers, committee members, department heads and volunteers for all they do on behalf of the Town. Without them, it would be much harder to achieve what we do and what is required to be done each year. In addition, I would also like to thank my fellow board members, Wayne Godfrey and Rick Daley, for their help and their devotion to carrying out our duties.

It is the dedication of all those that I thank above that enables the Town to function. The Town relies upon them. Many have held the office or position for years and we all need to think how this can continue, progress, and even improve. None of us are getting younger or healthier and there will come a time when these important people are no longer available to perform their duties. The Board is thinking ahead and, with the help of the CIP Committee, are collating the requirements of the positions so that we are better prepared for any transition whether planned or unexpected.

Elected positions are open to those who put their name forward but sometimes this could be detrimental if they do not have the skills required. The Road Agent is one such position. The knowledge and experience that Frank possesses has given Piermont some of the best roads in the area and hopefully continues to do so. There will come a time when he retires and then the position could be filled by somebody who does not have what is needed to perform the job.

The Transfer Station is another such position, Wayne has done great and again I hope continues to. I hear of many complaints - not open long enough, cost of bags, and such like. Finding staff is difficult, the hours mean that those who do it lose most of their weekend. It is not like they lose just a part of the day but extends in to both the morning and afternoon. The cost of recycling and trash disposal has increased and often means that it is uneconomical. Not wanting to push a green agenda but the consequences of not acting is detrimental to the environment. Due to a decision in the past, the used compactor bin, bought a few years ago, had to be replaced due to it rusting and breaking apart. As John Ruskin wrote, paraphrased - you get what you pay for. Hopefully the upgraded entrance gate will soon be in position.

A new backstop was required on the ballpark, the cost was much more than anticipated but should stop balls hitting passing traffic behind the batting mound. The Recreation Committee is now working much more on community-based events as well as those that have been held in the past. We hope this will add to the spirit of Piermont.

The Rescue truck used by the Fire Department and FAST Squad has again been a problem, having been in for repair for a number of months. At last year's Town Meeting the CIP displayed a chart that showed the estimated life and replacement cost of the major equipment. With this all in mind the Board has heeded what was recommended and increased the major equipment Capital Equipment Funds by \$5,000 each -we hope that it will be supported. CIP has also reviewed the new building and given the excessive increase in cost of the initial design, primarily because Covid's effect upon prices, availability and economics, have and continue to revisit in an attempt to make it feasible in the future.

Another Warrant Article this year is the replacement Police Cruiser. We find, yet again, that the cruiser seems to only last as long as we financed it for. Previously, apart from the latest, they have been civilian vehicles that have been upfitted. The current one was the real thing but has been problematic. At the time of writing, we are reviewing both the Ford and the Chevrolet.

Lily Pond Road Project is needed because if action is not taken shortly then the sub-road will start to disintegrate, and the cost will escalate in a few years. The Town has adopted the Highview Meadows road as approved by the 2008 selectboard following the completion of the requested requirements,

Lightning strikes have caused damage to the Old Church Building, taking out cameras and lights. In discussion with specialists, the Board has looked at possible causes and the hopeful reduction of risk. Two landowners have requested action on maintenance of the fire ponds located on their property, threatening to remove them from use. These have now been resolved, the importance of regular maintenance means that the Board has added the day to day trimming of brush to the Annual Maintenance Contract with the cost being allocated to that line on the Fire Department budget. Plowing out of the fire hydrants is also added to the Contract.

The Board, with a great deal of help from the administrative assistant, Sarah, is continuing to review and update the Town Policies and Procedures, minimizing risk and ensuring the safe guarding of Town assets.

Broadband coverage is improving with 25C and the east of Piermont receiving much better coverage than before. However, the intended backbone or middle mile that was being proposed seems to have moved very little in any benefit for the Town.

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

Keep Safe and Keep Well

Respectively submitted,

Colin Stubbings, Chairman

TOWN PERSONNEL AND OFFICIALS AS OF DECEMBER 31, 2023

Board of Selectmen	Chairman, Colin Stubbings	Term Expires 2024
Board of Selectmen	Wayne Godfrey	Term Expires 2025
Board of Selectmen	Rick Daley	Term Expires 2026
Administrative Assistant	Sarah Tucker	
Animal Control Officer	Wayne Godfrey	
Cemetery Sexton	Abby Metcalf	Term Expires 2024
Emergency Management Director	Brandon Alling	
Fire Chief	Bruce Henry	
Forest Fire Warden	Andy Mauchly	
Health Officer	Dr. Alex Medlicott	
Moderator	Joyce Tompkins	Term Expires 2025
Police Chief	Brandon Alling	
Road Agent	Frank Rodimon	Term Expires 2026
Tax Collector	Ceil Stubbings	
Deputy Tax Collector	Polly Marvin	
Town Clerk	Bernadette Ratel	Term Expires 2024
Deputy Town Clerk	Brigitte MacMillan	
Treasurer	Heather Subject	Term Expires 2024
Deputy Treasurer	Diane Kircher	

LIBRARY TRUSTEES

Kristi Medill	Term Expires 2024
Joyce Tomkins, Treasurer	Term Expires 2024
Karen Brown	Term Expires 2024
Nancy Sandell, Secretary	Term Expires 2025
Lisa Ingalls	Term Expires 2025
Helga Mueller	Term Expires 2026
Stephanie Gordon, Chair	Term Expires 2026

HISTORICAL SOCIETY

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

ZONING BOARD OF ADJUSTMENTS

(Appointed)

Helga Mueller	Term Expires 2025
Charles Brown	Term Expires 2025
Steve Daly, Chairman	Term Expires 2024
Steven Rounds	Term Expires 2024
Abby Metcalf	Term Expires 2024
Terry Robie, Zoning Administrator	Term Expires 2025

PLANNING BOARD

(Appointed)

Christine Palmuchi	Term Expires 2026
Joyce Tompkins	Term Expires 2026
Joanna Bligh, Vice Chairman	Term Expires 2024
Travis Daley, Chairman	Term Expires 2025
Peter Labounty, Alternate	
Rick Daley, Ex-Officio	
Helga Mueller, Secretary	

CONSERVATION COMMISSION

Helga Mueller	Term Expires 2026
Ernie Hartley	Term Expires 2026
Eric Underhill	Term Expires 2026
Karen Brown	Term Expires 2026
Frank Rodimon	Term Expires 2025
Mal Kircher	Term Expires 2025
Rachael Brown-DiGiovanni	Term Expires 2025

SUPERVISORS OF THE CHECKLIST

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

TRUSTEE OF THE TRUST FUNDS

Adam Pippin	Term Expires 2024
Jean Underhill	Term Expires 2025
Michael Musty	Term Expires 2026

CIP COMMITTEE

Peter Labounty, Chairman
Mal Kircher
Robert Lang
Frank Rodimon
Glen Meder
Colin Stubbings

2023 Town Meeting Minutes

Article 01 To Elect Officers

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

Selectmen: Rick Daley 88, Write In: Bobby Shaw (1), Road Agent, Frank Rodimon 90, Write In: Eric Underhill (1), Bobby Shaw(1)

Moderator: Joyce Tompkins 86, Write In: Bobby Shaw(1), Treasurer, Heather Subjeck 82, Write In: Bobby Shaw(2), Catherine Boyle(1), Jean Underhill(1), Sarah Tucker(1)

Trustee of Trust Funds: Michael Musty 88, Write In: Lee Robie(2), Ray Holland(1), Teran Mertz(1)

Library Trustee: Helga Mueller 89, Write In: Karen Brown(1)

Library Trustee 2nd position: Stephanie Gordon Write In (41), Abby Metcalf(1), Randy Gowal (1), Marnie Whitman(2)

Article 02 Operating Budget of the Town

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

Motion: Gary Danielson

Second: Frank Rodimon

Discussion: Jonathan Flock motioned for an amendment, Second: Bobby Shaw

Amendment was to change Operating budget amount from \$1,152,137.00 to \$1,148,115.

Jason Bachus, Tony Smith spoke against amendment

Amendment failed.

Original Article passes by Voice Vote

Article 03 Sewer District Budget

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

This article is RECOMMENDED by the Selectmen 3-0.

Motion: Rick Daley ,

Second: Jeff Underhill

Article passes by Voice Vote

Gary Danielson motioned not to reconsider Articles 1,2 and 3.

Second: Rick Daley

Moderator called for vote. Article passes by Voice Vote

Article 04 Purchase Highway Department Backhoe

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

This article is RECOMMENDED by the Selectmen 3-0. (3/5 ballot vote)

Motion: Frank Rodimon

Second: Jason Bachus

Discussion: Kevin Fagnant, Janine Robie had some questions. Barbara Fowler asked that the attached be entered as part of the minutes. Colin Stubbings, Frank Rodimon, Tony Smith, also spoke.

Ballot Article: 50 Yes, 7 No's. Ballot passes by Ballot Vote. The ballot was open for 1 hour.

Article 05 Add to existing Fire and Emergency Vehicle CRF

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

This article is RECOMMENDED by the Selectmen 3-0.

Motion: Bruce Henry

Second: Sam Rounds

Discussion: Colin Stubbings (Selectman), Bruce Henry, and Tony Smith all spoke in favor of Article.

Article passes by Voice Vote

Article 06 Add to existing Revaluation CRF

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

Motion: Tony Smith

Second: Sam Rounds

Article passes by Voice Vote

Article 07 Add to existing New Building CRF

To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the New Building Capital Reserve Fund previously established. (The Tax impact of this warrant article is \$0.08) This article is RECOMMENDED by the Selectmen 3-0.

Motion: Sam Rounds

Second: Peter Labounty

Article passes by Voice Vote

Article 08 Add to existing Town Equipment CRF

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

Motion: Tony Smith

Second: Polly Marvin

Discussion: Tony Smith asked for clarification of accounts.

Article passes by Voice Vote

Article 09 Add to existing Recycling/ Transfer Station ETF

To see if the Town will vote to raise and appropriate the sum of two thousand five hundred dollars (\$2,500) to be added to the Recycling/ Transfer Station Expendable Trust Fund previously established. (The Tax impact of this warrant article is \$0.02) This article is RECOMMENDED by the Selectmen 3-0.

Motion: Carolyn Danielson

Second: Sam Rounds

Article passes by Voice Vote

Article 10 Add to existing Town Bridge ETF

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

Motion: Gary Danielson

Second: Janine Robie

Discussion: Tony Smith asked if it was enough? According to Colin Stubbings bridges are in good shape.

Article passes by Voice Vote

Article 11 To Dissolve Highway Department ETF

To see if the Town will vote to discontinue the Highway Department ETF created in 2019. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. This article is RECOMMENDED by the Selectmen 3-0.

Motion: Frank Rodimon

Second: Ellen Putnam

Discussion: Colin Stubbings explained fund and the selectman are agents of the fund.

Barbara Fowler requested the article be a ballot vote

Article passes 52 Yes, 8 No by Paper Ballot

Article 12 To Establish Highway Emergency Vehicle/Equipment ETF

To see if the Town will vote to establish a Highway Emergency Vehicle Equipment Expendable Trust Fund per RSA 31:19-a, for the purpose of funding Highway Department unexpected major repairs to equipment and to raise and appropriate eight thousand dollars (\$8,000) to put in the fund, with this amount to come from the Town General Fund; further to name the Town of Piermont Selectboard as agents to expend from said fund. This article is contingent on the approval of Article 11 (To Dissolve the Highway ETF). This article is RECOMMENDED by the Selectmen 3-0.

Motion: Frank Rodimon

Second: Earnie Hartley

Frank Rodimon motioned to amend the article to change the name of the ETF account to read "Highway Equipment Emergency Repair Expendable Trust Fund"

Second: Gary Danielson

Janine Robie asked for clarification. Account is to be used only for repairs. Answer was yes.

Amended Article passes by Voice Vote

Article 13 To Establish Highway Improvement CRF

To see if the Town will vote to establish a Highway Improvement Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of funding improvement and repairs of the Town of Piermont Highways and to raise and appropriate the sum of fifty thousand dollars (\$50,000) to be placed in this fund, with this amount to come from the Town General Fund. Further, to name the Town of Piermont Selectboard as agents to expend from said fund. This article is contingent on the approval of Article 11 (To Dissolve the Highway ETF). This article is RECOMMENDED by the Selectmen 3-0.

Motion: Jason Bachus

Second: Sam Rounds

Janine Robie wanted clarification on account being used for anything highway. Frank Rodimon (Road Agent), answered yes.

Article passes by Voice Vote

Article 14 Non-Profit Donations

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

This article is RECOMMENDED by the Selectmen 2-1.

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

\$14,715

Motion: Steve Rounds

Second: Gary Danielson

Rob Elder: asked for amendment

Motion: Peter Labounty

Second: Jeff Underhill

The amendment to read as follows: American Red Cross \$800.00 be changed to \$400.00

Bridge House \$2000.00 be changed to \$400.00

WISE \$300.00 be changed to \$100.00

Total changes \$2,200, making the new total \$12,515.00

Many people spoke for and against amendment.

Amended Article passes by Voice Vote

Article 15 Readopt Optional Veterans' Tax Credit

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

This article is RECOMMENDED by the Selectmen 3-0.

Motion: Jason Bachus

Second: Jeff Underhill

Bobby Shaw Motioned to amend Article from \$500.00 to \$750.00

Article passes by Card Vote 28 - 19

Article 16 All other business

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

Frank Rodimon asked for a show of hands for having an inventory form filled out every year.

Most people were for keeping them.

Gary Danielson motion to restrict reconsideration on articles 4-15. Second by Frank Rodimon.

Passes by Voice Vote.

Tony Smith spoke on the Dickey amendment and having it on next year's Warrant.

Tim Cole asked to speak regarding the Warrior Banners and the process

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

Joyce Tompkins (Moderator): Meeting adjourned 12:17pm

Respectfully submitted,



Bernadette Ratel

Town Clerk

4/6/23

Hydrology Report on Storage of Bear Brook at a point where Piermont Town's Class II Bear Brook Road - via bridge - crosses Bear Brook Hydrology & Hydraulic Analysis Near Fowler residence. (Residence also known

historically as Veghte, Horton, Bean.)

Attribute	Value	Units	Definition
Drainage Area	5.31	sq. miles	Area that drains to crossing
Wetlands	0.66	percent	Percentage of NWI storage
Elevation	2671.8	feet	Max basin elevation
Precipitation	40	inches	Mean annual precipitation
X-Coordinate	887927.1	meters	Basin centroid E/W location
Y-Coordinate	529475.2	meters	Basin centroid N/S location

Return T (yr)	Peak Qr (ft ³ /s)
2	162
10	656
25	1081
50	1235.3
100	1621.29

USGS StreamStats was used to delineate drainage area and obtain basin characteristics. Hydraulic data developed using collected topographic survey, Manning's equation for open channel flow and n-values based upon stream/ streambank characteristics and accepted values for concrete and streambeds such as exist at Bear Brook.

Proposed Structure: 30-foot bridge with 24-foot open channel between concrete abutments

Discharge Name	Total Discharge (cfs)	Headwater Elevation (ft)	Outlet Depth (ft)	Outlet Velocity (ft/s)
2	162	90.4	2	5.56
10	656	92.6	4.2	7.7
100	1671	95.9	7.5**	10.4**

** This is assuming that the basin in front of the bridge is not storing/impounding a large volume of discharge - which decreases the peak flows through the structure. The accurate assessment of headwater and ensuing outlet velocity can be determined by flood routing through the structure. That exercise must be preceded by much more costly and extensive topographic survey collection and processing.

*Report by Trout Unlimited, EV Hanslik, engineer - October 2022
- submitted by Barbara Veghte Fowler at Piermont Town Meeting on March 10, 2023,
as resident, registered voter and taxpayer in the Town of
Piermont New Hampshire for 60 years.*



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; three (3) Library Trustees for a term of three (3) years each; a Town Clerk for a term of three (3) years.

Article 02 Operating Budget of the Town

To see if the Town will vote to raise and appropriate the sum of one million one hundred ninety three thousand five hundred thirty four dollars (\$1,193,534) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.

Recommended by the Board of Selectmen 3-0

Article 03 Sewer District Budget

To see if the Town will vote to raise and appropriate the sum of thirty nine thousand nine hundred twenty four dollars (\$39,924) for the operation of the sewer district with six thousand five hundred ninety dollars (\$6,590) to come from the State of NH DES Waste Water Grant and the remainder to come from sewer user fees, with no amount to be raised by taxes.

Recommended by the Board of Selectmen 3-0.

Article 04 Purchase Police Department Cruiser

To see if the Town will vote to raise and appropriate \$75,000 for the purchase of a new cruiser for use by the Police Department, with Forty-two thousand two hundred and ninety-five (42,295) dollars to come from unassigned fund balance (this represents ARPA funds received in 2022). Further to authorize the issuance of not more than thirty-two thousand seven hundred and five dollars (\$32,705) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. Recommended by the Board of Selectmen 3-0. 3/5 ballot vote required. (No Tax Impact for year 2024)

Article 05 Lily Pond Road Project

To see if the Town will vote to raise and appropriate the sum of sixty eight thousand dollars (\$68,000) for the purpose of the Piermont Highway Department's paving and shouldering the section of Lily Pond Road from Knapp Road to the Piermont/Haverhill town line.(The Estimated Tax Impact of this warrant article is \$0.51) Recommended by the Board of Selectmen 3-0

Article 06 Add to existing Fire and Emergency Vehicle CRF

To see if the Town will vote to raise and appropriate the sum of twenty five thousand dollars (\$25,000) to be added to the Fire and Emergency Vehicle Capital Reserve Fund previously established. (The Estimated Tax Impact of this warrant article is \$0.19)
Recommended by the Board of Selectmen 3-0

Article 07 Add to existing Revaluation CRF

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



Article 08 Add to existing New Building CRF

To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the New Building Capital Reserve Fund previously established. (The Estimated Tax Impact of this warrant article is \$0.08)
Recommended by the Board of Selectmen 3-0

Article 09 Add to existing Town Equipment CRF

To see if the Town will vote to raise and appropriate the sum of twenty five thousand dollars (\$25,000) to be added to the Town Equipment Capital Reserve Fund previously established. (The Estimated Tax Impact of this warrant article is \$0.19)
Recommended by the Board of Selectmen 3-0

Article 10 Add to existing Recycling/ Transfer Station ETF

To see if the Town will vote to raise and appropriate the sum of three thousand dollars (\$3,000) to be added to the Recycling/ Transfer Station Expendable Trust Fund previously established. (The Estimated Tax Impact of this warrant article is \$0.02)
Recommended by the Board of Selectmen 3-0

Article 11 Add to existing Town Bridge ETF

To see if the Town will vote to raise and appropriate the sum of one thousand dollars (\$1,000) to be added to the Town Bridge Expendable Trust Fund previously established. (The Estimated Tax Impact of this warrant article is \$0.01)
Recommended by the Board of Selectmen 3-0

Article 12 Add to existing Highway Equipment Emergency Repair ETF

To see if the town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the Highway Equipment Emergency Repair Expendable Trust Fund previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation.
Recommended by the Board of Selectmen 3-0

Article 13 Add to existing SCBA and Bunker Gear 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 SCBA and Bunker Gear Expendable Trust Fund previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation.
Recommended by the Board of Selectmen 3-0

Article 14 To establish Fire Pond Maintenance and Repair ETF

To see if the Town will vote to establish a Fire Pond Maintenance and Repair Expendable Trust Fund per RSA 31:19-a, for the purpose of funding the repairing and maintaining Piermont Fire Ponds and to raise and appropriate one thousand dollars (\$1,000) to put in the fund; further to name the Town of Piermont Selectboard as agents to expend from said fund. (The Estimated Tax Impact of this warrant article is \$0.01)
Recommended by the Board of Selectmen 3-0



**2024
 WARRANT**

Article 15 To establish Fire Department Vehicle and Equipment ETF

To see if the town will vote to establish a Fire Department Vehicle and Equipment Repair and Maintenance Expendable Trust Fund per RSA 31:19-a, for the purpose of repairing and maintaining Fire Department vehicles and equipment and to raise and appropriate five thousand dollars (\$5,000) to put in the fund; further to name the Town of Piermont Selectboard as agents to expend from said fund. (The Estimated Tax Impact of this warrant article is \$0.04)
 Recommended by the Board of Selectmen 3-0

Article 16 Non-Profit Donations

To see if the Town will vote to raise and appropriate the sum fifteen thousand seven hundred and eighty seven dollars (\$15,787) for the following charitable organizations. (The Estimated Tax Impact of this warrant article is \$0.12)

- \$800 American Red Cross
 - \$335 Ammonoosuc Community Health
 - \$2,000 Bridge House
 - \$500 CASA
 - \$1,077 The Good Shepherd Ecumenical Food Pantry
 - \$4,000 Grafton County Senior Citizens Council
 - \$500 North Country Home Health & Hospice Agency
 - \$896 Northern Human Services
 - \$591 Public Health Council of the Upper Valley
 - \$1,538 Tri-County Community Action Program
 - \$3,250 Visiting Nurse Association & Hospice
 - \$300 WISE
- \$15,787

Article 17 To change Town Clerk to hourly wage

To see if the Town will vote to change the compensation of the Town Clerk to an hourly wage, from the present salary, and to convey to the Board of Selectman, the authority to set and alter the hourly wage.

Article 18 All other business

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



2023
Financial Reports

Revenue Budget 2024

Description	2021 Revenues	2022 Revenues	2023 Revenues	2024 Budget
Property Taxes	2,311,297	2,384,613	3,200,884	2,995,788
Land Use Change Tax	33,400	0	6,500	1
Timber Taxes	12,628	16,444	1,081	4,000
Payment in Lieu of Taxes	6,648	6,810	7,297	6,900
Excavation Taxes	28	0	40	2
Other Taxes	0	0	0	0
Interest & Penalties on Delinquent Inventory Penalties	14,286	9,489	9,991	10,696
	792	0	972	201
Motor Vehicle Permit Fees	166,491	160,090	153,871	150,000
Building Permits	750	0	525	200
Other Licenses, Permits and Fees	2,254	2,021	8,229	6,873
Shared Revenues	0	0	0	0
Meals & Rooms Tax Distribution	58,231	68,224	73,840	50,000
Highway Block Grant	35,085	37,488	35,985	34,298
State & Federal Forest Land	0	0	0	0
State Revenue - Other	43,546	76,264	21,143	7,942
Income from Departments	37,776	40,236	50,059	45,878
Sale of Town Property	0	0	7,603	1
Interest On Investments	0	17,200	33,958	21,000
Other Miscellaneous Revenues	40,156	12,968	11,084	4,806
From General Fund	-3,440	0	31,256	53,295
From Capital Reserve Funds	38,454	0	31,994	0
From Trust & Fiduciary Funds	100	0	9,550	0
From Conservation Funds	3,340	0	0	0
Sewer	33,166	30,840	37,811	36,091
Proceeds from Long Term Bonds	464,000	0	0	0
Grand Total	\$ 3,298,988	\$ 2,862,687	\$ 3,733,673	\$ 3,427,972

**Expenditure Budget 2024 Summary
(Excluding County & School)**

Article Number	Account Number	Description	2023 Budget	2023 Actual	2024 Budget
Operating Budgets					
2	4130	Executive	210,472	188,870	218,131
2	4140	Town Clerk & Elections	40,055	33,668	45,470
2	4150	Tax Collector & Financial	52,827	48,757	60,373
2	4152	Assessing	19,157	18,327	20,707
2	4191	Planning & Zoning	4,845	3,825	4,976
2	4194	Buildings & Grounds	75,618	75,240	82,284
2	4195	Cemeteries	33,932	20,010	34,337
	4199	Donations	0	0	0
2	4210	Police Department	160,555	158,298	162,281
2	4212	Animal Control	1,746	1,705	1,827
2	4215	Ambulance	53,462	53,105	51,225
2	4220	Fire Department	66,167	54,408	67,217
2	4225	FAST	2,776	2,583	2,950
2	4290	Emergency Management	4,658	5,913	4,010
2	4312	Highways, Streets	214,041	198,229	215,269
2	4324	Transfer Station & Recycling	62,615	71,999	70,844
3	4326	Sewer District	24,937	17,266	28,561
2	4441	Welfare	2,638	0	2,638
2	4520	Parks & Recreation	11,716	15,751	13,954
2	4550	Library	33,500	33,500	33,500
2	4583	Patriotic	1,450	750	900
2	4611	Conservation	1,830	1,412	1,570
2	4711	Debt Service - Town	98,077	97,885	99,071
3	4711	Debt Service - Sewer	11,363	11,363	11,363
	4901	Capital Outlay	0	9,550	0
	9999	Discounts	0	0	0
Total			\$ 1,188,437	\$ 1,122,414	\$ 1,233,458

Expenditure Budget 2024 Summary (Excluding County & School)

Article Number	Account Number	Description	2023 Budget	2023 Actual	2024 Budget
Warrant Articles					
4		Police Department Cruiser	-	-	75,000
5		Lily Pond Road Project	-	-	68,000
6	4915	Town Fire & Emergency Vehicle CRF	20,000	20,000	25,000
7	4915	Town Revaluation CRF	9,000	9,000	9,000
8	4915	New Building CRF	10,000	10,000	10,000
9	4915	Town Equipment CRF	20,000	20,000	25,000
10	4916	Town Transfer Station & recycling ETF	2,500	2,500	3,000
11	4916	Town Bridge ETF	1,000	1,000	1,000
12	4916	Highway Emergency Vehicle/Equip ETF	4,000	4,000	10,000
13	4916	SCBA and Bunker Gear ETF	0	0	1,000
14	4916	Fire Pond Repair and Maintenance ETF	-	-	1,000
15	4916	Fire Department Repair and Maintenance ETF	-	-	5,000
	4916	Highway Improvement CRF	54,000	54,000	-
	4916	Sewer ETF	0	0	0
		2023 Backhoe	115,500	63,250	-
		Sub-Total	236,000	183,750	233,000
16	4199	Non-Profit Donation			
		American Red Cross	400	400	800
		Ammonuoosuc Community Health	335	335	335
		Bridge House	400	400	2,000
		CASA	500	500	500
		The Good Shepherd Ecumenical Food Pantry	769	769	1,077
		Grafton County Senior Citizens Council	3,250	3,250	4,000
		North Country Home Health & Hospice Agency	500	500	500
		Northern Human Services	896	896	896
		Public Health Council of the Upper Valley	577	577	591
		Tri-County Community Action Program	1,538	1,538	1,538
		Visiting Nurse Association & Hospice	3,250	3,250	3,250
		Wise	100	100	300
		Sub-Total	12,515	12,515	15,787
Grand Total			\$1,436,952	\$1,318,679	\$1,482,245

Account Number	Account Description	2023 Budget	2023 Expenditure	2024 Budget
Executive				
01-4130-011	Salary Selectmen	9,000	9,000	9,000
01-4130-021	Salary Admin.	61,200	61,292	64,272
01-4130-022	Wages - Administrative Support	300	343	300
01-4130-029	Estimated Pay Outs -Comp Time			1,000
01-4130-031	FICA/Medicare	5,393	5,531	5,605
01-4130-041	Retirement	8,439	9,478	8,696
01-4130-051	Office Supplies & Furniture	2,500	2,484	2,500
01-4130-061	Postage	1,500	1,125	1,500
01-4130-071	State & Federal Forms	1	0	0
01-4130-081	Printing	2,340	3,245	3,500
01-4130-091	Newspaper Notices & Ads	500	234	500
01-4130-111	Training, Seminars, & Workshop	1,000	832	300
01-4130-121	Mileage Reimbursement	750	816	800
01-4130-131	Office Equipment Purchase	4,000	4,037	10,000
01-4130-132	Software	2,800	2,877	2,800
01-4130-141	Office Equipment Maintenance	13,388	15,489	12,680
01-4130-151	Perambulation	500	0	500
01-4130-161	Fines	1	0	1
01-4130-171	Dues	1,465	1,372	1,359
01-4130-180	Legal Fees	34,000	10,688	19,000
01-4130-181	Legal Fees - TC/TX	1,000	10	1,000
01-4130-182	Legal Fees - Assessment	3,000	3,000	3,000
01-4130-183	Legal Fees - Planning & Zoning	1,000	226	1,000
01-4130-184	Legal Fees - Welfare	300	0	300
01-4130-185	Legal Fees - Public Safety	100	168	100
01-4130-186	Legal Fees - Highway	100	297	100
01-4130-187	Legal Fees - Waste	1	0	1
01-4130-201	Dispatch & Alarm Monitoring	23,899	24,187	32,056
01-4130-211	Property & Liability Insurance	20,639	20,639	24,313
01-4130-221	Unemployment Compensation	500	500	632
01-4130-231	Workmen's Comp. Insurance	7,321	7,321	8,200
01-4130-241	Employee Health Insurance	2,000	2,000	2,000
01-4130-251	Background Checks	50	0	50
01-4130-261	Grafton County Registry Fees	50	0	50
01-4130-281	Service Charges	1	94	100
01-4130-301	Town Website	1,432	1,584	915
01-4130-900	Contingency	1	0	1
	TOTAL Executive	210,472	188,870	218,131

Account Number	Account Description	2023 Budget	2023 Expenditure	2024 Budget
Town Clerk				
01-4140-011	Salary Town Clerk	14,500	14,500	14,935
01-4140-021	Salary Deputy Town Clerk	8,512	6,585	9,500
01-4140-031	FICA/Medicare	1,760	1,547	1,869
01-4140-041	Retirement	1	0	1
01-4140-051	Office Supplies	750	689	1,000
01-4140-061	Postage	1,400	859	1,500
01-4140-071	Government Forms	1	0	1
01-4140-081	Wages & Election Day	1,700	1,544	2,800
01-4140-091	Newspaper Notices & Ads	500	183	700
01-4140-111	Training, Seminars, & Workshop	500	0	1,000
01-4140-121	Mileage Reimbursement	200	95	200
01-4140-131	Comps, Printers, Copiers, Fax	300	0	1
01-4140-141	Computer Software	5,951	4,961	8,060
01-4140-151	Vital Records	750	154	325
01-4140-161	MA Fees	1	42	1
01-4140-171	Dues	75	40	75
01-4140-181	Dog Tags & Licenses	350	118	200
01-4140-201	Records Preservation	2,500	2,190	2,500
01-4140-221	Other State Fees	100	0	0
01-4140-241	Employee Health Insurance	1	0	1
01-4140-251	Background Check Fees	1	0	1
01-4140-261	Election Day Meals	200	161	800
01-4140-291	Motor Vehicle Refunds	1	0	0
	TOTAL Town Clerk	40,055	33,668	45,470

Account Number	Account Description	2023 Budget	2023 Expenditure	2024 Budget
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Tax Collector

01-4150-005	Salary Treasurer	10,660	10,880	11,720
01-4150-006	Salary Deputy Treasurer	550	120	550
01-4150-007	Salary Town Bookkeeper	0	0	0
01-4150-008	Salary Trustee of Trust Funds	458	458	458
01-4150-011	Salary Tax Collector	8,528	7,285	8,784
01-4150-021	Salary Deputy Tax Collector	1,560	1,560	1,560
01-4150-031	FICA/Medicare	1,664	1,553	1,765
01-4150-041	Retirement	0	0	0
01-4150-051	Office Supplies	1,500	1,001	1,500
01-4150-061	Postage	2,300	864	2,300
01-4150-071	Government Forms	1	0	0
01-4150-091	Newspaper Notices & Ads	100	0	0
01-4150-101	Books & Periodicals	1	0	0
01-4150-111	Training, Seminars, & Workshop	400	70	400
01-4150-121	Mileage Reimbursement	200	0	100
01-4150-131	Comps, Printers, Copiers, Fax	1,000	910	1,000
01-4150-141	Computer Software	3,471	2,216	2,044
01-4150-151	Auditor Fees	15,500	18,500	18,500
01-4150-152	Accountant Fees	1	0	0
01-4150-161	BMSI License Fees	2,817	2,392	7,500
01-4150-171	Dues	105	40	40
01-4150-180	Legal Fees	0	0	0
01-4150-181	Bank Fees & SD Box Rent	260	506	300
01-4150-182	Returned Check Fees	50	20	50
01-4150-191	Printing	1	0	1
01-4150-201	Tax Liens	1,000	101	1,000
01-4150-211	Deed Research	500	0	500
01-4150-221	Grafton County Recording Fees	200	282	300
01-4150-291	Property Tax Refund	1	0	1
	TOTAL Tax Collector	52,827	48,757	60,373

Assessor

01-4152-051	Office Supplies	50	80	100
01-4152-061	Postage	300	0	300
01-4152-081	Assessor Cyclical Reevaluation	0	0	0
01-4152-082	Assessor Pick-Ups	11,916	11,916	11,916
01-4152-091	Newspaper Notices & Ads	100	0	100
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	2,778	2,778	2,778
01-4152-151	Property Maps	1,943	1,943	1,943
01-4152-171	Dues	20	20	20
01-4152-181	General Assessor Insp. Work	1,500	1,590	3,000
01-4152-221	Grafton County Fees	150	0	150
	TOTAL Assessor	19,157	18,327	20,707

Account Number	Account Description	2023 Budget	2023 Expenditure	2024 Budget
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Zoning

01-4191-011	Zoning Administrator	1,100	1,100	1,133
01-4191-021	Recording Secretary	1,100	1,100	1,133
01-4191-031	FICA/Medicare	168	168	173
01-4191-051	Supplies	75	0	75
01-4191-061	Postage	100	0	100
01-4191-091	Newspaper Notices & Ads	300	189	300
01-4191-101	Books & Periodicals	150	18	150
01-4191-111	Training, Seminars, & Workshop	300	0	300
01-4191-121	Mileage Reimbursement	100	0	100
01-4191-171	Dues UVLSRPC	1,182	1,181	1,242
01-4191-191	Printing	150	0	150
01-4191-221	Grafton County Recording Fees	120	69	120
01-4191-300	Master Plan Update	0	0	0
	TOTAL Zoning	4,845	3,825	4,976

General Government Buildings

01-4194-011	Salary	1,200	150	1,200
01-4194-021	Salary	2,000	2,400	2,500
01-4194-031	FICA/Medicare	245	195	283
01-4194-051	Office Supplies	1	28	1
01-4194-071	Heating Oil	4,400	4,133	4,400
01-4194-072	Propane	10,000	5,792	8,000
01-4194-081	Sewer Fees	2,000	2,311	2,500
01-4194-091	Newspaper Notices & Ads	100	0	0
01-4194-131	Port-A-Potty Rental	4,050	3,600	5,100
01-4194-141	Building Repair & Upgrades	18,000	25,017	19,000
01-4194-142	Grounds Repair & Upgrades	2,000	(102)	5,000
01-4194-151	Mowing & Grounds (Non-Payroll)	8,800	8,800	10,000
01-4194-181	Supplies	700	1,176	500
01-4194-191	Signage	100	174	500
01-4194-201	Telephone Service	7,220	7,695	7,500
01-4194-211	Internet Service	6,600	6,261	6,600
01-4194-221	Electrical Service	8,000	7,609	9,000
01-4194-231	Janitorial Service & Supplies	200	0	200
01-4194-261	Holding Tank Pumping	1	0	0
01-4194-271	Machine Hire	1	0	0
	TOTAL General Government Buildir	75,618	75,240	82,284

Account Number	Account Description	2023 Budget	2023 Expenditure	2024 Budget
Sexton				
01-4195-011	Salary Sexton	884	884	884
01-4195-021	Salary Other	0	0	0
01-4195-031	FICA/Medicare	68	68	68
01-4195-071	Supplies	2,500	0	0
01-4195-081	Burial Charges	300	285	85
01-4195-141	Corner Stones & Markers	900	281	900
01-4195-151	Maintenance of Grounds (Non-Payroll)	4,800	(4,500)	4,800
01-4195-161	Fences & Stone Walls	1,200	(288)	1,200
01-4195-180	Legal Fees	0	0	0
01-4195-181	Annual Maintenance Contract	23,280	23,280	26,400
	TOTAL Sexton	33,932	20,010	34,337
Donations				
01-4199-171	Annual Fees & Dues		0	0
01-4199-900	Donations to Non-Profit	12,515	12,515	
	TOTAL Donations	12,515	12,515	0
Police				
01-4210-011	Salary Chief	78,980	77,972	78,980
01-4210-021	Salary Officers	3,000	1,286	3,000
01-4210-025	Salary Special Detail	1	3,338	1
01-4210-026	Salary Training	1	0	1
01-4210-027	Hazard Pay PD FT	1	0	0
01-4210-029	Estimated Pay Outs - Comp Time			1,000
01-4210-031	FICA/Medicare	6,272	1,519	1,500
01-4210-041	Retirement	25,732	27,682	24,881
01-4210-051	Office Supplies	500	82	500
01-4210-061	Postage	60	0	60
01-4210-081	Prosecutor	2,000	2,000	2,000
01-4210-091	Newspaper Notices & Ads	1	0	1
01-4210-101	Books & Periodicals	50	0	50
01-4210-111	Training	500	0	500
01-4210-121	Mileage Reimbursement	1	0	1
01-4210-131	Comps, Printers, Copiers, Fax	700	248	700
01-4210-141	Computer Software	1	0	1
01-4210-151	Cruiser Maintenance & Repairs	2,000	5,379	2,000
01-4210-161	Gasoline	4,000	3,638	4,000
01-4210-171	Dues	200	0	200
01-4210-180	Legal Fees	1	0	1
01-4210-181	Uniforms	500	275	500
01-4210-191	Gear & Equipment	500	850	500
01-4210-201	Equipment	500	0	500
01-4210-211	Firearms & Ammo	800	(80)	800
01-4210-221	Taser & Body Cam	873	873	873
01-4210-231	Witness Fees	0	0	0
01-4210-241	Employee Health Insurance	32,484	32,305	37,334
01-4210-251	Radio, Pager, & Cell Services	300	335	800
01-4210-261	Radar Certification	68	68	68
01-4210-281	Community Programs	1	0	1
01-4210-312	Alarm System	528	528	528
01-4210-315	Taser			1,000
	TOTAL Police	160,555	158,298	162,281

Account Number	Account Description	2023 Budget	2023 Expenditure	2024 Budget
Animal Control				
01-4212-011	Salary	90	60	90
01-4212-031	FICA/Medicare	7	40	49
01-4212-051	Supplies	1	0	1
01-4212-061	Postage	1	0	1
01-4212-081	Fees for Calls	550	525	550
01-4212-082	Background Checks	1	0	1
01-4212-091	Newspaper Notices & Ads	0	0	0
01-4212-101	Books & Periodicals	1	0	1
01-4212-121	Mileage Reimbursement	140	170	180
01-4212-131	Boarding & Vet Fees	800	770	800
01-4212-181	Uniforms	1	15	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	126	150
01-4212-281	Contingency	1	0	0
	TOTAL Animal Control	1,746	1,705	1,827
Ambulance				
01-4215-181	Upper Valley Ambulance Service	53,462	53,105	41,526
01-4215-181	Warren-Wentworth Ambulance Service			9,699
	TOTAL Ambulance	53,462	53,105	51,225

Account Number	Account Description	2023 Budget	2023 Expenditure	2024 Budget
Fire				
01-4220-011	Salary Chief	4,500	4,500	4,500
01-4220-012	Deputy Fire Chief Stipend	1,750	1,750	1,750
01-4220-013	Stipend - Officers	4,000	3,000	4,000
01-4220-021	Salary Firefighters	15,000	11,740	15,000
01-4220-031	FICA/Medicare	2,066	1,580	2,066
01-4220-040	Forestry Reimbursement Fire	1,500	0	1,500
01-4220-051	Office Supplies	150	80	150
01-4220-061	Postage	50	8	50
01-4220-071	State & Federal Forms	1,750	1,200	1,750
01-4220-081	Medical Supplies	500	0	500
01-4220-101	Books & Periodicals	100	0	100
01-4220-111	Training	1,000	1,575	2,000
01-4220-121	Mileage Reimbursement	750	0	250
01-4220-131	Comps, Printers, Copiers, Fax	500	0	200
01-4220-141	Computer Software	2,500	1,500	1,500
01-4220-151	Truck Repairs & Upgrades	5,000	6,449	7,500
01-4220-161	Batteries	500	594	500
01-4220-171	Dues & Mutual Aid	1,300	650	850
01-4220-181	Uniforms	1,200	834	800
01-4220-182	Firefighter Gear	5,000	5,324	5,000
01-4220-183	SCBA	1,000	0	1,000
01-4220-191	Equipment Repairs & Testing	1,000	430	1,500
01-4220-201	Firefighting Supplies	400	53	400
01-4220-202	Forestry/Woodland Fire Gear	1,000	656	500
01-4220-211	Supplies & Gasoline	800	1,166	1,200
01-4220-221	Radios, Pagers, & Repairs	500	2,058	1,000
01-4220-231	Forestry Burn Permits	100	0	0
01-4220-242	Background Records Check	150	0	150
01-4220-251	Fire Ponds	5,000	5,000	5,000
01-4220-261	Accident & Health Insurance	5,500	4,810	5,500
01-4220-271	State Inspections & Fees	500	50	500
01-4220-281	Contingency	1	0	1
01-4220-291	Pump Testing	600	(600)	0
01-4220-301	Hose Replacement	500	0	500
	TOTAL Fire	66,167	54,408	67,217

Account Number	Account Description	2023 Budget	2023 Expenditure	2024 Budget
Fast Squad				
01-4225-061	Postage	1	0	0
01-4225-071	Medical Supplies	1,250	2,115	1,300
01-4225-072	Oxygen	150	108	150
01-4225-081	Other Supplies	25	0	250
01-4225-091	Newspaper Notices & Ads	0	0	0
01-4225-101	Books & Periodicals	0	0	0
01-4225-111	Training	200	0	500
01-4225-121	Mileage Reimbursement	100	0	0
01-4225-221	Radios, Pagers, & Repairs	1,050	360	750
	TOTAL FAST Squad	2,776	2,583	2,950
EMD				
01-4290-011	Salary	3,000	3,000	3,000
01-4290-031	FICA/Medicare	230	0	230
01-4290-051	Office Supplies	200	226	200
01-4290-061	Postage	25	0	25
01-4290-081	Printing	1	0	1
01-4290-091	Advertising	100	0	100
01-4290-121	Communication Equipment	100	0	100
01-4290-151	E-911 Program	1	0	1
01-4290-152	E-911 Program Deputy	500	0	1
01-4290-161	Mileage Reimbursement	150	0	1
01-4290-180	Legal Fees	0	0	0
01-4290-221	Radios, Pagers & Repair	150	187	150
01-4290-261	Meeting Expenses	100	0	100
01-4290-281	State Training Program Expense	1	0	1
01-4290-309	Hazard Mitigation Plan	0	2,500	0
01-4290-311	Emergency Operation Center	100	0	100
	TOTAL Emergency Management	4,658	5,913	4,010

Account Number	Account Description	2023 Budget	2023 Expenditure	2024 Budget
Highway, Streets				
01-4312-011	Salary Road Agent	63,000	64,304	64,900
01-4312-021	Salary Road Crew	30,740	12,045	30,740
01-4312-031	FICA/Medicare	7,171	5,832	7,000
01-4312-041	Retirement	8,691	8,863	8,691
01-4312-051	Office Supplies & Equipment	400	201	500
01-4312-061	Postage	20	0	20
01-4312-071	State & Federal Permits	240	240	240
01-4312-081	Drug Testing	0	0	0
01-4312-091	Newspaper Notices & Ads	1	0	1
01-4312-101	Books & Periodicals	0	0	0
01-4312-111	Training, Seminars, & Workshop	1	0	200
01-4312-121	Mileage Reimbursement	200	354	200
01-4312-125	Contracted Services	600	508	300
01-4312-131	Road Projects	0	0	0
01-4312-151	Supplies	1,200	1,148	1,000
01-4312-152	Uniforms	1,500	1,190	1,700
01-4312-153	Personal Safety Equipment	250	331	300
01-4312-154	Equipment Safety Equipment	200	341	350
01-4312-161	Signs, Posts, & Delineators	1,000	8	500
01-4312-171	Dues	25	0	25
01-4312-190	Small Equipment Purchase	1,000	5,600	1,000
01-4312-191	Equipment Repair & Maintenance	6,500	16,098	5,000
01-4312-192	Large Equipment Purchases	0	0	0
01-4312-193	Cutting Edges	1,000	1,087	1,500
01-4312-194	Maintenance Parts	2,200	1,551	2,200
01-4312-195	Tires	2,400	0	3,200
01-4312-196	Repair Parts	5,000	3,483	4,000
01-4312-201	Radios	500	420	200
01-4312-210	Dust Control & Stabilization	4,000	0	1
01-4312-211	Salt	11,000	11,495	12,000
01-4312-221	Sand	9,000	9,447	10,500
01-4312-231	Loam	0	0	0
01-4312-241	Employee Health Insurance	12,100	11,965	12,100
01-4312-251	Gravel	5,000	2,405	5,000
01-4312-261	Ledge Products	9,000	10,684	10,000
01-4312-271	Diesel Fuel & Gasoline	11,000	8,851	11,000
01-4312-281	Paving & Cold Patch	800	0	0
01-4312-291	Concrete	400	0	600
01-4312-301	Culverts & Pipe	4,500	2,696	2,000
01-4312-311	Guard Rails	0	0	0
01-4312-321	Tools	1,200	2,236	1,200
01-4312-331	Bridge Concrete Treatment	1	0	0
01-4312-351	Rental: Excavator	4,500	4,250	4,500
01-4312-361	Rental: Dozer	0	0	0
01-4312-371	Chipper	1,000	700	1,000
01-4312-385	Rental: 10 Wheel Truck	1,000	4,000	1,500
01-4312-391	Rental: Roller/Compactor	1,500	0	1,500
01-4312-392	Equipment Transport		0	3,000
01-4312-401	Rental: Mower	4,000	4,440	4,100
01-4312-441	Rental: Equipment	0	0	1
01-4312-451	Street Lights & Blinkers	1,200	1,458	1,500
01-4312-461	Contingency	1	0	0
	TOTAL Highway, Streets	214,041	198,229	215,269

Account Number	Account Description	2023 Budget	2023 Expenditure	2024 Budget
Sanitation				
01-4324-011	Salary Manager	8,700	6,361	8,700
01-4324-021	Salary Assistants	9,200	10,934	9,900
01-4324-031	FICA/Medicare	1,369	1,282	1,423
01-4324-041	Retirement	0	0	0
01-4324-051	Office Supplies	85	141	175
01-4324-055	Other Supplies	35	24	50
01-4324-061	Postage	10	5	10
01-4324-082	Background Check Fees	25	50	25
01-4324-091	Newspaper Notices & Ads	100	52	45
01-4324-111	Training, Seminars, & Workshop	550	250	550
01-4324-121	Mileage Reimbursement	300	386	325
01-4324-131	Comps, Printer, Copiers, Fax	1	0	150
01-4324-141	Computer Software	0	0	0
01-4324-151	Tools & Equipment	150	104	100
01-4324-161	Pay-To-Throw Bags	4,400	101	400
01-4324-163	Recycling Bags	150	79	75
01-4324-165	Bag Sales - Selling Fees	1,200	1,504	1,125
01-4324-171	Dues & Fees	125	125	125
01-4324-181	Burn & Mowing Fuel	15	13	15
01-4324-191	Equipment Repair & Maintenance	750	12,364	2,500
01-4324-201	Trash Hauling & Tipping Fees	13,600	13,420	14,000
01-4324-211	Recycling Fees	9,500	13,223	15,300
01-4324-221	Landfill Maint. & Well Monitor	8,225	6,819	9,500
01-4324-231	Tire Removal	750	1,081	825
01-4324-251	Hazmat Fees	1,800	1,968	3,950
01-4324-261	Site Maintenance (Non-Payroll)	100	600	100
01-4324-272	Dumpster Rental	0	0	1
01-4324-281	Uniforms	125	112	125
01-4324-282	Electronic Recycling	1,350	1,000	1,350
	TOTAL Sanitation	62,615	71,999	70,844
Welfare				
01-4441-061	Postage	1	0	1
01-4441-111	Training, Seminars, & Workshop	1	0	1
01-4441-121	Mileage Reimbursement	100	0	100
01-4441-151	Vender Payments	2,500	0	2,500
01-4441-171	Dues & Fees	35	0	35
01-4441-221	Grafton County Recording Fees	1	0	1
	TOTAL Welfare	2,638	0	2,638

Account Number	Account Description	2023 Budget	2023 Expenditure	2024 Budget
Recreation				
01-4520-011	Salary	1	0	0
01-4520-021	Recreation Coordinator	200	0	700
01-4520-031	FICA/Medicare	15	0	54
01-4520-071	Sports Equipment & Repairs	2,700	9,170	3,000
01-4520-131	Orford Swim Program	2,000	1,500	3,500
01-4520-141	Bean Brook Swimming Pond	1,750	154	1,100
01-4520-151	Medical Supplies	0	0	300
01-4520-161	Orford Beach - Indian Pond	1,500	1,500	1,500
01-4520-191	Mowing & Grounds (Non-Payroll)	1,000	1,200	1,200
01-4520-211	Baseball Diamond Maintenance	1,000	0	500
01-4520-221	Softball Program	50	0	50
01-4520-231	Baseball Program	500	2,189	500
01-4520-241	Community Activities	1,000	37	1,500
01-4520-801	Storage Shed	0	0	50
	TOTAL Recreation	11,716	15,751	13,954
Library				
01-4550-010	All Library	33,500	33,500	33,500
	TOTAL Library	33,500	33,500	33,500
Patriotic				
01-4583-071	Supplies	200	0	200
01-4583-081	Flags	500	300	200
01-4583-131	Memorial Day	750	450	500
	TOTAL Patriotic	1,450	750	900
Conservation				
01-4611-051	Office Supplies	40	0	0
01-4611-061	Postage	20	0	0
01-4611-071	Equipment & Repairs	100	20	100
01-4611-091	Newspaper Notices & Ads	50	0	0
01-4611-101	Books & Periodicals	50	0	0
01-4611-111	Training, Seminars, & Workshop	50	0	0
01-4611-121	Mileage Reimbursement	0	0	0
01-4611-131	Lake Water Testing	820	540	820
01-4611-141	Special Projects	100	51	100
01-4611-151	NH Lake Host Program	300	300	300
01-4611-161	Open Trails Day	50	0	0
01-4611-171	Dues	250	500	250
	TOTAL Conservation	1,830	1,412	1,570
Debt Service				
01-4711-010	Principal on Long Term Debt	10,492	10,492	10,153
01-4711-011	Principal - Highway Truck	18,781	18,781	18,781
01-4711-020	Interest on Long Term Debt	1,870	1,878	3,202
01-4711-040	Principal - Road Bond	57,113	57,117	58,541
01-4711-041	Interest - Road Bond	9,121	9,117	7,693
01-4711-210	Interest&Fees on Tax Anticipation	700	500	700
	TOTAL Debt Service	98,077	97,885	99,071

Account Number	Account Description	2023 Budget	2023 Expenditure	2024 Budget
Capital Outlay				
01-4901-010	Land	0	0	0
01-4901-020	Major Machinery & Vehicles	115,500	63,250	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	0	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	0	0
01-4902-010	Equipment	0	9,550	0
	TOTAL Capital Outlay	115,500	72,800	0
Capital Reserves				
01-4915-110	Town Building Improvement CRF	0	0	0
01-4915-120	Town Equipment CRF	20,000	20,000	25,000
01-4915-130	Town Fire and Emer Veh CRF	20,000	20,000	25,000
01-4915-140	Town Reval CRF	9,000	9,000	9,000
01-4915-150	Town Bridge CRF	0	0	0
01-4915-160	Town Land CRF	0	0	0
01-4915-170	Town New Building CRF	10,000	10,000	10,000
01-4915-180	Highway Improvement CRF	50,000	50,000	0
	TOTAL Capital Reserves	109,000	109,000	69,000
ETF				
01-4916-110	Town Bedford Lot ETF	0	0	0
01-4916-120	Town Recycling Trans ETF	2,500	2,500	3,000
01-4916-130	Town REC ETF	0	0	0
01-4916-131	Town Rec Facil ETF	0	0	0
01-4916-140	Fire Dept SCBA \Bunker Gear ETF	0	0	1,000
01-4916-150	Police Training ETF	0	0	0
01-4916-151	Police Training & Equipment ETF	0	0	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
01-4916-310	Highway Equip. Emerg. Repair ETF	8,000	8,000	10,000
01-4916-320	Fire Pond ETF			1,000
01-4916-330	Fire Department Repair & Maint ETF			5,000
	TOTAL ETF	11,500	11,500	21,000
County/School				
01-4931-010	Grafton County		153,786	
01-4933-010	Piermont School District		2,006,729	
	TOTAL County/School	0	2,160,515	0

Account Number	Account Description	2023 Budget	2023 Expenditure	2024 Budget
Discounts				
01-9999-999	Discount Account	0	0	0
	TOTAL Discount	0	0	0
	TOTAL Total General Fund	1,400,650	3,400,161	1,283,533
	General Fund (01) Totals	1,400,650	3,450,563	1,283,533
Sewer District				
02-4326-011	Salary Plant Operator	5,000	663	6,000
02-4326-021	Salary Back Up Operator	1	0	1,000
02-4326-023	Salary Bookkeeper	360	360	371
02-4326-025	Salary Tax Collector	550	550	567
02-4326-031	FICA/Medicare	452	120	487
02-4326-081	Wastewater Testing	200	70	200
02-4326-111	Training & Certifications	200	0	200
02-4326-121	Mileage Reimbursement	250	0	250
02-4326-131	Land Lease	3,034	3,033	3,171
02-4326-141	Tank D-Box Manhole Pump. & Ins	9,600	10,080	11,000
02-4326-151	Mowing & Grounds (Non-payroll)	2,500	1,790	2,500
02-4326-161	Supplies & Tools	200	0	200
02-4326-171	Dues	240	0	240
02-4326-191	Snow Removal (Non-Payroll)	650	600	650
02-4326-201	Repairs & Maintenance	1,500	0	1,500
02-4326-211	Road Maintenance	200	0	200
02-4326-251	Background Checks	0	0	25
	TOTAL General Operating	24,937	17,266	28,561
Debt Service				
02-4711-110	Principal on Long Term Debt	7,577	7,577	7,730
02-4711-120	Interest on Long Term Debt	3,571	3,357	3,204
02-4711-130	LONG TERM DEBT -ADMIN FEES	214	428	428
	TOTAL Debt Service	11,363	11,363	11,363
ETF				
02-4916-110	Sewer District ETF	0	0	
	TOTAL ETF	0	0	
	TOTAL Total General Fund	36,300	28,629	39,923
	Sewer Fund (02) Totals	36,300	28,629	39,923
Conservation Comm (03)				
03-4611-690	Conservation Expenses	0	0	
	TOTAL Conservation	0	0	
	TOTAL Total General Fund	0	0	
	Conservation Comm (03) Totals	0	0	
	Totals Consolidated Funds	1,436,951	3,479,192	1,323,457

2023 Payroll Wage Report

Alling, Brandon	\$ 88,780.73	Metcalf, Abby M	\$ 884.00
Alling, Trenton J	\$ 468.00	Mueller, Helga	\$ 1,100.00
Bagley, Zachery	\$ 260.00	Nelson, Adam	\$ 140.00
Belyea, Susan	\$ 3,170.40	O'Neil, Bernie F	\$ 150.00
Bingham, Hunter A	\$ 1,500.00	Ratel, Bernadette M	\$ 15,057.63
Canterbury, Andrew	\$ 620.00	Reed, Eleanor M	\$ 620.00
Cochrane, Arline M	\$ 177.00	Reed, Jesse J	\$ 2,400.00
Cole, David W	\$ 747.09	Reed, Lane	\$ 1,200.00
Creamer, Holly	\$ 240.00	Riel, David F	\$ 2,179.66
Daley, Richard P	\$ 2,250.00	Robie, Terry E	\$ 1,100.00
Daley, Travis	\$ 1,222.50	Rodimon, Frank W	\$ 67,568.92
Fagnant, Mark	\$ 11,328.02	Rounds, Sandra M	\$ 387.00
French, Billie Jo	\$ 291.00	Sampson, Stephen	\$ 1,430.00
Gawel, Randall	\$ 220.00	Sandell, Nancy	\$ 90.00
Godfrey, Wayne E	\$ 10,336.16	Shipman, Jared W	\$ 190.00
Hartley, Dana E	\$ 700.00	Smith, Maurice H	\$ 651.00
Henry, Bruce P	\$ 6,110.00	Stubbings, Cecile B	\$ 8,110.25
Ingalls, Lisa E	\$ 60.00	Stubbings, Colin L	\$ 3,000.00
Kircher, Diane E	\$ 120.00	Stygles, Ricky J	\$ 4,348.55
Lamarre, Julie S	\$ 90.00	Subjeck, Heather A	\$ 11,260.00
Lareau, Christopher B	\$ 400.00	Subjeck, Randy T	\$ 750.00
MacMillan, Brigitte T	\$ 6,753.50	Thayer, Dalton T	\$ 1,287.00
Marvin, Bernard A	\$ 220.00	Tompkins, Joyce E	\$ 174.00
Marvin, Pauline S	\$ 1,662.50	Trapp, Tucker	\$ 1,840.00
Mauchly, James A	\$ 3,240.00	Tucker, Sarah M	\$ 68,359.97
Medill, Kristi L	\$ 92.50	Underhill, Abigail	\$ 80.00
		Underhill, Jean	\$ 458.00
		Totals	
Employee Count	53	Total Wages	\$ 335,875.38



Financial Report of the Budget

Piermont

For the period ending December 31, 2022




PREPARER'S EFILE CERTIFICATION

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

Ashley Miller

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Colin Stubbings	Chair, Selectman	
Wayne Godfrey	Selectman	
Rick Daley	Selectman	

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

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



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$171,925	\$179,460
4140-4149	Election, Registration, and Vital Statistics	\$47,263	\$38,560
4150-4151	Financial Administration	\$51,985	\$47,894
4152	Revaluation of Property	\$19,076	\$17,476
4153	Legal Expense	\$0	\$0
4155-4159	Personnel Administration	\$0	\$0
4191-4193	Planning and Zoning	\$4,767	\$3,569
4194	General Government Buildings	\$61,186	\$64,099
4195	Cemeteries	\$25,484	\$42,340
4196	Insurance	\$0	\$0
4197	Advertising and Regional Association	\$0	\$0
4199	Other General Government	\$0	\$0
General Government Subtotal		\$381,686	\$393,398
Public Safety			
4210-4214	Police	\$147,812	\$145,988
4215-4219	Ambulance	\$46,460	\$46,460
4220-4229	Fire	\$62,887	\$68,386
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$8,658	\$7,228
4299	Other (Including Communications)	\$0	\$0
Public Safety Subtotal		\$265,817	\$268,062
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	\$210,161	\$185,779
4313	Bridges	\$0	\$0
4316	Street Lighting	\$0	\$0
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$210,161	\$185,779
Sanitation			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$56,027	\$56,868
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$56,027	\$56,868



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
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	\$12,502	\$12,502
Welfare Subtotal		\$15,140	\$12,502
Culture and Recreation			
4520-4529	Parks and Recreation	\$13,560	\$10,990
4550-4559	Library	\$33,500	\$33,500
4583	Patriotic Purposes	\$2,865	\$2,816
4589	Other Culture and Recreation	\$0	\$0
Culture and Recreation Subtotal		\$49,925	\$47,306
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$1,930	\$1,090
4619	Other Conservation	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$1,930	\$1,090



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$84,579	\$84,579
<i>Explanation: \$7,297 is included in 4914S sewer fund</i>			
4721	Long Term Bonds and Notes - Interest	\$14,296	\$16,707
4723	Tax Anticipation Notes - Interest	\$700	\$0
<i>Explanation: TAN was not used in 2022</i>			
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$99,575	\$101,286
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0
4903	Buildings	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0
Capital Outlay Subtotal		\$0	\$0
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	\$33,080	\$23,209
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$39,000	\$39,000
4916	To Expendable Trusts/Fiduciary Funds	\$3,500	\$3,500
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		\$75,580	\$65,709
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$163,638
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$1,670,041
4934	Taxes Assessed for State Education	\$0	\$125,688
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$1,959,367
Total Before Payments to Other Governments		\$1,155,841	\$1,132,000
Plus Payments to Other Governments			\$1,959,367
Plus Commitments to Other Governments from Tax Rate		\$1,959,367	
Less Proprietary/Special Funds		\$33,080	\$23,209
Total General Fund Expenditures		\$3,082,128	\$3,068,158



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$2,680,405
3120	Land Use Change Tax - General Fund	\$0	\$0
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$16,444	\$16,444
3186	Payment in Lieu of Taxes	\$6,810	\$6,810
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$9,400	\$9,513
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$32,654	\$2,713,172
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$0	\$0
3220	Motor Vehicle Permit Fees	\$163,000	\$158,909
3230	Building Permits	\$300	\$225
3290	Other Licenses, Permits, and Fees	\$2,000	\$2,142
3311-3319	From Federal Government	\$0	\$0
Licenses, Permits, and Fees Subtotal		\$165,300	\$161,276
State Sources			
3351	Municipal Aid/Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$68,224	\$68,224
3353	Highway Block Grant	\$35,826	\$66,168
3354	Water Pollution Grant	\$6,590	\$0
<i>Explanation: Included in 3914S Sewer fund</i>			
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$1,734	\$1,734
3379	From Other Governments	\$0	\$0
State Sources Subtotal		\$112,374	\$136,126
Charges for Services			
3401-3406	Income from Departments	\$37,450	\$40,236
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$37,450	\$40,236
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$0	\$0
3502	Interest on Investments	\$13,500	\$441
3503-3509	Other	\$4,400	\$12,967
Miscellaneous Revenues Subtotal		\$17,900	\$13,408



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)	\$26,490	\$30,840
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$0
3916	From Trust and Fiduciary Funds	\$0	\$16,759
<i>Explanation: Cemetery and Clark memorial investment earnings</i>			
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$26,490	\$47,599
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0
Less Proprietary/Special Funds		\$26,490	\$30,840
Plus Property Tax Commitment from Tax Rate		\$2,634,912	
Total General Fund Revenues		\$3,000,590	\$3,080,977



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$1,674,543	\$1,521,864
1030	Investments	\$0	\$0
1080	Tax Receivable	\$231,059	\$579,575
1110	Tax Liens Receivable	\$79,614	\$75,663
1150	Accounts Receivable	\$0	\$0
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$0	\$31,662
1400	Other Current Assets	\$9,982	\$0
1670	Tax Deeded Property (Subject to Resale)	\$6,316	\$6,316
Current Assets Subtotal		\$2,001,514	\$2,215,080
Current Liabilities			
2020	Warrants and Accounts Payable	\$1,572	\$7,103
2030	Compensated Absences Payable	\$22,955	\$2,473
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$7,225
2075	Due to School Districts	\$887,700	\$1,016,729
2080	Due to Other Funds	\$2,630	\$0
2220	Deferred Revenue	\$42,295	\$115,846
<i>Explanation: \$84,590 in unspent ARPA and \$31,256 in unspent Bridge Aid</i>			
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$4,790	\$13,313
Current Liabilities Subtotal		\$961,942	\$1,162,689
Fund Equity			
2440	Non-spendable Fund Balance	\$16,298	\$6,316
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$128,773	\$99,618
2530	Unassigned Fund Balance	\$894,501	\$946,457
Fund Equity Subtotal		\$1,039,572	\$1,052,391



2023
MS-535

Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$163,638	\$0	\$1,670,041	\$125,688	\$0	\$2,680,405
Commitment	\$163,638	\$0	\$1,670,041	\$125,688		\$2,634,912
Difference	\$0	\$0	\$0	\$0		\$45,493

General Fund Balance Sheet Reconciliation

Total Revenues	\$3,080,977
Total Expenditures	\$3,068,158
Change	\$12,819
Ending Fund Equity	\$1,052,391
Beginning Fund Equity	\$1,039,572
Change	\$12,819



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	\$56,344	\$0	\$18,781	\$37,563
NH DES Loan (Water)	\$331,250	\$4,721	2.35	2027	\$25,039	\$0	\$3,873	\$21,166
Police Cruiser (General)	\$43,070	\$0	3.5	2023	\$21,352	\$0	\$10,859	\$10,493
Road Work (General)	\$464,000	\$44,239		2028	\$419,761	\$0	\$54,939	\$364,822
Sewer Upgrade (Sewer)	\$112,000	\$6,642	4.25	2037	\$71,902	\$0	\$3,424	\$68,478
	\$1,044,226				\$594,398	\$0	\$91,876	\$502,522

TOWN OF PIERMONT TRUST FUNDS

Town of Piermont Capital Reserve and Expendable Trust Funds	Beginning Value January 1, 2023	Dividends/ Interest	Principal Deposits/ Withdrawals	Ending Value December 31, 2023
Bridge ETF	\$ 12,540.93	\$ 19.76	\$ 1,000.00	\$ 13,560.69
Town Building Improvement CRF	\$ 54,023.46	\$ 80.97	\$ -	\$ 54,104.43
Vehicle Equipment CRF	\$ 32,587.73	\$ 36.43	\$ (11,994.00)	\$ 20,630.16
Fire and Emergency Vehicles CRF	\$ 80,262.80	\$ 244.61	\$ 20,000.00	\$ 100,507.41
Revaluation CRF	\$ 19,236.22	\$ 38.06	\$ 9,000.00	\$ 28,274.28
Bedford Lot ETF	\$ 2,334.47	\$ 3.28	\$ (169.00)	\$ 2,168.75
Recycling/ Transfer Station ETF	\$ 10,067.66	\$ 14.31	\$ (7,050.00)	\$ 3,031.97
Recreational Facilities ETF	\$ 30,411.27	\$ 45.59	\$ -	\$ 30,456.86
Land CRF	\$ 1.00	\$ -	\$ -	\$ 1.00
SCBA and Bunker Gear ETF	\$ 3,199.01	\$ 4.72	\$ -	\$ 3,203.73
Police Training ETF	\$ 7,229.39	\$ 10.81	\$ -	\$ 7,240.20
Friends of Piermont ETF	\$ 11,320.80	\$ 16.93	\$ -	\$ 11,337.73
New Building CRF	\$ 68,533.70	\$ 113.13	\$ 10,000.00	\$ 78,646.83
Underhill Canoe Campsite ETF	\$ 4,114.45	\$ 6.10	\$ -	\$ 4,120.55
Sewer District ETF	\$ 34,194.24	\$ 52.71	\$ 1,000.00	\$ 35,246.95
Highway Department ETF/To Be Closed	\$ 58,057.18	\$ 87.10	\$ -	\$ 58,144.28
Highway Improvement CRF	\$ -	\$ 51.24	\$ 50,000.00	\$ 50,051.24
Highway Emergency Vehicle Equip Repair ETF	\$ -	\$ 7.42	\$ 8,000.00	\$ 8,007.42

Town of Piermont sustaining Trust Funds	Net Portfolio value 1/1/2023	2023 Net Income Paid to Town	Principal Deposits/ Withdrawals	Net Portfolio value 12/31/2023
Herbert A. Clark Fund	\$ 1,386,168.48	\$ 16,413.42	\$ -	\$ 1,625,070.25
Cemetery	\$ 303,785.69	\$ 3,613.69	\$ 960.00	\$ 357,219.35

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



TOWN OF PIERMONT

Treasurer

Phone: (603) 272-9181

Fax: (603) 272-9182

E-mail: heather.subject@townofpiermontnh.org

Piermont Treasurer's 2023 Annual Report

2023 seemed like a typical year in the Treasurer's office. Receiving/depositing town funds, maintaining receipts and reconciling the town's bank accounts. I prepared documents in concurrence with the Selectman and the bank for investments and loans. Alternating the week's vendor payment checks and payroll checks scheduled, logged data, prepared, and disseminated. Payroll taxes submitted biweekly to the IRS via the Electronic Federal Tax Payment System (EFTPS) as well.

The Treasurer's Office assisted the Selectmen, their Administrative Assistant, Town Clerk, Tax Collector, and Bookkeeper throughout the year in bank requests, research, files, auditor requests, along with other various requests. On a monthly basis I reconciled town bank accounts with the Department Heads who work with them. October was the beginning of our bank's transition to their new banking system for on-line, mobile and phone banking. With this new transition came various problems and fixes from the bank, causing annoyance for our Department Head employees trying to work through it. I spent phone call after phone call back and forth with the bank and our IT as well as emails until there was a work through or work around.

Annually, the Selectmen require a Tax Anticipation Note (TAN) as a preventative measure in anticipation of diminishing funds in the General Funds Account prior to the property tax seasons. The route in brokering the TAN demands added requirements, which I completed to task. Thankfully, due to prompt property tax payments, it alleviated utilizing the TAN with the current interest rates.

Loans Funded during 2023	Original Loan Date	Loan Amount	Interest Rate	Maturity Date	Term
TAN	4/25/2023	400,000.00	4.80	12/31/2023	1 YR
Highway - Backhoe	08/24/2023	58,583.52	4.35	10/19/2028	5 YR
Highway -Truck Plow	1/10/2019	93,906.00	4.11	1/10/2023	5 YR
Highway - Road Construction	4/8/2021	464,000.00	2.50	4/8/2028	7 YR
Sewer District	10/4/2007	112,000.00	4.25	4/4/2038	30 YR

Town Of Piermont, NH Profit & Loss Prev Year Comparison January through December 2023

	Jan - Dec 23	Jan - Dec 22	\$ Change	% Change
Ordinary Income/Expense				
▶ Income	3,746,956.64	2,859,275.30	887,681.34	31.1%
Gross Profit	3,746,956.64	2,859,275.30	887,681.34	31.1%
▶ Expense	3,433,088.21	2,946,281.94	486,806.27	16.5%
Net Ordinary Income	313,868.43	-87,006.64	400,875.07	460.7%
Other Income/Expense				
▼ Other Expense				
CRF/ETF	88,506.00	42,500.00	46,006.00	108.3%
Total Other Expense	88,506.00	42,500.00	46,006.00	108.3%
Net Other Income	-88,506.00	-42,500.00	-46,006.00	-108.3%
Net Income	<u>225,362.43</u>	<u>-129,506.64</u>	<u>354,869.07</u>	<u>274.0%</u>

Thank you,

Heather Subject
Treasurer

Tender Summary

Piermont Drawer	Tender	Amount
	CASH	\$17,214.58
	CHECKS (661)	\$181,218.95
	TRAVELER'S CHECKS	\$0.00
	Deposit Total:	\$198,433.53
	ACH	\$6,021.20
	CREDIT APPLIED	\$780.80
	CREDIT CARD	\$13,816.93
	CREDIT ISSUED	\$-240.50
	SHORT SLIP ISSUED	\$108.00
	SHORT SLIP PAYMENT	\$-108.00
	DEPOSIT TOTAL	\$198,433.53
	Grand Total:	\$218,811.96

State of NH Drawer

Tender	Amount
CASH	\$0.00
CHECKS (0)	\$0.00
TRAVELER'S CHECKS	\$0.00
Deposit Total:	\$0.00
CREDIT APPLIED	\$51.75
SHORT SLIP ISSUED	\$16.00
DEPOSIT TOTAL	\$0.00
Grand Total:	\$67.75

Activity Summary

CHECK REFUND	Count	State Amt	Municipal Amt
ADMIN	1	\$0.00	\$0.00
Sub Total:	1	\$0.00	\$0.00
MOTOR VEHICLE	Count	State Amt	Municipal Amt
CERT-COPY DESTROYED	1	\$0.00	\$15.00
CERT-COPY LOST	13	\$0.00	\$210.00
CREDIT (ONLINE)	2	\$0.00	\$602.80
DECAL-REPL LOST	1	\$1.00	\$4.00
DECAL-REPL STOLEN	1	\$0.00	\$4.00
NEW	171	\$0.00	\$32,269.57
PLATE-RPL DAMAGED	1	\$0.00	\$4.00
PLATE-RPL LOST	1	\$0.00	\$7.00
PLATE-RPL MID-YEAR	1	\$0.00	\$102.44
PLATE-RPL REORDER-1L	1	\$0.00	\$4.00
PLATE-RPL REORDER-2D	2	\$0.00	\$16.00
PLATE-RPL REORDER-2P	1	\$0.00	\$8.00
REGISTRATION MAINTENAN	16	\$0.00	\$0.00
RENEWAL	966	\$0.00	\$169,238.94
TITLE - AP	69	\$0.00	\$2.00
TITLE - EXPS	4	\$0.00	\$108.00
TITLE - PS	79	\$0.00	\$2,108.00
TITLE ONLY	6	\$0.00	\$162.00
TITLE ONLY - EX	1	\$0.00	\$27.00
TRANSFER	52	\$0.00	\$11,410.91
VOID - CREDIT ISSUED	1	\$0.00	\$-22.00
VOID - SAME DAY/TELLER	1	\$0.00	\$-73.20
Sub Total:	1,391	\$0.00	\$216,205.46
DOG LICENSES	Count	State Amt	Municipal Amt
LICENSE NEW	33	\$0.00	\$223.50
LICENSE RENEWAL	174	\$0.00	\$1,113.50
Sub Total:	207	\$0.00	\$1,337.00
TOWN CLERK SERVICES	Count	State Amt	Municipal Amt
2022 SENIOR LIC.	1	\$0.00	\$2.00
2022 SPAYED/NEUTERED LI	4	\$0.00	\$26.00
CHECKLIST	1	\$0.00	\$400.00
FINES	1	\$0.00	\$101.00
LARGE GARBAGE BAGS	5	\$0.00	\$19.75
MARRIAGE LICENSE	4	\$0.00	\$200.00
PISTOL PERMIT	4	\$0.00	\$40.00
SMALL GARBAGE BAGS	1	\$0.00	\$2.50
VITAL STATISTICS	31	\$0.00	\$596.00
VOID - CREDIT ISSUED	1	\$0.00	\$-50.00
Sub Total:	53	\$0.00	\$1,337.25
WRITE OFF	Count	State Amt	Municipal Amt
Total:	1,654	\$0.00	\$218,879.71
Grand Total:			\$218,879.71

Fees Summary

Fee	Count	Amount
AGENT FEE	1,181	\$3,543.00
APPLICATION FEE	172	\$344.00
CERTIFIED COPY FEE	14	\$210.00
CHECKLIST	1	\$400.00
CLERK FEE	1,186	\$2,372.00
CONSERVATION FEE	2	\$60.00
CREDIT ACCOUNT	2	\$602.80
CREDIT APPLIED	-4	\$-51.75
DECAL REPLACEMENT FEE	2	\$2.00
DOG LATE FEE	12	\$69.00
DOG LICENSE FEE GROUP	3	\$4.00
DOG LICENSE FEE PUPPY	1	\$4.00
DOG LICENSE FEE SENIOR	40	\$60.00
DOG LICENSE FEE SPAYED/NEUTERE	145	\$580.00
DOG LICENSE FEE UNALTERED	23	\$149.50
DOG LICENSE MAIL-IN FEE	1	\$1.00
DOG OVERPOPULATION FEE	172	\$344.00
DOG STATE LICENSE FEE	209	\$104.50
FINES	1	\$101.00
LARGE GARBAGE BAGS	5	\$19.75
MARRIAGE LICENSE - STATE	3	\$129.00
MARRIAGE LICENSE - TOWN	3	\$21.00
PERMIT FEE	1,197	\$153,522.00
PISTOL PERMIT FEE	4	\$40.00
PLATE FEE	149	\$1,012.00
PLATE REPLACEMENT FEE	7	\$135.44
REGISTRATION FEE	1,137	\$48,528.56
SAFETY FUND	2	\$2.00
SHORT SLIP ISSUED	-2	\$-16.00
SMALL GARBAGE BAGS	1	\$2.50
STATE PARK PLATE	3	\$255.00
SURCHARGE FEE	1	\$100.00
TITLE FEE	89	\$2,225.00
TRANSFER FEE	101	\$755.00
VANITY FEE	64	\$2,536.66
VITAL STATISTICS - STATE - ADDL CO	13	\$65.00
VITAL STATISTICS - STATE - FIRST CO	31	\$248.00
VITAL STATISTICS - TOWN - ADDL CO	13	\$65.00
VITAL STATISTICS - TOWN - FIRST CO	31	\$217.00
Grand Total:	6,015	\$218,811.96



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: 2022	Year: 2021	Year: 2020
Property Taxes	3110		\$579,224.31	\$175.50	\$175.10
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187		\$31.00		
Other Taxes	3189		\$1,546.82	\$2.21	\$60.00
Property Tax Credit Balance		(\$16,313.02)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2022	
Property Taxes	3110	\$3,026,315.14		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$6,500.00		
Yield Taxes	3185	\$1,080.99		
Excavation Tax	3187	\$447.14		
Other Taxes	3189	\$29,800.08		

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2022	2021	2020
Property Taxes	3110	\$859.00			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$1,680.92	\$5,086.38	\$13.88	\$40.82
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$3,050,370.25	\$585,888.51	\$191.59	\$275.92



Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$2,610,658.45	\$536,219.17	\$146.25	\$145.00
Resident Taxes				
Land Use Change Taxes	\$6,500.00			
Yield Taxes	\$1,080.99			
Interest (Include Lien Conversion)	\$1,630.92	\$4,164.88	\$13.88	\$40.82
Penalties	\$50.00	\$921.50		
Excavation Tax	\$8.96	\$31.00		
Other Taxes	\$29,148.93	\$1,533.49		\$60.00
Conversion to Lien (Principal Only)		\$42,756.74		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$6.14	\$54.46		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$412,617.71	\$193.94	\$29.25	\$30.10
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax	\$438.18			
Other Taxes	\$651.15	\$13.33	\$2.21	
Property Tax Credit Balance	(\$12,421.18)			
Other Tax or Charges Credit Balance				
Total Credits	\$3,050,370.25	\$585,888.51	\$191.59	\$275.92

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$401,554.69
Total Unredeemed Liens (Account #1110 - All Years)	\$104,989.93



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2022	Year: 2021	Year: 2020
Unredeemed Liens Balance - Beginning of Year			\$25,580.41	\$48,442.80
Liens Executed During Fiscal Year		\$45,495.45		
Interest & Costs Collected (After Lien Execution)		\$66.34	\$333.83	\$3,762.12
Total Debits	\$0.00	\$45,561.79	\$25,914.24	\$52,204.92

Summary of Credits

	Last Year's Levy	Prior Levies		
		2022	2021	2020
Redemptions		\$4,339.99	\$1,936.99	\$8,251.75
Interest & Costs Collected (After Lien Execution) #3190		\$66.34	\$333.83	\$3,762.12
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$41,155.46	\$23,643.42	\$40,191.05
Total Credits	\$0.00	\$45,561.79	\$25,914.24	\$52,204.92

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$401,554.69
Total Unredeemed Liens (Account #1110 - All Years)	\$104,989.93



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

01/04/2024

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 Tax Collector
Preparer's Signature and Title



2023
\$22.92

Tax Rate Breakdown Piermont

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$681,447	\$133,014,280	\$5.12
County	\$153,786	\$133,014,280	\$1.16
Local Education	\$2,029,734	\$133,014,280	\$15.26
State Education	\$178,981	\$129,579,780	\$1.38
Total	\$3,043,948		\$22.92

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$3,043,948
War Service Credits	(\$29,050)
Village District Tax Effort	
Total Property Tax Commitment	\$3,014,898

 Sam Greene Director of Municipal and Property Division New Hampshire Department of Revenue Administration	11/8/2023
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Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$1,436,952	
Net Revenues (Not Including Fund Balance)		(\$503,820)
Fund Balance Voted Surplus		(\$89,256)
Fund Balance to Reduce Taxes		(\$202,000)
War Service Credits	\$29,050	
Special Adjustment	\$0	
Actual Overlay Used	\$10,521	
Net Required Local Tax Effort	\$681,447	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$153,786	
Net Required County Tax Effort	\$153,786	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$2,552,730	
Net Cooperative School Appropriations		
Net Education Grant		(\$344,015)
Locally Retained State Education Tax		(\$178,981)
Net Required Local Education Tax Effort	\$2,029,734	
State Education Tax	\$178,981	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$178,981	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$133,014,280	\$131,940,997
Total Assessment Valuation without Utilities	\$129,579,780	\$129,272,097
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$133,014,280	\$131,940,997

Village (MS-1V)

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

Piermont

Tax Commitment Verification

2023 Tax Commitment Verification - RSA 76:10 II	
Description	Amount
Total Property Tax Commitment	\$3,014,898
1/2% Amount	\$15,074
Acceptable High	\$3,029,972
Acceptable Low	\$2,999,824

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	3,023,799
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2023 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: <i>Cecil Stubbings</i>	Date: <i>11/9/23</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 2023 Tax Rate	\$22.92	\$11.46

Associated Villages

No associated Villages to report

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$81,960
General Fund Operating Expenses	\$3,717,493
Final Overlay	\$10,521

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

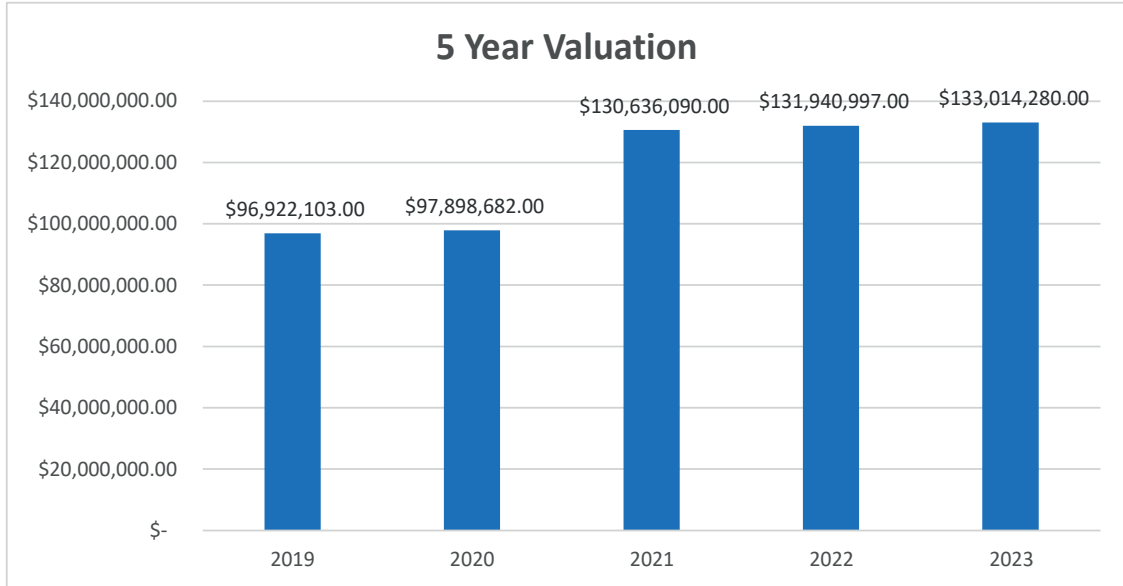
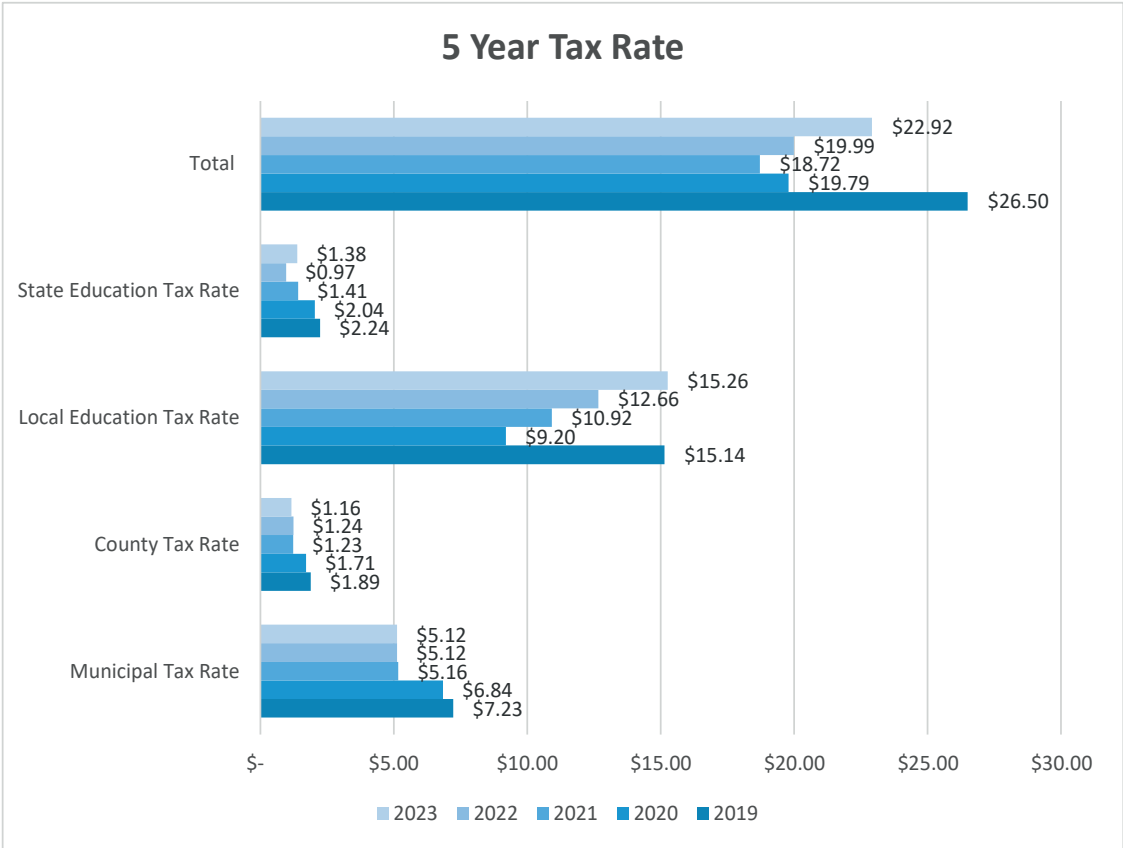
[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.
 [2] Government Finance Officers Association (GFOA), (2015), *Best Practice: Fund Balance Guidelines for the General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

2023 Fund Balance Retention Guidelines: Piermont	
Description	Amount
Current Amount Retained (17.62%)	\$655,201
17% Retained <i>(Maximum Recommended)</i>	\$631,974
10% Retained	\$371,749
8% Retained	\$297,399
5% Retained <i>(Minimum Recommended)</i>	\$185,875

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

Summary of Inventory Valuation 2023

Land		
	Current Use (at C.U. Values)	\$1,629,584.00
	Conservation Restrictions	\$14,736.00
	Residential	\$46,653,800.00
	Commercial/Industrial	\$747,400.00
Buildings		
	Residential	\$77,468,200.00
	Manufactured Housing	\$1,311,500.00
	Commercial/Industrial	\$2,133,400.00
Public Utilities		
	Electric (includes Phone-no land)	\$3,434,500.00
Total Valuation Before Exemptions		\$133,393,120.00
Exemptions		
	Elderly Exemptions	\$275,000.00
	Solar Exemption	\$103,840.00
	Blind Exemptions	\$0.00
Total Exemptions		\$378,840.00
Net Valuation on Which Tax Rate is computed		\$133,014,280.00
Utilities		
	Great River Hydro LLC	\$1,156,000.00
	New England Power Company	\$228,500.00
	New Hampshire Electrip Co-op	\$1,144,300.00
	Green Mountain Power Corp.	\$1,300.00
	PSNH DBA Eversource	\$904,400.00
Utilities Total		\$3,434,500.00



**TOWN OF PIERMONT,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019**

TOWN OF PIERMONT, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Piermont as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Summary of Opinions

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

Basis for Adverse Opinion on Governmental Activities

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

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

As discussed in Note 12-B to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits for the single employer plan in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position, and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

Adverse Opinion

In our opinion, because of the significance of the matters described in the "Basis for Adverse Opinion on Governmental Activities" paragraphs, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Piermont, as of December 31, 2019, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and aggregate remaining fund information of the Town of Piermont as of December 31, 2019, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in fiscal year 2019 the Town adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinions are not modified with respect to this matter.

Other Matters

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

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

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

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

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

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including

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

comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

August 28, 2023
Concord, New Hampshire

*Blodzik & Sanderson
Professional Association*

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF PIERMONT, NEW HAMPSHIRE
Statement of Net Position
December 31, 2019

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,860,813
Investments	2,343,531
Taxes receivables (net)	339,072
Account receivables	3,136
Intergovernmental receivable	119,729
Prepaid items	10,992
Tax deeded property, subject to resale	6,316
Total assets	4,683,589
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	41,194
Amounts related to other postemployment benefits	1,366
Total deferred outflows of resources	42,560
LIABILITIES	
Accounts payable	32,249
Accrued salaries and benefits	9,254
Intergovernmental payable	930,929
Long-term liabilities:	
Due within one year	54,117
Due in more than one year	431,999
Total liabilities	1,458,548
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	3,189
Amounts related to pensions	14,575
Amounts related to other postemployment benefits	71
Total deferred inflows of resources	17,835
NET POSITION	
Net investment in capital assets	(287,509)
Restricted	2,393,241
Unrestricted	1,144,034
Total net position	\$ 3,249,766

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, 2019

	Expenses	Program Revenues			Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
General government	\$ 324,417	\$ 2,405	\$ -	\$ -	\$ (322,012)
Public safety	205,312	308	-	-	(205,004)
Highways and streets	178,873	-	-	38,030	(140,843)
Sanitation	71,977	58,837	1,766	-	(11,374)
Welfare	11,458	-	-	-	(11,458)
Culture and recreation	62,325	1,505	-	-	(60,820)
Conservation	1,462	-	3	-	(1,459)
Interest on long-term debt	8,058	-	-	-	(8,058)
Capital outlay	212,373	-	-	-	(212,373)
Total governmental activities	<u>\$ 1,076,255</u>	<u>\$ 63,055</u>	<u>\$ 1,769</u>	<u>\$ 38,030</u>	<u>(973,401)</u>
General revenues:					
Taxes:					
Property					703,375
Other					79,838
Motor vehicle permit fees					149,956
Licenses and other fees					2,689
Grants and contributions not restricted to specific programs					49,264
Unrestricted investment earnings					65,486
Miscellaneous					440,968
Total general revenues					<u>1,491,576</u>
Change in net position					518,175
Net position, beginning					2,731,591
Net position, ending					<u>\$ 3,249,766</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, 2019

	General	Permanent	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,795,684	\$ 12,984	\$ 52,145	\$ 1,860,813
Investments	775,946	1,567,585	-	2,343,531
Receivables:				
Taxes	400,072	-	-	400,072
Accounts	2,256	-	880	3,136
Prepaid items	10,992	-	-	10,992
Tax deeded property, subject to resale	6,316	-	-	6,316
Total assets	<u>\$ 2,991,266</u>	<u>\$ 1,580,569</u>	<u>\$ 53,025</u>	<u>\$ 4,624,860</u>
LIABILITIES				
Accounts payable	\$ 32,249	\$ -	\$ -	\$ 32,249
Accrued salaries and benefits	9,254	-	-	9,254
Intergovernmental payable	930,929	-	-	930,929
Total liabilities	<u>972,432</u>	<u>-</u>	<u>-</u>	<u>972,432</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - Property taxes	72,316	-	-	72,316
FUND BALANCES				
Nonspendable	17,308	1,580,569	-	1,597,877
Restricted	812,672	-	-	812,672
Committed	318,993	-	53,025	372,018
Assigned	51,602	-	-	51,602
Unassigned	745,943	-	-	745,943
Total fund balances	<u>1,946,518</u>	<u>1,580,569</u>	<u>53,025</u>	<u>3,580,112</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,991,266</u>	<u>\$ 1,580,569</u>	<u>\$ 53,025</u>	<u>\$ 4,624,860</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, 2019

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		\$ 3,580,112
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	\$ 41,194	
Deferred inflows of resources related to pensions	(14,575)	
Deferred outflows of resources related to OPEB	1,366	
Deferred inflows of resources related to OPEB	<u>(71)</u>	
		27,914
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.		119,729
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	\$ 69,127	
Allowance for uncollectible property taxes	<u>(61,000)</u>	
		8,127
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 287,509	
Net pension liability	174,120	
Net other postemployment benefits	<u>24,487</u>	
		<u>(486,116)</u>
Net position of governmental activities (Exhibit A)		<u>\$ 3,249,766</u>

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

EXHIBIT C-3
TOWN OF PIERMONT, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2019

	General	Permanent	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 816,530	\$ -	\$ -	\$ 816,530
Licenses and permits	152,645	-	-	152,645
Intergovernmental	87,294	-	6,590	93,884
Charges for services	38,123	-	24,932	63,055
Miscellaneous	215,577	290,877	3	506,457
Total revenues	<u>1,310,169</u>	<u>290,877</u>	<u>31,525</u>	<u>1,632,571</u>
EXPENDITURES				
Current:				
General government	310,694	13,723	-	324,417
Public safety	194,997	-	-	194,997
Highways and streets	178,873	-	-	178,873
Sanitation	58,661	-	13,316	71,977
Welfare	11,458	-	-	11,458
Culture and recreation	62,325	-	-	62,325
Conservation	1,462	-	-	1,462
Debt service:				
Principal	38,635	-	6,529	45,164
Interest	3,225	-	4,834	8,059
Capital outlay	212,373	-	-	212,373
Total expenditures	<u>1,072,703</u>	<u>13,723</u>	<u>24,679</u>	<u>1,111,105</u>
Excess of revenues over expenditures	<u>237,466</u>	<u>277,154</u>	<u>6,846</u>	<u>521,466</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	17,136	-	-	17,136
Transfers out	-	(17,136)	-	(17,136)
Bond proceeds	136,976	-	-	136,976
Total other financing sources (uses)	<u>154,112</u>	<u>(17,136)</u>	<u>-</u>	<u>136,976</u>
Net change in fund balances	391,578	260,018	6,846	658,442
Fund balances, beginning	1,554,940	1,320,551	46,179	2,921,670
Fund balances, ending	<u>\$ 1,946,518</u>	<u>\$ 1,580,569</u>	<u>\$ 53,025</u>	<u>\$ 3,580,112</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, 2019

Amounts reported for governmental activities in the Statement of Activities are different because:		
Net change in fund balances of governmental funds (Exhibit C-3)		\$ 658,442
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (17,136)	
Transfers out	<u>17,136</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	\$ 5,256	
Change in allowance for uncollectible property taxes	<u>(38,573)</u>	(33,317)
Some revenue reported in the governmental funds results from long-term receivables previously recorded in the Statement of Activities.		
Decrease in state aid receivable		(4,824)
Proceeds from issuing long-term liabilities provide current financial resources to Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term		
Proceeds of debt	\$ (136,976)	
Repayment of bond principal	24,229	
Repayment of capital lease	<u>20,936</u>	(91,811)
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	\$ (8,613)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(1,702)</u>	(10,315)
Changes in net position of governmental activities (Exhibit B)		<u><u>\$ 518,175</u></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, 2019

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 736,046	\$ 783,213	\$ 47,167
Licenses and permits	145,797	152,645	6,848
Intergovernmental	93,033	87,294	(5,739)
Charges for services	31,000	38,123	7,123
Miscellaneous	4,800	40,534	35,734
Total revenues	<u>1,010,676</u>	<u>1,101,809</u>	<u>91,133</u>
EXPENDITURES			
Current:			
General government	400,388	309,643	90,745
Public safety	206,934	192,173	14,761
Highways and streets	202,211	178,873	23,338
Sanitation	63,509	58,661	4,848
Welfare	15,646	11,458	4,188
Culture and recreation	44,729	45,209	(480)
Conservation	1,755	1,462	293
Debt service:			
Principal	17,700	38,635	(20,935)
Interest	2,069	3,225	(1,156)
Capital outlay	94,535	83,980	10,555
Total expenditures	<u>1,049,476</u>	<u>923,319</u>	<u>126,157</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(38,800)</u>	<u>178,490</u>	<u>217,290</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	17,000	36,698	19,698
Transfers out	(41,500)	(41,500)	-
Bond proceeds	43,800	136,976	93,176
Total other financing sources (uses)	<u>19,300</u>	<u>132,174</u>	<u>112,874</u>
Net change in fund balances	<u>\$ (19,500)</u>	310,664	<u>\$ 330,164</u>
Increase in nonspendable fund balance		(2,831)	
Unassigned fund balance, beginning		446,237	
Unassigned fund balance, ending		<u>\$ 754,070</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, 2019

	Private Purpose Trust Funds	All Custodial Funds
ASSETS		
Cash and cash equivalents	\$ 7,560	\$ 301,317
Investments	18,324	155,707
Intergovernmental receivable	-	926,353
Total assets	25,884	1,383,377
LIABILITIES		
Intergovernmental payables:		
School	-	926,353
NET POSITION		
Restricted	\$ 25,884	\$ 457,024

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, 2019

	Private Purpose Trust Funds	All Custodial Funds
ADDITIONS		
Contributions	\$ -	\$ 85,000
Investment earnings	2,999	28,620
Tax collections for other governments	-	1,863,408
Total additions	<u>2,999</u>	<u>1,977,028</u>
DEDUCTIONS		
Benefits paid	552	-
Payments of taxes to other governments	-	1,863,408
Total deductions	<u>552</u>	<u>1,863,408</u>
Change in net position	2,447	113,620
Net position, beginning, as restated (see Note 17)	23,437	343,404
Net position, ending	<u>\$ 25,884</u>	<u>\$ 457,024</u>

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

TOWN OF PIERMONT, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

In 2019 the Town implemented GASB Statement No. 84, *Fiduciary Activities*, which changed the way fiduciary activities are recorded. See Note 2-C for further information on this pronouncement.

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

1-A Reporting Entity

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

1-B Basis of Accounting, and Measurement Focus

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

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

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

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

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

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

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current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property taxes, licenses, and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

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

The Town reports the following major governmental funds:

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

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

Additionally, the Town reports the following fund 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. The Town reports two nonmajor governmental funds.

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

The Town also reports the following fiduciary funds:

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

Custodial Fund – are custodial in nature and do not belong to the primary government. A custodial 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.”

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

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1-D Investments

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

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

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

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

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

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

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

Level 3 – Inputs are significant unobservable inputs.

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

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

1-E Receivables

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

1-F Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The nonspendable fund balance at the governmental fund level includes the amount of prepaids at year-end to indicate that portion of the governmental fund balance that is nonspendable.

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1-G Interfund Transfers

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

1-H Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year in accordance with RSA 76:15-a, *Semi-Annual Collection of Taxes in certain Towns and Cities*. Warrants for the year were issued on June 7, 2019 and November 26, 2019, and due on July 18, 2019 and December 30, 2019. Interest accrues at a rate of 12% (from January 1, 2019 through March 31, 2019) and 8% (after April 1, 2019) on bills outstanding after the due date and 18% (from January 1, 2019 through March 31, 2019) and 14% (after April 1, 2019) on tax liens outstanding. The Town placed a lien on all outstanding taxes from 2018 on August 16, 2019.

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, 2019 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 96,922,103
For all other taxes	\$ 94,686,403

The tax rates and amounts assessed for the year ended December 31, 2019 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	<u>\$7.23</u>	<u>\$ 700,021</u>
School portion:		
State of New Hampshire	\$2.24	212,377
Local	\$15.14	1,467,774
County portion	<u>\$1.89</u>	<u>183,257</u>
Total	<u><u>\$26.50</u></u>	<u><u>\$2,563,429</u></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, 2019.

1-J Deferred Outflows/Inflows of Resources

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

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

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governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within 60 days after year-end.

1-K Long-term Obligations

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

1-L Defined Benefit Pension Plan

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

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

1-M Postemployment Benefits Other Than Pensions

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

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

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

1-N Net Position/Fund Balances

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

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds that are attributable to the acquisition, construction, or improvement of those assets. Because the Town has not reported capital assets, this amount is a negative balance.

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

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

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

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

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

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

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

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

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

1-O Use of Estimates

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

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

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

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

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

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2019, \$15,000 of the beginning general fund unassigned fund balance was applied for this purpose and \$4,500 was voted from unassigned fund balance as a transfer to the capital reserve funds.

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2-B Budgetary Reconciliation to GAAP Basis

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

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$1,275,483
Adjustments:	
Basis differences:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	175,043
To eliminate transfers between general and blended expendable trust funds	(19,562)
Change in deferred tax revenue relating to 60-day revenue recognition	33,317
Per Exhibit C-3 (GAAP basis)	<u>\$1,464,281</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 964,819
Adjustments:	
Basis differences:	
Encumbrances, beginning	183,557
Encumbrances, ending	(51,602)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	17,429
To eliminate transfers between general and blended expendable trust funds	(41,500)
Per Exhibit C-3 (GAAP basis)	<u>\$1,072,703</u>

2-C Accounting Change

Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, was implemented during fiscal year 2019. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust of equivalent arrangement that meet specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or other condition is required to be taken or met by the beneficiary to release the assets. Beginning net position for the fiduciary funds was restated to retroactively report the change in accounting principle, see Note 17, Prior Period Adjustment.

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DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

At December 31, 2019, the reported amount of the Town’s deposits was \$2,169,690 and the bank balance was \$2,116,612. Of the bank balance \$1,003,057 was covered by federal depository insurance or by collateral held by the pledging bank in the Town’s name, and \$1,113,555 was uninsured and uncollateralized.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$1,860,813
Cash per Statement of Fiduciary Net Position (Exhibit E-1)	308,877
Total cash and cash equivalents	<u>\$2,169,690</u>

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

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

NOTE 4 – INVESTMENTS

Note 1-D describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town’s mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements and maturities as of December 31, 2019:

	Valuation Measurement Method	Reported Balance
Investments type:		
Equity exchange traded funds	Level 1	\$ 705,865
Equity mutual funds	Level 1	1,782,423
Fixed income exchange traded funds	Level 2	29,274
Total fair value		<u>\$2,517,562</u>

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

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

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

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$2,343,531
Investments per Statement of Fiduciary Net Position (Exhibit E-1)	174,031
Total investments	<u>\$2,517,562</u>

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NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2019. The amount has been reduced by an allowance for an estimated uncollectible amount of \$61,000. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2019	\$ 267,598	\$ 267,598
Unredeemed (under tax lien):		
Levy of 2018	58,416	58,416
Levy of 2017	35,943	35,943
Levies of 2016 and prior	36,586	36,586
Yield	1,529	1,529
Less: allowance for estimated uncollectible taxes	(61,000) *	-
Net taxes receivable	<u>\$ 339,072</u>	<u>\$ 400,072</u>

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

NOTE 6 – OTHER RECEIVABLES

Receivables at December 31, 2019, consisted of accounts (billings for sewer, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 7 – INTERFUND TRANSFERS

The composition of interfund transfers for the year ended December 31, 2019 is as follows:

	Transfers In:
	General Fund
Transfers out:	
Nonmajor fund	<u>\$ 17,136</u>

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 at December 31, 2019 consist of the following:

	Governmental Fund	Fiduciary Funds
	General	Funds
Miscellaneous fees due to the State of New Hampshire	\$ 324	\$ -
Balance due to the New Hampshire Retirement System	1,845	-
4th Quarter tax payments due to the Internal Revenue Service	2,407	-
Property taxes due to the fiduciary funds	926,353 *	-
Taxes due to the Piermont School District	-	926,353 **
Total intergovernmental payables due	<u>\$ 930,929</u>	<u>\$ 926,353</u>

*Property taxes due to the custodial funds represent amounts collected by the Town on behalf of Piermont School District and are reported as a component of general fund cash at year-end.

**Property taxes due to the Piermont school District represent amounts collected by the Town that will be paid to the School District in incremental payments based upon and agreed schedule in the next calendar year.

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NOTE 9 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at December 31, 2019 consist of amounts related to pensions totaling \$41,194 and amounts related to OPEB totaling \$1,366. For further discussion on these amounts, see Note 11 and 12, respectively.

Deferred inflows of resources are as follows:

	Government- wide	General Fund
Deferred property taxes not collected within 60 days of fiscal year-end	\$ -	\$69,127
Property taxes collected in advance of the issuance of warrants	3,189	3,189
Amounts related to pensions, see Note 11	14,575	-
Amounts related to OPEB, see Note 12	71	-
Total deferred inflows of resources	<u>\$ 17,835</u>	<u>\$72,316</u>

NOTE 10 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2019:

	Balance January 1, 2019			Balance December 31, 2019		Due Within One Year
	Additions	Reductions				
General obligation bonds	\$ 174,762	\$ 136,976	\$ (24,229)	\$ 287,509	\$ 54,117	
Capital lease	20,936	-	(20,936)	-	-	
Net pension liability	165,160	8,960	-	174,120	-	
Net other postemployment benefits	24,293	194	-	24,487	-	
Total long-term liabilities	<u>\$ 385,151</u>	<u>\$ 146,130</u>	<u>\$ (45,165)</u>	<u>\$ 486,116</u>	<u>\$ 54,117</u>	

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2019	Current Portion
General obligation bonds payable:						
USDA Rural Development	\$ 112,000	2007	2037	4.25%	\$ 82,933	\$ 3,151
NHDES CWSRF	\$ 331,250	2007	2037	2.35%	32,650	3,626
Highway Truck	\$ 88,049	2017	2021	2.60%	34,950	17,700
Police Cruiser	\$ 43,070	2019	2023	4.00%	43,070	10,859
Highway Truck	\$ 93,906	2019	2024	4.00%	93,906	18,781
Total					<u>\$ 287,509</u>	<u>\$ 54,117</u>

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2019, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2020	\$ 54,117	\$ 10,764	\$ 64,881
2021	53,924	8,918	62,842
2022	36,937	7,067	44,004
2023	36,847	5,656	42,503
2024	26,642	4,250	30,892
2025-2029	34,423	12,939	47,362
2030-2034	26,105	7,095	33,200
2035-2039	18,514	1,408	19,922
Totals	<u>\$ 287,509</u>	<u>\$ 58,097</u>	<u>\$ 345,606</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.

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NOTE 11 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers a cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their 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 $\frac{1}{4}$ of 1% or age 60.

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

Contributions - The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Group I (employee and teacher) members are required to contribute 7% of earnable compensation and Group II (police and fire) members contribute 11.55% and 11.80% respectively. For fiscal year 2019, the Town contributed 25.33% for police, 27.79% for fire and 11.08% for other employees through June 30, 2019. From July 1, 2019 through December 31, 2019 the Town contributed 24.77% for police, 26.43% for fire and 10.88% for other employees. The contribution requirement for the fiscal year 2019 was \$14,996, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At December 31, 2019 the Town reported a liability of \$174,120 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, the Town's proportion was 0.004% which was an increase of 0.001% from its proportion measured as of June 30, 2018.

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For the year ended December 31, 2019, the Town recognized pension expense of \$24,362. At December 31, 2019 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	\$ 26,385	\$ 9,409
Changes in assumptions	6,247	-
Net difference between projected and actual investment earnings on pension plan investments	-	1,422
Differences between expected and actual experience	963	3,744
Contributions subsequent to the measurement date	7,599	-
Total	\$ 41,194	\$ 14,575

The \$7,599 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. 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,	
2020	\$ 17,942
2021	(1,113)
2022	352
2023	1,839
2024	-
Thereafter	-
Totals	\$ 19,020

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

Inflation:	2.5%
Salary increases:	5.6% average, including inflation
Wage inflation:	3.25% (3.00% for teachers)
Investment rate of return:	7.25% net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2019 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.

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Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2019
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	9.00%	1.12%
Global Multi-Sector Fixed Income	10.00%	2.46%
Absolute Return Fixed Income	6.00%	1.50%
Total fixed income	25.00%	
Private equity	10.00%	7.90%
Private debt	5.00%	4.86%
Total alternative investments	15.00%	
Real estate	10.00%	3.00%
Total	100.00%	

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

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

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2019	\$ 233,154	\$ 174,120	\$ 125,329

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.

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NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

12-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system which administers a cost-sharing multiple-employer other postemployment benefit (OPEB) plan. For additional system information, please refer to the 2019 Comprehensive Annual Financial Report, which can be found on the system’s website at www.nhrs.org.

Benefits Provide - 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 2019 were as follows:

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

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

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2019, the Town contributed 4.10% for police and fire, and 0.30% for other employees through June 30, 2019. From July 1, 2019 through December 31, 2019 the Town contributed 3.66% for police and fire, and 0.29% for other employees. The contribution requirement for the fiscal year 2019 was \$2,322, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At December 31, 2019, the Town reported a liability of \$24,487 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, 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, 2019, the Town’s proportion was 0.006% which was an increase of 0.001% from its proportion measured as of June 30, 2018.

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For the year ended December 31, 2019, the Town recognized OPEB expense of \$4,249. At December 31, 2019, 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	\$ 136	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	28
Differences between expected and actual experience	-	43
Contributions subsequent to the measurement date	1,230	-
Total	\$ 1,366	\$ 71

The \$1,230 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2020. 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,	
2020	\$ 75
2021	(18)
2022	2
2023	6
2024	-
Thereafter	-
Totals	\$ 65

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

Inflation:	2.5 %
Wage inflation:	3.25 % (3.00%) for teachers
Salary increases:	5.6 % average, including inflation
Investment rate of return:	7.25 % net of OPEB plan investment expense, including inflation for determining solvency contributions

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

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

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Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2019
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	9.00%	1.12%
Global Multi-Sector Fixed Income	10.00%	2.46%
Absolute Return Fixed Income	6.00%	1.50%
Total fixed income	25.00%	
Private equity	10.00%	7.90%
Private debt	5.00%	4.86%
Total alternative investments	15.00%	
Real estate	10.00%	3.00%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2019 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and 100-A:53. 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, 2019	\$ 26,560	\$ 24,487	\$ 22,686

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.

12-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.

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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, 2019 or contracted with an actuarial firm to assist in evaluating the impact of this new standard on the Town's single employer plan. The amounts that should be recorded as the net OPEB liability and the OPEB expense for the Town's single employer plan are unknown.

NOTE 13 – ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2019 and are as follows:

General fund:	
General government	\$ 45,362
Public safety	676
Capital outlay	<u>5,564</u>
Total encumbrances	<u>\$ 51,602</u>

NOTE 14 – 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>	Original Amount
C-799	<u>\$ 192,725</u>

Under New Hampshire RSA Chapter 486, the Town receives from the State of New Hampshire a percentage of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities. At December 31, 2019 the Town is due to receive the following annual amounts to offset debt payments:

Fiscal Year Ending December 31,	Principal	Interest	Total
2020	\$ 4,886	\$ 1,766	\$ 6,652
2021	4,950	1,704	6,654
2022	5,017	1,639	6,656
2023	5,087	1,573	6,660
2024	5,159	1,503	6,662
2025-2029	26,981	6,375	33,356
2030-2034	26,373	4,184	30,557
2035-2039	23,914	2,285	26,199
2040-2044	<u>17,362</u>	<u>553</u>	<u>17,915</u>
Total	<u>\$ 119,729</u>	<u>\$ 21,582</u>	<u>\$ 141,311</u>

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NOTE 15 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the Statement of Net Position at December 31, 2019 include the following:

	Governmental Activities	Fiduciary Funds
Net investment in capital assets:		
Net book value, all capital assets	\$ -	\$ -
Less:		
General obligation bonds payable	(287,509)	-
Total net investment in capital assets	<u>(287,509)</u>	<u>-</u>
Restricted net position:		
Perpetual care - nonexpendable	1,580,569	-
Library	812,672	-
Individuals, organizations, and other governments	-	482,908
Total restricted net position	<u>2,393,241</u>	<u>482,908</u>
Unrestricted	<u>1,144,034</u>	<u>-</u>
Total net position	<u>\$ 3,249,766</u>	<u>\$ 482,908</u>

NOTE 16 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2019 include the following:

	General Fund	Permanent Fund	Nonmajor Funds	Total Governmental Funds
Nonspendable:				
Prepaid items	\$ 10,992	\$ -	\$ -	\$ 10,992
Tax deeded property	6,316	-	-	6,316
Permanent fund - principal balance	-	1,580,569	-	1,580,569
Total nonspendable fund balance	<u>17,308</u>	<u>1,580,569</u>	<u>-</u>	<u>1,597,877</u>
Restricted:				
Library	<u>812,672</u>	<u>-</u>	<u>-</u>	<u>812,672</u>
Committed:				
Expendable trusts	318,993	-	-	318,993
Sewer	-	-	46,180	46,180
Conservation commission	-	-	6,845	6,845
Total committed fund balance	<u>318,993</u>	<u>-</u>	<u>53,025</u>	<u>372,018</u>
Assigned:				
Encumbrances	<u>51,602</u>	<u>-</u>	<u>-</u>	<u>51,602</u>
Unassigned	<u>745,943</u>	<u>-</u>	<u>-</u>	<u>745,943</u>
Total governmental fund balances	<u>\$ 1,946,518</u>	<u>\$ 1,580,569</u>	<u>\$ 53,025</u>	<u>\$ 3,580,112</u>

NOTE 17 – PRIOR PERIOD ADJUSTMENT

Net position at January 1, 2019 was restated to give retroactive effect to the following prior period adjustment:

	Custodial Funds
To restate for the cumulative changes related to implementation of GASB Statement No. 84	\$ 343,404
Net position, as previously reported	-
Net position, as restated	<u>\$ 343,404</u>

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NOTE 18 – 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 2019, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

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, 2019 to December 31, 2019 by Primex³, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In 2019 the Town paid \$13,889 and \$8,457 respectively, to Primex for property, liability, and worker's compensation. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

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

NOTE 19 – CONTINGENT LIABILITIES

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

NOTE 20 – TAX ABATEMENTS

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

The Town had no such agreements for the year ended December 31, 2019.

NOTE 21 – 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 August 28, 2023, the date the December 31, 2019 financial statements were available to be issued, and noted the following events occurred that require recognition or disclosure:

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

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

REQUIRED SUPPLEMENTARY INFORMATION

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, 2019
Unaudited

	December 31,						
	2013	2014	2015	2016	2017	2018	2019
Town's proportion of the net pension liability	0.003%	0.003%	0.001%	0.004%	0.004%	0.003%	0.004%
Town's proportionate share of the net pension liability	\$ 148,644	\$ 122,173	\$ 55,197	\$ 187,441	\$ 175,499	\$ 165,160	\$ 174,120
Town's covered payroll	\$ 50,143	\$ 50,143	\$ 50,143	\$ 58,000	\$ 56,000	\$ 57,231	\$ 59,864
Town's proportionate share of the net pension liability as a percentage of its covered payroll	296.44%	243.65%	110.08%	323.17%	313.39%	288.58%	290.86%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.59%

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

EXHIBIT G
TOWN OF PIERMONT, NEW HAMPSHIRE
Schedule of Town Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2019
Unaudited

	December 31,						
	2013	2014	2015	2016	2017	2018	2019
Contractually required contribution	\$ 8,588	\$ 10,559	\$ 4,674	\$ 12,622	\$ 13,073	\$ 14,497	\$ 14,996
Contributions in relation to the contractually required contributions	8,588	10,559	4,674	12,622	13,073	14,497	14,996
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 50,143	\$ 50,143	\$ 50,143	\$ 58,000	\$ 56,000	\$ 59,231	\$ 59,864
Contributions as a percentage of covered payroll	17.13%	21.06%	9.32%	21.76%	23.34%	24.48%	25.05%

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

TOWN OF PIERMONT, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019

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

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town’s pension plan at December 31, 2019. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2019:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	21 years beginning July 1, 2018 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.13% per year
Investment Rate of Return	7.25% per year, net of investment expenses, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

Other Information:

Notes Contribution rates for fiscal year 2019 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

EXHIBIT H
TOWN OF PIERMONT, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2019
Unaudited

	December 31,			
	2016	2017	2018	2019
Town's proportion of the net OPEB liability	0.004%	0.004%	0.005%	0.006%
Town's proportionate share of the net OPEB liability (asset)	\$ 17,913	\$ 17,180	\$ 24,293	\$ 24,487
Town's covered payroll	\$ 58,000	\$ 56,000	\$ 57,231	\$ 59,864
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	30.88%	30.68%	42.45%	40.90%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%

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

EXHIBIT I
TOWN OF PIERMONT, NEW HAMPSHIRE
Schedule of Town Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2019
Unaudited

	December 31,			
	2016	2017	2018	2019
Contractually required contribution	\$ 2,150	\$ 2,227	\$ 2,347	\$ 2,322
Contributions in relation to the contractually required contribution	2,150	2,227	2,347	2,322
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 58,000	\$ 56,000	\$ 59,231	\$ 59,864
Contributions as a percentage of covered payroll	3.71%	3.98%	3.96%	3.88%

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

TOWN OF PIERMONT, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFIT LIABILITY
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019

***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, 2019. 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	3.13% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
TOWN OF PIERMONT, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2019

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 672,770	\$ 703,375	\$ 30,605
Yield	43,337	43,336	(1)
Timber	4,082	3,083	(999)
Excavation	-	7	7
Payment in lieu of taxes	6,278	6,577	299
Interest and penalties on taxes	9,579	26,835	17,256
Total from taxes	<u>736,046</u>	<u>783,213</u>	<u>47,167</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	143,000	149,956	6,956
Building permits	300	150	(150)
Other	2,497	2,539	42
Total from licenses, permits, and fees	<u>145,797</u>	<u>152,645</u>	<u>6,848</u>
Intergovernmental:			
State:			
Shared revenues	5,682	5,682	-
Meals and rooms distribution	40,072	40,072	-
Highway block grant	38,087	38,030	(57)
Other	9,192	3,510	(5,682)
Total from intergovernmental	<u>93,033</u>	<u>87,294</u>	<u>(5,739)</u>
Charges for services:			
Income from departments	<u>31,000</u>	<u>38,123</u>	<u>7,123</u>
Miscellaneous:			
Sale of municipal property	-	3,219	3,219
Interest on investments	600	313	(287)
Other	4,200	37,002	32,802
Total from miscellaneous	<u>4,800</u>	<u>40,534</u>	<u>35,734</u>
Other financing sources:			
Transfers in	17,000	36,698	19,698
Bond proceeds	43,800	136,976	93,176
Total other financing sources	<u>60,800</u>	<u>173,674</u>	<u>112,874</u>
Total revenues and other financing sources	1,071,476	<u>\$ 1,275,483</u>	<u>\$ 204,007</u>
Unassigned fund balance used to reduce tax rate	15,000		
Amounts voted from fund balance	4,500		
Total revenues, other financing sources, and use of fund balance	<u>\$ 1,090,976</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, 2019

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 206,566	\$ 130,846	\$ 46	\$ 75,674
Election and registration	-	31,478	28,992	-	2,486
Financial administration	46,100	48,915	58,549	44,325	(7,859)
Revaluation of property	-	25,131	15,746	-	9,385
Planning and zoning	-	4,263	3,752	-	511
General government buildings	-	61,735	48,835	991	11,909
Cemeteries	-	22,300	23,661	-	(1,361)
Total general government	46,100	400,388	310,381	45,362	90,745
Public safety:					
Police	-	109,715	103,556	676	5,483
Ambulance	-	37,543	37,396	-	147
Fire	-	51,467	44,226	-	7,241
Emergency management	3,500	8,209	9,819	-	1,890
Total public safety	3,500	206,934	194,997	676	14,761
Highways and streets	-	202,211	178,873	-	23,338
Sanitation:					
Solid waste disposal	-	63,509	58,661	-	4,848
Welfare:					
Administration and direct assistance	-	4,188	-	-	4,188
Vendor payments and other	-	11,458	11,458	-	-
Total welfare	-	15,646	11,458	-	4,188
Culture and recreation:					
Parks and recreation	-	11,402	11,927	-	(525)
Library	-	32,500	32,500	-	-
Patriotic purposes	-	826	582	-	244
Other	-	1	200	-	(199)
Total culture and recreation	-	44,729	45,209	-	(480)
Conservation	-	1,755	1,462	-	293
Debt service:					
Principal of long-term debt	-	17,700	38,635	-	(20,935)
Interest on long-term debt	-	2,069	3,225	-	(1,156)
Total debt service	-	19,769	41,860	-	(22,091)
Capital outlay	133,957	94,535	212,373	5,564	10,555
Other financing uses:					
Transfers out	-	41,500	41,500	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	\$183,557	\$ 1,090,976	\$ 1,096,774	\$ 51,602	\$ 126,157

SCHEDULE 3
TOWN OF PIERMONT, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2019

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 446,237
Changes:		
Unassigned fund balance used to reduce 2019 tax rate		(15,000)
Amounts voted from fund balance		(4,500)
2019 Budget summary:		
Revenue surplus (Schedule 1)	\$ 204,007	
Unexpended balance of appropriations (Schedule 2)	<u>126,157</u>	
2019 Budget surplus		330,164
Increase in nonspendable fund balance		<u>(2,831)</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		754,070
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		(69,127)
Elimination of the allowance for uncollectible taxes		<u>61,000</u>
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		<u><u>\$ 745,943</u></u>

SCHEDULE 4
TOWN OF PIERMONT, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2019

	Special Revenue Funds		Total
	Sewer	Conservation Commission	
ASSETS			
Cash and cash equivalents	\$ 45,300	\$ 6,845	\$ 52,145
Accounts receivable	880	-	880
Total assets	<u>\$ 46,180</u>	<u>\$ 6,845</u>	<u>\$ 53,025</u>
FUND BALANCES			
Committed	<u>\$ 46,180</u>	<u>\$ 6,845</u>	<u>\$ 53,025</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, 2019

	Special Revenue Funds		
	Sewer	Conservation Commission	Total
Revenues:			
Intergovernmental	\$ 6,590	\$ -	\$ 6,590
Charges for services	24,932	-	24,932
Miscellaneous	-	3	3
Total revenues	31,522	3	31,525
Expenditures:			
Current:			
Sanitation	13,316	-	13,316
Debt service:			
Principal	6,529	-	6,529
Interest	4,834	-	4,834
Total expenditures	24,679	-	24,679
Net change in fund balances	6,843	3	6,846
Fund balances, beginning	39,337	6,842	46,179
Fund balances, ending	\$ 46,180	\$ 6,845	\$ 53,025

SCHEDULE 6
TOWN OF PIERMONT, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Fiduciary Net Position
December 31, 2019

	Custodial Funds			Total
	Taxes	School Trust Funds	Escrow	
ASSETS				
Cash and cash equivalents	\$ -	\$ 299,242	\$ 2,075	\$ 301,317
Investments	-	155,707	-	155,707
Intergovernmental receivables	926,353	-	-	926,353
Total assets	<u>926,353</u>	<u>454,949</u>	<u>2,075</u>	<u>1,383,377</u>
LIABILITIES				
Intergovernmental payables:				
School	<u>926,353</u>	<u>-</u>	<u>-</u>	<u>926,353</u>
NET POSITION				
Restricted	<u>\$ -</u>	<u>\$ 454,949</u>	<u>\$ 2,075</u>	<u>\$ 457,024</u>

SCHEDULE 7
TOWN OF PIERMONT, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2019

	Custodial Funds			Total
	Taxes	School Trust Funds	Escrow	
ADDITIONS				
Contributions	\$ -	\$ 85,000	\$ -	\$ 85,000
Investment earnings	-	28,605	15	28,620
Tax collections for other governments	1,863,408	-	-	1,863,408
Total additions	<u>1,863,408</u>	<u>113,605</u>	<u>15</u>	<u>1,977,028</u>
DEDUCTIONS				
Payments of taxes to other governments	1,863,408	-	-	1,863,408
Change in net position	-	113,605	15	113,620
Net position, beginning, as restated (see Note 17)	-	341,344	2,060	343,404
Net position, ending	<u>\$ -</u>	<u>\$ 454,949</u>	<u>\$ 2,075</u>	<u>\$ 457,024</u>



PLODZIK & SANDERSON

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INDEPENDENT AUDITOR'S COMMUNICATION OF MATERIAL WEAKNESSES AND SIGNIFICANT DEFICIENCIES

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

In planning and performing our audit of the basic financial statements of the Town of Piermont as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Piermont's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Piermont's internal control over financial reporting.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible. The chance of the future event or events occurring is more than remote but less than likely.
- Probable. The future event or events are likely to occur.

We consider the following deficiencies in the Town of Piermont's internal control to be material weaknesses:

FISCAL MANAGEMENT

Accounting Discipline

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

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

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

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

Use of General Ledger

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

Monthly Reconciliation and Closing Procedures

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

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

Maintenance of Records and Record Retention

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

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

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

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

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

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

Review and Approval of Adjusting Journal Entries

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

Maintain Capital Asset Records

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

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

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

Trash Bag Inventory and Revenue

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

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

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

Review and Monitoring of Payroll

The Administrative Assistant is responsible for entering time into the payroll module in the computer system as well as changes in pay rates, entry of pay rates for new employees, and significant changes in the payroll master file data such as new employee setup and withholding/deductions management with no subsequent review performed by anyone on the changes in the payroll

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

system. While we believe the Town employs effective controls in the post-processing practices performed by Town management, those aforementioned controls are subject to human error. Thus, all changes to the payroll master file should be monitored, reviewed, and approved periodically to ensure all data is valid and changes are properly authorized.

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

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the entity's internal control to be significant deficiencies:

Debt Management

It was noted that during 2019 the Town issued a long-term note for the purchase of a highway truck. The loan proceeds and purchase of the vehicle were never recorded in the Town's general ledger as the bank directly paid the vendor for the truck on behalf of the Town. All transactions should be recorded in the Town's general ledger. This process is not the appropriate way to issue long-term obligations under the State's Municipal Finance Act. Since the transaction was never recorded in the Town's general ledger this led to inaccurate and misstated financial information. We recommend that the Town discontinue this practice and that all future debt issuances be recorded in the Town's general ledger as proceeds and the appropriate expenditures recorded.

Cash Receipts

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

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

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

- Deposits should be made at a minimum on a weekly basis, and during periods of heavy collection they should be made more frequently. We strongly recommend that deposits are not left in Town buildings or offices over the weekend or holiday periods. If a deposit cannot be made and is on the premises over a weekend or holiday period that it should be kept in a secure location with limited access. This practice will greatly lessen the likelihood that cash could be lost or stolen before it is deposited in the bank.
- All checks should be immediately restrictively endorsed when the mail is opened or received in person by stamping checks with the Town's full name, checking account number and the words "for deposit only."

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

- All departmental collections taken in from departments such as the Tax Collector, Town Clerk, Transfer Station, Police Station, and Park & Recreation should be reconciled to what is being reported by the Town's Treasurer and to the general ledger system to ensure that all collections are properly reported.
- Account numbers should be entered on all receipt documentation so that when it is entered into the computer system it is done so correctly and the chance of mis-posting is greatly reduced.
- There needs to be a process in place to ensure that all deposits made in the bank are also posted to the general ledger system in order to avoid reconciliation issues at the end of each month. This process could be as seamless as making a copy of each deposit where the original documentation is given to the Town Treasurer for their records and a copy is placed in the Administrative Assistant's inbox so that they can input it into the system. Once the deposit has been input the deposit information should be marked "entered" indicating the date input and initialed by the Administrative Assistant that it has been done.

Cash Disbursements

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

- Prior authorization of disbursement transactions is not part of the Town's current disbursement process, resulting in a deficiency in the Town's overall authorization design objectives. As transactions are approved only after they are initiated, the Town is still at risk of loss resulting from inappropriate or improper transactions made on behalf of the Town.
- The existing purchasing policy is not always being followed by the employees of the Town. Deficiencies were identified in the effective implementation of bidding procedures as documented in the Town's purchasing policy.
- There were numerous instances where supporting documentation was not retained on file. This has the potential to result in disbursements being made for amounts that are not allowable expenditures or worse, completely unauthorized transactions that may be questionable expenditures.

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

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

Credit Card Support

During our audit procedures, it was noted that support for credit card charges is not consistently attached to the credit card statements which are used to make payment from. Furthermore, it was also noted that the business purpose of most credit card charges was not documented nor was there any evidence of department head approval for the change being made. This practice could result in the payment of unsupported and unauthorized credit card charges and thereby unauthorized expenditures. We recommend that the Town require that supporting receipts be submitted for all charges for which it is practical to obtain a receipt that the business purpose of the expenditure be clearly documented, and that authorization of the change by the department head also be formally made and documented.

Classification of Expenditures

It was noted that there were inconsistencies in how various expenditures were classified. These inconsistencies involved the function expenditure (e.g., financial administration, police, highways, and streets) as well as the object code (e.g., salaries,

***Town of Piermont
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benefits, contract services, capital assets) to be charged. This condition can result in a misstatement of expenditures by function and/or object code. We recommend that management establish a standard policy on how to classify these expenditures and consistently follow it.

Compensated Time Balances

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

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

PUBLIC LIBRARY

Cash Receipts

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

Cash Disbursements

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

- One of thirteen transactions did not have any supporting documentation on file to support the disbursement being made.
- All transactions did not have any formal approval on the disbursement made.

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

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

INFORMATION TECHNOLOGY AND GENERAL COMPUTER CONTROLS

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

- A process for adding user access to the computer system and its key applications that ensures that only authorized users are added and a process for revoking user access to ensure that users are removed in a timely manner. The Town should also consider limiting the number of employees with administrative access to the computer system and key applications. Procedures to back up financial data on a regular, recurring basis. Additionally, the backup files should be sent offsite to a secured location.
- Virus detection software. This software should be loaded on all PCs and servers and updated timely with virus definitions and alerts.
- Physical security of the server. The server should be located in an area with locked doors and be accessible only to necessary staff. Best practices also suggest that the server room should have appropriate environmental controls, such as fire suppression, surge protection, and a backup generator.

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- Network IDs and passwords and key application IDs and passwords; best practices include the following:
 - Each individual should have a unique user ID that should not be shared,
 - Passwords should not be allowed to be repeated,
 - Passwords should require a combination of letters and numbers,
 - Passwords should require a minimum number of characters,
 - Users should be forced to change their password on a regular basis,
 - The system should be set up to automatically time out if left unattended (especially in high-traffic areas such as the reception area and public areas),
 - The system should require the user to re-enter the password after a period of time with no user activity, and
 - The system should automatically lock out the user after repeated failed access attempts.

POLICIES AND PROCEDURES

Accounting and Financial Reporting Policies

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

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

Conflict of Interest Policy

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

Code of Conduct Policy

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

Anti-Fraud Policy

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

***Town of Piermont
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Credit Card Policy

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

Fund Balance Policy

In March 2009, the Governmental Accounting Standards Board issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The Statement became effective June 30, 2011, and requires the Town adopt a fund balance policy. As of December 31, 2019, the Town had not yet do so. We recommend that the Board of Selectmen develop and formally approve such a policy.

Investment Policy

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

Purchasing Policy

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

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

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

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

Disaster Recovery Policy

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

- Location of, and access to, off-site storage.
- A listing of all data files that would have to be obtained from the off-site storage location.

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- Identification of a backup location (name and telephone number) with similar or compatible equipment for emergency processing (management should make arrangements for such back-up with another governmental entity or company, a computer vendor, or a service center; the agreement should be in writing).
- Responsibilities of various personnel in an emergency.
- Priority of critical applications and reporting requirements during the emergency period.

Accounting Policy and Procedures Manual

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

The manual should include:

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

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

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

August 28, 2023
Concord, New Hampshire

*Blodzik & Sanderson
Professional Association*



2023

Boards, Commissions, and Other Reports



PIERMONT POLICE DEPARTMENT

Town of Piermont

131 Route 10

Piermont, NH 03779



Police Department 2023 Annual Report

First and foremost I want to express my deep appreciation of the support this community shows and I am thankful everyday to have the honor of serving in such an incredible community.

2023 was a busy year for the PD. There were a total of 750 calls for service. The police department made 10 arrests, responded to 27 motor vehicle collisions and conducted 327 motor vehicle stops. This year I spent a great deal of time handling prosecution responsibilities that is very time consuming and consists of everything from handling often multiple court appearances for each case; preparing, reviewing and sending out discovery; filing complaints and motions with the court; communicating with the defendant or their counsel.

In 2023 I obtained multiple grants for the Police Department that saved the town thousands of dollars. I have applied for another grant to start 2024 that if awarded will save the town even more money on needed equipment. I am constantly looking for additional grant opportunities to save the town money in both my capacity as Police Chief and Emergency Management Director.

In 2023 I attended a week long training for "Active Threat Integrated Response". This training covered in depth response to active threat events in multiple settings. I have attended many similar trainings and am an instructor in Active Threat Response, but where this training really differentiated itself was in that it incorporated Fire and EMS response as well as Law Enforcement and students were expected to do everything from addressing the active threat to setting up a unified command and all the elements that are components of that. It was a very comprehensive training that was extremely beneficial.

In 2024 one of my main goals will be to replace the police cruiser. The cruiser is approaching 100,000 miles and unfortunately has had a lot of issues and needed frequent repairs that caused me to go over my cruiser maintenance budgetary line in 2023. It currently has additional repairs it would need completed before it will pass inspection. It is beginning to rust and has paint chipping off to a substantial degree. I also don't feel the town is best served by an all black cruiser with low profile "ghost" graphics and when we replace the cruiser it will be with something more visible and recognizable as a police cruiser to the people the police department is here to serve.

Respectfully Submitted,

A handwritten signature in black ink that reads "B Alling".

Brandon Alling
Chief of Police



PIERMONT EMERGENCY MANAGEMENT

Town of Piermont

131 Route 10

Piermont, NH 03779

Emergency Management 2023 Annual Report

There were several events that impacted the community from an Emergency Management Perspective in 2023. Those events were from various storms and some flooding that were addressed expeditiously and effectively by the Piermont Highway Department and NH DOT if state roads were involved. Some of the events also impacted utilities and services were restored by the utility providers. I served in a capacity to assist the Highway Department however I could during these events and to act in the role of liaison between the town and the state.

We are still awaiting our Hazard Mitigation Plan to finish being reviewed by the state and returned to the town for adoption. Next we will be looking at the Town Emergency Operations Plan and updating that. I will be applying for a grant for the updating of this plan just like I did for the Hazard Mitigation Plan so no costs will be directly incurred by the town. Both of these plans are critical to disaster planning and response for our community and having them up to date also allows us to receive other federal and state assistance we would not otherwise be eligible for.

For these plans to be as comprehensive as possible it is critical to have as many stake holders at the table as possible in the planning process and also I encourage everyone in the community to give their thoughts and feedback as to how we can better plan for emergencies and also projects you feel should be undertaken to help mitigate hazards our community may face. I am always reachable via phone (272-9351) or email (brandon.alling@townofpiermontnh.org).

I continue to attend trainings related to Emergency Management and a notable training I attended this year was in setting up and integrating an Emergency Operations Center. This is a critical component to emergency response and preparation.

This position like all public service would be impossible to be effective at without public support and I can't express enough how much I appreciate the unrelenting support our community gives to each other and those here to serve.

Respectfully Submitted,

Brandon Alling
Emergency Management Director



TOWN OF PIERMONT

Fire Department

Piermont Fire Department Chief's 2023 Annual Report

The Piermont community has 17 awesome Volunteer Firefighters, we all have well earned a bonding brotherhood of a team. Let me introduce you to each one.

Myself, Bruce Henry joined in 1980
Andy Mauchly joined in 2009
Tucker Trapp joined in 2015
Hunter Bingham joined in 2012
Mal Kirscher joined in 2015
Holly Creamer joined 2014
Stephen Sampson joined in 2014
Travis Daley joined in 2017
Zack Bagley joined in 2014

Bernie Marvin
Jessie Reed joined in 2019
Adam Nelson joined in 2021
Andrew Canterbury joined in 2021
Lane Reed joined in 2021
Ellie Reed joined in 2021
Dana Hartley joined in 2022
Chris Loureaux joined 2022

As I'm sure you're all well aware Fire Calls aren't just fire calls anymore. We also need to respond to emergency medical calls and mutual aid calls, meaning when our surrounding towns call for help, we are dispatched to help them. This is due to a shortage of human beings in the area to service them. Volunteers, and Emergency medical are always needed!

We had 102 calls in 2023. Our calls consist of fires, car, truck and motorcycle accidents, trees and power lines down, overdoses, lift assists, helicopter landings, waiting for the power company for sometimes hours, in a storm or accident, when our pagers send out the alarm, we drop everything at a moments notice to help with what and wherever we can.

Each and everyone of our volunteer team is highly qualified for their duties. It is my privilege to know all of these members and their families.

We still have training on drill nights the third Monday of the month, as well as our meetings, the first Monday of the month. We participate in the Twin State Fire School, offered each year. Our rookies, all of us, benefit a lot at this opportunity.

A big "shout out" to our younger team, our 16 and 17 year olds!! Always on scene when needed, always at trainings, always at meetings, and eager to attend! Thank you for reminding us, "I did that once" and to the younger crew "I can do that"!!

I still am reminded of the privilege of sending Christopher, Jackson, and Tucker through the Twin State Whitcomb Scholarship, to pursue a career in full time fire service, what a proud moment!

Very proud of Dana Hartley for coming back after pursuing a career in wildland firefighting out west.

Our fund raisers are fun! We switched up our Chicken Barbecue this year to offer Chicken, cornbread and Chris's chili, we hope it was well received by our sponsors, let us know!

Operation Santa Claus is always a special fundraiser, it warms our hearts to give to our neighbors who have taught us so much about our town, and the children's eyes when they receive that special gift.

It is my pleasure to serve my fellow brothers, the town, and volunteer emergency team, another awesome team we have in town and highly qualified personnel.

I thank you all for your hard work, dedication, and kindness!

Respectfully submitted,

Bruce Henry

Report of Forest Fire Warden and State Forest Ranger

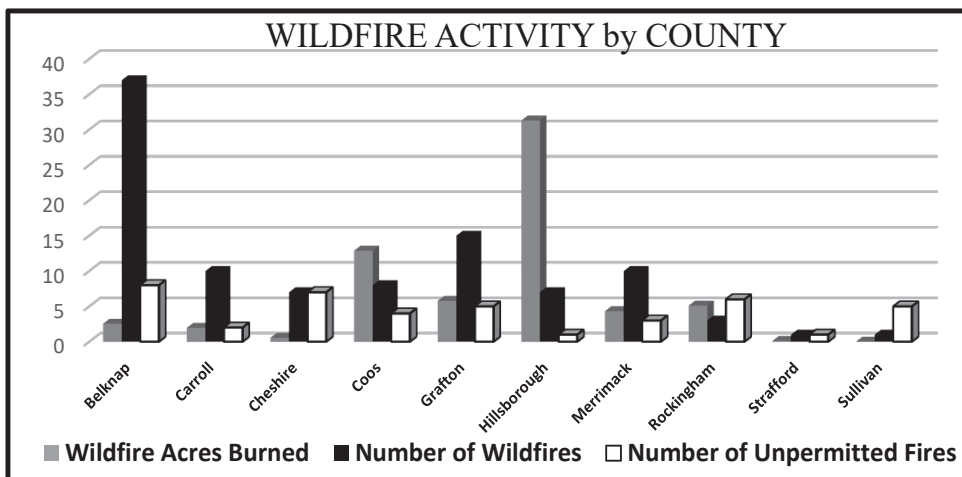
This past year we observed wet weather in late spring and throughout the summer. This led to reduced wildfire activity throughout the state and allowed many of our state firefighting resources to respond to Nova Scotia and Quebec to assist our Canadian neighbors with their record wildfire season. We were also able team up with local fire departments and provide many wildfire trainings throughout the state.

This time of year, we see fires caused by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Even with the lower wildfire threat in New Hampshire in 2023, properties within the Wildland Urban Interface were still impacted, with 8 structures threatened and 3 destroyed by wildfires. 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! 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 2024 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdf/. For up-to-date information, follow us on X and Instagram: [@NHForestRangers](https://www.instagram.com/NHForestRangers)



2023 WILDLAND FIRE STATISTICS



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2023	99	64.5	42
2022	59	203	48
2021	66	86	96
2020	113	89	165
2019	15	23.5	92

*Unpermitted fires which escape control are considered Wildfires.

CAUSES of FIRES REPORTED

Railroad operations & maintenance	Firearm & explosives use	Undetermined	Recreation & ceremony	Debris & open burning	Natural	Other causes	Power generation, transmission, distribution	Smoking	Arson	Misuse of fire by a minor	Equipment & vehicle use
0	0	22	3	80	4	4	10	1	2	023	4



TOWN OF PIERMONT

Fast Squad

FAST Squad 2023 Annual Report

To the Residents of Piermont I submit our Annual Report,

Our FAST Squad now numbers seven strong. Dana Hartley, NREMT, Stephen Sampson, NREMR, Rolf Schemmel, NREMT, Neil Robie, NREMT, Holly Creamer, NRP, Alex Medicott, NREMT, and Ellen Putnam, NRAEMT. Each of us must maintain the standards and training set forth by The National Registry and NHEMS, and recertify and license every two years.

We have responded to emergency calls as we have been able, and have again been supported and assisted by our fire fighters and police department. We are fortunate to live and serve in a community where so many folks have each other's backs.

We encourage folks to consider learning CPR, as this skill can truly save a life, perhaps that of a family member. There are monthly classes at Upper Valley Ambulance, or, with enough interest, we would happily sponsor a class here in town. Perhaps this would be a way to recognize National EMS week, the third week in May. Watch for information and a firm date!

As I do every year, I encourage every household to consider becoming a subscribed member of Upper Valley Ambulance. This subscription costs \$50 annually and covers the entire household. If a member requires emergency ambulance transport by Upper Valley Ambulance, the patient's insurance will be billed, and any amount not covered by insurance will be written off. This program is worth your consideration.

The FAST Squad is requesting \$2950.00 as our budget this year. This will cover medical supplies and equipment, oxygen, training costs, radios/pagers and repairs, and other, miscellaneous costs. We are very conservative with our spending.

We thank you for your support.

Respectfully,

Ellen A. Putnam, Captain



October 27, 2023

Dear Town Officials:

At the October 26, 2023 meeting of the Upper Valley Ambulance Board of Directors, the proposed budget for 2024 was passed unanimously.

We have done our best to build a fiscally responsible budget that meets the needs of the communities that we serve. This budget supports an ambulance replacement schedule that ensures that we have the most up to date and reliable sources of transportation for the sick and injured that reside and travel through your communities. I am sure that you all are aware of the hard financial times that we all are facing. We need to be able to give pay raises to our folks to be competitive and to help them be able to afford rent and, gas and groceries. Insurance rates are one of the largest hurdles to plan for this year. Our overall insurance premiums went up 21%. For the health and safety of our responders and to better serve the public, we have added staff at night to meet the demands of increased call volume. With increased call volumes, we do get more increased revenue, but we also have an increased expenditure to be able to keep the trucks and staff responding.

Since there is no reliable forecast for an increase in reimbursements by health insurance plans for Medicare and Medicaid, the increase in our expenses will have to result in an increase in the fee to our towns. The increase will be three dollars in the per capita fee over the 2023 fee. So the total fee for 2024 will be \$54 per capita. This reflects a 5.8% increase in fees to our towns.

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

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

Best regards,

Alan Beebe
Executive Director

Warren-Wentworth Ambulance Service
P.O. Box 219
Warren, NH 03279



January 18, 2024

Town of Piermont
130 Route 10
Piermont, NH 03779

2024 Contract for Service Funding Request

Dear Selectboard,

With appreciation, the Warren-Wentworth Ambulance Service (WWAS) acknowledges the Town of Piermont support, a foundation that enables us to deliver vital emergency medical services to our community. As we advance in our mission to ensure the health and safety of our neighbors, we are eager to present an update on our recent accomplishments, future endeavors, and our financial request for the upcoming year, 2024.

Reflecting on the past year, WWAS has made notable achievements. We have expanded our fleet with the addition of two new ambulances and have upgraded our equipment arsenal, including the acquisition of the Stryker Power Load Systems. These enhancements have significantly improved patient and staff safety during transports. In our pursuit to recruit and retain top-tier medical providers, we have proactively increased compensation and improved our benefits package, a testament to our recognition of the team's dedication and the critical importance of their expertise in our service to the community. Our ongoing dialogue with local elected leaders, state officials, and attorney general's office has yielded positive affirmations of our progress. Our commitment to delivering the highest caliber of patient care remains our guiding principle.

For 2024, we respectfully request funding of \$9,698.71. Our current cost per response for the year is \$1,385.53, the Town of Piermont had 7 calls for service. This funding is crucial for the continued refinement of our service quality, operational efficacy, and equipment modernization. We are concurrently seeking state and federal funding opportunities to alleviate the fiscal burden on local taxpayers and to ensure our services remain accessible to all.

Your support is larger than financial assistance; it represents a commitment to strengthening our community, safeguarding the well-being of our citizens, and nurturing the bonds that hold us together. With your continued support, we are optimistic about the milestones we can reach in 2024. We are eager to celebrate our collective successes and the stories of resilience that will emerge as we progress.

WWAS is privileged to service our exceptional communities, and we are enthusiastic about our pledge to provide unparalleled care to those we serve.

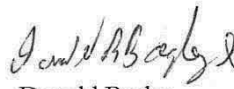
We look forward to the opportunity to continue our partnership and we thank you in anticipation of your support.

Warm Regards,

Warren-Wentworth Ambulance Service Board of Directors


Austin Albro


George Morrill


Donald Bagley


Mike Norkelun


Quentin Mack

WARREN - WENTWORTH AMBULANCE SERVICE 2024 BUDGET

WARREN - WENTWORTH AMBULANCE SERVICE

P.O. Box 219
 446 NH Route 25
 Warren, NH 03279
 603-764-9494



www.wwasems.com

	CURRENT FISCAL YEAR		PREVIOUS FISCAL YEAR	
REVENUE	CURRENT YEAR BUDGET 2024	PREVIOUS YEAR ACTUALS 2023	PREVIOUS YEAR BUDGET 2023	
Contracts for Service	\$ 423,972.18	\$ 230,000.00	\$ 230,000.00	
Donations	\$ 5,000.00	\$ 31,572.05	\$ 10,000.00	
Fundraising	\$ 8,000.00	\$ 6,771.54	\$ 10,000.00	
Affordable Community Care Program	\$ 3,000.00	\$ 2,780.00	\$ 10,000.00	
Insurance Reimbursements	\$ 400,000.00	\$ 422,075.64	\$ 300,000.00	
Grants	\$ -	\$ 20,000.00	\$ -	
Employee Retention Credit	\$ 54,927.69	\$ 81,999.43	\$ -	
Ambulance's Sold	\$ -	\$ 5,310.00	\$ -	
TOTAL YEARLY REVENUE	\$ 894,899.87	\$ 800,508.66	\$ 560,000.00	
EXPENSES	CURRENT YEAR BUDGET 2024	PREVIOUS YEAR ACTUALS 2023	PREVIOUS YEAR BUDGET 2023	
Salaries and Wages	\$ 580,000.00	\$ 505,378.71	\$ 430,000.00	
2005 Ambulance Purchase; Replaced 1998 Ambulance	\$ -	\$ 15,000.00	\$ -	
2023 Ford Transit 250 Vin 18202	\$ 25,350.12	\$ 12,981.76	\$ -	
2023 Ford Transit 250 Vin 88013	\$ 23,641.56	\$ 11,242.74	\$ -	
Accrued Fees	\$ 16,000.00	\$ 34,799.40	\$ 2,500.00	
Advertisement	\$ 3,500.00	\$ 3,803.78	\$ 2,500.00	
Automobiles	\$ 45,000.00	\$ 74,662.30	\$ 20,000.00	
Communication	\$ 3,000.00	\$ 3,340.31	\$ 4,000.00	
Covid-19 Economic Injury Disaster Loan	\$ 7,692.00	\$ 5,591.00	\$ 5,128.00	
Harvard Pilgrim Health Insurance	\$ 35,756.28	\$ 20,857.83	\$ -	
Medical Supplies	\$ 12,000.00	\$ 12,515.79	\$ 8,000.00	
Mortgage	\$ 16,364.64	\$ 16,126.32	\$ 14,000.00	
Office Expenses	\$ 13,000.00	\$ 16,873.98	\$ 10,000.00	
Paramedic Intercept	\$ -	\$ 650.00	\$ -	
Reimbursements	\$ -	\$ 322.24	\$ -	
Repairs & Maintenance	\$ 6,000.00	\$ 6,253.85	\$ 2,500.00	
Station Supplies	\$ 8,000.00	\$ 8,110.87	\$ 4,000.00	
Stryker Lucas 3.1 CPR Device (Purchased With Grant Funds)	\$ -	\$ 18,210.68	\$ -	
Stryker Power Load Systems	\$ 11,433.08	\$ -	\$ -	
Training & Education	\$ 1,500.00	\$ 1,170.99	\$ 1,000.00	
Travel Expenses to Purchase Ambulance	\$ -	\$ 381.03	\$ -	
Uniforms	\$ 2,500.00	\$ 2,016.62	\$ 2,000.00	
Unitedhealth Care Dental & Vision Insurance	\$ 1,995.36	\$ 1,165.36	\$ -	
Utilities	\$ 22,000.00	\$ 20,134.10	\$ 16,500.00	
Worker's Comp & Building /Ambulance Insurance	\$ 60,000.00	\$ 43,606.89	\$ 35,000.00	
TOTAL YEARLY EXPENSES	\$ 894,733.04	\$ 835,196.55	\$ 127,557,128.00	



TOWN OF PIERMONT

Road Agent

Phone: (603) 272-4802

Fax: (603) 272-9182

E-mail: frank.rodimon@townofpiermontnh.org

Road Agent 2023 Annual Report

2023 Started off looking like it was going to be another dry year, boy did that change. Once it started raining it didn't want to quit, but on the other hand we didn't spend much on dust control. We were fortunate in that despite all the rain there was very little road damage. Its probably my imagination but it seems to be windier than it used to be also.

The new backhoe arrived in May and we put it right to work. It's amazing to me what are considered standard features now, we used to consider luxuries 30 years ago. A special thanks to Stacy Thomson who sold us a sweeper attachment for the backhoe at a very reasonable price, no more renting sweepers.

I am putting in a warrant article this year to pave a portion of Lily Pond Road. Specifically from Knapp Road to the Haverhill Town line, part of which hasn't been done in over 15 years and is really starting to show its age .

Thank you,

Frank Rodimon



TOWN OF PIERMONT

The Office of the Board of Selectmen

Phone: (603) 272-9181

Fax: (603) 272-9182

E-mail: info@townofpiermontnh.org

Transfer Center 2023 Annual Report

Another year has come and gone. We used to save money by recycling, but now zero-sort recycling is costing way more to get rid of than trash. We need to look at this cost going forward. Some residents have said we should stop recycling and throw the recyclables in with the trash. But then we would be in trouble with state. Plus, some landfills now will not take recycling. Just trucking costs over \$440.00 per load. When you buy town trash bags, that cost helps cover some of the recycling costs, but some residents send their trash elsewhere and just bring their recyclables to the Transfer Center.

Just because something says "recyclable" does not mean we can recycle it, we have to go by our vendor specs. Just because a town below us or 3 towns away takes it does not mean we do. Please ask if you're unsure. A while back someone placed a bag of 5-centers with screws sticking through. Someone could have been hurt. Please be considerate.

We were able to get wave bags back, but like everything else the cost went up. The Transfer Center is not a money-making business, we just try to cover our costs, which was voted by the town way back in 1994. There have been a few bad bags, but when you sell over 8k a year expect a bad one once in a while. Please do not complain to the store, not their fault. If you get the store mad so they don't want to sell them anymore, where would you get your bags on the weekend? We went up on contractor bags to \$7.00. Most places get \$8-\$9.00 a bag. I had money thrown in my face. It only takes a few bad apples to spoil your day. I had someone come in who had a computer tower and circuit boards. I told him that would be \$10.00. I was then accused of putting money in my pocket. Next time we send a load of electronics out, it cost for 6 Gaylords is about \$1400.00, so not free. I was told he could get rid of it free. I said feel free. More than likely, he put it in next week's trash bag. Just keep in mind, the state does spot inspections on loads of trash, and we can be fined big time, then you can complain as taxes go up to pay the fine.

We had unexpected costs this year. A few years ago, the Selectboard tried to save money by buying a used trash dumpster with a new paint job, and we had to replace it this year. Once the paint job wore off you could see the problems. The hitch where the cable hooked on was about ready to come apart and trash would be everywhere. The frame was bent, the side had many places where liquid was coming out. Just a few of problems. The money they saved buying used didn't add up as cost of a new one went up over the years. The very first container we bought new is still in use 29 years later and we have done only one repair on it at cost of about \$500.00. The good news was that we had money in the ETF so no cost to my budget was used but the money to buy that item took money away from new gate. As you have all seen we have been installing a new slider gate. It has been nothing but trouble from start to parts on back order, etc. Hopefully, we will be done soon, just waiting for the fence to be extended. Frank has done most of the installation, saving money. Thank you Frank. We will not have to keep having keys made or getting calls to come open the gate as the key is on another truck. My car does not run for free.

We also had the motor on a trash compactor go to pieces after hours on a Saturday morning this was a single-phase motor. I had call into our repair company to look at it. I had an inverter put in to switch to 3 phase to have motor last longer as this is the second time this motor has gone out. We had the new motor and inverter installed that Monday and it was up running for the next weekend. Note we put trash in the

open top container for the rest of the weekend. Just that weekend we had 2.16 tons of trash not including what we had put in the compactor before it quit. So when people say we are not that busy think again! This was cost that was not planned.

Good news, we were able to hire two new people, so I was able to cut back on my hours. I have been running the Transfer Center since 1981. No one wants to give up a weekend to work. Or they want \$20.00 a hour to start. You will see I went over on attendants pay by \$1460.00, but I was under on my pay by \$2000.00.

For the year we did the following:

- Trash: 100.49 tons plus 3 weeks at the end of December that went out in January.
- Zero-sort: 46.14 tons plus about 3 tons that went out in January.
- Glass: Did not ship out this year due to budget overruns.
- Electronics: Same as glass, we still are within timeframe NHDES says it must be shipped out. We have rules etc that the state sets and we must follow, or the town could be fined. When the state sets these rules they base it on a big town not like little old Piermont. There is also a rule that states all trash must be moved off site within 7 days. Just imagine what that would cost to get rid of a bag of trash doing that way hauling 2 tons of trash just hauling would have been over \$100.00 a ton. When I got our operation permit I was able to get a waiver of that rule, which is posted by law in the shed. We have had our permit since 1995 and I doubt, we could even get a waiver now.
- Metals: 15.44 tons
- Textiles: 3.84 tons, we no longer get money from this another revenue lost that must be made up elsewhere.
- Other metals, copper, aluminum cans, wire etc.: 0.75 ton
- Tires: We have sent out 222 with another load ready to go out which equals 2.87 tons. Those tires cost \$1291.00 plus \$184.80 fuel charge. People complained because I raised the price of tires. I didn't raise the price the vendor that picks them up raised prices. There is nothing that says we must take tires, but we do this as a service.
- We sent out 50 1lb propane tanks, 20 20lb tanks, 3 30lb tanks and 10 fire extinguishers. This is not free either just stop charge was \$100.00 plus cost of items.
- We sent out many different sizes of fluorescent bulbs at a cost of \$225.96. We do not charge for these. I have caught people trying to place them in trash dumpster even though there is a big sign on the dumpster stating it is illegal to throw these in the trash. I have also found them thrown in a glass bunker.
- We had 198 gallons of oil go out. I applied for state grant to cover the cost. I'm still waiting for a check from state.
- We also sent out 3 boxes of recycled batteries. Starting 1/17/2024 we now have to pay to get rid of these.
- We also added a lot to the compost pile.
- We had 19 units that had freon removed by federal law. We must have a report saying all freon was removed, and show it during an inspection. But as always happens once they come to remove it next week, we will get a bunch more coming in.
- We took in \$39,650 bags sales, demo charges and other fees to help offset the cost of running the center.

I also redid our operational plan in 2023. This cost was covered by a grant through UVLSPC.

Respectfully Submitted

Wayne Godfrey Manager



TOWN OF PIERMONT

Sewer District

Sewer District 2023 Annual Report

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

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

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

-Thanks

Travis Daley Plant Operator

802.291.0839

Tdaley@Daleyenergy.com



2023

Boards, Commissions, and Other Reports



TOWN OF PIERMONT

Planning Board

Phone: (603) 272-9181

Fax: (603) 272-9182

E-mail: info@townofpiermontnh.org

Planning Board 2023 Annual Report

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

Travis Daley, Chairman

Christine Palmucci

Joanna Bligh, Vice Chairman

Peter Labounty, Alternate

Joyce Tompkins

Richard Daley, Ex-Officio

At present there are still two open positions on the seven- member Board.

At the April election of officers Travis Daley was re-elected Chairman and Joanna Bligh, Vice Chairman of the Board. During the year Joseph Gerakos, Barbara Fowler and Diane Kircher resigned from the Board.

The Board took the following actions in 2023:

During the year the Board continued working on developing the 2023 Master Plan based on the responses received from the townspeople to the 2020 Town-wide survey. The Board plans to have the Plan completed in 2024.

Approvals granted by the Board in 2023

**The application by Marvin/Dunn for a Lot Line Adjustment on Route 10 between Lot 5 and Lot 6V

**The application by Peter Trapp for a Merger of Two Lots R11-64 and 65

**The Application by Whitman/Shaw for a Voluntary Merger of Lots R11-29H and R11-29-I

**The application by John Cadreact for a Lot Line Adjustment on Piermont Heights Road between R04-Lot 4 and R04-4-A

Submitted by

Helga Mueller, Secretary



TOWN OF PIERMONT

Zoning Board of Adjustment

Phone: (603) 272-9181

Fax: (603) 272-9182

E-mail: info@townofpiermontnh.org

Zoning Board of Adjustment 2023 Annual Report

Meetings of the Zoning Board of Adjustment (ZBA) are held as required as specified by RSA 673:10. Members of the Board at year-end were: Steve Daly, Chair; Helga Mueller, Charles Brown, Abby Metcalf, and Steven Rounds. In 2023 Heather Subjeck stepped down from her alternative ZBA position. The Board greatly appreciates her commitment to the Board.

Anyone interested in being a member of the ZBA please contact the Selectmen.

Actions taken by the Board in 2023

On 15 May 2023 at 7pm at the Old Church Building the ZBA held a Public Hearing regarding an application by James A. Mauchly for a Special Exception under Article VIII, Section 2.7 of the Piermont Zoning Ordinance. Charles Brown was the acting Chair of the Board and attending ZBA members were Helga Mueller, Abby Metcalf, and Steve Rounds. The applicant proposed to build and operate a cabinetry workshop on his property. The Special Exception was unanimously approved by the board.

Steven F. Daly

Chair, Piermont Zoning Board of Adjustment



TOWN OF PIERMONT

Capital Improvement Program Committee

Phone: (603) 272-9181

Fax: (603) 272-9182

E-mail: info@townofpiermontnh.org

CAPITAL IMPROVEMENT PROGRAM (CIP) 2023 ANNUAL REPORT

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

The Committee was formed in the beginning of the year 2016 at the request of the Select Board with the intent of helping to inform the Select Board's budget building processes. This year the committee met most months. We focused on improvements to town buildings, a budgetary schedule for defraying large equipment purchases, and as in past years, we also continued to investigate the chronic need for more town office space.

The lower half of the Old Church Building was painted in the summer of 2023 with the upper half due in 2024. A different side of town buildings will be painted each year, allowing the town to maintain them within the existing budget.

During this past year the Committee also looked at the town's Grounds Maintenance needs and the budgetary requirements to keep them looking well groomed. Also, under this category of maintenance of town property, we oversaw the removal of brush around the town's six fire ponds, making their ongoing maintenance easier. Bringing the ponds into compliance lowers the town's insurance costs.

Submitted by Peter LaBounty



TOWN OF PIERMONT

Recreation Committee

Phone: (603) 272-9181

Fax: (603) 272-9182

E-mail: info@townofpiermontnh.org

Recreation Committee 2023 Annual Report

The past year began with the school gym open on Saturday and Sunday evenings. Saturday was for elementary students averaging about 15 participants playing soccer, floor hockey, basketball, and dodgeball. Thanks to various parents for supervision. Sunday evenings Richard Hambrick led a smaller group of pickleball players. Both programs ended on April 15th.

Preparation for the Little League season began by mid-May. Two teams at the Minor League level, Piermont White and Piermont Green who respectively finished 8-2 and 6-4. Coaches for Piermont Green were Mike and Ryan Ackerman and Joey Farley and for Piermont White, Sarah Tucker, Wes Davis, with Bryan Hodgdon, Jim Putnam and Chris Spooner. The Major League team coached by Ryan Ackerman and Joey Farley had an exceptionally successful season finishing in 2nd place with a 9-3 record. All were backed by Kate Farley keeping pitch counts and Chris Spooner umpiring. The season continued at the John Metcalf field with the addition of the Piermont Yellowjackets playing 11 games from August through Mid-October, as part of the Cal Ripken Under12 Program. The team, with additional area players finished with a 6-5 record in a very competitive League. Coaches were Ryan Ackerman, Neil Robie, Jeff Kane, Brian Page, Joey Farley, and Dan Gilman assisting with pitching expertise. Thanks to Kate Farley and Janeen Robie for team information.

The field was also used during the summer by the Sliders a team in the Central Vermont Women's Softball League who finished the season with a 9-4 record. All teams worked to keep the field in good shape. Again, thanks to Abby Metcalf and crew for cutting the grass regularly.

Last year's addition of a batting cage proved very beneficial. This year's new backstop and dugout screening was purchased with \$10,000 from the Recreation Capital Reserve Fund and \$1267 from the recreation budget. It will be a great improvement in safety and play.

The Bean Brook pool had a smooth opening but for much of July was closed after high water. By early August it was open and remained so until just after Labor Day. Thanks to Frank Rodimon for pipe maintenance, Dean Property Maintenance, and the Mauchly family.

The 2023 Orford/Piermont swim program at Indian Pond was a three-week, 5 day a week program running from July 24 through August 11th. Swim lessons were from age 3 through teens who completed personal water safety and a lifeguard readiness course. The staff is headed by Jonathan Lester the past 17 years and all aides have come through the summer program including one from Piermont. The program has been growing due to other towns no longer running swimming programs. The breakdown for the past year is, 28 swimmers from Orford, 44 from Piermont, 24 from 4 other towns. The above is a summary of a report by Kate Lester.

I appreciate the opportunity to be involved with the above programs and the people who have run them, over the past 4 years, I will no longer be doing so. Currently any contact you wish to have will be through Sarah at the Town Office.

Respectfully Submitted, Rob Elder



TOWN OF PIERMONT

Conservation Commission

Phone: (603) 272-9181

Fax: (603) 272-9182

E-mail: info@townofpiermontnh.org

Conservation Commission 2023 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 on Route 10. Members of the Commission at year-end were: Helga Mueller, Chairman; Ernie Hartley, Eric Underhill, Mal Kircher, Karen Brown, Frank Rodimon and Rachel Brown.

As of December 31, 2023, the Conservation Fund contains \$9,614.19. Contributing to the Fund are 10% of revenues from current use changes and 10% from logging on town-owned land. Monies from the Conservation Fund can only be spent for the protection of natural resources. It requires the approval of voters at Town Meeting to use monies from the Fund for the acquisition of or interest in property.

The Expendable Trust Fund for the Underhill Canoe Campsite and the Sarah Moore Canoe Access contains \$4,120.50.

The Expendable Trust Fund for the maintenance of the Piermont Town Forest and Trails contains \$2,168.75.

Piermont Town Forest and Trails

This is a beautiful forest off Route 10 just south of the Piermont Library on Bedford Road great for hiking, snowshoeing, horseback riding and /or nature watching. There are four color-coded hiking trails and a Look-Out trail all marked with different colored ribbons. All trails start and end on Bedford Road. In 2023 the Commission installed a gazebo great for enjoying a picnic before or after hiking the trails. There is an Old Growth Forest to admire and there is a possibility to enjoy a picnic along Eastman Brook which flows along part of Dana's Loop Trail. For hikers there is a Look Out Trail which offers great views of Bradford, Vermont.

Canoe Camp Sites

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

Water Quality Monitoring

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

Most of the concentration of the Commission has been to maintain the various properties including the clean-up of trails and sites, land leases and their management, selective tree cutting on woodlots; soil erosion on brooks and river properties and wetland protection. Unfortunately, due a shortage of volunteers, we were unable to start on a new project to develop a trail from downtown Piermont to Lake Tarleton as well as other trails connecting to existing trails. To implement this and other plans we need more Piermonters, young or older, to help with some of our plans.

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

Helga Mueller

Piermont Conservation Commission



Piermont Historical Society 2023 Annual Report

The highlight of 2023 was a joint effort between the Piermont Public Library and the Piermont Historical Society. Inspired by a common interest in former Piermont 19th century artist Adelaide Palmer these two organizations worked together to put on a two day event at the Piermont Village School on Memorial Day, May 29th and the following Sunday, June 4th. By all accounts, the two programs were a huge success.

The first took advantage of the Memorial Day crowd and featured a sampling of Palmer's works along with storyboards detailing Adelaide's life and career. The second show was an exhibit of more than a dozen Palmer paintings some owned by the town but most on loan from local and area collectors. We also had three speakers – Polly Hare Tafrate of South Salem, NY and Lake Armington, Peter Mallary of Bradford, VT and Meeting House Restoration of Quechee, VT – each with their take on Adelaide Palmer.

Many thanks to all who made the program possible:

PHS, PPL, and most notably Piermonters Stefanie Diaz and Rosie Paquin.

Purely by chance and unconnected to each other we had two founding family inquiries this past year. Some Crook Family descendants came from Portland, Oregon and were shown the family homestead - now 371 and 386 Rt 10. And some Tyler Family descendants came from Brattleboro, VT and were shown their ancestral homestead – Stevens Round Barn house – now 425 Rt 10. Both families were also shown family burial sites as well.

It is always very satisfying to connect families to their ancestry.

PHS has purchased a fresh supply of Town of Piermont History books for resale. If anyone is interested contact us for a copy. It makes a nice gift to someone you care about.

Please keep in mind that PHS is always looking to collect or borrow to copy and return old photos and other memorabilia of Piermont.

WE ARE A NON-PROFIT ORGANIZATION AND RECEIVE NO FINANCIAL HELP FROM THE TOWN.
WE RELY ON DUES AND DONATIONS FROM PEOPLE LIKE YOU – SO PLEASE HELP.

Respectfully Submitted,
Frederick W. Shipman,
President and Treasurer

PIERMONT PUBLIC LIBRARY ANNUAL REPORT 2023

Librarian@piermontlibrary.com

TRUSTEES: Stephanie Gordon (2026) *Chair*, Joyce Tompkins (2024) *Treasurer*, Nancy Sandell (2025) *Secretary*, Kristi Medill (2024), Helga Mueller (2026), Karen Brown (2024), Lisa Ingalls (2025)
* (term expires)

Librarian – Christine Palmucci

Assistant Librarian – Sue Martin

Bookkeeper – Liz Bayne

The PPL trustees are the backbone of the library. It is their support, hard work and dedication to this library that makes our library the special place it is. The board and library staff share the same goal and vision for the library, for it to be a hub of the community. We continue to strive to see that the library is a welcoming place for all and to offer services that meet the needs of our community.

Our amazing trustees have worked hard at procuring grants to make improvements in the library. This year we were awarded a grant from the Association for Rural and Small Libraries to replace seven of the original windows, replace the screen door and add insulation to the door and side windows on the south side of the building. We were also able to purchase new mini blinds for the windows in the office area.

The second grant we received was awarded to the library from the New Hampshire Charitable Fund and was used to hire a web designer to design a web page for the library. If you have not already checked out our new web page, please do so at piermontnhlibrary.com.

Piermont Public Library Staff is happy to be able to offer our community a warm cozy place to come to browse for books to check out or to sit and read to yourself or your children. We have book bags with activities that go along with the books for children that can be used in the library or taken home. Our beautiful puzzle table is in the bright bow window nestled between two comfy chairs where you often can find patrons engrossed in a puzzle. We also have a bin of puzzles for little ones to play with while in the library.

The library has two computers and two lap tops available for patron use in the library. The library printer is available to patrons for making copies. Copies are .20 a page.

Along with the books housed in our library we also offer books from Inter Library Loan and downloadable books from the state site.

We have a large selection of DVDs & audio books also available for check out.

The library has hosted several events this year. We hosted a *Food Rules* book club based on the book by Michael Pollan. This group met once a month for several months. We discussed what healthy eating is and hints to stay on course and we shared our favorite cookbooks and recipes!



In April we hosted an open house in honor of National Library week. For those who were interested there was a scavenger hunt through the bookshelves, a historical timeline pertaining to the library and refreshments from *A Book Lovers Cookbook*.

On Memorial Day weekend the library participated in the Adelaide Palmer Exhibit hosted by the Piermont Historical Society. This was a wonderful event that brought many from our community and surrounding communities together! After the Adelaide Palmer event the library was presented with a beautiful Palmer painting from an anonymous donor. We are all very thankful for this beautiful addition to the library's collection. The painting has been on display in the library for the months of December and January. The library also hosted our annual book sale on this day.

A second book sale was held this year in September in conjunction with the Fire Department's chili /chicken BBQ. We are thankful to the Fire Department for allowing us the use of the fire house for the book sales.

A summer resident graciously volunteered to do a summertime Story Hour which was held Thursday mornings during July & August.

Each summer we run a Piermont Reads Challenge for both adults and children. This year's challenge was in the form of a BINGO card. Participants pick up their card at the library, complete the tasks necessary to get BINGO and then return the card to the library. All participants who complete the tasks are given a coupon for an ice cream from the Four Corner Store. We would like to thank the store for their continued support.

Sue Martin once again did a wonderful job of planning and executing a summer program for the youth of Piermont. The Program ran for four Wednesdays during July. The theme revolved around community members. Once again, we would like to thank the members of our community who so graciously have donated funds to make this program possible.

On November 4th the library held a book reading and signing by local author Gina Giudici-Oakes. Her book *Anna & "The Prince"* is a true story about the unbreakable bond and resilience between a horse and his rider. The Piermont Public Library is also the Piermont Village School Library. We are very proud of our commitment to supporting the school and the children of Piermont.



Our commitment to encouraging and promoting literacy starts at an early age. We proudly sponsor a national program "1000 Books Before Kindergarten." This program encourages parents to read to their children starting at birth. In our children's room there is a mural on the wall with a mountain that the children climb with every 100

books read to or by them. This summer we had our first child reach the top of the mountain! A celebration was held at the library to honor 4-year-old Kimberly Jones and her great accomplishment. Kimberly's family and friends, the library staff and trustees were in attendance along with reporters from local newspapers. Kimberly was presented with some books and a t-shirt.

In late August before school starts, we host a get together for the PVS staff, welcoming them back. As the staff enjoys refreshments, we use this time to talk with them about their goals and needs and how we as the school library can support them.

Each class at the school comes to the library weekly. The first half of the school year the children take part in the state Lady Bug awards and are read each of the books by the school librarian, to later vote on their favorite. The 5/6 grade children read the Great Stone Face books, NH state library award books for older students.

The second part of the year we work with the children helping to promote their interest in reading. The 1st & 2nd graders were involved in a reading challenge and all who completed it were treated to a pizza and ice cream social. Books were given to each child for their summer reading enjoyment. I am thrilled to say we had 100% of the children complete the program.

The library also maintains a book cart in the school lobby. Each month new books from the library are brought to the school. The books coincide with National Days & Holidays that fall in that month. These books can be borrowed by teachers and students.

Piermont Public Library is a big supporter of local artists. Every few months you will see a new artist's work displayed at the library. Please come in and browse and leave a message for the artist in our book. Often artist offer some of their pieces for sale.

Future Art Exhibits

December 2023- January 2024	Myron Muller Retrospective and new Adelaide Palmer
February-March 2024	Linda Bryan (photographs)
April – May 2024	Christa Davis (photographs)
June - July 2024	Kent Ignacio (Bird sculptures and paintings)
August - September 2024	Alice wellington (photographs)
October - November 2024	Louise Glass (botanical paintings)
December 2024 – January 2025	Adelaide Palmer (annual display)
February – March 2025	Nancy Kittridge (watercolors)
April – May 2025	Sue Martin (stained glass)

The improvements to the building, attention to the materials that we provide, and the programs we offer throughout the year make the library a warm, stimulating, and enjoyable place for our community.

Respectfully submitted,

Christine Palmucci & Sue Martin - Town Librarians

PPL BUDGET 2024 FISCAL YEAR	
REVENUE	
Book Sales	400
Copier	60
Donations & Misc	1600
Income from Investments	17100
Jean Daly Fund	600
Interest Earned	10
Reimburse Programs	300
School Use	800
Town Draw	33500
Encumbered for Ceiling 2023	3000
Total Receipts	57370
EXPENSES	
Accounting	1750
Advertising	100
All Access Tech Support	2500
Audio Books	500
Books Purchased	5000
Cleaning	1800
Computers/Electronics	2500
DVD Purchase	800
Downloadable Books	600
Dues and Fees	300
Equip Maintenance	200
Facilities	3000
Furniture & Equip	500
Gross Wages	28000
Jean Daly Fund	600
KOHA	2650
Library/Office Supplies	1000
LUV	150
Mag/Newspaper	150
Payroll Taxes	2200
Postage/PO Box	150
Prof Dev	500
Programs	750
Safe Dep	20
Telephone	400
Travel	200
Web Hosting Fees	0
Unbudgeted	300
Summer Programs	750
Total Expenses	57370



American Red Cross
Northern New England Region

October 25, 2023

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

Dear Sarah,

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

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

- We made **700 homes safer** by installing **2,177** smoke detectors and educating **897** families about fire safety and prevention through our Home Fire Campaign.
- Trained **42,950 people** in first aid, CPR, and water safety skills. (training data for county level)
- We collected over **133,100 units of blood**. Hospitals throughout Northern New England depend on the American Red Cross for these collections.
- In our region, over **3,400** service members, veterans, and their families received supportive services through our Service to the Armed Forces department.

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

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

Warmly,

Lauren Jordan
Development Coordinator

32 N Prospect St
Burlington, VT 05401

2 Maitland St
Concord, NH 03301

2401 Congress St
Portland, ME 04101

www.redcross.org/nne
American Red Cross of Northern New England



Grafton County Service Delivery July 1, 2022 - June 30, 2023

Disaster Response

In the past year, the American Red Cross has responded to **24 disaster cases** in **Grafton County**, providing assistance to **44 individuals**. Most commonly, these incidents were home fires. Red Cross workers were on the scene to provide food, clothing, lodging, emotional support, and more to families during their hours of greatest need. Our teams also provide Mass Care to first responders. Things like food, water, and warm drinks strengthen the brave people of your local Fire and Police Departments as they answer the call to keep your residents safe.

Town/City	Disaster Events	Individuals	Town/City	Disaster Events	Individuals
Campton	1	3	Plymouth	2	7
Canaan	3	3	Rumney	2	3
Holderness	2	5	Thornton	1	2
Landaff	1	1	West Lebanon	1	3
Lebanon	8	10	Woodsville	2	5
North Woodstock	1	2			

Home Fire Campaign

Last year, Red Cross staff and volunteers worked throughout Grafton County to educate residents on fire, safety and preparedness. We made **36 homes safer** by helping families develop emergency evacuation plans.

Blood Drives

We collected **3,638** pints of lifesaving blood at **128** drives in Grafton County.



Training Services

Last year, **2,113 Grafton County residents** were taught a variety of important lifesaving skills such as First Aid, CPR, Babysitting Skills and Water Safety.



Service to the Armed Forces

We proudly assisted **39** of **Grafton County's Service Members, veterans, and their families** by providing emergency communications and other services, including counseling and financial assistance.

Volunteer Services

Grafton County is home to **36 American Red Cross Volunteers**. We have volunteers from all walks of life, who are trained and empowered to respond to disasters in the middle of the night, to teach safety courses, to help at our many blood drives, and so much more. The American Red Cross is proud that 90% of its staff is made up of volunteers; they are truly the heart and soul of our organization.





AMMONOOSUC COMMUNITY HEALTH SERVICES, INC.

Dear Selectboard and Voters,

Ammonoosuc Community Health Services Inc. (ACHS) is requesting an appropriation of **\$335** (Three Hundred Thirty Five dollars) from the **Town of Piermont** for the year 2024. Your investment in our mission will enable us to continue our unwavering commitment to delivering top-notch, affordable healthcare to our **38 Piermont patients**, as well as expanding our reach to assist more residents in need. Support from the **Town of Piermont** is important to us as we strive to make affordable healthcare accessible to your residents, as well as those residing in the 26 rural towns within our service area.

ACHS has been providing essential services such as preventative care, follow-up treatments, vaccinations, screenings, and crucial behavioral health support for individuals of all ages. Your continued support for ACHS is instrumental in our ongoing efforts to provide comprehensive preventive healthcare to all, regardless of their financial situation. ACHS's sliding fee scale for payment ensures that individuals in need can access affordable healthcare promptly, a vital necessity in today's ever-changing healthcare landscape. For further details about our sliding fee scale program, please visit our website at **Ammonoosuc.org**.

ACHS SERVICES

- **Medical:** Patient-Centered Primary care for all ages
- **Behavioral Health:** Substance Use Disorder, Counseling, K-12 in school services
- **Patient Support:** Assistance with financial, legal, social concerns
- **Breast & Cervical Cancer Screening Program**
- **340B Drug Pricing Program:** Helps reduce the price of prescription drugs
- **Financial Services:** Sliding-Fee payment scale, Low Cost Vision Plan, Dental Voucher

ACHS STATISTICS 2022

- **Number of unduplicated Clients Served:** Medical – 8,132, Behavioral Health – 894, Enabling – 37, Vision – 142
- **Number of Visits:** Medical – 24,628, Behavioral Health – 6,422, Enabling – 39, Vision – 142
- **Client/Payor Mix:** Medicaid 18.03%, Medicare – 35.71%, Uninsured – 3.87%, Insured – 42.39%
- **Value discounts provided in our Prescription Assistance Program :** \$129,071
- **Value of discounted health care services (Sliding-Fee) provided to our patients:** \$336,186 – Total, Medical – \$138,617, Dental - \$448, Behavioral Health - \$36,847 Pharmacy - \$160,274

TOWN STATISTICS – Piermont

- Total # of Patients **70**
- Total # of Medicaid Patients **5**
- Total # of Medicare Patients **17**
- Total # of Self-Paying Patients **6**
- Total # of Sliding Fee Scale Patients **2**

Your ongoing support of ACHS fills us with hope and enthusiasm for a brighter, healthier future for our community and we are excited to continue making a positive impact on the lives of the people we serve.

Be mindful, be active, and be well.

Edward D. Shanshala

Edward D. Shanshala II, MSHSA, MSEd
Chief Executive Officer

Evelyn Hagan

Evelyn Hagan
ACHS Board President

MAIN OFFICE

25 Mt. Easton Road
1 Nelson, NH 03256
Phone: 603-444-2464
Fax: 603-444-5206

FRANCONIA

1075 Profile Rd Suite B
Franconia, NH 03589
Phone: 603-523-7078
Fax: 603-523-5160

WARREN

Route 25 Main Street
Warren, NH 03270
Phone: 603-704-5704
Fax: 603-761-1705

WHITEFIELD

1110c Square
Whitefield, NH 03291
Phone: 603-837-2110
Fax: 603-837-8790

WOODSVILLE

77 Swiftwater Road
Woodsville, NH 03292
Phone: 603-447-5746
Fax: 603-447-8116



SERVING VETERANS FROM HOUSING THROUGH HOSPICE

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

November 16, 2023

Dear Piermont Board of Selectmen and Town Residents—

Bridge House prioritizes services for Grafton County. It is able to do this because it accepts minimal money from the government allowing autonomy in providing services for our county. On behalf of Veterans both at the shelter and surrounding communities please accept our heartfelt gratitude – this valuable work is possible due to your generosity

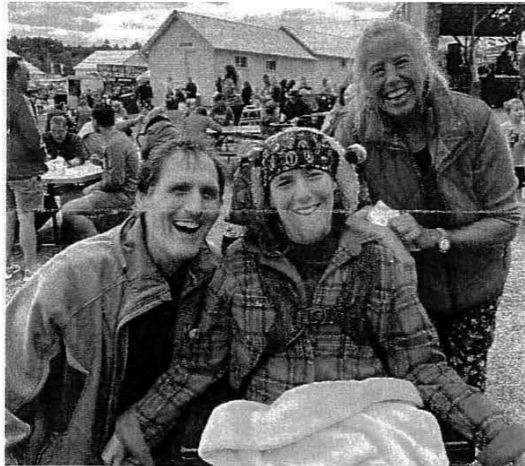
Bridge House Shelter & Veterans Advocacy requests an annual donation of \$2,000 from each Grafton County municipality

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

ABOUT OUR VETS...

Every year BH has the opportunity to volunteer for the Common Man at the Sandwich Fair for one day generating money for the Bridge House Veterans account – this fall Lou and Karen Perazzo showed up with their 30 year old daughter Sarah pictured below - The Porrazzo's have supported the shelter for years – this year they had a surprise - Thirty-year old Sarah, thriving with cerebral palsy, potted and sold 50 hydrangea plants last summer earning \$200 – she then instructed her mom to purchase four \$50 gift certificates for Bridge House Veterans which Karen dropped off yesterday at the shelter. The recipients of Sarah's generosity: Jim USMC; Dennis US Navy; Roger US Army; Mike US Army. Thank you for your consideration – as Sarah's Gift shows – It takes a village!

THE PORRAZZO FAMILY: LOU, SARAH, AND KAREN



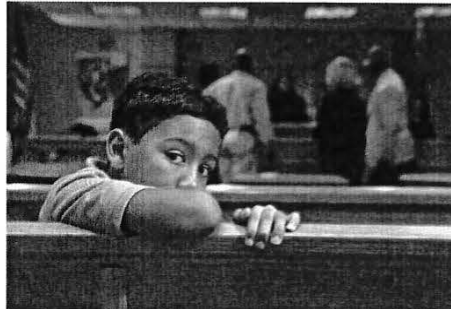
Gratefully, Cathy Bentwood, Executive Director

Cathy

The Bridge House

September 13, 2023

Board of Selectmen
Town of Piermont
PO Box 67
Piermont, NH 03779-0067



Dear Selectmen,

I am writing today to ask the Town of Piermont to consider a \$500 appropriation to advocate for Piermont's most vulnerable children. This will allow CASA of New Hampshire to recruit, train, and support a volunteer advocate to provide a voice for the children of Piermont who have experienced abuse or neglect. Last year, CASA of New Hampshire advocated for more than 1,500 children throughout the state. Unfortunately, due to the unavailability of trained advocates, 277 children did not have the benefit of a CASA by their side- this number includes 27 children from Grafton County. As we look to the future, please help us reach our goal of having trained advocates available for 100% of the children who need them most.

Our children are in crisis.

Each year, one million American children are confirmed victims of abuse and neglect and more than half a million are in foster care.

In New Hampshire, hundreds of these children come to the attention of the courts annually. Our children need someone to tell their stories, to be a strong advocate, to get to know them and make their voices heard in a complex, confusing, and often overburdened child protection system.

Founded in 1989, Court Appointed Special Advocates of New Hampshire is the only nonprofit organization in the state that protects the rights of our state's abused and neglected children to live, learn, and grow in the embrace of a loving family. Our trained volunteer advocates speak for our children's best interests in the New Hampshire Family court system. In recent years, the need for our services has increased dramatically.

The effects of the pandemic have begun to surface, leading to a rise in both the number and complexity of cases. We are faced with some of the most severe neglect of children that I have witnessed during my tenure. Children and families clearly struggled during the long months of isolation, and continue to do so today.

CASA of NH has an incredibly strong team of staff, board of directors, and more than 600 volunteer advocates who are completely committed to this difficult but life-changing work. Support from the Town of Piermont will help us to further this mission by providing neglected and abused children in your community with a caring and compassionate advocate to help see them through their most difficult days.

In addition to all of the good work they do for our children, our CASA volunteers also save the state more than \$3.5M in legal fees – fees that would otherwise be paid for by state tax dollars. If CASA of NH cannot provide a volunteer, the state will then hire a paid GAL (Guardian ad Litem) at \$60 per hour plus travel costs.

Below are our most recent fiscal-year-end statistics specific to your county and the state:

FY 2023 BY THE NUMBERS		<u>Statewide</u>	<u>In Grafton County</u>
	Children Served	1,549	89
	Volunteers	612	48
	Miles Traveled	603,391	47,426
	Hours of Volunteer Time	87,585	4,966
<i>Value of Volunteer Advocacy</i>	\$3.5M		

New Hampshire’s abused and neglected children are a part of every community within our state and range in age from birth to 21. National studies show that children with a CASA volunteer benefit in countless ways – they are more likely to be placed in safe, permanent homes, receive better mental, emotional and physical health services, and have fewer placement changes than children without a focused advocate. With the support of a CASA advocate, neglected and abused children have access to a brighter future.

Thank you so much for your consideration of this request for your next funding cycle. Should you require additional materials to support this letter, please contact Tarah Bergeron, Development Associate at (603) 626-4600 x2113 or by emailing tbergeron@casanh.org.

I look forward to updating you with our progress and the impact that your support will have on New Hampshire’s victimized children.

All my best,



Marcia R. Sink

President & CEO



Good Shepherd Ecumenical Food Pantry
PO Box 124, 65 South Court Street, Woodsville NH 03785

Town of Piermont
Board of Selectmen
130 Route 10
Piermont, NH 03779

January 15, 2024

Thank you for including our organization in your 2023 budget last year and we appreciate the vote of support by the residents of Piermont.

The Good Shepherd Ecumenical Food Pantry is requesting support funding in the amount of \$1076.60 from the Town of Piermont. This is based on \$1.40 per capita using the 2020 US census. We are a 501(c)(3) tax exempt organization. It is our intent to seek funds from all communities in our service area at the same rate. We are also supported financially by local churches and individuals.

The Good Shepherd Ecumenical Food Pantry, located in Woodsville, distributes food to people in need. We serve 13 communities in the Connecticut River Valley from Monroe to Orford and to Woodstock and Wentworth in the East.

Our mission is to ease the burden of hunger to the poor and disadvantaged, as well as those whose lives have been disrupted, by providing emergency monthly food supplies to those who are qualified. Our success is measured by the number of clients we serve and the number of meals we provide.

In 2023, we provided 963 meals to families from Piermont.

In order to continue our service and reach out to all who could benefit from our work, we are asking each of the communities we serve to consider contributing to our organization and its success.

We ask that you recommend it for approval in Piermont.

Should you have any questions or need any information about the Good Shepherd Ecumenical Food Pantry please contact me.

Thank you,

A handwritten signature in cursive script that reads "Nancy Vallone".

Nancy Vallone
Administrator
Good Shepherd Ecumenical Food Pantry
603-243-0327
gsefoodpantry@gmail.com



GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

10 Campbell Street • P.O. Box 433
Lebanon, NH 03766

phone: 603-448-4897

fax: 603-448-3906

www.gcsc.org

November 2, 2023

GCSCC Board of Directors

Bill Geraghty, Hanover
President

Dean Cashman, Lebanon
Vice President

Samantha Norrie, Littleton
Treasurer

Martha Richards, Holderness
Secretary

Neil Castaldo, Hanover

Lori Fortini, Lebanon

Bill Karkheck, Bridgewater

Shauna Kimball, Haverhill

Craig Labore, Grantham

Steve Marion, Hanover

Doug Menzies, Littleton

Bob Muh, Littleton

Natalie Murphy, Bridgewater

Christine St. Laurent, Campton

Laura Sheers, Thornton

Board of Selectmen
Town of Piermont
PO Box 67
Piermont, NH 03779

Dear Members of the Board of Selectmen:

Grafton County Senior Citizens Council, Inc. (GCSCC) is requesting an appropriation of \$4,000.00 from the Town of Piermont for FY 2024.

During 2022-2023, 89 older adults or adults with disabilities from Piermont received congregate or home-delivered meals, rides on our lift-equipped buses, assistance from our outreach workers, or one or more of GCSCC's other services designed to support the independence of older adults. In addition, 14 Piermont residents received assistance through Grafton County ServiceLink.

GCSCC's cost to provide services for Piermont residents in 2022-2023 was \$37,563.29.

GCSCC provides congregate and home-delivered meals, transportation, counseling, and daily wellness checks in-person as well as by telephone. In addition to in-person offerings, we also offer virtual activities such as book discussion groups and music classes.

Enclosed is a report detailing services provided to your community members during 2022-2023. I am available to answer any questions you have about our services for Piermont residents.

We very much appreciate Piermont's support and look forward to serving older individuals and adults with disabilities in your community this coming year.

Sincerely,

Kathleen Vasconcelos
Executive Director

Enclosures

Supporting Aging in Community

Serving every town in Grafton County with senior centers in

Bristol • Canaan • Haverhill • Lebanon • Lincoln • Littleton • Orford • Plymouth
RSVP Volunteer Center 603-448-1825 • ServiceLink Lebanon 603-448-1558 • ServiceLink Littleton 603-444-4498



**GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.
REPORT 2022/2023**

Grafton County Senior Citizens Council, Inc. (GCSCC) is a private nonprofit organization that provides programs and services that support the health and well-being of our communities' older citizens as well as adults with disabilities. GCSCC's programs enable community members to remain independent in their own homes and communities for as long as possible.

GCSCC operates eight senior centers (located in Bristol, Canaan, Haverhill, Lebanon, Lincoln, Littleton, Orford, and Plymouth) and sponsors the Grafton County ServiceLink Resource Center and RSVP Volunteer Center (an AmeriCorps Seniors project). Through GCSCC's network, older adults and their families take part in a range of community-based long-term services including home-delivered meals, community dining programs, transportation, outreach and counseling, chore/home repair services, recreational and educational programs, and volunteer opportunities.

From October 1, 2022 through September 30, 2023, 89 older residents of Piermont were served by one or more of GCSCC's programs offered through the Horse Meadow Senior Center. In addition, 14 residents were served through ServiceLink.

- Older adults from Piermont enjoyed 2,313 meals prepared by GCSCC.
- Piermont residents received wellness calls, assistance with problems, crises, or issues of long-term care through 66 contacts with a trained outreach worker and 43 contacts with ServiceLink.
- Piermont residents participated in 209 health, education, or social activities.
- 31 door-to-door, on-demand bus rides were provided for Piermont residents.

The cost for GCSCC to provide services for Piermont residents in 2022/2023 was \$37,563.29.

Such services can be critical for older adults and adults with disabilities who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty. Doing so saves tax dollars that would otherwise be expended for nursing home care. GCSCC's programs also contribute to a higher quality of life for older friends and neighbors. As our population ages, supportive services such as those offered by GCSCC are becoming even more critical.

GCSCC would very much appreciate Piermont's support for our programs that enhance the independence and dignity of older adults and adults with disabilities. GCSCC enables our community members to meet the challenges of aging, while remaining in the security and comfort of their own communities and homes.

Kathleen Vasconcelos, Executive Director

Grafton County Senior Citizens Council, Inc.

Statistics for the Town of Piermont

October 1, 2022 - September 30, 2023

During the fiscal year, GCSCC served 89 Piermont residents (of 251 residents over 60, 2019 Tufts Healthy Aging Report) ServiceLink assisted 14 Piermont residents.

<u>Services</u>	<u>Type of Service</u>	<u>Units of Service</u>		<u>Unit Cost</u>	<u>Total Cost Of Service</u>
Nutrition	Meals	2,313	x	\$12.28	\$28,403.64
Transportation	Rides	31	x	\$26.99	\$836.69
Social Services	Contacts	66	x	\$43.09	\$2,843.94
ServiceLink	Contacts	43	x	\$43.09	\$1,852.87
Activities		209	x	\$17.35	\$3,626.15

Number of Volunteers: 5
 Number of volunteer hours: 244

GCSCC cost to provide services for Piermont residents only	\$37,563.29
Request for Senior Services for 2024	\$4,000.00

NOTE:

1. Unit cost from GCSCC Statement of Revenue and Expenses for October 1, 2022 to August 30, 2023
2. Services were funded by Federal and State programs 52%; Local government appropriations 10%; Client donations 4%; Charitable contributions 14%; Grants and contracts 16%; Other 4%.

Monday, October 2, 2023

To the Select Board of the Town of Piermont

I hope this letter finds you well. I am writing on behalf of North Country Home Health & Hospice Agency (NCHHHA), a 501(c)(3) non-profit organization that is deeply committed to transforming lives through compassionate care. Our mission is clear: **We improve lives by caring for patients and families as they navigate their healthcare journey at home.** Covering approximately 2,705 square miles and serving a population of 76,000 residents, NCHHHA extends its reach across Coös County and Grafton County with great pride and responsibility. As an affiliate of North Country Healthcare, we have been steadfast in our dedication to providing essential home care, long-term care, palliative, and hospice services.

Today, we humbly come before you with a heartfelt request. **We are seeking an investment of \$500 to sustain and bolster our indispensable services for the residents of Piermont.** The urgency of our appeal cannot be overstated, as diminishing reimbursement rates continue to place an ever-increasing strain on our resources. Your generous contribution will serve as a lifeline, enabling us to bridge the financial gap created by under-reimbursed or unreimbursed costs.

At NCHHHA, we operate with an unwavering commitment to our patients and a team of dedicated clinical and supportive care professionals. **Many of these professionals are members of your very own community.** This team empowers us to fulfill the wishes of those who yearn to remain in their cherished homes despite facing daunting health challenges. Our approach is meticulous, coordinating comprehensive care encompassing nursing, rehabilitation, personal care, homemaking, and compassionate companionship, all tailored to meet the unique needs of each individual. It is this profound respect for our clients' values and expectations that has earned us a distinguished reputation for delivering unparalleled home health and hospice services.

Our vision at NCHHHA is nothing short of transformative: **Through innovative solutions and an unwavering team commitment, we aspire to become the preeminent home-based healthcare provider in our community, elevating the quality of life for those we are privileged to serve.** We leave no room for gaps in care, providing essential services around the clock, 24/7.

Moreover, our groundbreaking Palliative Care program, serves as a beacon of hope and solace. This program equips patients and their families with the knowledge and support they need to comprehend their medical journey, set meaningful goals, and engage in heartfelt discussions about end-of-life care, all within the nurturing confines of their homes. Since its inception in 2019, this program has grown exponentially, **now touching the lives of 244 patients this year alone,** and growing every day.

The Piermont community has long depended on us to deliver unparalleled care within the sanctuary of their homes. **We earnestly beseech you to continue your invaluable support for North Country Home Health & Hospice Agency with a funding contribution of \$500.** Your generosity will not only sustain our mission but also ensure that we continue to be a pillar of unwavering support for your community.

We are deeply grateful for the privilege of serving your community and sincerely appreciate your continued support and trust. For further information about our agency and the services we provide, please explore our website at www.nchhha.org. If you have any questions or require additional information, please do not hesitate to contact us at (603) 444-8399.

With profound gratitude and hope,

Ren Anderson
Senior Manager of Philanthropy & Community Engagement
North Country Home Health & Hospice Agency



North Country Home Health & Hospice Agency

2023 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 expanded our territory south to Plymouth, NH. **In 2023, for the Town of Piermont, we provided Home Health services to 6 patients over 86 visits, and cared for patients on Hospice Care over visits.** Our providers visited your friends and neighbors in your community over 90 times in 2023 to provide vital care.

Hospice Care is centered on improving the quality of life for patients and supporting their caregivers in realizing goals and wishes. Our dedicated team, including physicians, nurse practitioners, nurses, social workers, home health aides, spiritual counselors, and volunteers, collaborates with patients to manage pain, address emotional and spiritual needs, and provide necessary medications and equipment. Beyond end-of-life care, we offer family and caregiver education, short-term inpatient treatment for challenging symptoms, and bereavement counseling for surviving loved ones. Choosing hospice is not a surrender, but a decision to focus on quality of life, offering a unique, compassionate approach that diverges from the traditional medical model.

Home Health Care plays a pivotal role in addressing the growing healthcare needs of our community. Our proficient clinical team adeptly monitors health issues and delivers disease management within the familiar confines of patients' homes, mitigating the necessity for more expensive healthcare alternatives like hospitalization or long-term institutional care. With a primary focus on restoring patients to their baseline, our dedicated nursing team and therapists work collaboratively. Given the heightened strain on hospitals over the past year, we've operated at an elevated capacity to alleviate their burden, creating space for much-needed beds. This increased demand has introduced a higher acuity of Home Health patients, presenting a unique challenge that we're committed to addressing with unwavering dedication.

Long-Term Care is committed to delivering essential home health aide, homemaking, and companion services to individuals facing challenges in performing vital activities of daily living independently, including bathing, dressing, meal preparation, and household tasks. These services are particularly designed to assist those with physical, medical, or mental limitations, enabling them to maintain their independence. Our focus is to support the elderly and disabled, facilitating their ability to stay in the comfort of their homes while averting hospital readmissions and preventing the need for long-term institutionalization. By addressing these fundamental needs, we strive to enhance the quality of life for those we serve.

Our Palliative Care Program, launched as a pilot in 2019, has rapidly expanded from its initial 5 patients to now encompass 112 active patients. Distinguished by its primarily home-based approach, our Advanced Practice Registered Nurses (APRNs) and Social Workers engage with patients in their homes to delve into discussions about their serious illnesses, advanced care planning, code status, goals, wishes, and, most importantly, what holds significance for them. While the program targets individuals with serious illnesses, it doesn't necessitate terminal conditions, as Hospice does. Recognizing the broad spectrum of patients in need, especially in our service territories, NCHHHA fills a crucial gap between Home Health services for recovery and Hospice services for terminal cases. Palliative Care acts as a vital bridge, offering support for those with serious illnesses who may not be ready for Hospice services yet.

The team at the North Country Home Health & Hospice Agency, along with our esteemed Board of Directors, expresses profound gratitude to the Town of Piermont for their unwavering support of our agency. This steadfast commitment enables us to fulfill our mission of delivering services to individuals, irrespective of their ability to pay. Our dedication extends to providing essential services in the Town of Piermont, ensuring that clients and their families can reside in the familiarity of their homes within a safe and supportive environment. By doing so, we aim to enhance overall health outcomes within the community and uphold our commitment to fostering well-being in the lives of those we serve.

Respectfully,

Ren Anderson, Senior Manager of Philanthropy & Community Engagement

December 15, 2023

Board of Selectmen
PO Box 27
Piermont, NH 03779

Dear Selectmen,

In 2023, 9 uninsured or under-insured people from the town of Piermont were seen at White Mountain Mental Health. Our cost for these services was \$9,851.35. \$2,219.60 of these fees were for Emergency Services. This year we are asking for level funding from the town of Piermont in the amount of \$895.56 to help defray these costs.


Every year we ask our towns for support to help us to continue to offer discounted services on a sliding fee scale to people who are either uninsured or underinsured. Town contributions also help defray the cost of our 24-hour emergency services system which is not fully State funded and a services utilized by residents in our communities.

Without your support, we will be unable to continue to see these people, leading to much higher costs to the town in terms of law enforcement involvement, town welfare and issues like work absenteeism, domestic violence and even suicide.

If you would like a copy of the enclosed Director's Report in electronic form, please contact me at 603-444-5358 or at blyndes@northernhs.org. Enclosed please find a copy of our most recent sliding fee schedule that outlines the fee's offered to individuals uninsured or underinsured.

Thank you for your continued support.

Sincerely,



Bobbi Lyndes-Langtange
Office Manager

Encl. 2023 Director's Report
NHS Sliding Fee Schedule 02/2023

**2023 Director's Report
Northern Human Services-White Mountain Mental Health**

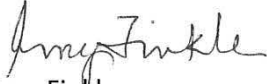
Northern Human Services-White Mountain Mental Health is one of 10 community mental health centers in New Hampshire that provides an array of services to meet the mental health needs of all persons residing in Northern Grafton County and lower Coos County. As the safety net provider of mental health services for these geographic areas, White Mountain Mental Health strives to ensure that everyone in the community, regardless of income or insurance status, has access to high quality mental health services. These services include 24/7 emergency services, outpatient therapy for adults and children, psychiatric services for established clients, case management and functional support outreach services, Assertive Community Treatment (ACT) services, Supported Employment services, a 6 bed adult residential group home and three supported, short-term transitional beds available for clients in need of housing while awaiting stable, permanent, affordable housing. For those that are uninsured or underinsured, Northern Human Services offers a sliding fee scale as well as affordable payment plan options so necessary services are still accessible to individuals regardless of their ability to pay.

We continue to see a huge demand for mental health services in our catchment area that is exceeding clinic capacity; individuals experiencing acute psychiatric crises are triaged via Mobile Crisis/Rapid Response through Northern Human Services and, once stabilized, are prioritized for treatment at the closest NHS community mental health center. According to 2021 data from the National Institute of Mental Illness, it is estimated that more than one in five US adults live with a mental illness (approximately 57.8 million adults ages 18 years and older), with young adults aged 18-25 years having the highest prevalence compared to other age groups. Additionally, an estimated 49.5% of adolescents in the US have a mental illness with approximately 22.2% experiencing severe impairment and/or distress. The statistics for New Hampshire tell a similar story. 221,000 adults in New Hampshire have a mental health condition, of which 57,000 NH adults have a serious mental illness and 15,000 NH youth aged 12-17 years have depression. On average, one person in the United States dies by suicide every 11 minutes. In New Hampshire, 279 lives were lost to suicide in 2021. Providing emergency services is arguably our most important service and also the costliest and often not a reimbursable service for some commercial insurances. Every year we ask the towns that we serve for funding to help offset the costs of this incredibly important service so no one who is having an acute psychiatric emergency has to worry about cost while in crisis.

In 2023, 9 uninsured or underinsured residents of Piermont received services from White Mountain Mental Health. Our cost for these services was \$9,851.35 of which \$2,219.60 were fees from Emergency Services. Despite the rising cost of care, we are requesting level funding from the town of Piermont. All funds received from Piermont go directly to Piermont residents that are uninsured or underinsured and help us to provide needed services to the residents of Piermont.

We appreciate the support that we have received from the town of Piermont over the years and are thankful to the voters for recognizing the importance of timely access to mental services for all residents.

Warm Regards,

A handwritten signature in cursive script that reads "Amy Finkle".

Amy Finkle
Director of Behavioral Health
White Mountain Mental Health
Northern Human Services

NHS SLIDING FEE SCALE EFFECTIVE 02/01/2023

% Poverty	NHS RATE	0018	0010	0010	0010	0010	0012/0112	0011	2001	2013	2005	0013	0025	0014	0039	2012	2014	2018	
																			Diagnostic Interview
100	201.00	Used by Clinician only, MD use code 0028	16-37 minutes	38-52 minutes	53 + min Collect This Rate	26 or more minutes	26 or more minutes	26 or more minutes	26 or more minutes	26 or more minutes	26 or more minutes	Per 15 mins (1 unit), max of 6 units	Per 15 mins (1 unit), max of 6 units	Per 15 mins (1 unit), max of 6 units	Per 15 mins (1 unit), max of 6 units	Per 15 mins (1 unit), max of 6 units	Per 15 mins (1 unit), max of 6 units	Per 15 mins (1 unit), max of 6 units	Per 15 mins (1 unit), max of 6 units
13%	79.00		79.00	124.00	178.00	134.00	134.00	72.00	108.20	39.04	42.44	100.00	103.00	100.00	412.95	112.48	122.40	400.00	
15%	26.13		10.27	16.12	23.14	17.42	17.42	9.36	14.07	5.08	5.52	13.00	13.39	13.00	53.68	14.62	15.91		
17%	30.15		11.85	18.60	26.70	20.10	20.10	10.80	16.23	5.86	6.37	15.00	15.45	15.00	61.94	16.87	18.36		
19%	38.19		15.01	23.56	33.82	25.46	25.46	13.68	20.56	7.42	8.06	19.00	19.57	19.00	78.46	21.37	23.26		
23%	46.23		18.17	28.52	40.94	30.82	30.82	16.56	24.89	8.98	9.76	23.00	23.69	23.00	94.98	25.87	28.15		
25%	50.25		19.75	31.00	44.50	33.50	33.50	18.00	27.05	9.76	10.61	25.00	25.75	25.00	103.24	28.12	30.60		
29%	58.29		22.91	35.96	51.62	38.86	38.86	20.88	31.38	11.32	12.31	29.00	29.87	29.00	119.76	32.62	35.50		
34%	68.34		26.86	42.16	60.52	45.56	45.56	24.48	36.79	13.27	14.43	34.00	35.02	34.00	140.40	38.24	41.62		
44%	88.44		34.76	54.56	78.32	58.96	58.96	31.68	47.61	17.18	18.67	44.00	45.32	44.00	181.70	49.49	53.86		
50%	100.50		39.50	62.00	89.00	67.00	67.00	36.00	54.10	19.52	21.22	50.00	51.50	50.00	206.48	56.24	61.20		
65%	130.65		51.35	80.60	115.70	87.10	87.10	46.80	70.33	25.38	27.59	65.00	66.95	65.00	268.42	73.11	79.56		

350% and Above FULL FEE

2023 FEDERAL POVERTY GUIDELINES

Family Size	100%		120%		133%		150%		170%		175%		185%	
	From	Through	From	Through	From	Through	From	Through	From	Through	From	Through	From	Through
1	0	14,580	14,581	17,496	17,497	19,391	19,392	21,870	21,871	24,786	24,787	25,515	25,516	26,973
2	0	19,720	19,721	23,664	23,665	26,228	26,229	29,580	29,581	33,524	33,525	34,510	34,511	36,482
3	0	24,860	24,861	29,832	29,833	33,064	33,065	37,290	37,291	42,262	42,263	43,505	43,506	45,991
4	0	30,000	30,001	36,000	36,001	39,900	39,901	45,000	45,001	51,000	51,001	52,500	52,501	55,500
5	0	35,140	35,141	42,168	42,169	46,736	46,737	52,710	52,711	59,738	59,739	61,495	61,496	65,009
6	0	40,280	40,281	48,336	48,337	53,572	53,573	60,420	60,421	68,476	68,477	70,490	70,491	74,518
7	0	45,420	45,421	54,504	54,505	60,409	60,410	68,130	68,131	77,214	77,215	79,485	79,486	84,027
8	0	50,560	50,561	60,672	60,673	67,245	67,246	75,840	75,841	85,952	85,953	88,480	88,481	93,536

Family Size	190%		200%		250%		300%	
	From	Through	From	Through	From	Through	From	Through
1	26,974	27,702	27,703	29,160	29,161	36,450	36,451	43,740
2	36,483	37,468	37,469	39,440	39,441	49,300	49,301	59,160
3	45,992	47,234	47,235	49,720	49,721	62,150	62,151	74,580
4	55,501	57,000	57,001	60,000	60,001	75,000	75,001	90,000
5	65,010	66,766	66,767	70,280	70,281	87,850	87,851	105,420
6	74,519	76,532	76,533	80,560	80,561	100,700	100,701	120,840
7	84,028	86,298	86,299	90,840	90,841	113,550	113,551	136,260
8	93,537	96,064	96,065	101,120	101,121	126,400	126,401	151,680

ALL INCOME MUST BE VERIFIED IN ORDER TO BE ELIGIBLE FOR THE SLIDING FEE SCALE
CLIENTS RECEIVING A NUMBER OF SERVICES MAY BE ELIGIBLE FOR MONTHLY MAX

*For family with more than 8 members, add \$5140.

Notes:

- Service code 0010: Collect 53 minute rate unless clinician tells you otherwise or client is very late.
- Service code 0013: Used when ES is provided by their therapist; if ES person is not their therapist use 0014. Collect for (4) 15 min. units; thus multiply the rate by 4.
- Example: 13% rate is \$13.00 times 4 = \$50.44.



Public Health Council

of the Upper Valley

One Court Street #378
Lebanon, NH 03766
Alice.ely@uvpublichealth.org
603-523-7100

www.uvpublichealth.org

October 12, 2023

Piermont Board of Selectmen
P.O. Box 67
Piermont, NH 03779

Request for Town of Piermont Budget Allocation, Fiscal Year 2024

We want to thank the Town of Piermont for your longstanding funding support for the Public Health Council of the Upper Valley.

Funding Request

For 2024, we are requesting financial support at the level of 75 cents per capita. Based on this formula, our funding request for the Town of Piermont (population: 787) is **\$590.25**. This funding will allow us to sustain service to the residents of Piermont throughout the coming year.

Agency Description

The Public Health Council of the Upper Valley (PHC) is our region's trusted leader in public health, supporting the people, professionals, and organizations who, together, make our communities healthier places to live, work, and play. Our mission is to improve the health of all Upper Valley residents. We do this in four keyways:

1. Unify the public health priorities of the region to promote collaboration and progress towards shared goals.
2. Work alongside health and human services organizations and policy makers to develop actionable plans and best practices to address the community's priorities.
3. Aggregate and disseminate important public health information across the region and bring people together to share ideas, experiences, and expertise.
4. Function as a backbone support for underserved members of the community by serving as fiscal sponsor for program development, providing technical assistance, and advocating for health equity.

PHC is recognized by the State of New Hampshire as one of its regional public health networks and collaborates closely with White River Junction District Office of the Vermont Department of Health.

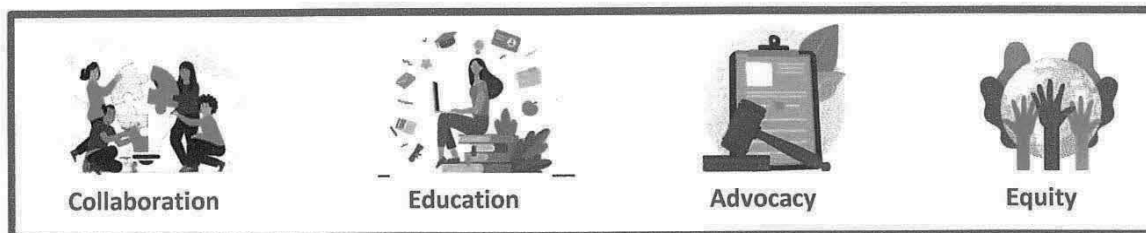
PHC Priorities and Activities

In early 2023, PHC released the "*Summary of Community Health Improvement Efforts Planned Across the Upper Valley: 2023 to 2025*." This set of strategies addresses the community health priorities identified through the region's community health needs assessments. It also highlights our focus on collaboration, education, advocacy and promoting health equity within a network of over 50 partner organizations and initiatives.

This Community Health Improvement Plan, as we refer to the document, identifies these current priorities:

- Access to Mental Health Services
- Cost of Health Care Services, Health Insurance and Dental Care
- Access Healthy and Affordable Food
- Alcohol and Drug Misuse Prevention, Treatment, and Recovery
- Child Wellbeing
- Socio-Economic Conditions: Housing and Others Concerns
- Public Health Emergency Preparedness

We look forward to working with municipal leadership to ensure our work aligns with the needs you see in your town. Please read on for highlights of our work in 2023 and some plans for 2024.



COLLABORATION

- **Partner Meetings:** PHC hosts eight (8) partner meetings each year to bring people and organizations together across silos and state lines to address priority community health issues.
- **Communications:** PHC maintains a website and email list with over 200 people for dissemination of PHC news and events, information from partners, and critical public health information shared by state agencies or local public health emergency officials. We also maintain targeted contact lists for municipal partners, and schools, among others.
- **Incubator:** PHC offers fiscal sponsorship and grant management to start-up programs that do not have the necessary organizational structure. These arrangements are usually temporary, giving new initiatives time to test and build. Currently, PHC serves as fiscal sponsor for the *Greater Upper Valley Integrated Services Team* and provides staffing for *Families Flourish Northeast*.
- **Regional Planning & Public Health Professionals Meeting:** PHC hosts quarterly meetings between regional public health professionals and representatives of three regional planning commissions operating in our area. Together, we explore opportunities to collaborate on projects that benefit from the sharing of expertise, community relationships, and resources.
- **Represent Public Health Perspective on Regional Advisory Councils and Boards:**
 - Upper Valley Regional Coordinating Council (Public Health Emergency Preparedness)
 - Upper Valley Medical Reserve Corps Advisory Board Member and Treasurer
 - Keys to the Valley Housing Needs Assessment Advisory Board
 - Lebanon Housing First Working Group Co-Facilitator
 - Mascoma Valley Regional School District Wellness Committee
 - Lebanon School District Student Wellness Advisory Committee

EDUCATION

- **Supporting Student Learning:** PHC hosts student interns, Fellows, and student projects with such institutions as The Dartmouth Institute, Dartmouth College, and the Southern Vermont Area Health Education Center. In addition to benefiting from the work of these students, the student gain valuable insight into the complexity of community health systems and the importance of understanding community culture and context. Also, understanding that not all our partners have the capacity to host students, PHC is able to oversee students working on projects for other organizations.
- **School Summit:** PHC hosts a regional School Summit that brings together school personnel and regional service organizations. The purpose is to 1) share information about resources available to schools to help address the non-academic needs of children and their families, 2) increase sharing of effective practices across schools and school districts, and 3) inform regional service organizations about the non-academic needs of children in our schools. We have been unable to host this event given the tremendous disruption within schools over the past two years. We will begin soon to plan for this event to occur in the fall of 2024.
- **Co-Sponsoring Educational Programs Addressing Priority Issues (for example):**
 - Project ECHO topics such as Rural Health Equity and Vaccine Hesitancy (Project ECHO is an online approach to shared learning hosted by Dartmouth Health)
 - Cross-Class Collaboration for Action on Poverty

ADVOCACY

- **Cross Border Legislative Collaboration Event:** PHC hosts educational events bringing together legislators from our New Hampshire and Vermont communities to explore public policies that affect our ability to meet residents' needs. The inaugural event in 2019 provided the first space in the Upper Valley for collaboration between New Hampshire and Vermont legislators, with education and support from subject matter experts and community members. We held the event in November 2022. We have scheduled another for November 2023 focusing on how workforce challenges impact health and wellbeing in our region.
- **Advocacy Support and training:** Each year, PHC hosts and/or promotes advocacy training to increase the number of people confident in their ability to advocate for public health. We also support a [web-based resource](#) connecting people with organizations that specialize in advocating public health policies at the state and national levels. While PHC does not lobby, we want our partners to have reliable places to go if they choose to advocate.

EQUITY

- **Free Flu Vaccine Clinics:** Each year, PHC hosts free flu vaccine clinics in our more rural communities to reduce barriers to getting this valuable protection. Dartmouth-Hitchcock and Geisel School of Medicine are key partners in these clinics. Despite COVID-19, we hosted five (5) flu clinics during fall 2022, administering about 1142 vaccines. In October 2023, we will host six (6) clinics – adding one in Windsor, VT – with a goal of giving out at least 1,500 vaccines.

- **Summer Meals Programs for Low-Income Children:** PHC supports program set-up and fundraising for summer meals programs for children in communities that struggle to address this need. Many school districts in our region are eligible to provide free summer meals to schoolchildren through the US Department of Agriculture’s Summer Meals Program. Lebanon, however, despite pockets of high need, does not reach the threshold for the program. Therefore, PHC collaborates with partners to fill the gap, providing free meals to low-income children during summer break.
 - In 2023, the program served over 20,000 meals to children in Lebanon and Hartford. PHC raised \$22,500 to support the program.
 - After five years of significant PHC support, other partners now sustain the program, with minimal PHC involvement. This is an example of the technical assistance PHC can offer to pilot and launch new programs to benefit our region.
- **UV Equity & Anti- Racism Leadership Team:** PHC hosts a team of people representing traditionally marginalized groups in the Upper Valley who work together to address drivers of health disparities through community building and advocacy.
- **UV Community Health Equity Partnership:** PHC has served as the sponsor organization for a grant through the Vermont Department of Health to address health disparities that left some members of our communities more vulnerable to the combined effects of the COVID-19 pandemic. For this grant, the PHC:
 - Assembled a Steering Committee of people representing diverse groups within our region; and
 - Awarded \$150,000 in sub-grants to 10 organizations to support projects that seek to improve mental wellbeing and reduce destructive behaviors, such as substance misuse, among people who identify as BIPOC or LGBTQIA+. Many of these organizations are very new and this investment of funds as well as the technical assistance we can provide has provided a launching pad for valuable work in our community.

Other Support

PHC operates with funding and support from local towns, private donors, local foundations, and Dartmouth-Hitchcock. We also receive corporate and state support for some collaborative projects.

We currently receive appropriations from most of the New Hampshire towns in our region. We are in a multi-year effort to request funding support from the twenty-two Vermont towns added to our region late in 2016. We received funding from eleven Vermont towns in 2023.

As we continue to promote public health in the Upper Valley, we thank the Town of Piermont for your thoughtful consideration of our request for financial support for **\$590.25**. Please contact me if you have any questions or require additional information.

Sincerely,



Alice R. Ely, MPH
Executive Director



September 12, 2023

Town of Piermont
130 Rt. 10
Piermont, NH 03779

Dear Selectmen,

I hope this letter finds you well. Included please find our FY24 request for a municipal donation of \$1,538 from the town of Piermont, as well as an explanation of how the agency uses funds from municipalities.

Beginning in fiscal year 2021, we now request donations under one application for Tri-County Community Action Program, Inc., according to a formula based on a per capita per municipality rate. The request supports **all** of the programs we offer in a municipality. In the town of Piermont those programs are: Fuel and Energy Assistance, Housing Stability Services, USDA/TEFAP Food distribution, Transportation Services, Head Start, Weatherization, Guardianship services, and 211 Homeless Call Response. Our goal in this methodology is to streamline our requests, provide all the municipalities we serve with a standard formula that is consistent, fair and equitable and also supports all of the services we provide in that community.

Municipal funds are a critical form of support for Tri-County Community Action Program and the many services we provide. Our Federal and State grants require that we contribute a percentage of cash funds to a project, also known as "match". The match required may be anywhere from 20% to 50% of a total grant award. The rules regarding what funds may be used as match are stringent and often must come from unrestricted dollars. The agency simply is not eligible to receive Federal and State grant funds and put them to work in our communities without unrestricted dollars to serve as match. Municipal funds are what we count on to meet match dollar requirements and fill funding gaps for services.

Historically, Piermont has been very supportive of Tri-County Community Action Program and the services we provide. We are grateful for that support. The staff and I look forward to the opportunity to answer questions you may have regarding our request and the services we provide to residents of Piermont.

Thank you for your consideration of our application.
All the Best,

Jeanne Robillard, CEO
Tri-County Community Action Program, Inc.
30 Exchange Street, Berlin NH 03570
603-752-7001 www.tccap.org

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



Town of Piermont
130 Route 10
Piermont, NH 3779

October 3, 2023

Dear Council Members and Citizens of Piermont;

We at the Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) would like to offer our heartfelt thanks for the opportunity to have our appropriation request included in 2024 funding. **VNH respectfully requests 3250. This represents level funding from last year's request.**

As an integral part of the community healthcare system in Piermont, VNH serves to breach an otherwise significant gap in the community's continuum of care. Last year, VNH provided 450 visits to 14 residents of all ages and at all stages of life. VNH is also the foremost team of hospice and home health experts for over 140 communities in Vermont and New Hampshire. We deliver nursing, hospice and rehabilitation services at home with proven effectiveness, integrity and compassion. Just as local families have counted on us since 1907, you can count on us today.

Having our patients maintain their independence is key. Our nurses, therapists and social workers provide assessments, medical care and education to assist people in leading a more self-sufficient life. This includes patients who are frail, elderly and disabled, people with terminal illness, those recovering from major surgery or illness and children with chronic medical needs. They all benefit by receiving the care they need in the familiarity and comfort of home.

Town funding is what allows us to bring down the cost of services provided to those in need. With adequate town funding, we are able to provide an affordable option for home healthcare in the community. To continue meeting these needs, we urge the Town of Piermont to budget continued financial support of Visiting Nurse and Hospice for Vermont and New Hampshire.

On behalf of the people we serve, we thank you for your consideration of this request.

With kind regards,

Anthony Knox

Anthony Knox
Community Relations Manager
aknox@vnhcare.org
(603) 790-3172



October 25, 2023

Board of Selectmen
Town of Piermont
130 Route 10
Piermont, NH 03779

Dear Board of Selectmen,

WISE has been an ever-present member of our shared community for over 50 years, and we are deeply grateful for the support from the town of Piermont as we collectively empower our fellow community members. WISE respectfully requests the 2024 appropriation of \$300.00 from the town of Piermont to support the continued operation of our Crisis Services and Advocacy Program available to all residents.

WISE is a non-profit organization dedicated to supporting survivors of domestic violence, sexual violence, stalking, and human trafficking in the Upper Valley, including Piermont. We support survivors through trauma-informed advocacy. Anyone can connect to WISE through our 24-hour free and confidential phone line, online and texting chat options or be referred through other programs. Once connected, we support survivors through whatever their experience may be, whether we are supporting them in our emergency shelter, navigating transitional housing and housing assistance, researching and connecting people to legal aid, coordinating safety planning, running support groups, or providing in-person advocacy at police stations, courts, and hospitals.

WISE has a deep understanding of the complex needs of survivors, and has spent decades building collaborative relationships with our community partners to strengthen our advocacy work. As the only provider of survivor-centered advocacy in the Upper Valley, WISE is an integral piece of the “safety net” of services provided to all residents.

The Crisis and Advocacy Program operates day and night, all year round. Our 24-hour crisis line is available every hour, every day. It is confidential and free for everyone and anyone in Piermont seeking support. We have greatly appreciated the support WISE received from the town of Hartland last year.

Sincerely,

Peggy O'Neil
WISE Executive Director
Peggy.ONeil@wiseuv.org

Program Center · 38 Bank Street · Lebanon, NH 03766
every hour, every day · 866-348-WISE
tel: 603-448-5922 · fax: 603-448-2799 · www.wiseuv.org

ANNUAL REPORT
of the
SCHOOL BOARD
of the
PIERMONT SCHOOL DISTRICT
for the
FISCAL YEAR
JULY 1, 2022 to JUNE 30, 2023

ORGANIZATION OF THE PIERMONT SCHOOL DISTRICT

SCHOOL BOARD

Glen Meder- Chair
Vernon Jones
Rebecca Ackerman

Term Expires 2024
Term Expires 2026
Term Expires 2025

MODERATOR
Joyce Tompkins

DISTRICT CLERK
Alison Rose

TREASURER
Sara Tucker

SUPERINTENDENT OF SCHOOLS
Laurie Melanson

2022-2023 STAFF

HAMBRICK, MARY RUTH E	Principal
JONES, SARAH O	Teacher Kindergarten/PreK
HEATH, LINDSEY C	Teacher Grades 1/2
CHAMPAGNE, CRYSTAL B	Teacher Grade 5/6
ARGY, NICOLAS D	Teacher Special Education
CHURCHILL, DEBORAH A	Teacher Math
HILL, LYDIA	Teacher Social Studies/Language Arts
WILSON, NANCY D	Teacher Music
RYAN, KELLIE M	Art
ST PIERRE, JED	Phys Ed/Health Ed
DEBOIS, MOIRA	School Psychologist
ADAMKOWSKI, PATRICIA	Wellness Coordinator
PALMUCCI, CHRISTINE A	Library Asst
SELIGMAN, SUSAN F	Reading/Math Tutor
FLYNN, LAURIE A	Nurse
BROOM, CHARLENE K	Instructional Assistant
CORTI, DANIELLE M	Instructional Assistant
HARTLEY, PAMELA	Instructional Assistant
STACK, CHRISTINE A	Instructional Assistant
McLURE, CATHERINE E	Secretary
BRILL, ALLEN	Facilities Manager

**PIERMONT SCHOOL DISTRICT
ANNUAL DISTRICT MEETING MINUTES
MARCH 21, 2023**

Attendance: school board chair Glen Meder; member Becky Ackerman; member Vernon Jones; superintendent Laurie Melanson; principal Mary Ruth Hambrick; Diane Gorrow, attorney for district; business director Kathryn Ducharme; members of the public.

1. Meeting was called to order at 7:00 pm by Joyce Tompkins, the moderator.

Introductions: recently re-elected member Vernon Jones, chair Glen Meder, member Becky Ackerman, Laurie Melanson, Kathy Ducharme.

Fire exits were pointed out. The pledge of allegiance was recited. Expectations: Must be checked in in order to vote. Voice vote preferred, but will use paper cards, or ballot voting if necessary; use the microphone, state your name; address comments and questions to the moderator, the moderator will address as is fit; observe decorum, no rudeness or inconsiderateness tolerated; keep comments concise and to the point.

Results of Elections: Vernon Jones was re-elected to the school board with 84 votes. Sarah Tucker was elected Treasurer with 88 votes. Moderator Joyce Tompkins was re-elected with 86 votes. Clerk Alison Rose was re-elected with 90 votes.

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

Motion to pass over: Carolyn Danielson

Second: Gary Danielson.

All in favor.

ARTICLE 2: To see if the district will vote to raise and appropriate two million, seven hundred ninety-one thousand, two hundred and nine dollars (\$2,791,209.00) for the support of the schools, for the payment of salaries of school district officials and agents, and for the payment of statutory obligations of the district. This article is exclusive of any other article on this warrant. (The school board recommends this article).

Motion: Ellen Putnam

Second: Helga Mueller.

Discussion:

Bobby Shaw proposes an amendment to reduce by \$350,000.

Motion to reduce overall budget by \$350,000: Bobby Shaw

Second: Randy Subject

Glen Meder: most of the increase is due to increased special education costs and is beyond the control of the board or school, although some of the increase will be reimbursed by the state next year. The SPED portion of the budget can't be reduced. The high school tuition portion also can't be reduced. The only place the budget could be cut is in the PVS numbers, and that budget represents only a few thousand dollars increase.

Rick Daley: can we temporarily "raid" some of the expendable trust funds we have to get through this temporary crisis?

Glen: Already using funds to pay the shortfall of the unanticipated costs of this current school year, and we can only use funds for what they were set aside for.

Randy Subject: How much of the catastrophic aid is going to be reimbursed by the state?

Glen: We can say how much is theoretically going to be reimbursed, but the state does not always give it all back. ("Catastrophic" is when a student costs 2 and 1/2 times what a typical student cost.)

Stefanie Diaz: What is the effect of a 10% decrease to the school budget?

Glen: Don't know where the 10% would come from. It would have to start with everything outside the core curriculum.

Laurie Melanson: Grades at PVS are already combined, Ms. Hambrick already serves in two roles as teacher and principal for one salary.

Voting on the amendment by Bobby Shaw:

Amendment fails on voice vote.

Voting on Article by card counting.

47 in favor.

14 opposed.

Article passes.

ARTICLE 3: To see if the district will raise an appropriate up to twenty thousand dollars (\$20,000.00) to be added to the previously established Special Education Expendable Trust Fund, such amount to be funded from the year-end unassigned fund balance available on June 30, 2023. (The school board recommends this article).

Motion: Gary Danielson

Second: Helga Mueller

Glen: We don't anticipate having a fund balance since we are clearing out the fund, but just in case there is a fund balance this is where we recommend putting it.

Becca Bailey: Are we putting money in?

Glen: ONLY if there's money left over to put in. If there's nothing left over, nothing goes in.

Rick Daley: Clarification – what happens to excess funds if we don't pass this warrant?

Glen: Then the SB has the choice to retain some, or return to the town to reduce taxes.

Article passes on voice vote.

ARTICLE 4: To see if the District will vote to offer a choice for Piermont high school students per policy and, in addition, allow parents/guardians to pay any additional tuition costs above the current policy to attend any accredited public secondary school or approved public academy as defined in RSA 194:27 and raise and appropriate \$21,466 for additional tuition expenditures. (The board does not recommend this article.)

Motion: Helga Mueller

Second: Steve Daley

Discussion:

Why doesn't the board recommend this article?

Glen: After much discussion, and asking the attorney for the school district many times about this practice, having been told it's not a legal practice and could expose the town to some liability. This is why the SB doesn't recommend it. But the SB has heard the townspeople present at regular school board meetings say repeatedly that they would like the district to allow this.

Janine Robie: If Article 4 passes, do we not vote on 5 at all?

Glen: our intention was that if 4 passed we could pass over 5, but if the town feels we should let parents pay the difference AND pay the additional amount, that's ok too.

Diane Gorrow asked to come to the podium. Confirms that the articles are appropriately drafted. If Article 4 passes, there's no need for Article 5.

Alex Medicott: This is not the first time we've considered this. Around 15+ years ago we were advised by legal counsel that this practice is discriminatory. The question is, has the legal landscape changed? At that time, one other school was doing this. What happened to that school?

A bill specifically allowing this practice is being pushed through the NH legislature right now but has not been voted on yet.

Gorrow: not aware of any cases of districts going to court over this issue. The laws have not changed. The law is clear – amounts over tuition caps are NOT to be put on the parents. NH law does not permit that a district charge, or set a cap that requires a parent to pick up the remainder. If challenged, the district is exposed to liability of paying back the entire amount.

Joyce mentions: that has happened in Piermont.

Alex: additional tuition to be raised means what? Glen – currently have one student that we know of whose parents are paying in full, so if that is allowed, we would probably have a family that we would have to pay them.

Joyce asks Glen to review current policy. The current HS tuition policy is: an average of 3 area schools, plus 18%, and that is the amount of tuition that the PVS district will pay for high school.

Krista Davis: If Piermont voters say no to this article, and at the state level they say this is ok, what happens then? How does that change what we're voting on tonight?

Glen: If this article doesn't pass, I propose we find out from the townspeople what they would like the board to do if the NH legislature passes the bill that allows parents to pay the additional tuition cost over the cap.

Melanie: attorney says there have been no cases, so how is that a liability?

Glen: There is no liability for the town NOT sending kids to a certain school or even of providing any choice at all because the state tells us we have the authority to send all kids to one certain school at any time, and that is legal. The liability we are talking about here is that of fairness to families who cannot afford to pay the amount over the tuition cap, and all kids are allowed to have the same education as the others.

Ryan Ackerman: liability could accrue for years?

Krista Davis: as local tuition rates change and the tuition cap also fluctuates, what happens when we

have a child that's already in a high school and the high school raises its rates?

Glen: policy states that the SB has the authority to increase tuition for students already attending a school, to keep the student in the high school they started in.

Voting on Article by card counting.

22 in favor.

34 opposed.

Article fails.

ARTICLE 5: If Article 4 fails, to see if the District will vote to ask the School Board to increase the current tuition policy from 18% to 27% and raise and appropriate \$14,735 for additional tuition expenditures. (The school board recommends this article).

Becca Bailey: question to the board – why the increase?

Glen: another offer to the town of a way to keep schools (STJ) within our current policy. Question to Kathy, how much \$ does that mean? Current policy cap is \$21,466; would go up to \$23,103.

Janine: makes a statement that even if this fails, the SB can change the policy in any meeting they want.

Glen: correct, but we didn't want to make this decision without the will of the townspeople.

Ray Holland: I appreciate the board sharing this decision-making with the town.

Glen: The board might have to make these decisions without the town sometimes, but this is a big jump this time, and we want the town to weigh in directly at this meeting.

Randy Subject: wants to keep tuition set where it currently is.

Melanie: we're talking about a half-a-percent increase to taxes to vote in this article

Neil Robie: A \$400k bump in SPED costs for things we don't have control over... versus a \$2500 bump in taxes for tuition that we CAN control for the kids

Article passes on voice vote.

ARTICLE 6: To transact any other business that may legally come before said meeting.

Glen: If the State does pass legislation to allow parents to pay additional... how many people think we should at that point allow Piermont families to do this?

AYES have it. No nays.

ADJOURNMENT:

Motion: Gary Danielson moves to end the meeting

Second: Ernie Hartley

All in favor.

Adjourned at 8:10 pm.

Respectfully submitted, Alison Gould Rose, District Clerk

**PIERMONT SCHOOL DISTRICT
2024 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 12th day of March 2024, 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 2027.

Given under our hands at Piermont this ____ day of February 2024.

A True Copy of Warrant--Attest:

Glen Meder, Chairperson

Vernon Jones

Rebecca Ackerman

PIERMONT SCHOOL BOARD

**PIERMONT SCHOOL DISTRICT
2024 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 19th day of March 2024, 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, six hundred sixty-five thousand, four hundred and thirty-three dollars (\$2,665,433.00) 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 thirty-five thousand dollars (\$35,000) to be added to the previously established Special Education Expendable Trust Fund, such amount to be funded from the year-end unassigned fund balance available on June 30, 2024. (The school board recommends this article).
- ARTICLE 4: To see if the district will raise and appropriate up to ten thousand dollars (\$10,000) to be added to the previously established Emergency Building Repairs Expendable Trust Fund, such amount to be funded from the year-end unassigned fund balance available on June 30, 2024. (The school board recommends this article).
- ARTICLE 5: To transact any other business that may legally come before said meeting.

Given under our hands at Piermont this _____ day of February 2024.

A True Copy of Warrant--Attest:

Glen Meder, Chairperson

Vernon Jones

Rebecca Ackerman

ANNUAL SUPERINTENDENT'S REPORT

At the end of the 23-24 school year, I will be retiring from my position as Superintendent of Schools for SAU 23, which includes the Haverhill, Bath, Benton, Piermont and Warren communities. It has been an honor and a privilege to lead the SAU for the last eight years.

I am very proud of the progress Piermont Village School makes each year. While we have made every effort to keep teaching and learning the central focus of our goals each year, we have been challenged by changes in the workforce that are impacting every business and industry across the country. Rural New Hampshire is no exception. For the first time in my 33-year career, we've had positions that we could not fill and fewer applicants for vacancies when we used to have many.

New Hampshire is #1 in the country for dependence on local taxpayers to fund local schools.

Every other state in the country contributes more to fund an adequate education in the local, public school system. A recent court victory for taxpayers has directed the state of NH to pay more per pupil than current formulas in use. It is unclear when the additional funds will arrive to reduce the burden of taxes for the taxpayers. Not soon enough!

Hopefully, a wonderful, new superintendent will be on board by July 1, 2024. I am extremely thankful to the Piermont community for your continued support during my tenure. It has been a pleasure to work with Piermont students, teachers, administrators, parents and community members for the last eight years.

Respectfully submitted,

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

SCHOOL ADMINISTRATIVE UNIT #23 REPORT OF THE SUPERINTENDENT'S AND BUSINESS ADMINISTRATOR'S SALARIES

One-half of the School Administrative Unit expenses are prorated among the school districts on the basis of equalized valuation. One-half is prorated on the basis of average daily membership in the schools for the previous school year ending June 30th. Below is a breakdown of each district's cost share for the Superintendent's salary of \$137,277 and the Business Administrator's salary of \$111,263 for fiscal year 2023.

Superintendent Salary		
Bath	\$ 19,164	13.96%
Benton	\$ 2,471	1.80%
Haverhill Cooperative	\$ 88,036	64.13%
Piermont	\$ 13,714	9.99%
Warren	\$ 13,892	10.12%
TOTAL	\$ 137,277	100.00%

Business Administrator Salary		
Bath	\$ 15,532	13.96%
Benton	\$ 2,003	1.80%
Haverhill Cooperative	\$ 71,353	64.13%
Piermont	\$ 11,115	9.99%
Warren	\$ 11,260	10.12%
TOTAL	\$ 111,263	100.00%

**REPORT OF PIERMONT SCHOOL
DISTRICT TREASURER
For the Fiscal Year July 1, 2022 to June 30, 2023**

SUMMARY

Cash on Hand, July 1, 2022	\$ 90,510.97
Total Revenues Received	\$ 2,359,963.86
Total School Board Orders Paid	\$ (2,374,019.52)
Cash on Hand, June 30, 2023	\$ 76,455.31

**PIERMONT SCHOOL DISTRICT
CONTINGENCY FUND (RETAINED FUND BALANCE)
FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023**

Per RSA 198:4-b Contingency Fund -

Due to unanticipated expenses related to special education costs, the Piermont School District was over appropriated for the school year ending June 30, 2023. The total amount of the deficit was \$120,983. The Board used the contingency fund of \$54,589 and took the balance needed from the Special Education Trust Fund.

AUDIT REPORT

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

ANNUAL PRINCIPAL'S REPORT

I am pleased to submit this 2023 Principal's report to the community of Piermont as a part of the annual report to the voters and taxpayers. The enrollment for the 2022-23 school year averaged 56 students in grades PreK - 8 and the town tuitioned 25 students out to surrounding high schools.

Some highlights for the 2022-2023 school year were the return of Play Week, a drama intensive provided by Missoula Children's Theatre, a traveling musical theatre education company. The student's performance of King Arthur's Quest was enjoyed by parents and families and was even more special after several years' hiatus due to COVID. We again coordinated the Town Tree Lighting tradition and the PVS Winter Concert. This event was a holiday highlight as PVS students sang around the beautifully lit tree in the front of the school. A local company, Streeter Woods Farm brought their draft horses and wagon to deliver a special guest and offer wagon rides to attendees.

The school hosted a Science Fair where students presented information on science topics ranging from kinds of rock, potato batteries, and even the flammability of a fireman's equipment. Fifth grader Quinn Horton won the school wide Spelling Bee, a local qualifier for the Scripps National Spelling Bee. Our 3rd through 8th grade students participated successfully in spring statewide testing, the New Hampshire State Assessment System.

Students participated in a wonderful spring concert "The World and Beyond". This concert was led by our new music teacher, Nancy Wilson who has been a wonderful addition to our staff. Eighth grade graduation celebrated our PVS graduates as they headed onto area high schools.

Four eighth grade students graduated this year from the Piermont Village School: Kyra Keown, Tristen Leach, Addison Marsh, and Mackenzie Pearl. High school graduates from Piermont included Cam Davidson (Woodsville High School), Emma Marsh (Oxbow High School), Alexander Pearl (Oxbow High School), and Wesley Reeves (Woodsville High School). The teaching and support staff for the school year included Sarah Jones (Grade Pre-K and K), Lindsey Heath (Grades 1/2), Mary Ruth Hambrick (Grades 3/4), Crystal Champagne (Grades 5/6), Lydia Hill (Grades 7/8), Nick Argy (Special Education), and Instructional Assistants, Pam Hartley, Christine Stack, Danielle Corti, and Charlene Broom. Cathy McLure, our Administrative Assistant and Allen Brill, our school custodian and facilities director, continue to offer outstanding support to our school community. The school also welcomed specialists Jed St. Pierre (PE), Patricia Adamkowski (Guidance), Kellie Ryan (Art), Nancy Wilson (Music), and Suzie Seligman (Reading Support).

2022-2023 was a successful year for students and staff, both academically and socially, and we are proud of our students and our supportive community. Please feel free to contact me at Piermont Village School if you are interested in volunteering at our school or would like to receive our bi-weekly school newsletter to keep you up to date on even more wonderful happenings at our school. Our phone number is (603)272-5881 and my email address is mrhambrick@sau23.org.

Respectfully submitted,

Mary Ruth Hambrick, Principal

**PIERMONT VILLAGE SCHOOL
2023 EIGHTH GRADE GRADUATES**

Kyra Keown
Tristan Leach
Addison Marsh
Mackenzie Pearl

PIERMONT SCHOOL BOARD SCHOLARSHIPS

Alexander Pearl - Northern Vermont University
Wesley Reeves- Thomas Jefferson University
Camden Davidson-Colby-Sawyer College

**ENROLLMENT BY GRADES
OCTOBER 1, 2023**

Grade	PK	K	1	2	3	4	5	6	7	8	Total
	9	3	5	6	8	11	4	7	7	5	62

**PIERMONT SCHOOL DISTRICT
STUDENTS TUITIONED TO OTHER DISTRICTS
2022-2023**

Woodsville Elementary School	1
Woodsville high School	13.08
Oxbow High School	3.85
Rivendell Academy*	4.5
St. Johnsbury Academy	3
French Pond	1
River Bend Tech	2.5
Total Piermont Students:	28.93

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

* A Total of 2 student from Oxbow attended River Bend Tech half time.

PARENTS RIGHT TO KNOW

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

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

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

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

**PIERMONT VILLAGE SCHOOL
TEACHER QUALITY REPORT
2022-2023**

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

	BA	BS+15	BA+30	MA
TEACHERS	1	1	1	3.3
ADMINISTRATION	0	0	0	.3

Number of Teachers with Emergency/Provisional Certification - 0
Number of Core Academic Courses Not Taught By Highly Qualified Teachers - 0

**PIERMONT SCHOOL DISTRICT
CAPITAL RESERVE AND EXPENDABLE TRUST FUNDS
July 1, 2022 to June 30, 2023**

Fund Name	Beginning Value	Dividends/ Interest	Withdrawals	Deposits	Ending Value
School Building CRF	\$60,662.79	\$88.70	\$0.00	\$0.00	\$60,751.49
School Building Repairs ETF	\$31,736.49	\$45.29	(\$16,435.71)	\$10,000.00	\$25,346.07
School Special Education ETF	\$183,789.80	\$545.17	\$0.00	\$0.00	\$184,334.97
School Technology ETF	\$22,201.66	\$32.33	\$0.00	\$0.00	\$22,233.99
School Tuition ETF	\$75,519.63	\$110.34	\$0.00	\$0.00	\$75,629.97

**TOWN OF PIERMONT SCHOOL ENRICHMENT FUND
July 1, 2022 to June 30, 2023**

Portfolio Name	Beginning Value	Dividends	Short & Long Term Capital Gains	Withdrawals/ deposits	Advisory Fees	Ending Value
Stifel Nicolaus Managed Portfolio	\$168,853.16	\$3,122.46	\$1,531.41	(\$15,938.38)	\$1,175.92	\$171,108.36

TOWN OF PIERMONT SCHOLARSHIP FUND
July 1, 2022 to June 30, 2023

Value 07/01/2022	\$28,162.62
Interest from Money Market	\$13.66
Income from Mutual Funds	\$644.83
Capital Gains Dist. from Mutual Funds	\$668.25
Deposits	\$0.00
Withdrawals	(\$648.65)
Unrealized gain/loss from Mutual Fund	(\$270.59)
Value 06/30/23	\$28,570.12

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

			2021-2022	2022-2023
Special Education Expenses				
1200		INSTRUCTION	\$294,537	\$643,383
1230		FRENCH POND SCHOOL	\$0	\$23,106
1231		KING STREET SCHOOL	\$0	\$0
1430		SUMMER SCHOOL	\$10,820	\$9,057
2150		SPEECH/LANGUAGE	\$22,877	\$27,380
2159		SUMMER SCHOOL SPEECH/LANG	\$0	\$0
2162		PHYSICAL THERAPY	\$4,127	\$6,852
2163		OCCUPATIONAL THERAPY	\$9,498	\$8,662
2722		TRANSPORTATION	\$67,366	\$31,822
		Total District Expenses	\$409,225	\$750,262
Special Education Revenues				
3110		SPED Portion State Adequacy Funds	\$22,943	\$23,816
3230		Catastrophic Aid	\$74,924	\$58,893
4580		Medicaid	\$29,684	\$22,131
		Total District Revenues	\$127,551	\$104,840
		Net Cost to District	\$281,674	\$645,422

PIERMONT TAX RATES

CALENDAR/TAX YEAR	2019	2020	2021	2022	2023	2024	2023	
	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 PROJECTED	CURRENT VALUATION	
Local Property Tax Rate	\$ 15.14	\$ 9.20	\$ 10.92	\$ 12.66	\$ 15.26	\$ 14.43	\$133,014,280	Per \$1,000
State Property Tax Rate	\$ 2.24	\$ 2.04	\$ 1.41	\$ 0.97	\$ 1.38	\$ 1.35	\$129,579,780	Per \$1,000
Total School Tax Rate	\$ 17.38	\$ 11.24	\$ 12.33	\$ 13.63	\$ 16.64	\$ 15.78		
INCREASE (DECREASE) FROM PRIOR YEAR	\$ 2.54	\$ (6.14)	\$ 1.09	\$ 1.30	\$ 3.01	\$ (0.86)		

**PIERMONT SCHOOL DISTRICT
BALANCE SHEET**

		GENERAL FUND	FOOD SERVICE FUND	GRANT FUND	TRUST/ AGENCY FUND
ASSETS					
Current Assets					
CASH	100	\$ 76,554.00			
INVESTMENTS	110				\$ 539,405.00
INTERFUND RECEIVABLE	130		\$ 1,222.00	\$ 1,966.00	
INTERGOV'T RECEIVABLE	140	\$ 547.00	\$ 3,331.00	\$ 8,184.00	
OTHER RECEIVABLES	150	\$ 83,041.00			
PREPAID EXPENSES	180	\$ 310.00			
Total Current Assets		\$ 160,452.00	\$ 4,553.00	\$ 10,150.00	\$ 539,405.00
LIABILITIES & FUND EQUITY					
Current Liabilities					
INTERFUND PAYABLES	400	\$ 3,188.00			
OTHER PAYABLES	420	\$ 156,954.00	\$ 3,354.00	\$ 5,245.00	\$ 81,352.00
PAYROLL DEDUCTIONS	470				
DEFERRED REVENUES	480		\$ 1,199.00	\$ 4,905.00	
Total Current Liabilities		\$ 160,142.00	\$ 4,553.00	\$ 10,150.00	\$ 81,352.00
Fund Equity					
Non-spendable:					
RESERVE FOR PREPAID EXPENSES	752	\$ 310.00			
Restricted:					

RESTRICTED FOR FOOD SERVICE					
Committed:					
RESERVE FOR AMTS VOTED	755				
RESERVE FOR ENCUMBRANCES	753				
UNASSIGNED FUND BALANCE RETAINED					
Assigned:					
RESERVED FOR SPECIAL PURPOSES	760				\$ 458,053.00
UNASSIGNED FUND BALANCE	770				
Total Fund Equity		\$ 310.00	\$ -	\$ -	\$ 458,053.00
TOTAL LIABILITIES & FUND EQUITY		\$ 160,452.00	\$ 4,553.00	\$ 10,150.00	\$ 539,405.00

PIERMONT SCHOOL DISTRICT REVENUES

		FY2023	FY2024	PROPOSED FY2025	INCREASE/ (DECREASE)
CODE	DESCRIPTION	BUDGET	BUDGET	BUDGET	
GENERAL					
	Revenue from Local Sources				
1111	LOCAL EDUCATION TAX	\$1,670,041	\$2,029,734	\$ 1,918,949	\$ (110,785)
1332	SPED TUITION FROM OTHER LEA'S	\$ -	\$ -	\$ -	\$ -
1510	INTEREST ON INVESTMENTS	\$ 400	\$ 400	\$ 2,000	\$ 1,600
1980	REFUND FROM PRIOR YEAR	\$ 225	\$ 225	\$ 225	\$ -
1990	OTHER LOCAL REVENUE	\$ 4,593	\$ 4,727	\$ 4,727	\$ -
	Total Local Revenue	\$1,675,259	\$2,035,086	\$ 1,925,901	\$ (109,185)
	Revenue from State Sources				
3111	ADEQUACY AID (GRANT)	\$ 356,728	\$ 344,015	\$ 344,015	\$ -
3112	ADEQUACY AID (STATE TAX)	\$ 125,688	\$ 178,981	\$ 175,134	\$ (3,847)
3230	CATASTROPHIC AID	\$ 59,926	\$ 154,860	\$ 90,000	\$ (64,860)
3241	VOC ED TUITION	\$ 3,944	\$ 11,700	\$ 8,604	\$ (3,096)
3299	OTHER STATE SOURCES	\$ 5,278	\$ -	\$ -	\$ -
	Total State Revenue	\$ 551,564	\$ 689,556	\$ 617,753	\$ (71,803)
	Revenue from Federal Sources				
4580	MEDICAID REIMBURSEMENT	\$ 15,000	\$ 30,000	\$ 22,000	\$ (8,000)
4810	NATIONAL FOREST RESERVE	\$ 1,356	\$ 1,329	\$ 1,329	\$ -
	Total Federal Revenue	\$ 16,356	\$ 31,329	\$ 23,329	\$ (8,000)
	Revenue from Other Financing Sources				
5700	USE OF FUND BALANCE	\$ -	\$ -	\$ -	\$ -
	Total Other Financing Revenue	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE-GENERAL FUND	\$2,243,179	\$2,755,971	\$ 2,566,983	\$(188,988)
GRANTS					
	TOTAL FEDERAL REVENUE-GRANT FUND	\$ 15,000	\$ 15,000	\$ 50,000	\$ 35,000
FOOD SERVICE					
1610	FOOD SERVICE SALES	\$ 12,000	\$ 11,676	\$ 13,000	\$ 1,324
1990	EVENTS/OTHER	\$ -	\$ -	\$ -	\$ -

3260	STATE REIMBURSEMENT	\$ 300	\$ 395	\$ 250	\$ (145)
4560	FEDERAL REIMBURSEMENT	\$ 5,300	\$ 5,729	\$ 6,700	\$ 971
5210	TRANSFER FROM GENERAL FUND	\$ 25,000	\$ 24,800	\$ 28,500	\$ 3,700
	TOTAL REVENUE-FOOD SERVICE FUND	\$ 42,600	\$ 42,600	\$ 48,450	\$ 5,850
	TOTAL REVENUES	\$ 2,300,779	\$ 2,813,571	\$ 2,665,433	\$ (148,138)

PIERMONT SCHOOL DISTRICT BUDGET SUMMARY

				PROPOSED	
		FY2023	FY2024	FY2025	INCREASE/
Code	DESCRIPTION	BUDGET	BUDGET	BUDGET	(DECREASE)
1100	REGULAR EDUCATION	\$ 1,106,463	\$ 1,143,693	\$ 1,087,884	\$ (55,809)
1200	SPECIAL EDUCATION	\$ 374,106	\$ 778,180	\$ 448,592	\$ (329,588)
1230	FRENCH POND SCHOOL	\$ -	\$ -	\$ 23,106	\$ 23,106
1231	KING STREET SCHOOL	\$ 23,106	\$ 46,212	\$ 23,106	\$ (23,106)
1290	PRESCHOOL	\$ 200	\$ 500	\$ 500	\$ -
1300	VOCATIONAL	\$ 10,625	\$ -	\$ 23,313	\$ 23,313
1410	CO-CURRICULAR	\$ 3,230	\$ 3,210	\$ 3,410	\$ 200
1430	SUMMER SCHOOL	\$ 17,268	\$ 17,082	\$ 17,282	\$ 200
2112	ATTENDANCE/TRUANT OFFICER	\$ 100	\$ 100	\$ -	\$ (100)
2120	GUIDANCE	\$ 26,748	\$ 36,632	\$ 37,131	\$ 499
2125	STUDENT DATA MANAGEMENT	\$ 5,411	\$ 5,100	\$ 5,650	\$ 550
2130	NURSING	\$ 34,888	\$ 36,576	\$ 24,846	\$ (11,730)
2150	SPEECH/LANGUAGE	\$ -	\$ -	\$ 750	\$ 750
2159	SPEECH SUMMER SCHOOL	\$ 18,478	\$ 20,640	\$ 19,750	\$ (890)
2162	PHYSICAL THERAPY	\$ 1,442	\$ 575	\$ 620	\$ 45
2163	OCCUPATIONAL THERAPY	\$ 5,043	\$ 5,005	\$ 4,350	\$ (655)
2190	STUDENT OTHER/ENRICHMENT SVCS	\$ 6,679	\$ 5,060	\$ 7,105	\$ 2,045
2210	READING SPECIALIST	\$ 2,200	\$ 2,500	\$ 3,500	\$ 1,000
2212	CURRICULUM DEVELOPMENT	\$ 2,316	\$ 2,292	\$ 2,292	\$ -
2213	STAFF TRAINING	\$ 12,280	\$ 12,410	\$ 12,410	\$ -
2220	TECHNOLOGY	\$ 5,022	\$ 7,018	\$ 18,318	\$ 11,300
2222	LIBRARY	\$ 3,683	\$ 3,886	\$ 4,121	\$ 235
2311	SCHOOL BOARD	\$ 8,997	\$ 9,369	\$ 10,496	\$ 1,127
2312	SCHOOL BOARD CLERK	\$ 711	\$ 711	\$ 711	\$ -
2313	DISTRICT TREASURER	\$ 762	\$ 762	\$ 762	\$ -
2314	DISTRICT MEETING	\$ 377	\$ 377	\$ 377	\$ -
2317	AUDIT SERVICES	\$ 8,200	\$ 8,775	\$ 8,775	\$ -
2318	LEGAL COUNSEL	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
2321	OFFICE OF THE SUPERINTENDENT	\$ 117,630	\$ 133,119	\$ 140,905	\$ 7,786
2410	PRINCIPAL OFFICE	\$ 140,042	\$ 140,639	\$ 150,699	\$ 10,060
2490	GRADUATION	\$ 350	\$ 400	\$ 500	\$ 100
2620	OPERATION OF BUILDING	\$ 136,764	\$ 163,537	\$ 156,274	\$ (7,263)
2630	GROUND	\$ 10,050	\$ 9,050	\$ 12,000	\$ 2,950
2640	EQUIPMENT	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
2721	TRANSPORTATION-REGULAR EDUCATION	\$ 64,308	\$ 66,237	\$ 68,224	\$ 1,987
2722	TRANSPORTATION-SPECIAL EDUCATION	\$ 54,000	\$ 48,000	\$ 195,200	\$ 147,200
2723	TRANSPORTATION-VOCATIONAL	\$ 500	\$ -	\$ -	\$ -
2725	TRANSPORTATION-FIELD TRIPS	\$ 5,000	\$ 5,000	\$ 6,000	\$ 1,000
2820	INFORMATION SERVICES	\$ 7,500	\$ 12,624	\$ 13,624	\$ 1,000
2832	RECRUITMENT	\$ 200	\$ 400	\$ 400	\$ -
5221	TRANSFER TO FOOD SERVICE	\$ 23,000	\$ 24,800	\$ 28,500	\$ 3,700
5252	TRANSFER TO EXPENDABLE TRUST	\$ -	\$ -	\$ -	\$ -

5310	TUITION TO CHARTER SCHOOL	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES-GENERAL FUND	\$ 2,243,179	\$ 2,755,971	\$ 2,566,983	\$ (188,988)
	TOTAL EXPENDITURES-GRANT FUND	\$ 15,000	\$ 15,000	\$ 50,000	\$ 35,000
	TOTAL EXPENDITURES-FOOD SERVICE FUND	\$ 42,600	\$ 42,600	\$ 48,450	\$ 5,850
	TOTAL EXPENDITURES	\$ 2,300,779	\$ 2,813,571	\$ 2,665,433	\$ (148,138)

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

	2023-2024	2024-2025	INCREASE/
DISTRICT	BUDGET	BUDGET	(DECREASE)
BATH	\$ 176,009	\$ 189,287	\$ 13,278
BENTON	\$ 25,072	\$ 28,888	\$ 3,816
HAVERHILL	\$ 847,275	\$ 962,577	\$ 115,302
PIERMONT	\$ 133,119	\$ 140,905	\$ 7,786
WARREN	\$ 138,869	\$ 158,737	\$ 19,868
TOTAL DISTRICT ASSESSMENTS	\$ 1,320,344	\$ 1,480,394	\$ 160,050

SCHOOL ADMINISTRATIVE UNIT #23 REVENUES

	2023-2024	2024-2025	
	APPROVED	APPROVED	INCREASE/
DEPARTMENT NUMBER / DESCRIPTION	BUDGET	BUDGET	(DECREASE)
ASSESSMENT	\$ 1,320,344	\$ 1,480,394	\$ 160,050
FPS TUITION	\$ 362,717	\$ 363,200	\$ 483
KING STREET SCHOOL TUITION	\$ 502,353	\$ 557,257	\$ 54,904
SUMMER TRIP TUITION	\$ 10,737	\$ 10,583	\$ (154)
INTEREST ON INVESTMENTS	\$ 250	\$ 3,500	\$ 3,250
SERVICES TO LEA'S	\$ 425,326	\$ 380,330	\$ (44,996)
SPEECH SERVICES	\$ 337,260	\$ 338,373	\$ 1,113
OCCUPATIONAL THERAPY REVENUE	\$ 130,000	\$ 135,000	\$ 5,000
PSYCHOLOGIST SERVICES	\$ 42,500	\$ 87,500	\$ 45,000
OTHER LOCAL REVENUE	\$ 11,047	\$ 8,337	\$ (2,710)
USE OF FUND BALANCE	\$ 75,000	\$ 75,000	\$ -
TOTAL GENERAL FUND REVENUES	\$ 3,217,534	\$ 3,439,474	\$ 221,940

SCHOOL ADMINISTRATIVE UNIT #23 APPROVED BUDGET SUMMARY

1100 ITINERANT TEACHERS	\$ 228,679	\$ 172,892	\$ (55,787)
1230 FRENCH POND PROGRAM	\$ 361,205	\$ 421,330	\$ 60,125
1231 KING STREET PROGRAM	\$ 369,417	\$ 378,416	\$ 8,999
1430 SUMMER SCHOOL	\$ 10,737	\$ 10,583	\$ (154)
2120 GUIDANCE	\$ 105,606	\$ 111,103	\$ 5,497
2125 DATA MANAGEMENT	\$ 28,838	\$ 66,681	\$ 37,843
2140 PSYCHOLOGICAL SERVICES	\$ 46,800	\$ 94,000	\$ 47,200
2150 SPEECH & LANGUAGE SERVICES	\$ 334,438	\$ 338,215	\$ 3,777
2159 SPEECH SUMMER SERVICES	\$ 6,822	\$ 4,158	\$ (2,664)
2163 OCCUPATIONAL THERAPY	\$ 130,000	\$ 135,000	\$ 5,000
2213 STAFF DEVELOPMENT	\$ 4,636	\$ 7,182	\$ 2,546
2220 TECHNOLOGY SUPERVISION	\$ 279,530	\$ 321,387	\$ 41,857
2311 SCHOOL BOARD	\$ 8,485	\$ 9,658	\$ 1,173
2312 SCHOOL BOARD CLERK	\$ 739	\$ 729	\$ (10)
2313 DISTRICT TREASURER	\$ 2,796	\$ 2,775	\$ (21)
2317 AUDIT	\$ 7,850	\$ 7,850	\$ -
2318 LEGAL COUNSEL	\$ 800	\$ 800	\$ -
2321 OFFICE OF THE SUPERINTENDENT	\$ 784,016	\$ 801,028	\$ 17,012
2330 SPECIAL PROGRAMS ADMIN.	\$ 302,543	\$ 356,333	\$ 53,790
2334 OTHER ADMINISTRATIVE PROGRAMS	\$ 5,851	\$ 5,847	\$ (4)
2540 SAU-WIDE PUBLIC RELATIONS	\$ 1,000	\$ 500	\$ (500)
2620 BUILDING & RENT	\$ 151,816	\$ 146,446	\$ (5,370)
2640 EQUIPMENT MAINTENANCE	\$ 6,372	\$ 6,903	\$ 531
2810 RESEARCH, PLANNING, DEVELPMT	\$ 4,800	\$ 3,000	\$ (1,800)
2820 COMPUTER NETWORK	\$ 32,958	\$ 35,858	\$ 2,900
2832 RECRUITMENT ADVERTISING	\$ 800	\$ 800	\$ -
TOTAL GENERAL FUND EXPENDITURES	\$ 3,217,534	\$ 3,439,474	\$ 221,940
IDEA GRANTS	\$ -	\$ -	\$ -
TOTAL BUDGET	\$ 3,217,534	\$ 3,439,474	\$ 221,940

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT
01/01/2023 - 12/31/2023

-- PIERMONT--

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
GREEN, PEYTON ANN	01/18/2023	LITTLETON, NH	GREEN, WILLIAM CHARLES AUSTIN	DALY, EMMA GRACE
KLUNDER, LANEY JANE	01/28/2023	LEBANON, NH	KLUNDER, ZACHARY RYAN	CARTER, LINDSEY JANE
BENSON, ARDEN JAMES	03/24/2023	LEBANON, NH	BENSON, MICHAEL RYAN	BENSON, TORI ANN
LAREAU, WESTON JOSEPH	03/26/2023	LEBANON, NH	LAREAU, CHRISTOPHER BRYANT	DILLMAN, BRIANNA ROSE
JENSEN, PARKER JASON	05/26/2023	LEBANON, NH	JENSEN, ANDREW LAURENCE	JENSEN, JULIE MARIE
SHORT, NOX DENVER WILLIAM	07/04/2023	LEBANON, NH	SHORT, JOSHUAH DANIEL	SHORT, TALA MAE

Total number of records 6

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--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
MORGAN, PENNY JEANNE	02/27/2023	LEBANON	STETSON, WESLEY	SMITH, VIRGINIA	N
UNDERHILL, JOHN H	05/25/2023	PIERMONT	UNDERHILL, STEPHEN	MANCHESTER, HELEN	Y
MEDLICOTT JR, ALEXANDER G	10/06/2023	HANOVER	MEDLICOTT SR, ALEXANDER	ESTEY, ALLETHAIRE	Y
LUDWIG, MARGARET	10/07/2023	NORTH HAVERHILL	EAMES, HERBERT	SHAFFER, MARY	N
GILBERT, VIRGINIA	10/20/2023	BOSCAWEN	BETZ, FERDINAND	SHULZ, ETHEL	N
METCALF, AI BURGESS	11/25/2023	LEBANON	METCALF, JOHN	JOHNSON, ABBY	N
EMERY SR, JAMES P	11/30/2023	LEBANON	EMERY, ROBERT	DOWNEY, JANE	N
TRUSSELL, PAUL F	12/03/2023	PIERMONT	TRUSSELL, KENNETH	MCMILLAN, MARGARET	N
LAVOIE, KIMBERLY A	12/18/2023	MANCHESTER	LAVOIE, KENNETH	O'CONNOR, PATRICIA	N

Total number of records 9

Town of Piermont

130 Route 10

P.O. Box 67

Piermont, NH 03779